

# 2005



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 11 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 exclusion for scholarship and fellowship grants or the student loan interest deduction.
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. This is not an "expatriation return." See the Instructions for Form 1040NR for more information.
10. 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.
11. You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

## General Instructions

### What's New for 2005

**Hurricane tax relief.** Emergency tax relief was enacted as a result of Hurricanes Katrina, Rita, and Wilma. The tax benefits provided by this relief include the following.

- Suspended limits for certain personal casualty losses and cash contributions.
- An additional exemption amount if you provided housing for a person displaced by Hurricane Katrina.
- Election to use your 2004 earned income to figure your additional child tax credit.
- Increased standard mileage rate for using your vehicle for volunteer work related to Hurricane Katrina.
- Special rules for time and support tests for people who were temporarily relocated because of Hurricanes Katrina, Rita, and Wilma.
- Special rules for withdrawals and loans from IRAs and other qualified retirement plans.

You must use Form 1040NR to claim any of these benefits.

For more details on these and other tax benefits related to Hurricanes Katrina, Rita, and Wilma, see Pub. 4492, Information for Taxpayers Affected by Hurricanes Katrina, Rita, and Wilma.

**Residents of Japan.** Beginning in 2005, single filing status (box 1) is generally not available to residents of Japan who were married, have a child, and did 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 elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005, you may be able to claim single filing status on your 2005 Form 1040NR-EZ.

### What's New for 2006

**New exception from the filing requirement for nonresident alien individuals.** Generally, the requirement to file a return has been eliminated for nonresident aliens who earn wages effectively connected with a U.S. trade or business that are less

than the amount of one personal exemption (\$3,300 for 2006). For more information, see Notice 2005-77, 2005-46 I.R.B. 951. You can find Notice 2005-77 on page 951 of Internal Revenue Bulletin 2005-46 at [www.irs.gov/pub/irs-irbs/irb05-46.pdf](http://www.irs.gov/pub/irs-irbs/irb05-46.pdf).

**Personal exemption and itemized deduction phaseouts reduced.** The phaseouts of the personal exemptions and itemized deductions will be reduced by  $\frac{1}{3}$ .

### 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](http://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 2005. (These tests are explained below.) 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 2005. 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 can download the complete text of most U.S. treaties at [www.irs.gov](http://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 2005.

### Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2005. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2005, and
2. 183 days during the period 2005, 2004, and 2003, counting all the days of physical presence in 2005, but only  $\frac{1}{3}$  the number of days of presence in 2004 and only  $\frac{1}{6}$  the number of days in 2003.

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 arose while you were 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.

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**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.

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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 2005,
- Establish that during 2005 you had a tax home in a foreign country, and
- Establish that during 2005 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 2005. 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 17, 2006.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2006.

**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.

If you did not receive wages as an employee subject to U.S. income tax withholding, and your return is due June 15, 2006, enter “1040NR-EZ-No Withholding” in the left margin of Form 4868.

**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 can file a joint return or separate return for 2005. 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 can 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 (see page 4).

## 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 Section D of the Tax Computation Worksheet.

**Joint return.** You cannot file a joint return unless you elect to be taxed as a resident alien (see *Election To Be Taxed as a Resident Alien* starting on 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 this page, you must use the Married filing separately column in the Tax Table 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 can claim for these exemptions is limited to your taxable income (determined without regard to exemptions) for the part of the year you were a resident alien. You cannot use exemptions (other than your own) to reduce taxable income to below zero for that period.

**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 *Election To Be Taxed as a Resident Alien* starting on 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 64. Enter amounts from the attached statement (Form 1040NR-EZ, line 18) to the right of line 64 and identify and include in the amount on line 64.

When filing Form 1040NR-EZ, show the total tax withheld on line 18. Enter the amount from the attached statement (Form 1040, line 64) 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 71. Identify the payment in the area to the left of the entry.

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## Line Instructions for Form 1040NR-EZ

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### Identifying Number and Address

**Identifying number.** You are generally required to enter your social security number (SSN). To apply for this number, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. You can also download Form SS-5 from the SSA's website at [www.socialsecurity.gov/online/ss-5.html](http://www.socialsecurity.gov/online/ss-5.html). You must visit an SSA office in person and submit your Form SS-5 along with original documentation showing your age, identity, immigration status, and authority to work in the United States. If you are an F-1 or M-1 student, you must also show your Form I-20. If you are a J-1 exchange visitor, you will also need to show your Form DS-2019. Generally, you will receive your card about 2 weeks after the SSA has all of the necessary information.

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.

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### 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 below under *Married persons who live apart*, you may consider yourself single for the whole year.

If your spouse died in 2005, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2005.

**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, the Republic of Korea (South Korea), or you are a married U.S. national, check the box on line 1. If you meet the tests below and you are a married resident of Japan electing to have the old U.S.-Japan income tax treaty apply in its entirety for 2005, check the box on line 1. You must also enter "Japan-Article 30" in the entry space for Item J, Country, on page 2.

1. You file a return separate from your spouse.
2. You paid more than half of the cost to keep up your home in 2005.
3. You lived apart from your spouse during the last six months of 2005.
4. Your home was the main home of your child, stepchild, or foster child for more than half of 2005. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
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 for children of divorced or separated parents. See Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents.

**Adopted child.** An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

**Foster child.** A foster child is any child placed with you by an authorized placement agency, or by judgment, decree, or other order of any court of competent jurisdiction.

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### 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.

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### 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 2005. 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 7.*

- 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, 2006. 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 2005 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 2005, 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 2005, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2005 estimated state or local income tax, the amount applied is treated as received in 2005.

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 2005 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 2005 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 8. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 5 of Form 1040NR-EZ), you cannot exclude any of the section 117 amounts on line 8.

- Include on line 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:

- Enter \$0 on line 5. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 6 (not line 5).
- Enter \$9,000 on line 6.
- Enter \$0 on line 8. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 8.
- Include on line 18 any withholding shown in box 7 of Form 1042-S.

### Student Loan Interest Deduction Worksheet—Line 9

(keep for your records)



**Before you begin:**

- See the instructions for line 9 on page 6.

1. Enter the total interest you paid in 2005 on qualified student loans (defined on page 6). **Do not** enter more than \$2,500 . . . . **1.** \_\_\_\_\_
2. Enter the amount from Form 1040NR-EZ, line 7 **2.** \_\_\_\_\_
3. Enter the amount from Form 1040NR-EZ, line 8 **3.** \_\_\_\_\_
4. Subtract line 3 from line 2 . . . . . **4.** \_\_\_\_\_
5. Is line 4 more than \$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 9 . . . . . **8.** \_\_\_\_\_

- 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—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 5.

**Line 9—Student loan interest deduction.** You may take this deduction only if all of the following apply.

1. You paid interest in 2005 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 on page 5 to figure your modified AGI.

Use the worksheet on page 5 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 and your spouse.
- Any person who was your dependent when the loan was taken out.
- Any person you could have claimed as a dependent on your return when the loan was taken out if that person had no gross income or had not filed a joint return.
- Any person you could have claimed as a dependent on your return for the prior year when the loan was taken out

except that you could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (defined later on this page). 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 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 Form(s) W-2, box 1.
- 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 11—Itemized deductions.** Enter the total state and local income taxes you paid or that were withheld from your salary in 2005. But use the worksheet on this page to figure the amount to enter on line 11 if your adjusted gross income from line 10 is more than \$145,950 if you checked filing status box 1, or more than \$72,975 if you checked filing status box 2. If, during 2005, 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 5.

**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 \$3,200 for yourself. But use the worksheet on page 7 to figure the amount, if any, to enter on line 13 if your adjusted gross income from line 10 is more than \$145,950 if you checked filing status box 1, or more than \$109,475 if you checked filing status box 2.

**Note.** Residents of Canada, Mexico, the Republic of Korea (South Korea), and Japan (and you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005), 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.

### Itemized Deductions Worksheet—Form 1040NR-EZ, Line 11 (keep for your records)



|  |          |
|--|----------|
| 1. Enter the amount of state and local income taxes you paid or that were withheld from your salary in 2005 . . .  | 1. _____ |
| 2. Multiply line 1 by 80% (.80) . . . . .  | 2. _____ |
| 3. Enter the amount from Form 1040NR-EZ, line 10 . . . . .   | 3. _____ |
| 4. Enter: \$145,950 (\$72,975 if you checked filing status box 2) . . . . .  | 4. _____ |
| 5. Is the amount on line 4 less than the amount on line 3? . . . . .   |          |
| <input type="checkbox"/> <b>No. Stop.</b> Your deduction is not limited. Enter the amount from line 1 above on Form 1040NR-EZ, line 11.  |          |
| <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3 . . . . .   | 5. _____ |
| 6. Multiply line 5 by 3% (.03) . . . . .   | 6. _____ |
| 7. Enter the <b>smaller</b> of line 2 or line 6 . . . . .  | 7. _____ |
| 8. <b>Total itemized deductions.</b> Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 11. Then, on the dotted line to the left of the line 12 entry space, enter "IDW" . . . . . | 8. _____ |



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

**Line 19—2005 Estimated tax payments.** Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2005. Include any overpayment from your 2004 return that you applied to your 2005 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 2005 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 2005.

**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 you paid with that form, or by electronic funds withdrawal, or 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.

## Refund

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



*If the amount you overpaid is large, you may 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 2006 on page 10.*

**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



## 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"/> <b>No.</b>  | Enter \$3,200 on Form 1040NR-EZ, line 13. |                    |
| <input type="checkbox"/> <b>Yes.</b>   | Go to line 3.                             |                    |
| 2. Exemption amount  | .....                                     | 2. <u>\$3,200</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—\$145,950  | } .....                                   | 4. _____           |
| • Box 2—\$109,475  |   |                    |
| 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 <b>cannot</b> 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. <u>        </u> |
| 9. <b>Exemption deduction.</b> Subtract line 8 from line 2. Enter the result here and on Form 1040NR-EZ, line 13   | .....                                     | 9. <u>        </u> |

## Sample Check—Lines 23b Through 23d

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

PAY TO THE ORDER OF \$

ANYPLACE BANK  
Anyplace, LA 70000

For

1: (250250025) : (20202086) : 1234

1234  
15-00000000

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

Do not include the check number

DOLLARS

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

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).

Link2Gov Corporation  
1-888-PAY-1040<sup>SM</sup> (1-888-729-1040)  
1-888-658-5465 (Customer Service)  
[www.PAY1040.com](http://www.PAY1040.com)

Official Payments Corporation  
1-800-2PAY-TAX<sup>SM</sup> (1-800-272-9829)  
1-877-754-4413 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.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 2006. See Income Tax Withholding and Estimated Tax Payments for 2006 on page 10.

**What if you cannot pay?** If you cannot pay the full amount shown on line 25 when you file, you can 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 payment.

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 2004 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2004 return and you were a U.S. citizen or resident for all of 2004, or

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 2006 estimated tax.** Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2006 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 2006 in your check, money order, or amount you charge. 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 "2005 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<sup>XX</sup>/<sub>100</sub>").

**To pay by credit card.** You can 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 this page 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



2. Line 21 of your 2005 return is at least as much as the tax shown on your 2004 return. Your estimated tax payments for 2005 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.



*Because Form 2210 is complicated, you can leave line 26 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.*

## Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2005 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 2006 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) under article 20 of the tax treaty between the United States and the Republic of Korea (South Korea). You previously claimed treaty benefits (as a student) under article 21 of that treaty. Under article 21, paragraph 4, of that treaty, the combination of consecutive exemptions under articles 20 and 21 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 21, paragraph 4, 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](http://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).*

**Residents of Japan.** If you were a resident of Japan and you are electing to have the old U.S.-Japan income tax treaty apply in its entirety for 2005, enter "Japan-Article 30" in item J, country.

## Reminders

### Sign and Date Your Return

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

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- 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 can 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 filing your return, always notify the IRS in writing of your new address. To do this, use Form 8822.

## Income Tax Withholding and Estimated Tax Payments for 2006

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 2006 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 2006 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 2006 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 2006 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 your main home, principal place of business, or tax records are located in a Presidentially declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or 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 is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

**Penalty for late filing.** If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, 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  $\frac{1}{2}$  of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

**Penalty for frivolous return.** In addition to any other penalties, the law imposes a penalty of \$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, reportable transaction understatements, 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 8 for details on how to pay any tax you owe.



*You may be able to deduct this gift on your 2006 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. Eastern time. These hours are subject to change.

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 4) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in London and Paris. 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.

**Solving problems.** 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/localcontacts](http://www.irs.gov/localcontacts) 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](http://www.irs.gov).
- In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).
- You can send your order to the National Distribution Center, P. O. Box 8903, Bloomington, IL 61702-8903, 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](http://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.

**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](mailto: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.

**Estimates of taxpayer burden.**

The new estimates of taxpayer burden shown below were developed by the IRS to better measure and understand the burden taxpayers experience when preparing their taxes. These estimates of average preparation times and out-of-pocket expenses are based on a new survey of taxpayers and a more accurate method of estimating taxpayer burden. They focus on taxpayer characteristics and activities, rather than forms, and replace the burden estimates shown in prior year tax form instructions. The information collected to figure the new estimates includes type of taxpayer, preparation method, filing method, and taxpayer activities. The new estimates shown here are grouped by principal combinations of forms submitted and are not available separately for each form.

These changes create a one-time shift in estimates of burden levels. Comparisons should not be made between these and earlier published estimates.

If you have comments concerning the time and expense estimates below, you can contact us at the address shown under *We welcome comments on forms*.

These estimates were the latest available when the forms went to print. The most current information can be found on the IRS website at [www.irs.gov](http://www.irs.gov).

**Taxpayer Burden for Taxpayers Who Filed Form 1040NR-EZ by Preparation Method**

| Self-Prepared Without Tax Software |       | Self-Prepared With Tax Software |       | Prepared by Paid Professional |       |
|------------------------------------|-------|---------------------------------|-------|-------------------------------|-------|
| Hours                              | Costs | Hours                           | Costs | Hours                         | Costs |
| 10.6                               | \$4   | 15.4                            | \$31  | 11.7                          | \$113 |



# 2005 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 \$3,126. 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        | 3,119        | 3,119                     |
| 23,250   | 23,300        | <b>3,126</b> | 3,126                     |
| 23,300   | 23,350        | 3,134        | 3,134                     |
| 23,350   | 23,400        | 3,141        | 3,141                     |

| 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— |                           |
| 0                               | 5             | 0            | 0                         | 1,500                           | 1,525         | 151          | 151                       | <b>3,000</b>                    |               | <b>6,000</b> |                           | <b>3,000</b>                    |               | <b>6,000</b> |                           |
| 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                        | <b>2,000</b>                    |               |              |                           | <b>4,000</b>                    |               |              |                           | <b>7,000</b>                    |               |              |                           |
| 475                             | 500           | 49           | 49                        | 2,000                           | 2,025         | 201          | 201                       | 4,000                           | 4,050         | 403          | 403                       | 7,000                           | 7,050         | 703          | 703                       |
| 500                             | 525           | 51           | 51                        | 2,025                           | 2,050         | 204          | 204                       | 4,050                           | 4,100         | 408          | 408                       | 7,050                           | 7,100         | 708          | 708                       |
| 525                             | 550           | 54           | 54                        | 2,050                           | 2,075         | 206          | 206                       | 4,100                           | 4,150         | 413          | 413                       | 7,100                           | 7,150         | 713          | 713                       |
| 550                             | 575           | 56           | 56                        | 2,075                           | 2,100         | 209          | 209                       | 4,150                           | 4,200         | 418          | 418                       | 7,150                           | 7,200         | 718          | 718                       |
| 575                             | 600           | 59           | 59                        | 2,100                           | 2,125         | 211          | 211                       | 4,200                           | 4,250         | 423          | 423                       | 7,200                           | 7,250         | 723          | 723                       |
| 600                             | 625           | 61           | 61                        | 2,125                           | 2,150         | 214          | 214                       | 4,250                           | 4,300         | 428          | 428                       | 7,250                           | 7,300         | 728          | 728                       |
| 625                             | 650           | 64           | 64                        | 2,150                           | 2,175         | 216          | 216                       | 4,300                           | 4,350         | 433          | 433                       | 7,300                           | 7,350         | 734          | 734                       |
| 650                             | 675           | 66           | 66                        | 2,175                           | 2,200         | 219          | 219                       | 4,350                           | 4,400         | 438          | 438                       | 7,350                           | 7,400         | 741          | 741                       |
| 675                             | 700           | 69           | 69                        | 2,200                           | 2,225         | 221          | 221                       | 4,400                           | 4,450         | 443          | 443                       | 7,400                           | 7,450         | 749          | 749                       |
| 700                             | 725           | 71           | 71                        | 2,225                           | 2,250         | 224          | 224                       | 4,450                           | 4,500         | 448          | 448                       | 7,450                           | 7,500         | 756          | 756                       |
| 725                             | 750           | 74           | 74                        | 2,250                           | 2,275         | 226          | 226                       | 4,500                           | 4,550         | 453          | 453                       | 7,500                           | 7,550         | 764          | 764                       |
| 750                             | 775           | 76           | 76                        | 2,275                           | 2,300         | 229          | 229                       | 4,550                           | 4,600         | 458          | 458                       | 7,550                           | 7,600         | 771          | 771                       |
| 775                             | 800           | 79           | 79                        | 2,300                           | 2,325         | 231          | 231                       | 4,600                           | 4,650         | 463          | 463                       | 7,600                           | 7,650         | 779          | 779                       |
| 800                             | 825           | 81           | 81                        | 2,325                           | 2,350         | 234          | 234                       | 4,650                           | 4,700         | 468          | 468                       | 7,650                           | 7,700         | 786          | 786                       |
| 825                             | 850           | 84           | 84                        | 2,350                           | 2,375         | 236          | 236                       | 4,700                           | 4,750         | 473          | 473                       | 7,700                           | 7,750         | 794          | 794                       |
| 850                             | 875           | 86           | 86                        | 2,375                           | 2,400         | 239          | 239                       | 4,750                           | 4,800         | 478          | 478                       | 7,750                           | 7,800         | 801          | 801                       |
| 875                             | 900           | 89           | 89                        | 2,400                           | 2,425         | 241          | 241                       | 4,800                           | 4,850         | 483          | 483                       | 7,800                           | 7,850         | 809          | 809                       |
| 900                             | 925           | 91           | 91                        | 2,425                           | 2,450         | 244          | 244                       | 4,850                           | 4,900         | 488          | 488                       | 7,850                           | 7,900         | 816          | 816                       |
| 925                             | 950           | 94           | 94                        | 2,450                           | 2,475         | 246          | 246                       | 4,900                           | 4,950         | 493          | 493                       | 7,900                           | 7,950         | 824          | 824                       |
| 950                             | 975           | 96           | 96                        | 2,475                           | 2,500         | 249          | 249                       | 4,950                           | 5,000         | 498          | 498                       | 7,950                           | 8,000         | 831          | 831                       |
| 975                             | 1,000         | 99           | 99                        | <b>2,500</b>                    |               |              |                           | <b>5,000</b>                    |               |              |                           | <b>8,000</b>                    |               |              |                           |
| <b>1,000</b>                    |               |              |                           | 2,500                           | 2,525         | 251          | 251                       | 5,000                           | 5,050         | 503          | 503                       | 8,000                           | 8,050         | 839          | 839                       |
| 1,000                           | 1,025         | 101          | 101                       | 2,525                           | 2,550         | 254          | 254                       | 5,050                           | 5,100         | 508          | 508                       | 8,050                           | 8,100         | 846          | 846                       |
| 1,025                           | 1,050         | 104          | 104                       | 2,550                           | 2,575         | 256          | 256                       | 5,100                           | 5,150         | 513          | 513                       | 8,100                           | 8,150         | 854          | 854                       |
| 1,050                           | 1,075         | 106          | 106                       | 2,575                           | 2,600         | 259          | 259                       | 5,150                           | 5,200         | 518          | 518                       | 8,150                           | 8,200         | 861          | 861                       |
| 1,075                           | 1,100         | 109          | 109                       | 2,600                           | 2,625         | 261          | 261                       | 5,200                           | 5,250         | 523          | 523                       | 8,200                           | 8,250         | 869          | 869                       |
| 1,100                           | 1,125         | 111          | 111                       | 2,625                           | 2,650         | 264          | 264                       | 5,250                           | 5,300         | 528          | 528                       | 8,250                           | 8,300         | 876          | 876                       |
| 1,125                           | 1,150         | 114          | 114                       | 2,650                           | 2,675         | 266          | 266                       | 5,300                           | 5,350         | 533          | 533                       | 8,300                           | 8,350         | 884          | 884                       |
| 1,150                           | 1,175         | 116          | 116                       | 2,675                           | 2,700         | 269          | 269                       | 5,350                           | 5,400         | 538          | 538                       | 8,350                           | 8,400         | 891          | 891                       |
| 1,175                           | 1,200         | 119          | 119                       | 2,700                           | 2,725         | 271          | 271                       | 5,400                           | 5,450         | 543          | 543                       | 8,400                           | 8,450         | 899          | 899                       |
| 1,200                           | 1,225         | 121          | 121                       | 2,725                           | 2,750         | 274          | 274                       | 5,450                           | 5,500         | 548          | 548                       | 8,450                           | 8,500         | 906          | 906                       |
| 1,225                           | 1,250         | 124          | 124                       | 2,750                           | 2,775         | 276          | 276                       | 5,500                           | 5,550         | 553          | 553                       | 8,500                           | 8,550         | 914          | 914                       |
| 1,250                           | 1,275         | 126          | 126                       | 2,775                           | 2,800         | 279          | 279                       | 5,550                           | 5,600         | 558          | 558                       | 8,550                           | 8,600         | 921          | 921                       |
| 1,275                           | 1,300         | 129          | 129                       | 2,800                           | 2,825         | 281          | 281                       | 5,600                           | 5,650         | 563          | 563                       | 8,600                           | 8,650         | 929          | 929                       |
| 1,300                           | 1,325         | 131          | 131                       | 2,825                           | 2,850         | 284          | 284                       | 5,650                           | 5,700         | 568          | 568                       | 8,650                           | 8,700         | 936          | 936                       |
| 1,325                           | 1,350         | 134          | 134                       | 2,850                           | 2,875         | 286          | 286                       | 5,700                           | 5,750         | 573          | 573                       | 8,700                           | 8,750         | 944          | 944                       |
| 1,350                           | 1,375         | 136          | 136                       | 2,875                           | 2,900         | 289          | 289                       | 5,750                           | 5,800         | 578          | 578                       | 8,750                           | 8,800         | 951          | 951                       |
| 1,375                           | 1,400         | 139          | 139                       | 2,900                           | 2,925         | 291          | 291                       | 5,800                           | 5,850         | 583          | 583                       | 8,800                           | 8,850         | 959          | 959                       |
| 1,400                           | 1,425         | 141          | 141                       | 2,925                           | 2,950         | 294          | 294                       | 5,850                           | 5,900         | 588          | 588                       | 8,850                           | 8,900         | 966          | 966                       |
| 1,425                           | 1,450         | 144          | 144                       | 2,950                           | 2,975         | 296          | 296                       | 5,900                           | 5,950         | 593          | 593                       | 8,900                           | 8,950         | 974          | 974                       |
| 1,450                           | 1,475         | 146          | 146                       | 2,975                           | 3,000         | 299          | 299                       | 5,950                           | 6,000         | 598          | 598                       | 8,950                           | 9,000         | 981          | 981                       |
| 1,475                           | 1,500         | 149          | 149                       |                                 |               |              |                           |                                 |               |              |                           |                                 |               |              |                           |

Continued on next page

2005 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— |                           |               |        |       |       |
| <b>9,000</b>                    |               |              |                           | <b>12,000</b>                   |               |              |                           | <b>15,000</b>                   |               |              |                           | <b>18,000</b> |        |       |       |
| 9,000                           | 9,050         | 989          | 989                       | 12,000                          | 12,050        | 1,439        | 1,439                     | 15,000                          | 15,050        | 1,889        | 1,889                     | 18,000        | 18,050 | 2,339 | 2,339 |
| 9,050                           | 9,100         | 996          | 996                       | 12,050                          | 12,100        | 1,446        | 1,446                     | 15,050                          | 15,100        | 1,896        | 1,896                     | 18,050        | 18,100 | 2,346 | 2,346 |
| 9,100                           | 9,150         | 1,004        | 1,004                     | 12,100                          | 12,150        | 1,454        | 1,454                     | 15,100                          | 15,150        | 1,904        | 1,904                     | 18,100        | 18,150 | 2,354 | 2,354 |
| 9,150                           | 9,200         | 1,011        | 1,011                     | 12,150                          | 12,200        | 1,461        | 1,461                     | 15,150                          | 15,200        | 1,911        | 1,911                     | 18,150        | 18,200 | 2,361 | 2,361 |
| 9,200                           | 9,250         | 1,019        | 1,019                     | 12,200                          | 12,250        | 1,469        | 1,469                     | 15,200                          | 15,250        | 1,919        | 1,919                     | 18,200        | 18,250 | 2,369 | 2,369 |
| 9,250                           | 9,300         | 1,026        | 1,026                     | 12,250                          | 12,300        | 1,476        | 1,476                     | 15,250                          | 15,300        | 1,926        | 1,926                     | 18,250        | 18,300 | 2,376 | 2,376 |
| 9,300                           | 9,350         | 1,034        | 1,034                     | 12,300                          | 12,350        | 1,484        | 1,484                     | 15,300                          | 15,350        | 1,934        | 1,934                     | 18,300        | 18,350 | 2,384 | 2,384 |
| 9,350                           | 9,400         | 1,041        | 1,041                     | 12,350                          | 12,400        | 1,491        | 1,491                     | 15,350                          | 15,400        | 1,941        | 1,941                     | 18,350        | 18,400 | 2,391 | 2,391 |
| 9,400                           | 9,450         | 1,049        | 1,049                     | 12,400                          | 12,450        | 1,499        | 1,499                     | 15,400                          | 15,450        | 1,949        | 1,949                     | 18,400        | 18,450 | 2,399 | 2,399 |
| 9,450                           | 9,500         | 1,056        | 1,056                     | 12,450                          | 12,500        | 1,506        | 1,506                     | 15,450                          | 15,500        | 1,956        | 1,956                     | 18,450        | 18,500 | 2,406 | 2,406 |
| 9,500                           | 9,550         | 1,064        | 1,064                     | 12,500                          | 12,550        | 1,514        | 1,514                     | 15,500                          | 15,550        | 1,964        | 1,964                     | 18,500        | 18,550 | 2,414 | 2,414 |
| 9,550                           | 9,600         | 1,071        | 1,071                     | 12,550                          | 12,600        | 1,521        | 1,521                     | 15,550                          | 15,600        | 1,971        | 1,971                     | 18,550        | 18,600 | 2,421 | 2,421 |
| 9,600                           | 9,650         | 1,079        | 1,079                     | 12,600                          | 12,650        | 1,529        | 1,529                     | 15,600                          | 15,650        | 1,979        | 1,979                     | 18,600        | 18,650 | 2,429 | 2,429 |
| 9,650                           | 9,700         | 1,086        | 1,086                     | 12,650                          | 12,700        | 1,536        | 1,536                     | 15,650                          | 15,700        | 1,986        | 1,986                     | 18,650        | 18,700 | 2,436 | 2,436 |
| 9,700                           | 9,750         | 1,094        | 1,094                     | 12,700                          | 12,750        | 1,544        | 1,544                     | 15,700                          | 15,750        | 1,994        | 1,994                     | 18,700        | 18,750 | 2,444 | 2,444 |
| 9,750                           | 9,800         | 1,101        | 1,101                     | 12,750                          | 12,800        | 1,551        | 1,551                     | 15,750                          | 15,800        | 2,001        | 2,001                     | 18,750        | 18,800 | 2,451 | 2,451 |
| 9,800                           | 9,850         | 1,109        | 1,109                     | 12,800                          | 12,850        | 1,559        | 1,559                     | 15,800                          | 15,850        | 2,009        | 2,009                     | 18,800        | 18,850 | 2,459 | 2,459 |
| 9,850                           | 9,900         | 1,116        | 1,116                     | 12,850                          | 12,900        | 1,566        | 1,566                     | 15,850                          | 15,900        | 2,016        | 2,016                     | 18,850        | 18,900 | 2,466 | 2,466 |
| 9,900                           | 9,950         | 1,124        | 1,124                     | 12,900                          | 12,950        | 1,574        | 1,574                     | 15,900                          | 15,950        | 2,024        | 2,024                     | 18,900        | 18,950 | 2,474 | 2,474 |
| 9,950                           | 10,000        | 1,131        | 1,131                     | 12,950                          | 13,000        | 1,581        | 1,581                     | 15,950                          | 16,000        | 2,031        | 2,031                     | 18,950        | 19,000 | 2,481 | 2,481 |
| <b>10,000</b>                   |               |              |                           | <b>13,000</b>                   |               |              |                           | <b>16,000</b>                   |               |              |                           | <b>19,000</b> |        |       |       |
| 10,000                          | 10,050        | 1,139        | 1,139                     | 13,000                          | 13,050        | 1,589        | 1,589                     | 16,000                          | 16,050        | 2,039        | 2,039                     | 19,000        | 19,050 | 2,489 | 2,489 |
| 10,050                          | 10,100        | 1,146        | 1,146                     | 13,050                          | 13,100        | 1,596        | 1,596                     | 16,050                          | 16,100        | 2,046        | 2,046                     | 19,050        | 19,100 | 2,496 | 2,496 |
| 10,100                          | 10,150        | 1,154        | 1,154                     | 13,100                          | 13,150        | 1,604        | 1,604                     | 16,100                          | 16,150        | 2,054        | 2,054                     | 19,100        | 19,150 | 2,504 | 2,504 |
| 10,150                          | 10,200        | 1,161        | 1,161                     | 13,150                          | 13,200        | 1,611        | 1,611                     | 16,150                          | 16,200        | 2,061        | 2,061                     | 19,150        | 19,200 | 2,511 | 2,511 |
| 10,200                          | 10,250        | 1,169        | 1,169                     | 13,200                          | 13,250        | 1,619        | 1,619                     | 16,200                          | 16,250        | 2,069        | 2,069                     | 19,200        | 19,250 | 2,519 | 2,519 |
| 10,250                          | 10,300        | 1,176        | 1,176                     | 13,250                          | 13,300        | 1,626        | 1,626                     | 16,250                          | 16,300        | 2,076        | 2,076                     | 19,250        | 19,300 | 2,526 | 2,526 |
| 10,300                          | 10,350        | 1,184        | 1,184                     | 13,300                          | 13,350        | 1,634        | 1,634                     | 16,300                          | 16,350        | 2,084        | 2,084                     | 19,300        | 19,350 | 2,534 | 2,534 |
| 10,350                          | 10,400        | 1,191        | 1,191                     | 13,350                          | 13,400        | 1,641        | 1,641                     | 16,350                          | 16,400        | 2,091        | 2,091                     | 19,350        | 19,400 | 2,541 | 2,541 |
| 10,400                          | 10,450        | 1,199        | 1,199                     | 13,400                          | 13,450        | 1,649        | 1,649                     | 16,400                          | 16,450        | 2,099        | 2,099                     | 19,400        | 19,450 | 2,549 | 2,549 |
| 10,450                          | 10,500        | 1,206        | 1,206                     | 13,450                          | 13,500        | 1,656        | 1,656                     | 16,450                          | 16,500        | 2,106        | 2,106                     | 19,450        | 19,500 | 2,556 | 2,556 |
| 10,500                          | 10,550        | 1,214        | 1,214                     | 13,500                          | 13,550        | 1,664        | 1,664                     | 16,500                          | 16,550        | 2,114        | 2,114                     | 19,500        | 19,550 | 2,564 | 2,564 |
| 10,550                          | 10,600        | 1,221        | 1,221                     | 13,550                          | 13,600        | 1,671        | 1,671                     | 16,550                          | 16,600        | 2,121        | 2,121                     | 19,550        | 19,600 | 2,571 | 2,571 |
| 10,600                          | 10,650        | 1,229        | 1,229                     | 13,600                          | 13,650        | 1,679        | 1,679                     | 16,600                          | 16,650        | 2,129        | 2,129                     | 19,600        | 19,650 | 2,579 | 2,579 |
| 10,650                          | 10,700        | 1,236        | 1,236                     | 13,650                          | 13,700        | 1,686        | 1,686                     | 16,650                          | 16,700        | 2,136        | 2,136                     | 19,650        | 19,700 | 2,586 | 2,586 |
| 10,700                          | 10,750        | 1,244        | 1,244                     | 13,700                          | 13,750        | 1,694        | 1,694                     | 16,700                          | 16,750        | 2,144        | 2,144                     | 19,700        | 19,750 | 2,594 | 2,594 |
| 10,750                          | 10,800        | 1,251        | 1,251                     | 13,750                          | 13,800        | 1,701        | 1,701                     | 16,750                          | 16,800        | 2,151        | 2,151                     | 19,750        | 19,800 | 2,601 | 2,601 |
| 10,800                          | 10,850        | 1,259        | 1,259                     | 13,800                          | 13,850        | 1,709        | 1,709                     | 16,800                          | 16,850        | 2,159        | 2,159                     | 19,800        | 19,850 | 2,609 | 2,609 |
| 10,850                          | 10,900        | 1,266        | 1,266                     | 13,850                          | 13,900        | 1,716        | 1,716                     | 16,850                          | 16,900        | 2,166        | 2,166                     | 19,850        | 19,900 | 2,616 | 2,616 |
| 10,900                          | 10,950        | 1,274        | 1,274                     | 13,900                          | 13,950        | 1,724        | 1,724                     | 16,900                          | 16,950        | 2,174        | 2,174                     | 19,900        | 19,950 | 2,624 | 2,624 |
| 10,950                          | 11,000        | 1,281        | 1,281                     | 13,950                          | 14,000        | 1,731        | 1,731                     | 16,950                          | 17,000        | 2,181        | 2,181                     | 19,950        | 20,000 | 2,631 | 2,631 |
| <b>11,000</b>                   |               |              |                           | <b>14,000</b>                   |               |              |                           | <b>17,000</b>                   |               |              |                           | <b>20,000</b> |        |       |       |
| 11,000                          | 11,050        | 1,289        | 1,289                     | 14,000                          | 14,050        | 1,739        | 1,739                     | 17,000                          | 17,050        | 2,189        | 2,189                     | 20,000        | 20,050 | 2,639 | 2,639 |
| 11,050                          | 11,100        | 1,296        | 1,296                     | 14,050                          | 14,100        | 1,746        | 1,746                     | 17,050                          | 17,100        | 2,196        | 2,196                     | 20,050        | 20,100 | 2,646 | 2,646 |
| 11,100                          | 11,150        | 1,304        | 1,304                     | 14,100                          | 14,150        | 1,754        | 1,754                     | 17,100                          | 17,150        | 2,204        | 2,204                     | 20,100        | 20,150 | 2,654 | 2,654 |
| 11,150                          | 11,200        | 1,311        | 1,311                     | 14,150                          | 14,200        | 1,761        | 1,761                     | 17,150                          | 17,200        | 2,211        | 2,211                     | 20,150        | 20,200 | 2,661 | 2,661 |
| 11,200                          | 11,250        | 1,319        | 1,319                     | 14,200                          | 14,250        | 1,769        | 1,769                     | 17,200                          | 17,250        | 2,219        | 2,219                     | 20,200        | 20,250 | 2,669 | 2,669 |
| 11,250                          | 11,300        | 1,326        | 1,326                     | 14,250                          | 14,300        | 1,776        | 1,776                     | 17,250                          | 17,300        | 2,226        | 2,226                     | 20,250        | 20,300 | 2,676 | 2,676 |
| 11,300                          | 11,350        | 1,334        | 1,334                     | 14,300                          | 14,350        | 1,784        | 1,784                     | 17,300                          | 17,350        | 2,234        | 2,234                     | 20,300        | 20,350 | 2,684 | 2,684 |
| 11,350                          | 11,400        | 1,341        | 1,341                     | 14,350                          | 14,400        | 1,791        | 1,791                     | 17,350                          | 17,400        | 2,241        | 2,241                     | 20,350        | 20,400 | 2,691 | 2,691 |
| 11,400                          | 11,450        | 1,349        | 1,349                     | 14,400                          | 14,450        | 1,799        | 1,799                     | 17,400                          | 17,450        | 2,249        | 2,249                     | 20,400        | 20,450 | 2,699 | 2,699 |
| 11,450                          | 11,500        | 1,356        | 1,356                     | 14,450                          | 14,500        | 1,806        | 1,806                     | 17,450                          | 17,500        | 2,256        | 2,256                     | 20,450        | 20,500 | 2,706 | 2,706 |
| 11,500                          | 11,550        | 1,364        | 1,364                     | 14,500                          | 14,550        | 1,814        | 1,814                     | 17,500                          | 17,550        | 2,264        | 2,264                     | 20,500        | 20,550 | 2,714 | 2,714 |
| 11,550                          | 11,600        | 1,371        | 1,371                     | 14,550                          | 14,600        | 1,821        | 1,821                     | 17,550                          | 17,600        | 2,271        | 2,271                     | 20,550        | 20,600 | 2,721 | 2,721 |
| 11,600                          | 11,650        | 1,379        | 1,379                     | 14,600                          | 14,650        | 1,829        | 1,829                     | 17,600                          | 17,650        | 2,279        | 2,279                     | 20,600        | 20,650 | 2,729 | 2,729 |
| 11,650                          | 11,700        | 1,386        | 1,386                     | 14,650                          | 14,700        | 1,836        | 1,836                     | 17,650                          | 17,700        | 2,286        | 2,286                     | 20,650        | 20,700 | 2,736 | 2,736 |
| 11,700                          | 11,750        | 1,394        | 1,394                     | 14,700                          | 14,750        | 1,844        | 1,844                     | 17,700                          | 17,750        | 2,294        | 2,294                     | 20,700        | 20,750 | 2,744 | 2,744 |
| 11,750                          | 11,800        | 1,401        | 1,401                     | 14,750                          | 14,800        | 1,851        | 1,851                     | 17,750                          | 17,800        | 2,301        | 2,301                     | 20,750        | 20,800 | 2,751 | 2,751 |
| 11,800                          | 11,850        | 1,409        | 1,409                     | 14,800                          | 14,850        | 1,859        | 1,859                     | 17,800                          | 17,850        | 2,309        | 2,309                     | 20,800        | 20,850 | 2,759 | 2,759 |
| 11,850                          | 11,900        | 1,416        | 1,416                     | 14,850                          | 14,900        | 1,866        | 1,866                     | 17,850                          | 17,900        | 2,316        | 2,316                     | 20,850        | 20,900 | 2,766 | 2,766 |
| 11,900                          | 11,950        | 1,424        | 1,424                     | 14,900                          | 14,950        | 1,874        | 1,874                     | 17,900                          | 17,950        | 2,324        | 2,324                     | 20,900        | 20,950 | 2,774 | 2,774 |
| 11,950                          | 12,000        | 1,431        | 1,431                     | 14,950                          | 15,000        | 1,881        | 1,881                     | 17,950                          | 18,000        | 2,331        | 2,331                     | 20,950        | 21,000 | 2,781 | 2,781 |

Continued on next page

2005 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— |                           |               |        |       |       |
| <b>21,000</b>                   |               |              |                           | <b>24,000</b>                   |               |              |                           | <b>27,000</b>                   |               |              |                           | <b>30,000</b> |        |       |       |
| 21,000                          | 21,050        | 2,789        | 2,789                     | 24,000                          | 24,050        | 3,239        | 3,239                     | 27,000                          | 27,050        | 3,689        | 3,689                     | 30,000        | 30,050 | 4,171 | 4,171 |
| 21,050                          | 21,100        | 2,796        | 2,796                     | 24,050                          | 24,100        | 3,246        | 3,246                     | 27,050                          | 27,100        | 3,696        | 3,696                     | 30,050        | 30,100 | 4,184 | 4,184 |
| 21,100                          | 21,150        | 2,804        | 2,804                     | 24,100                          | 24,150        | 3,254        | 3,254                     | 27,100                          | 27,150        | 3,704        | 3,704                     | 30,100        | 30,150 | 4,196 | 4,196 |
| 21,150                          | 21,200        | 2,811        | 2,811                     | 24,150                          | 24,200        | 3,261        | 3,261                     | 27,150                          | 27,200        | 3,711        | 3,711                     | 30,150        | 30,200 | 4,209 | 4,209 |
| 21,200                          | 21,250        | 2,819        | 2,819                     | 24,200                          | 24,250        | 3,269        | 3,269                     | 27,200                          | 27,250        | 3,719        | 3,719                     | 30,200        | 30,250 | 4,221 | 4,221 |
| 21,250                          | 21,300        | 2,826        | 2,826                     | 24,250                          | 24,300        | 3,276        | 3,276                     | 27,250                          | 27,300        | 3,726        | 3,726                     | 30,250        | 30,300 | 4,234 | 4,234 |
| 21,300                          | 21,350        | 2,834        | 2,834                     | 24,300                          | 24,350        | 3,284        | 3,284                     | 27,300                          | 27,350        | 3,734        | 3,734                     | 30,300        | 30,350 | 4,246 | 4,246 |
| 21,350                          | 21,400        | 2,841        | 2,841                     | 24,350                          | 24,400        | 3,291        | 3,291                     | 27,350                          | 27,400        | 3,741        | 3,741                     | 30,350        | 30,400 | 4,259 | 4,259 |
| 21,400                          | 21,450        | 2,849        | 2,849                     | 24,400                          | 24,450        | 3,299        | 3,299                     | 27,400                          | 27,450        | 3,749        | 3,749                     | 30,400        | 30,450 | 4,271 | 4,271 |
| 21,450                          | 21,500        | 2,856        | 2,856                     | 24,450                          | 24,500        | 3,306        | 3,306                     | 27,450                          | 27,500        | 3,756        | 3,756                     | 30,450        | 30,500 | 4,284 | 4,284 |
| 21,500                          | 21,550        | 2,864        | 2,864                     | 24,500                          | 24,550        | 3,314        | 3,314                     | 27,500                          | 27,550        | 3,764        | 3,764                     | 30,500        | 30,550 | 4,296 | 4,296 |
| 21,550                          | 21,600        | 2,871        | 2,871                     | 24,550                          | 24,600        | 3,321        | 3,321                     | 27,550                          | 27,600        | 3,771        | 3,771                     | 30,550        | 30,600 | 4,309 | 4,309 |
| 21,600                          | 21,650        | 2,879        | 2,879                     | 24,600                          | 24,650        | 3,329        | 3,329                     | 27,600                          | 27,650        | 3,779        | 3,779                     | 30,600        | 30,650 | 4,321 | 4,321 |
| 21,650                          | 21,700        | 2,886        | 2,886                     | 24,650                          | 24,700        | 3,336        | 3,336                     | 27,650                          | 27,700        | 3,786        | 3,786                     | 30,650        | 30,700 | 4,334 | 4,334 |
| 21,700                          | 21,750        | 2,894        | 2,894                     | 24,700                          | 24,750        | 3,344        | 3,344                     | 27,700                          | 27,750        | 3,794        | 3,794                     | 30,700        | 30,750 | 4,346 | 4,346 |
| 21,750                          | 21,800        | 2,901        | 2,901                     | 24,750                          | 24,800        | 3,351        | 3,351                     | 27,750                          | 27,800        | 3,801        | 3,801                     | 30,750        | 30,800 | 4,359 | 4,359 |
| 21,800                          | 21,850        | 2,909        | 2,909                     | 24,800                          | 24,850        | 3,359        | 3,359                     | 27,800                          | 27,850        | 3,809        | 3,809                     | 30,800        | 30,850 | 4,371 | 4,371 |
| 21,850                          | 21,900        | 2,916        | 2,916                     | 24,850                          | 24,900        | 3,366        | 3,366                     | 27,850                          | 27,900        | 3,816        | 3,816                     | 30,850        | 30,900 | 4,384 | 4,384 |
| 21,900                          | 21,950        | 2,924        | 2,924                     | 24,900                          | 24,950        | 3,374        | 3,374                     | 27,900                          | 27,950        | 3,824        | 3,824                     | 30,900        | 30,950 | 4,396 | 4,396 |
| 21,950                          | 22,000        | 2,931        | 2,931                     | 24,950                          | 25,000        | 3,381        | 3,381                     | 27,950                          | 28,000        | 3,831        | 3,831                     | 30,950        | 31,000 | 4,409 | 4,409 |
| <b>22,000</b>                   |               |              |                           | <b>25,000</b>                   |               |              |                           | <b>28,000</b>                   |               |              |                           | <b>31,000</b> |        |       |       |
| 22,000                          | 22,050        | 2,939        | 2,939                     | 25,000                          | 25,050        | 3,389        | 3,389                     | 28,000                          | 28,050        | 3,839        | 3,839                     | 31,000        | 31,050 | 4,421 | 4,421 |
| 22,050                          | 22,100        | 2,946        | 2,946                     | 25,050                          | 25,100        | 3,396        | 3,396                     | 28,050                          | 28,100        | 3,846        | 3,846                     | 31,050        | 31,100 | 4,434 | 4,434 |
| 22,100                          | 22,150        | 2,954        | 2,954                     | 25,100                          | 25,150        | 3,404        | 3,404                     | 28,100                          | 28,150        | 3,854        | 3,854                     | 31,100        | 31,150 | 4,446 | 4,446 |
| 22,150                          | 22,200        | 2,961        | 2,961                     | 25,150                          | 25,200        | 3,411        | 3,411                     | 28,150                          | 28,200        | 3,861        | 3,861                     | 31,150        | 31,200 | 4,459 | 4,459 |
| 22,200                          | 22,250        | 2,969        | 2,969                     | 25,200                          | 25,250        | 3,419        | 3,419                     | 28,200                          | 28,250        | 3,869        | 3,869                     | 31,200        | 31,250 | 4,471 | 4,471 |
| 22,250                          | 22,300        | 2,976        | 2,976                     | 25,250                          | 25,300        | 3,426        | 3,426                     | 28,250                          | 28,300        | 3,876        | 3,876                     | 31,250        | 31,300 | 4,484 | 4,484 |
| 22,300                          | 22,350        | 2,984        | 2,984                     | 25,300                          | 25,350        | 3,434        | 3,434                     | 28,300                          | 28,350        | 3,884        | 3,884                     | 31,300        | 31,350 | 4,496 | 4,496 |
| 22,350                          | 22,400        | 2,991        | 2,991                     | 25,350                          | 25,400        | 3,441        | 3,441                     | 28,350                          | 28,400        | 3,891        | 3,891                     | 31,350        | 31,400 | 4,509 | 4,509 |
| 22,400                          | 22,450        | 2,999        | 2,999                     | 25,400                          | 25,450        | 3,449        | 3,449                     | 28,400                          | 28,450        | 3,899        | 3,899                     | 31,400        | 31,450 | 4,521 | 4,521 |
| 22,450                          | 22,500        | 3,006        | 3,006                     | 25,450                          | 25,500        | 3,456        | 3,456                     | 28,450                          | 28,500        | 3,906        | 3,906                     | 31,450        | 31,500 | 4,534 | 4,534 |
| 22,500                          | 22,550        | 3,014        | 3,014                     | 25,500                          | 25,550        | 3,464        | 3,464                     | 28,500                          | 28,550        | 3,914        | 3,914                     | 31,500        | 31,550 | 4,546 | 4,546 |
| 22,550                          | 22,600        | 3,021        | 3,021                     | 25,550                          | 25,600        | 3,471        | 3,471                     | 28,550                          | 28,600        | 3,921        | 3,921                     | 31,550        | 31,600 | 4,559 | 4,559 |
| 22,600                          | 22,650        | 3,029        | 3,029                     | 25,600                          | 25,650        | 3,479        | 3,479                     | 28,600                          | 28,650        | 3,929        | 3,929                     | 31,600        | 31,650 | 4,571 | 4,571 |
| 22,650                          | 22,700        | 3,036        | 3,036                     | 25,650                          | 25,700        | 3,486        | 3,486                     | 28,650                          | 28,700        | 3,936        | 3,936                     | 31,650        | 31,700 | 4,584 | 4,584 |
| 22,700                          | 22,750        | 3,044        | 3,044                     | 25,700                          | 25,750        | 3,494        | 3,494                     | 28,700                          | 28,750        | 3,944        | 3,944                     | 31,700        | 31,750 | 4,596 | 4,596 |
| 22,750                          | 22,800        | 3,051        | 3,051                     | 25,750                          | 25,800        | 3,501        | 3,501                     | 28,750                          | 28,800        | 3,951        | 3,951                     | 31,750        | 31,800 | 4,609 | 4,609 |
| 22,800                          | 22,850        | 3,059        | 3,059                     | 25,800                          | 25,850        | 3,509        | 3,509                     | 28,800                          | 28,850        | 3,959        | 3,959                     | 31,800        | 31,850 | 4,621 | 4,621 |
| 22,850                          | 22,900        | 3,066        | 3,066                     | 25,850                          | 25,900        | 3,516        | 3,516                     | 28,850                          | 28,900        | 3,966        | 3,966                     | 31,850        | 31,900 | 4,634 | 4,634 |
| 22,900                          | 22,950        | 3,074        | 3,074                     | 25,900                          | 25,950        | 3,524        | 3,524                     | 28,900                          | 28,950        | 3,974        | 3,974                     | 31,900        | 31,950 | 4,646 | 4,646 |
| 22,950                          | 23,000        | 3,081        | 3,081                     | 25,950                          | 26,000        | 3,531        | 3,531                     | 28,950                          | 29,000        | 3,981        | 3,981                     | 31,950        | 32,000 | 4,659 | 4,659 |
| <b>23,000</b>                   |               |              |                           | <b>26,000</b>                   |               |              |                           | <b>29,000</b>                   |               |              |                           | <b>32,000</b> |        |       |       |
| 23,000                          | 23,050        | 3,089        | 3,089                     | 26,000                          | 26,050        | 3,539        | 3,539                     | 29,000                          | 29,050        | 3,989        | 3,989                     | 32,000        | 32,050 | 4,671 | 4,671 |
| 23,050                          | 23,100        | 3,096        | 3,096                     | 26,050                          | 26,100        | 3,546        | 3,546                     | 29,050                          | 29,100        | 3,996        | 3,996                     | 32,050        | 32,100 | 4,684 | 4,684 |
| 23,100                          | 23,150        | 3,104        | 3,104                     | 26,100                          | 26,150        | 3,554        | 3,554                     | 29,100                          | 29,150        | 4,004        | 4,004                     | 32,100        | 32,150 | 4,696 | 4,696 |
| 23,150                          | 23,200        | 3,111        | 3,111                     | 26,150                          | 26,200        | 3,561        | 3,561                     | 29,150                          | 29,200        | 4,011        | 4,011                     | 32,150        | 32,200 | 4,709 | 4,709 |
| 23,200                          | 23,250        | 3,119        | 3,119                     | 26,200                          | 26,250        | 3,569        | 3,569                     | 29,200                          | 29,250        | 4,019        | 4,019                     | 32,200        | 32,250 | 4,721 | 4,721 |
| 23,250                          | 23,300        | 3,126        | 3,126                     | 26,250                          | 26,300        | 3,576        | 3,576                     | 29,250                          | 29,300        | 4,026        | 4,026                     | 32,250        | 32,300 | 4,734 | 4,734 |
| 23,300                          | 23,350        | 3,134        | 3,134                     | 26,300                          | 26,350        | 3,584        | 3,584                     | 29,300                          | 29,350        | 4,034        | 4,034                     | 32,300        | 32,350 | 4,746 | 4,746 |
| 23,350                          | 23,400        | 3,141        | 3,141                     | 26,350                          | 26,400        | 3,591        | 3,591                     | 29,350                          | 29,400        | 4,041        | 4,041                     | 32,350        | 32,400 | 4,759 | 4,759 |
| 23,400                          | 23,450        | 3,149        | 3,149                     | 26,400                          | 26,450        | 3,599        | 3,599                     | 29,400                          | 29,450        | 4,049        | 4,049                     | 32,400        | 32,450 | 4,771 | 4,771 |
| 23,450                          | 23,500        | 3,156        | 3,156                     | 26,450                          | 26,500        | 3,606        | 3,606                     | 29,450                          | 29,500        | 4,056        | 4,056                     | 32,450        | 32,500 | 4,784 | 4,784 |
| 23,500                          | 23,550        | 3,164        | 3,164                     | 26,500                          | 26,550        | 3,614        | 3,614                     | 29,500                          | 29,550        | 4,064        | 4,064                     | 32,500        | 32,550 | 4,796 | 4,796 |
| 23,550                          | 23,600        | 3,171        | 3,171                     | 26,550                          | 26,600        | 3,621        | 3,621                     | 29,550                          | 29,600        | 4,071        | 4,071                     | 32,550        | 32,600 | 4,809 | 4,809 |
| 23,600                          | 23,650        | 3,179        | 3,179                     | 26,600                          | 26,650        | 3,629        | 3,629                     | 29,600                          | 29,650        | 4,079        | 4,079                     | 32,600        | 32,650 | 4,821 | 4,821 |
| 23,650                          | 23,700        | 3,186        | 3,186                     | 26,650                          | 26,700        | 3,636        | 3,636                     | 29,650                          | 29,700        | 4,086        | 4,086                     | 32,650        | 32,700 | 4,834 | 4,834 |
| 23,700                          | 23,750        | 3,194        | 3,194                     | 26,700                          | 26,750        | 3,644        | 3,644                     | 29,700                          | 29,750        | 4,096        | 4,096                     | 32,700        | 32,750 | 4,846 | 4,846 |
| 23,750                          | 23,800        | 3,201        | 3,201                     | 26,750                          | 26,800        | 3,651        | 3,651                     | 29,750                          | 29,800        | 4,109        | 4,109                     | 32,750        | 32,800 | 4,859 | 4,859 |
| 23,800                          | 23,850        | 3,209        | 3,209                     | 26,800                          | 26,850        | 3,659        | 3,659                     | 29,800                          | 29,850        | 4,121        | 4,121                     | 32,800        | 32,850 | 4,871 | 4,871 |
| 23,850                          | 23,900        | 3,216        | 3,216                     | 26,850                          | 26,900        | 3,666        | 3,666                     | 29,850                          | 29,900        | 4,134        | 4,134                     | 32,850        | 32,900 | 4,884 | 4,884 |
| 23,900                          | 23,950        | 3,224        | 3,224                     | 26,900                          | 26,950        | 3,674        | 3,674                     | 29,900                          | 29,950        | 4,146        | 4,146                     | 32,900        | 32,950 | 4,896 | 4,896 |
| 23,950                          | 24,000        | 3,231        | 3,231                     | 26,950                          | 27,000        | 3,681        | 3,681                     | 29,950                          | 30,000        | 4,159        | 4,159                     | 32,950        | 33,000 | 4,909 | 4,909 |

Continued on next page



2005 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— |                           |
| <b>33,000</b>                   |               |              |                           | <b>36,000</b>                   |               |              |                           | <b>39,000</b>                   |               |              |                           | <b>42,000</b>                   |               |              |                           |
| 33,000                          | 33,050        | 4,921        | 4,921                     | 36,000                          | 36,050        | 5,671        | 5,671                     | 39,000                          | 39,050        | 6,421        | 6,421                     | 42,000                          | 42,050        | 7,171        | 7,171                     |
| 33,050                          | 33,100        | 4,934        | 4,934                     | 36,050                          | 36,100        | 5,684        | 5,684                     | 39,050                          | 39,100        | 6,434        | 6,434                     | 42,050                          | 42,100        | 7,184        | 7,184                     |
| 33,100                          | 33,150        | 4,946        | 4,946                     | 36,100                          | 36,150        | 5,696        | 5,696                     | 39,100                          | 39,150        | 6,446        | 6,446                     | 42,100                          | 42,150        | 7,196        | 7,196                     |
| 33,150                          | 33,200        | 4,959        | 4,959                     | 36,150                          | 36,200        | 5,709        | 5,709                     | 39,150                          | 39,200        | 6,459        | 6,459                     | 42,150                          | 42,200        | 7,209        | 7,209                     |
| 33,200                          | 33,250        | 4,971        | 4,971                     | 36,200                          | 36,250        | 5,721        | 5,721                     | 39,200                          | 39,250        | 6,471        | 6,471                     | 42,200                          | 42,250        | 7,221        | 7,221                     |
| 33,250                          | 33,300        | 4,984        | 4,984                     | 36,250                          | 36,300        | 5,734        | 5,734                     | 39,250                          | 39,300        | 6,484        | 6,484                     | 42,250                          | 42,300        | 7,234        | 7,234                     |
| 33,300                          | 33,350        | 4,996        | 4,996                     | 36,300                          | 36,350        | 5,746        | 5,746                     | 39,300                          | 39,350        | 6,496        | 6,496                     | 42,300                          | 42,350        | 7,246        | 7,246                     |
| 33,350                          | 33,400        | 5,009        | 5,009                     | 36,350                          | 36,400        | 5,759        | 5,759                     | 39,350                          | 39,400        | 6,509        | 6,509                     | 42,350                          | 42,400        | 7,259        | 7,259                     |
| 33,400                          | 33,450        | 5,021        | 5,021                     | 36,400                          | 36,450        | 5,771        | 5,771                     | 39,400                          | 39,450        | 6,521        | 6,521                     | 42,400                          | 42,450        | 7,271        | 7,271                     |
| 33,450                          | 33,500        | 5,034        | 5,034                     | 36,450                          | 36,500        | 5,784        | 5,784                     | 39,450                          | 39,500        | 6,534        | 6,534                     | 42,450                          | 42,500        | 7,284        | 7,284                     |
| 33,500                          | 33,550        | 5,046        | 5,046                     | 36,500                          | 36,550        | 5,796        | 5,796                     | 39,500                          | 39,550        | 6,546        | 6,546                     | 42,500                          | 42,550        | 7,296        | 7,296                     |
| 33,550                          | 33,600        | 5,059        | 5,059                     | 36,550                          | 36,600        | 5,809        | 5,809                     | 39,550                          | 39,600        | 6,559        | 6,559                     | 42,550                          | 42,600        | 7,309        | 7,309                     |
| 33,600                          | 33,650        | 5,071        | 5,071                     | 36,600                          | 36,650        | 5,821        | 5,821                     | 39,600                          | 39,650        | 6,571        | 6,571                     | 42,600                          | 42,650        | 7,321        | 7,321                     |
| 33,650                          | 33,700        | 5,084        | 5,084                     | 36,650                          | 36,700        | 5,834        | 5,834                     | 39,650                          | 39,700        | 6,584        | 6,584                     | 42,650                          | 42,700        | 7,334        | 7,334                     |
| 33,700                          | 33,750        | 5,096        | 5,096                     | 36,700                          | 36,750        | 5,846        | 5,846                     | 39,700                          | 39,750        | 6,596        | 6,596                     | 42,700                          | 42,750        | 7,346        | 7,346                     |
| 33,750                          | 33,800        | 5,109        | 5,109                     | 36,750                          | 36,800        | 5,859        | 5,859                     | 39,750                          | 39,800        | 6,609        | 6,609                     | 42,750                          | 42,800        | 7,359        | 7,359                     |
| 33,800                          | 33,850        | 5,121        | 5,121                     | 36,800                          | 36,850        | 5,871        | 5,871                     | 39,800                          | 39,850        | 6,621        | 6,621                     | 42,800                          | 42,850        | 7,371        | 7,371                     |
| 33,850                          | 33,900        | 5,134        | 5,134                     | 36,850                          | 36,900        | 5,884        | 5,884                     | 39,850                          | 39,900        | 6,634        | 6,634                     | 42,850                          | 42,900        | 7,384        | 7,384                     |
| 33,900                          | 33,950        | 5,146        | 5,146                     | 36,900                          | 36,950        | 5,896        | 5,896                     | 39,900                          | 39,950        | 6,646        | 6,646                     | 42,900                          | 42,950        | 7,396        | 7,396                     |
| 33,950                          | 34,000        | 5,159        | 5,159                     | 36,950                          | 37,000        | 5,909        | 5,909                     | 39,950                          | 40,000        | 6,659        | 6,659                     | 42,950                          | 43,000        | 7,409        | 7,409                     |
| <b>34,000</b>                   |               |              |                           | <b>37,000</b>                   |               |              |                           | <b>40,000</b>                   |               |              |                           | <b>43,000</b>                   |               |              |                           |
| 34,000                          | 34,050        | 5,171        | 5,171                     | 37,000                          | 37,050        | 5,921        | 5,921                     | 40,000                          | 40,050        | 6,671        | 6,671                     | 43,000                          | 43,050        | 7,421        | 7,421                     |
| 34,050                          | 34,100        | 5,184        | 5,184                     | 37,050                          | 37,100        | 5,934        | 5,934                     | 40,050                          | 40,100        | 6,684        | 6,684                     | 43,050                          | 43,100        | 7,434        | 7,434                     |
| 34,100                          | 34,150        | 5,196        | 5,196                     | 37,100                          | 37,150        | 5,946        | 5,946                     | 40,100                          | 40,150        | 6,696        | 6,696                     | 43,100                          | 43,150        | 7,446        | 7,446                     |
| 34,150                          | 34,200        | 5,209        | 5,209                     | 37,150                          | 37,200        | 5,959        | 5,959                     | 40,150                          | 40,200        | 6,709        | 6,709                     | 43,150                          | 43,200        | 7,459        | 7,459                     |
| 34,200                          | 34,250        | 5,221        | 5,221                     | 37,200                          | 37,250        | 5,971        | 5,971                     | 40,200                          | 40,250        | 6,721        | 6,721                     | 43,200                          | 43,250        | 7,471        | 7,471                     |
| 34,250                          | 34,300        | 5,234        | 5,234                     | 37,250                          | 37,300        | 5,984        | 5,984                     | 40,250                          | 40,300        | 6,734        | 6,734                     | 43,250                          | 43,300        | 7,484        | 7,484                     |
| 34,300                          | 34,350        | 5,246        | 5,246                     | 37,300                          | 37,350        | 5,996        | 5,996                     | 40,300                          | 40,350        | 6,746        | 6,746                     | 43,300                          | 43,350        | 7,496        | 7,496                     |
| 34,350                          | 34,400        | 5,259        | 5,259                     | 37,350                          | 37,400        | 6,009        | 6,009                     | 40,350                          | 40,400        | 6,759        | 6,759                     | 43,350                          | 43,400        | 7,509        | 7,509                     |
| 34,400                          | 34,450        | 5,271        | 5,271                     | 37,400                          | 37,450        | 6,021        | 6,021                     | 40,400                          | 40,450        | 6,771        | 6,771                     | 43,400                          | 43,450        | 7,521        | 7,521                     |
| 34,450                          | 34,500        | 5,284        | 5,284                     | 37,450                          | 37,500        | 6,034        | 6,034                     | 40,450                          | 40,500        | 6,784        | 6,784                     | 43,450                          | 43,500        | 7,534        | 7,534                     |
| 34,500                          | 34,550        | 5,296        | 5,296                     | 37,500                          | 37,550        | 6,046        | 6,046                     | 40,500                          | 40,550        | 6,796        | 6,796                     | 43,500                          | 43,550        | 7,546        | 7,546                     |
| 34,550                          | 34,600        | 5,309        | 5,309                     | 37,550                          | 37,600        | 6,059        | 6,059                     | 40,550                          | 40,600        | 6,809        | 6,809                     | 43,550                          | 43,600        | 7,559        | 7,559                     |
| 34,600                          | 34,650        | 5,321        | 5,321                     | 37,600                          | 37,650        | 6,071        | 6,071                     | 40,600                          | 40,650        | 6,821        | 6,821                     | 43,600                          | 43,650        | 7,571        | 7,571                     |
| 34,650                          | 34,700        | 5,334        | 5,334                     | 37,650                          | 37,700        | 6,084        | 6,084                     | 40,650                          | 40,700        | 6,834        | 6,834                     | 43,650                          | 43,700        | 7,584        | 7,584                     |
| 34,700                          | 34,750        | 5,346        | 5,346                     | 37,700                          | 37,750        | 6,096        | 6,096                     | 40,700                          | 40,750        | 6,846        | 6,846                     | 43,700                          | 43,750        | 7,596        | 7,596                     |
| 34,750                          | 34,800        | 5,359        | 5,359                     | 37,750                          | 37,800        | 6,109        | 6,109                     | 40,750                          | 40,800        | 6,859        | 6,859                     | 43,750                          | 43,800        | 7,609        | 7,609                     |
| 34,800                          | 34,850        | 5,371        | 5,371                     | 37,800                          | 37,850        | 6,121        | 6,121                     | 40,800                          | 40,850        | 6,871        | 6,871                     | 43,800                          | 43,850        | 7,621        | 7,621                     |
| 34,850                          | 34,900        | 5,384        | 5,384                     | 37,850                          | 37,900        | 6,134        | 6,134                     | 40,850                          | 40,900        | 6,884        | 6,884                     | 43,850                          | 43,900        | 7,634        | 7,634                     |
| 34,900                          | 34,950        | 5,396        | 5,396                     | 37,900                          | 37,950        | 6,146        | 6,146                     | 40,900                          | 40,950        | 6,896        | 6,896                     | 43,900                          | 43,950        | 7,646        | 7,646                     |
| 34,950                          | 35,000        | 5,409        | 5,409                     | 37,950                          | 38,000        | 6,159        | 6,159                     | 40,950                          | 41,000        | 6,909        | 6,909                     | 43,950                          | 44,000        | 7,659        | 7,659                     |
| <b>35,000</b>                   |               |              |                           | <b>38,000</b>                   |               |              |                           | <b>41,000</b>                   |               |              |                           | <b>44,000</b>                   |               |              |                           |
| 35,000                          | 35,050        | 5,421        | 5,421                     | 38,000                          | 38,050        | 6,171        | 6,171                     | 41,000                          | 41,050        | 6,921        | 6,921                     | 44,000                          | 44,050        | 7,671        | 7,671                     |
| 35,050                          | 35,100        | 5,434        | 5,434                     | 38,050                          | 38,100        | 6,184        | 6,184                     | 41,050                          | 41,100        | 6,934        | 6,934                     | 44,050                          | 44,100        | 7,684        | 7,684                     |
| 35,100                          | 35,150        | 5,446        | 5,446                     | 38,100                          | 38,150        | 6,196        | 6,196                     | 41,100                          | 41,150        | 6,946        | 6,946                     | 44,100                          | 44,150        | 7,696        | 7,696                     |
| 35,150                          | 35,200        | 5,459        | 5,459                     | 38,150                          | 38,200        | 6,209        | 6,209                     | 41,150                          | 41,200        | 6,959        | 6,959                     | 44,150                          | 44,200        | 7,709        | 7,709                     |
| 35,200                          | 35,250        | 5,471        | 5,471                     | 38,200                          | 38,250        | 6,221        | 6,221                     | 41,200                          | 41,250        | 6,971        | 6,971                     | 44,200                          | 44,250        | 7,721        | 7,721                     |
| 35,250                          | 35,300        | 5,484        | 5,484                     | 38,250                          | 38,300        | 6,234        | 6,234                     | 41,250                          | 41,300        | 6,984        | 6,984                     | 44,250                          | 44,300        | 7,734        | 7,734                     |
| 35,300                          | 35,350        | 5,496        | 5,496                     | 38,300                          | 38,350        | 6,246        | 6,246                     | 41,300                          | 41,350        | 6,996        | 6,996                     | 44,300                          | 44,350        | 7,746        | 7,746                     |
| 35,350                          | 35,400        | 5,509        | 5,509                     | 38,350                          | 38,400        | 6,259        | 6,259                     | 41,350                          | 41,400        | 7,009        | 7,009                     | 44,350                          | 44,400        | 7,759        | 7,759                     |
| 35,400                          | 35,450        | 5,521        | 5,521                     | 38,400                          | 38,450        | 6,271        | 6,271                     | 41,400                          | 41,450        | 7,021        | 7,021                     | 44,400                          | 44,450        | 7,771        | 7,771                     |
| 35,450                          | 35,500        | 5,534        | 5,534                     | 38,450                          | 38,500        | 6,284        | 6,284                     | 41,450                          | 41,500        | 7,034        | 7,034                     | 44,450                          | 44,500        | 7,784        | 7,784                     |
| 35,500                          | 35,550        | 5,546        | 5,546                     | 38,500                          | 38,550        | 6,296        | 6,296                     | 41,500                          | 41,550        | 7,046        | 7,046                     | 44,500                          | 44,550        | 7,796        | 7,796                     |
| 35,550                          | 35,600        | 5,559        | 5,559                     | 38,550                          | 38,600        | 6,309        | 6,309                     | 41,550                          | 41,600        | 7,059        | 7,059                     | 44,550                          | 44,600        | 7,809        | 7,809                     |
| 35,600                          | 35,650        | 5,571        | 5,571                     | 38,600                          | 38,650        | 6,321        | 6,321                     | 41,600                          | 41,650        | 7,071        | 7,071                     | 44,600                          | 44,650        | 7,821        | 7,821                     |
| 35,650                          | 35,700        | 5,584        | 5,584                     | 38,650                          | 38,700        | 6,334        | 6,334                     | 41,650                          | 41,700        | 7,084        | 7,084                     | 44,650                          | 44,700        | 7,834        | 7,834                     |
| 35,700                          | 35,750        | 5,596        | 5,596                     | 38,700                          | 38,750        | 6,346        | 6,346                     | 41,700                          | 41,750        | 7,096        | 7,096                     | 44,700                          | 44,750        | 7,846        | 7,846                     |
| 35,750                          | 35,800        | 5,609        | 5,609                     | 38,750                          | 38,800        | 6,359        | 6,359                     | 41,750                          | 41,800        | 7,109        | 7,109                     | 44,750                          | 44,800        | 7,859        | 7,859                     |
| 35,800                          | 35,850        | 5,621        | 5,621                     | 38,800                          | 38,850        | 6,371        | 6,371                     | 41,800                          | 41,850        | 7,121        | 7,121                     | 44,800                          | 44,850        | 7,871        | 7,871                     |
| 35,850                          | 35,900        | 5,634        | 5,634                     | 38,850                          | 38,900        | 6,384        | 6,384                     | 41,850                          | 41,900        | 7,134        | 7,134                     | 44,850                          | 44,900        | 7,884        | 7,884                     |
| 35,900                          | 35,950        | 5,646        | 5,646                     | 38,900                          | 38,950        | 6,396        | 6,396                     | 41,900                          | 41,950        | 7,146        | 7,146                     | 44,900                          | 44,950        | 7,896        | 7,896                     |
| 35,950                          | 36,000        | 5,659        | 5,659                     | 38,950                          | 39,000        | 6,409        | 6,409                     | 41,950                          | 42,000        | 7,159        | 7,159                     | 44,950                          | 45,000        | 7,909        | 7,909                     |

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2005 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— |                           |
| <b>45,000</b>                   |               |              |                           | <b>48,000</b>                   |               |              |                           | <b>51,000</b>                   |               |              |                           | <b>54,000</b>                   |               |              |                           |
| 45,000                          | 45,050        | 7,921        | 7,921                     | 48,000                          | 48,050        | 8,671        | 8,671                     | 51,000                          | 51,050        | 9,421        | 9,421                     | 54,000                          | 54,050        | 10,171       | 10,171                    |
| 45,050                          | 45,100        | 7,934        | 7,934                     | 48,050                          | 48,100        | 8,684        | 8,684                     | 51,050                          | 51,100        | 9,434        | 9,434                     | 54,050                          | 54,100        | 10,184       | 10,184                    |
| 45,100                          | 45,150        | 7,946        | 7,946                     | 48,100                          | 48,150        | 8,696        | 8,696                     | 51,100                          | 51,150        | 9,446        | 9,446                     | 54,100                          | 54,150        | 10,196       | 10,196                    |
| 45,150                          | 45,200        | 7,959        | 7,959                     | 48,150                          | 48,200        | 8,709        | 8,709                     | 51,150                          | 51,200        | 9,459        | 9,459                     | 54,150                          | 54,200        | 10,209       | 10,209                    |
| 45,200                          | 45,250        | 7,971        | 7,971                     | 48,200                          | 48,250        | 8,721        | 8,721                     | 51,200                          | 51,250        | 9,471        | 9,471                     | 54,200                          | 54,250        | 10,221       | 10,221                    |
| 45,250                          | 45,300        | 7,984        | 7,984                     | 48,250                          | 48,300        | 8,734        | 8,734                     | 51,250                          | 51,300        | 9,484        | 9,484                     | 54,250                          | 54,300        | 10,234       | 10,234                    |
| 45,300                          | 45,350        | 7,996        | 7,996                     | 48,300                          | 48,350        | 8,746        | 8,746                     | 51,300                          | 51,350        | 9,496        | 9,496                     | 54,300                          | 54,350        | 10,246       | 10,246                    |
| 45,350                          | 45,400        | 8,009        | 8,009                     | 48,350                          | 48,400        | 8,759        | 8,759                     | 51,350                          | 51,400        | 9,509        | 9,509                     | 54,350                          | 54,400        | 10,259       | 10,259                    |
| 45,400                          | 45,450        | 8,021        | 8,021                     | 48,400                          | 48,450        | 8,771        | 8,771                     | 51,400                          | 51,450        | 9,521        | 9,521                     | 54,400                          | 54,450        | 10,271       | 10,271                    |
| 45,450                          | 45,500        | 8,034        | 8,034                     | 48,450                          | 48,500        | 8,784        | 8,784                     | 51,450                          | 51,500        | 9,534        | 9,534                     | 54,450                          | 54,500        | 10,284       | 10,284                    |
| 45,500                          | 45,550        | 8,046        | 8,046                     | 48,500                          | 48,550        | 8,796        | 8,796                     | 51,500                          | 51,550        | 9,546        | 9,546                     | 54,500                          | 54,550        | 10,296       | 10,296                    |
| 45,550                          | 45,600        | 8,059        | 8,059                     | 48,550                          | 48,600        | 8,809        | 8,809                     | 51,550                          | 51,600        | 9,559        | 9,559                     | 54,550                          | 54,600        | 10,309       | 10,309                    |
| 45,600                          | 45,650        | 8,071        | 8,071                     | 48,600                          | 48,650        | 8,821        | 8,821                     | 51,600                          | 51,650        | 9,571        | 9,571                     | 54,600                          | 54,650        | 10,321       | 10,321                    |
| 45,650                          | 45,700        | 8,084        | 8,084                     | 48,650                          | 48,700        | 8,834        | 8,834                     | 51,650                          | 51,700        | 9,584        | 9,584                     | 54,650                          | 54,700        | 10,334       | 10,334                    |
| 45,700                          | 45,750        | 8,096        | 8,096                     | 48,700                          | 48,750        | 8,846        | 8,846                     | 51,700                          | 51,750        | 9,596        | 9,596                     | 54,700                          | 54,750        | 10,346       | 10,346                    |
| 45,750                          | 45,800        | 8,109        | 8,109                     | 48,750                          | 48,800        | 8,859        | 8,859                     | 51,750                          | 51,800        | 9,609        | 9,609                     | 54,750                          | 54,800        | 10,359       | 10,359                    |
| 45,800                          | 45,850        | 8,121        | 8,121                     | 48,800                          | 48,850        | 8,871        | 8,871                     | 51,800                          | 51,850        | 9,621        | 9,621                     | 54,800                          | 54,850        | 10,371       | 10,371                    |
| 45,850                          | 45,900        | 8,134        | 8,134                     | 48,850                          | 48,900        | 8,884        | 8,884                     | 51,850                          | 51,900        | 9,634        | 9,634                     | 54,850                          | 54,900        | 10,384       | 10,384                    |
| 45,900                          | 45,950        | 8,146        | 8,146                     | 48,900                          | 48,950        | 8,896        | 8,896                     | 51,900                          | 51,950        | 9,646        | 9,646                     | 54,900                          | 54,950        | 10,396       | 10,396                    |
| 45,950                          | 46,000        | 8,159        | 8,159                     | 48,950                          | 49,000        | 8,909        | 8,909                     | 51,950                          | 52,000        | 9,659        | 9,659                     | 54,950                          | 55,000        | 10,409       | 10,409                    |
| <b>46,000</b>                   |               |              |                           | <b>49,000</b>                   |               |              |                           | <b>52,000</b>                   |               |              |                           | <b>55,000</b>                   |               |              |                           |
| 46,000                          | 46,050        | 8,171        | 8,171                     | 49,000                          | 49,050        | 8,921        | 8,921                     | 52,000                          | 52,050        | 9,671        | 9,671                     | 55,000                          | 55,050        | 10,421       | 10,421                    |
| 46,050                          | 46,100        | 8,184        | 8,184                     | 49,050                          | 49,100        | 8,934        | 8,934                     | 52,050                          | 52,100        | 9,684        | 9,684                     | 55,050                          | 55,100        | 10,434       | 10,434                    |
| 46,100                          | 46,150        | 8,196        | 8,196                     | 49,100                          | 49,150        | 8,946        | 8,946                     | 52,100                          | 52,150        | 9,696        | 9,696                     | 55,100                          | 55,150        | 10,446       | 10,446                    |
| 46,150                          | 46,200        | 8,209        | 8,209                     | 49,150                          | 49,200        | 8,959        | 8,959                     | 52,150                          | 52,200        | 9,709        | 9,709                     | 55,150                          | 55,200        | 10,459       | 10,459                    |
| 46,200                          | 46,250        | 8,221        | 8,221                     | 49,200                          | 49,250        | 8,971        | 8,971                     | 52,200                          | 52,250        | 9,721        | 9,721                     | 55,200                          | 55,250        | 10,471       | 10,471                    |
| 46,250                          | 46,300        | 8,234        | 8,234                     | 49,250                          | 49,300        | 8,984        | 8,984                     | 52,250                          | 52,300        | 9,734        | 9,734                     | 55,250                          | 55,300        | 10,484       | 10,484                    |
| 46,300                          | 46,350        | 8,246        | 8,246                     | 49,300                          | 49,350        | 8,996        | 8,996                     | 52,300                          | 52,350        | 9,746        | 9,746                     | 55,300                          | 55,350        | 10,496       | 10,496                    |
| 46,350                          | 46,400        | 8,259        | 8,259                     | 49,350                          | 49,400        | 9,009        | 9,009                     | 52,350                          | 52,400        | 9,759        | 9,759                     | 55,350                          | 55,400        | 10,509       | 10,509                    |
| 46,400                          | 46,450        | 8,271        | 8,271                     | 49,400                          | 49,450        | 9,021        | 9,021                     | 52,400                          | 52,450        | 9,771        | 9,771                     | 55,400                          | 55,450        | 10,521       | 10,521                    |
| 46,450                          | 46,500        | 8,284        | 8,284                     | 49,450                          | 49,500        | 9,034        | 9,034                     | 52,450                          | 52,500        | 9,784        | 9,784                     | 55,450                          | 55,500        | 10,534       | 10,534                    |
| 46,500                          | 46,550        | 8,296        | 8,296                     | 49,500                          | 49,550        | 9,046        | 9,046                     | 52,500                          | 52,550        | 9,796        | 9,796                     | 55,500                          | 55,550        | 10,546       | 10,546                    |
| 46,550                          | 46,600        | 8,309        | 8,309                     | 49,550                          | 49,600        | 9,059        | 9,059                     | 52,550                          | 52,600        | 9,809        | 9,809                     | 55,550                          | 55,600        | 10,559       | 10,559                    |
| 46,600                          | 46,650        | 8,321        | 8,321                     | 49,600                          | 49,650        | 9,071        | 9,071                     | 52,600                          | 52,650        | 9,821        | 9,821                     | 55,600                          | 55,650        | 10,571       | 10,571                    |
| 46,650                          | 46,700        | 8,334        | 8,334                     | 49,650                          | 49,700        | 9,084        | 9,084                     | 52,650                          | 52,700        | 9,834        | 9,834                     | 55,650                          | 55,700        | 10,584       | 10,584                    |
| 46,700                          | 46,750        | 8,346        | 8,346                     | 49,700                          | 49,750        | 9,096        | 9,096                     | 52,700                          | 52,750        | 9,846        | 9,846                     | 55,700                          | 55,750        | 10,596       | 10,596                    |
| 46,750                          | 46,800        | 8,359        | 8,359                     | 49,750                          | 49,800        | 9,109        | 9,109                     | 52,750                          | 52,800        | 9,859        | 9,859                     | 55,750                          | 55,800        | 10,609       | 10,609                    |
| 46,800                          | 46,850        | 8,371        | 8,371                     | 49,800                          | 49,850        | 9,121        | 9,121                     | 52,800                          | 52,850        | 9,871        | 9,871                     | 55,800                          | 55,850        | 10,621       | 10,621                    |
| 46,850                          | 46,900        | 8,384        | 8,384                     | 49,850                          | 49,900        | 9,134        | 9,134                     | 52,850                          | 52,900        | 9,884        | 9,884                     | 55,850                          | 55,900        | 10,634       | 10,634                    |
| 46,900                          | 46,950        | 8,396        | 8,396                     | 49,900                          | 49,950        | 9,146        | 9,146                     | 52,900                          | 52,950        | 9,896        | 9,896                     | 55,900                          | 55,950        | 10,646       | 10,646                    |
| 46,950                          | 47,000        | 8,409        | 8,409                     | 49,950                          | 50,000        | 9,159        | 9,159                     | 52,950                          | 53,000        | 9,909        | 9,909                     | 55,950                          | 56,000        | 10,659       | 10,659                    |
| <b>47,000</b>                   |               |              |                           | <b>50,000</b>                   |               |              |                           | <b>53,000</b>                   |               |              |                           | <b>56,000</b>                   |               |              |                           |
| 47,000                          | 47,050        | 8,421        | 8,421                     | 50,000                          | 50,050        | 9,171        | 9,171                     | 53,000                          | 53,050        | 9,921        | 9,921                     | 56,000                          | 56,050        | 10,671       | 10,671                    |
| 47,050                          | 47,100        | 8,434        | 8,434                     | 50,050                          | 50,100        | 9,184        | 9,184                     | 53,050                          | 53,100        | 9,934        | 9,934                     | 56,050                          | 56,100        | 10,684       | 10,684                    |
| 47,100                          | 47,150        | 8,446        | 8,446                     | 50,100                          | 50,150        | 9,196        | 9,196                     | 53,100                          | 53,150        | 9,946        | 9,946                     | 56,100                          | 56,150        | 10,696       | 10,696                    |
| 47,150                          | 47,200        | 8,459        | 8,459                     | 50,150                          | 50,200        | 9,209        | 9,209                     | 53,150                          | 53,200        | 9,959        | 9,959                     | 56,150                          | 56,200        | 10,709       | 10,709                    |
| 47,200                          | 47,250        | 8,471        | 8,471                     | 50,200                          | 50,250        | 9,221        | 9,221                     | 53,200                          | 53,250        | 9,971        | 9,971                     | 56,200                          | 56,250        | 10,721       | 10,721                    |
| 47,250                          | 47,300        | 8,484        | 8,484                     | 50,250                          | 50,300        | 9,234        | 9,234                     | 53,250                          | 53,300        | 9,984        | 9,984                     | 56,250                          | 56,300        | 10,734       | 10,734                    |
| 47,300                          | 47,350        | 8,496        | 8,496                     | 50,300                          | 50,350        | 9,246        | 9,246                     | 53,300                          | 53,350        | 9,996        | 9,996                     | 56,300                          | 56,350        | 10,746       | 10,746                    |
| 47,350                          | 47,400        | 8,509        | 8,509                     | 50,350                          | 50,400        | 9,259        | 9,259                     | 53,350                          | 53,400        | 10,009       | 10,009                    | 56,350                          | 56,400        | 10,759       | 10,759                    |
| 47,400                          | 47,450        | 8,521        | 8,521                     | 50,400                          | 50,450        | 9,271        | 9,271                     | 53,400                          | 53,450        | 10,021       | 10,021                    | 56,400                          | 56,450        | 10,771       | 10,771                    |
| 47,450                          | 47,500        | 8,534        | 8,534                     | 50,450                          | 50,500        | 9,284        | 9,284                     | 53,450                          | 53,500        | 10,034       | 10,034                    | 56,450                          | 56,500        | 10,784       | 10,784                    |
| 47,500                          | 47,550        | 8,546        | 8,546                     | 50,500                          | 50,550        | 9,296        | 9,296                     | 53,500                          | 53,550        | 10,046       | 10,046                    | 56,500                          | 56,550        | 10,796       | 10,796                    |
| 47,550                          | 47,600        | 8,559        | 8,559                     | 50,550                          | 50,600        | 9,309        | 9,309                     | 53,550                          | 53,600        | 10,059       | 10,059                    | 56,550                          | 56,600        | 10,809       | 10,809                    |
| 47,600                          | 47,650        | 8,571        | 8,571                     | 50,600                          | 50,650        | 9,321        | 9,321                     | 53,600                          | 53,650        | 10,071       | 10,071                    | 56,600                          | 56,650        | 10,821       | 10,821                    |
| 47,650                          | 47,700        | 8,584        | 8,584                     | 50,650                          | 50,700        | 9,334        | 9,334                     | 53,650                          | 53,700        | 10,084       | 10,084                    | 56,650                          | 56,700        | 10,834       | 10,834                    |
| 47,700                          | 47,750        | 8,596        | 8,596                     | 50,700                          | 50,750        | 9,346        | 9,346                     | 53,700                          | 53,750        | 10,096       | 10,096                    | 56,700                          | 56,750        | 10,846       | 10,846                    |
| 47,750                          | 47,800        | 8,609        | 8,609                     | 50,750                          | 50,800        | 9,359        | 9,359                     | 53,750                          | 53,800        | 10,109       | 10,109                    | 56,750                          | 56,800        | 10,859       | 10,859                    |
| 47,800                          | 47,850        | 8,621        | 8,621                     | 50,800                          | 50,850        | 9,371        | 9,371                     | 53,800                          | 53,850        | 10,121       | 10,121                    | 56,800                          | 56,850        | 10,871       | 10,871                    |
| 47,850                          | 47,900        | 8,634        | 8,634                     | 50,850                          | 50,900        | 9,384        | 9,384                     | 53,850                          | 53,900        | 10,134       | 10,134                    | 56,850                          | 56,900        | 10,884       | 10,884                    |
| 47,900                          | 47,950        | 8,646        | 8,646                     | 50,900                          | 50,950        | 9,396        | 9,396                     | 53,900                          | 53,950        | 10,146       | 10,146                    | 56,900                          | 56,950        | 10,896       | 10,896                    |
| 47,950                          | 48,000        | 8,659        | 8,659                     | 50,950                          | 51,000        | 9,409        | 9,409                     | 53,950                          | 54,000        | 10,159       | 10,159                    | 56,950                          | 57,000        | 10,909       | 10,909                    |

Continued on next page

2005 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— |                           |
| <b>57,000</b>                   |               |              |                           | <b>60,000</b>                   |               |              |                           | <b>63,000</b>                   |               |              |                           | <b>66,000</b>                   |               |              |                           |
| 57,000                          | 57,050        | 10,921       | 10,921                    | 60,000                          | 60,050        | 11,671       | 11,673                    | 63,000                          | 63,050        | 12,421       | 12,513                    | 66,000                          | 66,050        | 13,171       | 13,353                    |
| 57,050                          | 57,100        | 10,934       | 10,934                    | 60,050                          | 60,100        | 11,684       | 11,687                    | 63,050                          | 63,100        | 12,434       | 12,527                    | 66,050                          | 66,100        | 13,184       | 13,367                    |
| 57,100                          | 57,150        | 10,946       | 10,946                    | 60,100                          | 60,150        | 11,696       | 11,701                    | 63,100                          | 63,150        | 12,446       | 12,541                    | 66,100                          | 66,150        | 13,196       | 13,381                    |
| 57,150                          | 57,200        | 10,959       | 10,959                    | 60,150                          | 60,200        | 11,709       | 11,715                    | 63,150                          | 63,200        | 12,459       | 12,555                    | 66,150                          | 66,200        | 13,209       | 13,395                    |
| 57,200                          | 57,250        | 10,971       | 10,971                    | 60,200                          | 60,250        | 11,721       | 11,729                    | 63,200                          | 63,250        | 12,471       | 12,569                    | 66,200                          | 66,250        | 13,221       | 13,409                    |
| 57,250                          | 57,300        | 10,984       | 10,984                    | 60,250                          | 60,300        | 11,734       | 11,743                    | 63,250                          | 63,300        | 12,484       | 12,583                    | 66,250                          | 66,300        | 13,234       | 13,423                    |
| 57,300                          | 57,350        | 10,996       | 10,996                    | 60,300                          | 60,350        | 11,746       | 11,757                    | 63,300                          | 63,350        | 12,496       | 12,597                    | 66,300                          | 66,350        | 13,246       | 13,437                    |
| 57,350                          | 57,400        | 11,009       | 11,009                    | 60,350                          | 60,400        | 11,759       | 11,771                    | 63,350                          | 63,400        | 12,509       | 12,611                    | 66,350                          | 66,400        | 13,259       | 13,451                    |
| 57,400                          | 57,450        | 11,021       | 11,021                    | 60,400                          | 60,450        | 11,771       | 11,785                    | 63,400                          | 63,450        | 12,521       | 12,625                    | 66,400                          | 66,450        | 13,271       | 13,465                    |
| 57,450                          | 57,500        | 11,034       | 11,034                    | 60,450                          | 60,500        | 11,784       | 11,799                    | 63,450                          | 63,500        | 12,534       | 12,639                    | 66,450                          | 66,500        | 13,284       | 13,479                    |
| 57,500                          | 57,550        | 11,046       | 11,046                    | 60,500                          | 60,550        | 11,796       | 11,813                    | 63,500                          | 63,550        | 12,546       | 12,653                    | 66,500                          | 66,550        | 13,296       | 13,493                    |
| 57,550                          | 57,600        | 11,059       | 11,059                    | 60,550                          | 60,600        | 11,809       | 11,827                    | 63,550                          | 63,600        | 12,559       | 12,667                    | 66,550                          | 66,600        | 13,309       | 13,507                    |
| 57,600                          | 57,650        | 11,071       | 11,071                    | 60,600                          | 60,650        | 11,821       | 11,841                    | 63,600                          | 63,650        | 12,571       | 12,681                    | 66,600                          | 66,650        | 13,321       | 13,521                    |
| 57,650                          | 57,700        | 11,084       | 11,084                    | 60,650                          | 60,700        | 11,834       | 11,855                    | 63,650                          | 63,700        | 12,584       | 12,695                    | 66,650                          | 66,700        | 13,334       | 13,535                    |
| 57,700                          | 57,750        | 11,096       | 11,096                    | 60,700                          | 60,750        | 11,846       | 11,869                    | 63,700                          | 63,750        | 12,596       | 12,709                    | 66,700                          | 66,750        | 13,346       | 13,549                    |
| 57,750                          | 57,800        | 11,109       | 11,109                    | 60,750                          | 60,800        | 11,859       | 11,883                    | 63,750                          | 63,800        | 12,609       | 12,723                    | 66,750                          | 66,800        | 13,359       | 13,563                    |
| 57,800                          | 57,850        | 11,121       | 11,121                    | 60,800                          | 60,850        | 11,871       | 11,897                    | 63,800                          | 63,850        | 12,621       | 12,737                    | 66,800                          | 66,850        | 13,371       | 13,577                    |
| 57,850                          | 57,900        | 11,134       | 11,134                    | 60,850                          | 60,900        | 11,884       | 11,911                    | 63,850                          | 63,900        | 12,634       | 12,751                    | 66,850                          | 66,900        | 13,384       | 13,591                    |
| 57,900                          | 57,950        | 11,146       | 11,146                    | 60,900                          | 60,950        | 11,896       | 11,925                    | 63,900                          | 63,950        | 12,646       | 12,765                    | 66,900                          | 66,950        | 13,396       | 13,605                    |
| 57,950                          | 58,000        | 11,159       | 11,159                    | 60,950                          | 61,000        | 11,909       | 11,939                    | 63,950                          | 64,000        | 12,659       | 12,779                    | 66,950                          | 67,000        | 13,409       | 13,619                    |
| <b>58,000</b>                   |               |              |                           | <b>61,000</b>                   |               |              |                           | <b>64,000</b>                   |               |              |                           | <b>67,000</b>                   |               |              |                           |
| 58,000                          | 58,050        | 11,171       | 11,171                    | 61,000                          | 61,050        | 11,921       | 11,953                    | 64,000                          | 64,050        | 12,671       | 12,793                    | 67,000                          | 67,050        | 13,421       | 13,633                    |
| 58,050                          | 58,100        | 11,184       | 11,184                    | 61,050                          | 61,100        | 11,934       | 11,967                    | 64,050                          | 64,100        | 12,684       | 12,807                    | 67,050                          | 67,100        | 13,434       | 13,647                    |
| 58,100                          | 58,150        | 11,196       | 11,196                    | 61,100                          | 61,150        | 11,946       | 11,981                    | 64,100                          | 64,150        | 12,696       | 12,821                    | 67,100                          | 67,150        | 13,446       | 13,661                    |
| 58,150                          | 58,200        | 11,209       | 11,209                    | 61,150                          | 61,200        | 11,959       | 11,995                    | 64,150                          | 64,200        | 12,709       | 12,835                    | 67,150                          | 67,200        | 13,459       | 13,675                    |
| 58,200                          | 58,250        | 11,221       | 11,221                    | 61,200                          | 61,250        | 11,971       | 12,009                    | 64,200                          | 64,250        | 12,721       | 12,849                    | 67,200                          | 67,250        | 13,471       | 13,689                    |
| 58,250                          | 58,300        | 11,234       | 11,234                    | 61,250                          | 61,300        | 11,984       | 12,023                    | 64,250                          | 64,300        | 12,734       | 12,863                    | 67,250                          | 67,300        | 13,484       | 13,703                    |
| 58,300                          | 58,350        | 11,246       | 11,246                    | 61,300                          | 61,350        | 11,996       | 12,037                    | 64,300                          | 64,350        | 12,746       | 12,877                    | 67,300                          | 67,350        | 13,496       | 13,717                    |
| 58,350                          | 58,400        | 11,259       | 11,259                    | 61,350                          | 61,400        | 12,009       | 12,051                    | 64,350                          | 64,400        | 12,759       | 12,891                    | 67,350                          | 67,400        | 13,509       | 13,731                    |
| 58,400                          | 58,450        | 11,271       | 11,271                    | 61,400                          | 61,450        | 12,021       | 12,065                    | 64,400                          | 64,450        | 12,771       | 12,905                    | 67,400                          | 67,450        | 13,521       | 13,745                    |
| 58,450                          | 58,500        | 11,284       | 11,284                    | 61,450                          | 61,500        | 12,034       | 12,079                    | 64,450                          | 64,500        | 12,784       | 12,919                    | 67,450                          | 67,500        | 13,534       | 13,759                    |
| 58,500                          | 58,550        | 11,296       | 11,296                    | 61,500                          | 61,550        | 12,046       | 12,093                    | 64,500                          | 64,550        | 12,796       | 12,933                    | 67,500                          | 67,550        | 13,546       | 13,773                    |
| 58,550                          | 58,600        | 11,309       | 11,309                    | 61,550                          | 61,600        | 12,059       | 12,107                    | 64,550                          | 64,600        | 12,809       | 12,947                    | 67,550                          | 67,600        | 13,559       | 13,787                    |
| 58,600                          | 58,650        | 11,321       | 11,321                    | 61,600                          | 61,650        | 12,071       | 12,121                    | 64,600                          | 64,650        | 12,821       | 12,961                    | 67,600                          | 67,650        | 13,571       | 13,801                    |
| 58,650                          | 58,700        | 11,334       | 11,334                    | 61,650                          | 61,700        | 12,084       | 12,135                    | 64,650                          | 64,700        | 12,834       | 12,975                    | 67,650                          | 67,700        | 13,584       | 13,815                    |
| 58,700                          | 58,750        | 11,346       | 11,346                    | 61,700                          | 61,750        | 12,096       | 12,149                    | 64,700                          | 64,750        | 12,846       | 12,989                    | 67,700                          | 67,750        | 13,596       | 13,829                    |
| 58,750                          | 58,800        | 11,359       | 11,359                    | 61,750                          | 61,800        | 12,109       | 12,163                    | 64,750                          | 64,800        | 12,859       | 13,003                    | 67,750                          | 67,800        | 13,609       | 13,843                    |
| 58,800                          | 58,850        | 11,371       | 11,371                    | 61,800                          | 61,850        | 12,121       | 12,177                    | 64,800                          | 64,850        | 12,871       | 13,017                    | 67,800                          | 67,850        | 13,621       | 13,857                    |
| 58,850                          | 58,900        | 11,384       | 11,384                    | 61,850                          | 61,900        | 12,134       | 12,191                    | 64,850                          | 64,900        | 12,884       | 13,031                    | 67,850                          | 67,900        | 13,634       | 13,871                    |
| 58,900                          | 58,950        | 11,396       | 11,396                    | 61,900                          | 61,950        | 12,146       | 12,205                    | 64,900                          | 64,950        | 12,896       | 13,045                    | 67,900                          | 67,950        | 13,646       | 13,885                    |
| 58,950                          | 59,000        | 11,409       | 11,409                    | 61,950                          | 62,000        | 12,159       | 12,219                    | 64,950                          | 65,000        | 12,909       | 13,059                    | 67,950                          | 68,000        | 13,659       | 13,899                    |
| <b>59,000</b>                   |               |              |                           | <b>62,000</b>                   |               |              |                           | <b>65,000</b>                   |               |              |                           | <b>68,000</b>                   |               |              |                           |
| 59,000                          | 59,050        | 11,421       | 11,421                    | 62,000                          | 62,050        | 12,171       | 12,233                    | 65,000                          | 65,050        | 12,921       | 13,073                    | 68,000                          | 68,050        | 13,671       | 13,913                    |
| 59,050                          | 59,100        | 11,434       | 11,434                    | 62,050                          | 62,100        | 12,184       | 12,247                    | 65,050                          | 65,100        | 12,934       | 13,087                    | 68,050                          | 68,100        | 13,684       | 13,927                    |
| 59,100                          | 59,150        | 11,446       | 11,446                    | 62,100                          | 62,150        | 12,196       | 12,261                    | 65,100                          | 65,150        | 12,946       | 13,101                    | 68,100                          | 68,150        | 13,696       | 13,941                    |
| 59,150                          | 59,200        | 11,459       | 11,459                    | 62,150                          | 62,200        | 12,209       | 12,275                    | 65,150                          | 65,200        | 12,959       | 13,115                    | 68,150                          | 68,200        | 13,709       | 13,955                    |
| 59,200                          | 59,250        | 11,471       | 11,471                    | 62,200                          | 62,250        | 12,221       | 12,289                    | 65,200                          | 65,250        | 12,971       | 13,129                    | 68,200                          | 68,250        | 13,721       | 13,969                    |
| 59,250                          | 59,300        | 11,484       | 11,484                    | 62,250                          | 62,300        | 12,234       | 12,303                    | 65,250                          | 65,300        | 12,984       | 13,143                    | 68,250                          | 68,300        | 13,734       | 13,983                    |
| 59,300                          | 59,350        | 11,496       | 11,496                    | 62,300                          | 62,350        | 12,246       | 12,317                    | 65,300                          | 65,350        | 12,996       | 13,157                    | 68,300                          | 68,350        | 13,746       | 13,997                    |
| 59,350                          | 59,400        | 11,509       | 11,509                    | 62,350                          | 62,400        | 12,259       | 12,331                    | 65,350                          | 65,400        | 13,009       | 13,171                    | 68,350                          | 68,400        | 13,759       | 14,011                    |
| 59,400                          | 59,450        | 11,521       | 11,521                    | 62,400                          | 62,450        | 12,271       | 12,345                    | 65,400                          | 65,450        | 13,021       | 13,185                    | 68,400                          | 68,450        | 13,771       | 14,025                    |
| 59,450                          | 59,500        | 11,534       | 11,534                    | 62,450                          | 62,500        | 12,284       | 12,359                    | 65,450                          | 65,500        | 13,034       | 13,199                    | 68,450                          | 68,500        | 13,784       | 14,039                    |
| 59,500                          | 59,550        | 11,546       | 11,546                    | 62,500                          | 62,550        | 12,296       | 12,373                    | 65,500                          | 65,550        | 13,046       | 13,213                    | 68,500                          | 68,550        | 13,796       | 14,053                    |
| 59,550                          | 59,600        | 11,559       | 11,559                    | 62,550                          | 62,600        | 12,309       | 12,387                    | 65,550                          | 65,600        | 13,059       | 13,227                    | 68,550                          | 68,600        | 13,809       | 14,067                    |
| 59,600                          | 59,650        | 11,571       | 11,571                    | 62,600                          | 62,650        | 12,321       | 12,401                    | 65,600                          | 65,650        | 13,071       | 13,241                    | 68,600                          | 68,650        | 13,821       | 14,081                    |
| 59,650                          | 59,700        | 11,584       | 11,584                    | 62,650                          | 62,700        | 12,334       | 12,415                    | 65,650                          | 65,700        | 13,084       | 13,255                    | 68,650                          | 68,700        | 13,834       | 14,095                    |
| 59,700                          | 59,750        | 11,596       | 11,596                    | 62,700                          | 62,750        | 12,346       | 12,429                    | 65,700                          | 65,750        | 13,096       | 13,269                    | 68,700                          | 68,750        | 13,846       | 14,109                    |
| 59,750                          | 59,800        | 11,609       | 11,609                    | 62,750                          | 62,800        | 12,359       | 12,443                    | 65,750                          | 65,800        | 13,109       | 13,283                    | 68,750                          | 68,800        | 13,859       | 14,123                    |
| 59,800                          | 59,850        | 11,621       | 11,621                    | 62,800                          | 62,850        | 12,371       | 12,457                    | 65,800                          | 65,850        | 13,121       | 13,297                    | 68,800                          | 68,850        | 13,871       | 14,137                    |
| 59,850                          | 59,900        | 11,634       | 11,634                    | 62,850                          | 62,900        | 12,384       | 12,471                    | 65,850                          | 65,900        | 13,134       | 13,311                    | 68,850                          | 68,900        | 13,884       | 14,151                    |
| 59,900                          | 59,950        | 11,646       | 11,646                    | 62,900                          | 62,950        | 12,396       | 12,485                    | 65,900                          | 65,950        | 13,146       | 13,325                    | 68,900                          | 68,950        | 13,896       | 14,165                    |
| 59,950                          | 60,000        | 11,659       | 11,659                    | 62,950                          | 63,000        | 12,409       | 12,499                    | 65,950                          | 66,000        | 13,159       | 13,339                    | 68,950                          | 69,000        | 13,909       | 14,179                    |

Continued on next page



2005 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— |                           |
| <b>69,000</b>                   |               |              |                           | <b>72,000</b>                   |               |              |                           | <b>75,000</b>                   |               |              |                           | <b>78,000</b>                   |               |              |                           |
| 69,000                          | 69,050        | 13,921       | 14,193                    | 72,000                          | 72,050        | 14,674       | 15,033                    | 75,000                          | 75,050        | 15,514       | 15,873                    | 78,000                          | 78,050        | 16,354       | 16,713                    |
| 69,050                          | 69,100        | 13,934       | 14,207                    | 72,050                          | 72,100        | 14,688       | 15,047                    | 75,050                          | 75,100        | 15,528       | 15,887                    | 78,050                          | 78,100        | 16,368       | 16,727                    |
| 69,100                          | 69,150        | 13,946       | 14,221                    | 72,100                          | 72,150        | 14,702       | 15,061                    | 75,100                          | 75,150        | 15,542       | 15,901                    | 78,100                          | 78,150        | 16,382       | 16,741                    |
| 69,150                          | 69,200        | 13,959       | 14,235                    | 72,150                          | 72,200        | 14,716       | 15,075                    | 75,150                          | 75,200        | 15,556       | 15,915                    | 78,150                          | 78,200        | 16,396       | 16,755                    |
| 69,200                          | 69,250        | 13,971       | 14,249                    | 72,200                          | 72,250        | 14,730       | 15,089                    | 75,200                          | 75,250        | 15,570       | 15,929                    | 78,200                          | 78,250        | 16,410       | 16,769                    |
| 69,250                          | 69,300        | 13,984       | 14,263                    | 72,250                          | 72,300        | 14,744       | 15,103                    | 75,250                          | 75,300        | 15,584       | 15,943                    | 78,250                          | 78,300        | 16,424       | 16,783                    |
| 69,300                          | 69,350        | 13,996       | 14,277                    | 72,300                          | 72,350        | 14,758       | 15,117                    | 75,300                          | 75,350        | 15,598       | 15,957                    | 78,300                          | 78,350        | 16,438       | 16,797                    |
| 69,350                          | 69,400        | 14,009       | 14,291                    | 72,350                          | 72,400        | 14,772       | 15,131                    | 75,350                          | 75,400        | 15,612       | 15,971                    | 78,350                          | 78,400        | 16,452       | 16,811                    |
| 69,400                          | 69,450        | 14,021       | 14,305                    | 72,400                          | 72,450        | 14,786       | 15,145                    | 75,400                          | 75,450        | 15,626       | 15,985                    | 78,400                          | 78,450        | 16,466       | 16,825                    |
| 69,450                          | 69,500        | 14,034       | 14,319                    | 72,450                          | 72,500        | 14,800       | 15,159                    | 75,450                          | 75,500        | 15,640       | 15,999                    | 78,450                          | 78,500        | 16,480       | 16,839                    |
| 69,500                          | 69,550        | 14,046       | 14,333                    | 72,500                          | 72,550        | 14,814       | 15,173                    | 75,500                          | 75,550        | 15,654       | 16,013                    | 78,500                          | 78,550        | 16,494       | 16,853                    |
| 69,550                          | 69,600        | 14,059       | 14,347                    | 72,550                          | 72,600        | 14,828       | 15,187                    | 75,550                          | 75,600        | 15,668       | 16,027                    | 78,550                          | 78,600        | 16,508       | 16,867                    |
| 69,600                          | 69,650        | 14,071       | 14,361                    | 72,600                          | 72,650        | 14,842       | 15,201                    | 75,600                          | 75,650        | 15,682       | 16,041                    | 78,600                          | 78,650        | 16,522       | 16,881                    |
| 69,650                          | 69,700        | 14,084       | 14,375                    | 72,650                          | 72,700        | 14,856       | 15,215                    | 75,650                          | 75,700        | 15,696       | 16,055                    | 78,650                          | 78,700        | 16,536       | 16,895                    |
| 69,700                          | 69,750        | 14,096       | 14,389                    | 72,700                          | 72,750        | 14,870       | 15,229                    | 75,700                          | 75,750        | 15,710       | 16,069                    | 78,700                          | 78,750        | 16,550       | 16,909                    |
| 69,750                          | 69,800        | 14,109       | 14,403                    | 72,750                          | 72,800        | 14,884       | 15,243                    | 75,750                          | 75,800        | 15,724       | 16,083                    | 78,750                          | 78,800        | 16,564       | 16,923                    |
| 69,800                          | 69,850        | 14,121       | 14,417                    | 72,800                          | 72,850        | 14,898       | 15,257                    | 75,800                          | 75,850        | 15,738       | 16,097                    | 78,800                          | 78,850        | 16,578       | 16,937                    |
| 69,850                          | 69,900        | 14,134       | 14,431                    | 72,850                          | 72,900        | 14,912       | 15,271                    | 75,850                          | 75,900        | 15,752       | 16,111                    | 78,850                          | 78,900        | 16,592       | 16,951                    |
| 69,900                          | 69,950        | 14,146       | 14,445                    | 72,900                          | 72,950        | 14,926       | 15,285                    | 75,900                          | 75,950        | 15,766       | 16,125                    | 78,900                          | 78,950        | 16,606       | 16,965                    |
| 69,950                          | 70,000        | 14,159       | 14,459                    | 72,950                          | 73,000        | 14,940       | 15,299                    | 75,950                          | 76,000        | 15,780       | 16,139                    | 78,950                          | 79,000        | 16,620       | 16,979                    |
| <b>70,000</b>                   |               |              |                           | <b>73,000</b>                   |               |              |                           | <b>76,000</b>                   |               |              |                           | <b>79,000</b>                   |               |              |                           |
| 70,000                          | 70,050        | 14,171       | 14,473                    | 73,000                          | 73,050        | 14,954       | 15,313                    | 76,000                          | 76,050        | 15,794       | 16,153                    | 79,000                          | 79,050        | 16,634       | 16,993                    |
| 70,050                          | 70,100        | 14,184       | 14,487                    | 73,050                          | 73,100        | 14,968       | 15,327                    | 76,050                          | 76,100        | 15,808       | 16,167                    | 79,050                          | 79,100        | 16,648       | 17,007                    |
| 70,100                          | 70,150        | 14,196       | 14,501                    | 73,100                          | 73,150        | 14,982       | 15,341                    | 76,100                          | 76,150        | 15,822       | 16,181                    | 79,100                          | 79,150        | 16,662       | 17,021                    |
| 70,150                          | 70,200        | 14,209       | 14,515                    | 73,150                          | 73,200        | 14,996       | 15,355                    | 76,150                          | 76,200        | 15,836       | 16,195                    | 79,150                          | 79,200        | 16,676       | 17,035                    |
| 70,200                          | 70,250        | 14,221       | 14,529                    | 73,200                          | 73,250        | 15,010       | 15,369                    | 76,200                          | 76,250        | 15,850       | 16,209                    | 79,200                          | 79,250        | 16,690       | 17,049                    |
| 70,250                          | 70,300        | 14,234       | 14,543                    | 73,250                          | 73,300        | 15,024       | 15,383                    | 76,250                          | 76,300        | 15,864       | 16,223                    | 79,250                          | 79,300        | 16,704       | 17,063                    |
| 70,300                          | 70,350        | 14,246       | 14,557                    | 73,300                          | 73,350        | 15,038       | 15,397                    | 76,300                          | 76,350        | 15,878       | 16,237                    | 79,300                          | 79,350        | 16,718       | 17,077                    |
| 70,350                          | 70,400        | 14,259       | 14,571                    | 73,350                          | 73,400        | 15,052       | 15,411                    | 76,350                          | 76,400        | 15,892       | 16,251                    | 79,350                          | 79,400        | 16,732       | 17,091                    |
| 70,400                          | 70,450        | 14,271       | 14,585                    | 73,400                          | 73,450        | 15,066       | 15,425                    | 76,400                          | 76,450        | 15,906       | 16,265                    | 79,400                          | 79,450        | 16,746       | 17,105                    |
| 70,450                          | 70,500        | 14,284       | 14,599                    | 73,450                          | 73,500        | 15,080       | 15,439                    | 76,450                          | 76,500        | 15,920       | 16,279                    | 79,450                          | 79,500        | 16,760       | 17,119                    |
| 70,500                          | 70,550        | 14,296       | 14,613                    | 73,500                          | 73,550        | 15,094       | 15,453                    | 76,500                          | 76,550        | 15,934       | 16,293                    | 79,500                          | 79,550        | 16,774       | 17,133                    |
| 70,550                          | 70,600        | 14,309       | 14,627                    | 73,550                          | 73,600        | 15,108       | 15,467                    | 76,550                          | 76,600        | 15,948       | 16,307                    | 79,550                          | 79,600        | 16,788       | 17,147                    |
| 70,600                          | 70,650        | 14,321       | 14,641                    | 73,600                          | 73,650        | 15,122       | 15,481                    | 76,600                          | 76,650        | 15,962       | 16,321                    | 79,600                          | 79,650        | 16,802       | 17,161                    |
| 70,650                          | 70,700        | 14,334       | 14,655                    | 73,650                          | 73,700        | 15,136       | 15,495                    | 76,650                          | 76,700        | 15,976       | 16,335                    | 79,650                          | 79,700        | 16,816       | 17,175                    |
| 70,700                          | 70,750        | 14,346       | 14,669                    | 73,700                          | 73,750        | 15,150       | 15,509                    | 76,700                          | 76,750        | 15,990       | 16,349                    | 79,700                          | 79,750        | 16,830       | 17,189                    |
| 70,750                          | 70,800        | 14,359       | 14,683                    | 73,750                          | 73,800        | 15,164       | 15,523                    | 76,750                          | 76,800        | 16,004       | 16,363                    | 79,750                          | 79,800        | 16,844       | 17,203                    |
| 70,800                          | 70,850        | 14,371       | 14,697                    | 73,800                          | 73,850        | 15,178       | 15,537                    | 76,800                          | 76,850        | 16,018       | 16,377                    | 79,800                          | 79,850        | 16,858       | 17,217                    |
| 70,850                          | 70,900        | 14,384       | 14,711                    | 73,850                          | 73,900        | 15,192       | 15,551                    | 76,850                          | 76,900        | 16,032       | 16,391                    | 79,850                          | 79,900        | 16,872       | 17,231                    |
| 70,900                          | 70,950        | 14,396       | 14,725                    | 73,900                          | 73,950        | 15,206       | 15,565                    | 76,900                          | 76,950        | 16,046       | 16,405                    | 79,900                          | 79,950        | 16,886       | 17,245                    |
| 70,950                          | 71,000        | 14,409       | 14,739                    | 73,950                          | 74,000        | 15,220       | 15,579                    | 76,950                          | 77,000        | 16,060       | 16,419                    | 79,950                          | 80,000        | 16,900       | 17,259                    |
| <b>71,000</b>                   |               |              |                           | <b>74,000</b>                   |               |              |                           | <b>77,000</b>                   |               |              |                           | <b>80,000</b>                   |               |              |                           |
| 71,000                          | 71,050        | 14,421       | 14,753                    | 74,000                          | 74,050        | 15,234       | 15,593                    | 77,000                          | 77,050        | 16,074       | 16,433                    | 80,000                          | 80,050        | 16,914       | 17,273                    |
| 71,050                          | 71,100        | 14,434       | 14,767                    | 74,050                          | 74,100        | 15,248       | 15,607                    | 77,050                          | 77,100        | 16,088       | 16,447                    | 80,050                          | 80,100        | 16,928       | 17,287                    |
| 71,100                          | 71,150        | 14,446       | 14,781                    | 74,100                          | 74,150        | 15,262       | 15,621                    | 77,100                          | 77,150        | 16,102       | 16,461                    | 80,100                          | 80,150        | 16,942       | 17,301                    |
| 71,150                          | 71,200        | 14,459       | 14,795                    | 74,150                          | 74,200        | 15,276       | 15,635                    | 77,150                          | 77,200        | 16,116       | 16,475                    | 80,150                          | 80,200        | 16,956       | 17,315                    |
| 71,200                          | 71,250        | 14,471       | 14,809                    | 74,200                          | 74,250        | 15,290       | 15,649                    | 77,200                          | 77,250        | 16,130       | 16,489                    | 80,200                          | 80,250        | 16,970       | 17,329                    |
| 71,250                          | 71,300        | 14,484       | 14,823                    | 74,250                          | 74,300        | 15,304       | 15,663                    | 77,250                          | 77,300        | 16,144       | 16,503                    | 80,250                          | 80,300        | 16,984       | 17,343                    |
| 71,300                          | 71,350        | 14,496       | 14,837                    | 74,300                          | 74,350        | 15,318       | 15,677                    | 77,300                          | 77,350        | 16,158       | 16,517                    | 80,300                          | 80,350        | 16,998       | 17,357                    |
| 71,350                          | 71,400        | 14,509       | 14,851                    | 74,350                          | 74,400        | 15,332       | 15,691                    | 77,350                          | 77,400        | 16,172       | 16,531                    | 80,350                          | 80,400        | 17,012       | 17,371                    |
| 71,400                          | 71,450        | 14,521       | 14,865                    | 74,400                          | 74,450        | 15,346       | 15,705                    | 77,400                          | 77,450        | 16,186       | 16,545                    | 80,400                          | 80,450        | 17,026       | 17,385                    |
| 71,450                          | 71,500        | 14,534       | 14,879                    | 74,450                          | 74,500        | 15,360       | 15,719                    | 77,450                          | 77,500        | 16,200       | 16,559                    | 80,450                          | 80,500        | 17,040       | 17,399                    |
| 71,500                          | 71,550        | 14,546       | 14,893                    | 74,500                          | 74,550        | 15,374       | 15,733                    | 77,500                          | 77,550        | 16,214       | 16,573                    | 80,500                          | 80,550        | 17,054       | 17,413                    |
| 71,550                          | 71,600        | 14,559       | 14,907                    | 74,550                          | 74,600        | 15,388       | 15,747                    | 77,550                          | 77,600        | 16,228       | 16,587                    | 80,550                          | 80,600        | 17,068       | 17,427                    |
| 71,600                          | 71,650        | 14,571       | 14,921                    | 74,600                          | 74,650        | 15,402       | 15,761                    | 77,600                          | 77,650        | 16,242       | 16,601                    | 80,600                          | 80,650        | 17,082       | 17,441                    |
| 71,650                          | 71,700        | 14,584       | 14,935                    | 74,650                          | 74,700        | 15,416       | 15,775                    | 77,650                          | 77,700        | 16,256       | 16,615                    | 80,650                          | 80,700        | 17,096       | 17,455                    |
| 71,700                          | 71,750        | 14,596       | 14,949                    | 74,700                          | 74,750        | 15,430       | 15,789                    | 77,700                          | 77,750        | 16,270       | 16,629                    | 80,700                          | 80,750        | 17,110       | 17,469                    |
| 71,750                          | 71,800        | 14,609       | 14,963                    | 74,750                          | 74,800        | 15,444       | 15,803                    | 77,750                          | 77,800        | 16,284       | 16,643                    | 80,750                          | 80,800        | 17,124       | 17,483                    |
| 71,800                          | 71,850        | 14,621       | 14,977                    | 74,800                          | 74,850        | 15,458       | 15,817                    | 77,800                          | 77,850        | 16,298       | 16,657                    | 80,800                          | 80,850        | 17,138       | 17,497                    |
| 71,850                          | 71,900        | 14,634       | 14,991                    | 74,850                          | 74,900        | 15,472       | 15,831                    | 77,850                          | 77,900        | 16,312       | 16,671                    | 80,850                          | 80,900        | 17,152       | 17,511                    |
| 71,900                          | 71,950        | 14,646       | 15,005                    | 74,900                          | 74,950        | 15,486       | 15,845                    | 77,900                          | 77,950        | 16,326       | 16,685                    | 80,900                          | 80,950        | 17,166       | 17,525                    |
| 71,950                          | 72,000        | 14,660       | 15,019                    | 74,950                          | 75,000        | 15,500       | 15,859                    | 77,950                          | 78,000        | 16,340       | 16,699                    | 80,950                          | 81,000        | 17,180       | 17,539                    |

Continued on next page

2005 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— |                           |
| <b>81,000</b>                   |               |              |                           | <b>84,000</b>                   |               |              |                           | <b>87,000</b>                   |               |              |                           | <b>90,000</b>                   |               |              |                           |
| 81,000                          | 81,050        | 17,194       | 17,553                    | 84,000                          | 84,050        | 18,034       | 18,393                    | 87,000                          | 87,050        | 18,874       | 19,233                    | 90,000                          | 90,050        | 19,714       | 20,073                    |
| 81,050                          | 81,100        | 17,208       | 17,567                    | 84,050                          | 84,100        | 18,048       | 18,407                    | 87,050                          | 87,100        | 18,888       | 19,247                    | 90,050                          | 90,100        | 19,728       | 20,087                    |
| 81,100                          | 81,150        | 17,222       | 17,581                    | 84,100                          | 84,150        | 18,062       | 18,421                    | 87,100                          | 87,150        | 18,902       | 19,261                    | 90,100                          | 90,150        | 19,742       | 20,101                    |
| 81,150                          | 81,200        | 17,236       | 17,595                    | 84,150                          | 84,200        | 18,076       | 18,435                    | 87,150                          | 87,200        | 18,916       | 19,275                    | 90,150                          | 90,200        | 19,756       | 20,115                    |
| 81,200                          | 81,250        | 17,250       | 17,609                    | 84,200                          | 84,250        | 18,090       | 18,449                    | 87,200                          | 87,250        | 18,930       | 19,289                    | 90,200                          | 90,250        | 19,770       | 20,129                    |
| 81,250                          | 81,300        | 17,264       | 17,623                    | 84,250                          | 84,300        | 18,104       | 18,463                    | 87,250                          | 87,300        | 18,944       | 19,303                    | 90,250                          | 90,300        | 19,784       | 20,143                    |
| 81,300                          | 81,350        | 17,278       | 17,637                    | 84,300                          | 84,350        | 18,118       | 18,477                    | 87,300                          | 87,350        | 18,958       | 19,317                    | 90,300                          | 90,350        | 19,798       | 20,157                    |
| 81,350                          | 81,400        | 17,292       | 17,651                    | 84,350                          | 84,400        | 18,132       | 18,491                    | 87,350                          | 87,400        | 18,972       | 19,331                    | 90,350                          | 90,400        | 19,812       | 20,171                    |
| 81,400                          | 81,450        | 17,306       | 17,665                    | 84,400                          | 84,450        | 18,146       | 18,505                    | 87,400                          | 87,450        | 18,986       | 19,345                    | 90,400                          | 90,450        | 19,826       | 20,185                    |
| 81,450                          | 81,500        | 17,320       | 17,679                    | 84,450                          | 84,500        | 18,160       | 18,519                    | 87,450                          | 87,500        | 19,000       | 19,359                    | 90,450                          | 90,500        | 19,840       | 20,199                    |
| 81,500                          | 81,550        | 17,334       | 17,693                    | 84,500                          | 84,550        | 18,174       | 18,533                    | 87,500                          | 87,550        | 19,014       | 19,373                    | 90,500                          | 90,550        | 19,854       | 20,213                    |
| 81,550                          | 81,600        | 17,348       | 17,707                    | 84,550                          | 84,600        | 18,188       | 18,547                    | 87,550                          | 87,600        | 19,028       | 19,387                    | 90,550                          | 90,600        | 19,868       | 20,227                    |
| 81,600                          | 81,650        | 17,362       | 17,721                    | 84,600                          | 84,650        | 18,202       | 18,561                    | 87,600                          | 87,650        | 19,042       | 19,401                    | 90,600                          | 90,650        | 19,882       | 20,241                    |
| 81,650                          | 81,700        | 17,376       | 17,735                    | 84,650                          | 84,700        | 18,216       | 18,575                    | 87,650                          | 87,700        | 19,056       | 19,415                    | 90,650                          | 90,700        | 19,896       | 20,255                    |
| 81,700                          | 81,750        | 17,390       | 17,749                    | 84,700                          | 84,750        | 18,230       | 18,589                    | 87,700                          | 87,750        | 19,070       | 19,429                    | 90,700                          | 90,750        | 19,910       | 20,269                    |
| 81,750                          | 81,800        | 17,404       | 17,763                    | 84,750                          | 84,800        | 18,244       | 18,603                    | 87,750                          | 87,800        | 19,084       | 19,443                    | 90,750                          | 90,800        | 19,924       | 20,283                    |
| 81,800                          | 81,850        | 17,418       | 17,777                    | 84,800                          | 84,850        | 18,258       | 18,617                    | 87,800                          | 87,850        | 19,098       | 19,457                    | 90,800                          | 90,850        | 19,938       | 20,297                    |
| 81,850                          | 81,900        | 17,432       | 17,791                    | 84,850                          | 84,900        | 18,272       | 18,631                    | 87,850                          | 87,900        | 19,112       | 19,471                    | 90,850                          | 90,900        | 19,952       | 20,311                    |
| 81,900                          | 81,950        | 17,446       | 17,805                    | 84,900                          | 84,950        | 18,286       | 18,645                    | 87,900                          | 87,950        | 19,126       | 19,485                    | 90,900                          | 90,950        | 19,966       | 20,325                    |
| 81,950                          | 82,000        | 17,460       | 17,819                    | 84,950                          | 85,000        | 18,300       | 18,659                    | 87,950                          | 88,000        | 19,140       | 19,499                    | 90,950                          | 91,000        | 19,980       | 20,339                    |
| <b>82,000</b>                   |               |              |                           | <b>85,000</b>                   |               |              |                           | <b>88,000</b>                   |               |              |                           | <b>91,000</b>                   |               |              |                           |
| 82,000                          | 82,050        | 17,474       | 17,833                    | 85,000                          | 85,050        | 18,314       | 18,673                    | 88,000                          | 88,050        | 19,154       | 19,513                    | 91,000                          | 91,050        | 19,994       | 20,353                    |
| 82,050                          | 82,100        | 17,488       | 17,847                    | 85,050                          | 85,100        | 18,328       | 18,687                    | 88,050                          | 88,100        | 19,168       | 19,527                    | 91,050                          | 91,100        | 20,008       | 20,367                    |
| 82,100                          | 82,150        | 17,502       | 17,861                    | 85,100                          | 85,150        | 18,342       | 18,701                    | 88,100                          | 88,150        | 19,182       | 19,541                    | 91,100                          | 91,150        | 20,022       | 20,381                    |
| 82,150                          | 82,200        | 17,516       | 17,875                    | 85,150                          | 85,200        | 18,356       | 18,715                    | 88,150                          | 88,200        | 19,196       | 19,555                    | 91,150                          | 91,200        | 20,036       | 20,395                    |
| 82,200                          | 82,250        | 17,530       | 17,889                    | 85,200                          | 85,250        | 18,370       | 18,729                    | 88,200                          | 88,250        | 19,210       | 19,569                    | 91,200                          | 91,250        | 20,050       | 20,409                    |
| 82,250                          | 82,300        | 17,544       | 17,903                    | 85,250                          | 85,300        | 18,384       | 18,743                    | 88,250                          | 88,300        | 19,224       | 19,583                    | 91,250                          | 91,300        | 20,064       | 20,423                    |
| 82,300                          | 82,350        | 17,558       | 17,917                    | 85,300                          | 85,350        | 18,398       | 18,757                    | 88,300                          | 88,350        | 19,238       | 19,597                    | 91,300                          | 91,350        | 20,078       | 20,437                    |
| 82,350                          | 82,400        | 17,572       | 17,931                    | 85,350                          | 85,400        | 18,412       | 18,771                    | 88,350                          | 88,400        | 19,252       | 19,611                    | 91,350                          | 91,400        | 20,092       | 20,451                    |
| 82,400                          | 82,450        | 17,586       | 17,945                    | 85,400                          | 85,450        | 18,426       | 18,785                    | 88,400                          | 88,450        | 19,266       | 19,625                    | 91,400                          | 91,450        | 20,106       | 20,465                    |
| 82,450                          | 82,500        | 17,600       | 17,959                    | 85,450                          | 85,500        | 18,440       | 18,799                    | 88,450                          | 88,500        | 19,280       | 19,639                    | 91,450                          | 91,500        | 20,120       | 20,479                    |
| 82,500                          | 82,550        | 17,614       | 17,973                    | 85,500                          | 85,550        | 18,454       | 18,813                    | 88,500                          | 88,550        | 19,294       | 19,653                    | 91,500                          | 91,550        | 20,134       | 20,493                    |
| 82,550                          | 82,600        | 17,628       | 17,987                    | 85,550                          | 85,600        | 18,468       | 18,827                    | 88,550                          | 88,600        | 19,308       | 19,667                    | 91,550                          | 91,600        | 20,148       | 20,507                    |
| 82,600                          | 82,650        | 17,642       | 18,001                    | 85,600                          | 85,650        | 18,482       | 18,841                    | 88,600                          | 88,650        | 19,322       | 19,681                    | 91,600                          | 91,650        | 20,162       | 20,521                    |
| 82,650                          | 82,700        | 17,656       | 18,015                    | 85,650                          | 85,700        | 18,496       | 18,855                    | 88,650                          | 88,700        | 19,336       | 19,695                    | 91,650                          | 91,700        | 20,176       | 20,535                    |
| 82,700                          | 82,750        | 17,670       | 18,029                    | 85,700                          | 85,750        | 18,510       | 18,869                    | 88,700                          | 88,750        | 19,350       | 19,709                    | 91,700                          | 91,750        | 20,190       | 20,549                    |
| 82,750                          | 82,800        | 17,684       | 18,043                    | 85,750                          | 85,800        | 18,524       | 18,883                    | 88,750                          | 88,800        | 19,364       | 19,723                    | 91,750                          | 91,800        | 20,204       | 20,563                    |
| 82,800                          | 82,850        | 17,698       | 18,057                    | 85,800                          | 85,850        | 18,538       | 18,897                    | 88,800                          | 88,850        | 19,378       | 19,737                    | 91,800                          | 91,850        | 20,218       | 20,577                    |
| 82,850                          | 82,900        | 17,712       | 18,071                    | 85,850                          | 85,900        | 18,552       | 18,911                    | 88,850                          | 88,900        | 19,392       | 19,751                    | 91,850                          | 91,900        | 20,232       | 20,591                    |
| 82,900                          | 82,950        | 17,726       | 18,085                    | 85,900                          | 85,950        | 18,566       | 18,925                    | 88,900                          | 88,950        | 19,406       | 19,765                    | 91,900                          | 91,950        | 20,246       | 20,605                    |
| 82,950                          | 83,000        | 17,740       | 18,099                    | 85,950                          | 86,000        | 18,580       | 18,939                    | 88,950                          | 89,000        | 19,420       | 19,779                    | 91,950                          | 92,000        | 20,260       | 20,619                    |
| <b>83,000</b>                   |               |              |                           | <b>86,000</b>                   |               |              |                           | <b>89,000</b>                   |               |              |                           | <b>92,000</b>                   |               |              |                           |
| 83,000                          | 83,050        | 17,754       | 18,113                    | 86,000                          | 86,050        | 18,594       | 18,953                    | 89,000                          | 89,050        | 19,434       | 19,793                    | 92,000                          | 92,050        | 20,274       | 20,633                    |
| 83,050                          | 83,100        | 17,768       | 18,127                    | 86,050                          | 86,100        | 18,608       | 18,967                    | 89,050                          | 89,100        | 19,448       | 19,807                    | 92,050                          | 92,100        | 20,288       | 20,647                    |
| 83,100                          | 83,150        | 17,782       | 18,141                    | 86,100                          | 86,150        | 18,622       | 18,981                    | 89,100                          | 89,150        | 19,462       | 19,821                    | 92,100                          | 92,150        | 20,302       | 20,661                    |
| 83,150                          | 83,200        | 17,796       | 18,155                    | 86,150                          | 86,200        | 18,636       | 18,995                    | 89,150                          | 89,200        | 19,476       | 19,835                    | 92,150                          | 92,200        | 20,316       | 20,675                    |
| 83,200                          | 83,250        | 17,810       | 18,169                    | 86,200                          | 86,250        | 18,650       | 19,009                    | 89,200                          | 89,250        | 19,490       | 19,849                    | 92,200                          | 92,250        | 20,330       | 20,689                    |
| 83,250                          | 83,300        | 17,824       | 18,183                    | 86,250                          | 86,300        | 18,664       | 19,023                    | 89,250                          | 89,300        | 19,504       | 19,863                    | 92,250                          | 92,300        | 20,344       | 20,703                    |
| 83,300                          | 83,350        | 17,838       | 18,197                    | 86,300                          | 86,350        | 18,678       | 19,037                    | 89,300                          | 89,350        | 19,518       | 19,877                    | 92,300                          | 92,350        | 20,358       | 20,717                    |
| 83,350                          | 83,400        | 17,852       | 18,211                    | 86,350                          | 86,400        | 18,692       | 19,051                    | 89,350                          | 89,400        | 19,532       | 19,891                    | 92,350                          | 92,400        | 20,372       | 20,731                    |
| 83,400                          | 83,450        | 17,866       | 18,225                    | 86,400                          | 86,450        | 18,706       | 19,065                    | 89,400                          | 89,450        | 19,546       | 19,905                    | 92,400                          | 92,450        | 20,386       | 20,745                    |
| 83,450                          | 83,500        | 17,880       | 18,239                    | 86,450                          | 86,500        | 18,720       | 19,079                    | 89,450                          | 89,500        | 19,560       | 19,919                    | 92,450                          | 92,500        | 20,400       | 20,759                    |
| 83,500                          | 83,550        | 17,894       | 18,253                    | 86,500                          | 86,550        | 18,734       | 19,093                    | 89,500                          | 89,550        | 19,574       | 19,933                    | 92,500                          | 92,550        | 20,414       | 20,773                    |
| 83,550                          | 83,600        | 17,908       | 18,267                    | 86,550                          | 86,600        | 18,748       | 19,107                    | 89,550                          | 89,600        | 19,588       | 19,947                    | 92,550                          | 92,600        | 20,428       | 20,787                    |
| 83,600                          | 83,650        | 17,922       | 18,281                    | 86,600                          | 86,650        | 18,762       | 19,121                    | 89,600                          | 89,650        | 19,602       | 19,961                    | 92,600                          | 92,650        | 20,442       | 20,801                    |
| 83,650                          | 83,700        | 17,936       | 18,295                    | 86,650                          | 86,700        | 18,776       | 19,135                    | 89,650                          | 89,700        | 19,616       | 19,975                    | 92,650                          | 92,700        | 20,456       | 20,815                    |
| 83,700                          | 83,750        | 17,950       | 18,309                    | 86,700                          | 86,750        | 18,790       | 19,149                    | 89,700                          | 89,750        | 19,630       | 19,989                    | 92,700                          | 92,750        | 20,470       | 20,829                    |
| 83,750                          | 83,800        | 17,964       | 18,323                    | 86,750                          | 86,800        | 18,804       | 19,163                    | 89,750                          | 89,800        | 19,644       | 20,003                    | 92,750                          | 92,800        | 20,484       | 20,843                    |
| 83,800                          | 83,850        | 17,978       | 18,337                    | 86,800                          | 86,850        | 18,818       | 19,177                    | 89,800                          | 89,850        | 19,658       | 20,017                    | 92,800                          | 92,850        | 20,498       | 20,857                    |
| 83,850                          | 83,900        | 17,992       | 18,351                    | 86,850                          | 86,900        | 18,832       | 19,191                    | 89,850                          | 89,900        | 19,672       | 20,031                    | 92,850                          | 92,900        | 20,512       | 20,871                    |
| 83,900                          | 83,950        | 18,006       | 18,365                    | 86,900                          | 86,950        | 18,846       | 19,205                    | 89,900                          | 89,950        | 19,686       | 20,045                    | 92,900                          | 92,950        | 20,526       | 20,885                    |
| 83,950                          | 84,000        | 18,020       | 18,379                    | 86,950                          | 87,000        | 18,860       | 19,219                    | 89,950                          | 90,000        | 19,700       | 20,059                    | 92,950                          | 93,000        | 20,540       | 20,899                    |

Continued on next page

2005 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— |                           |
| <b>93,000</b>                   |               |              |                           | <b>96,000</b>                   |               |              |                           | <b>99,000</b>   |               |              |                           |
| 93,000                          | 93,050        | 20,554       | 20,994                    | 96,000                          | 96,050        | 21,394       | 21,984                    | 99,000  | 99,050        | 22,234       | 22,974                    |
| 93,050                          | 93,100        | 20,568       | 21,011                    | 96,050                          | 96,100        | 21,408       | 22,001                    | 99,050  | 99,100        | 22,248       | 22,991                    |
| 93,100                          | 93,150        | 20,582       | 21,027                    | 96,100                          | 96,150        | 21,422       | 22,017                    | 99,100  | 99,150        | 22,262       | 23,007                    |
| 93,150                          | 93,200        | 20,596       | 21,044                    | 96,150                          | 96,200        | 21,436       | 22,034                    | 99,150  | 99,200        | 22,276       | 23,024                    |
| 93,200                          | 93,250        | 20,610       | 21,060                    | 96,200                          | 96,250        | 21,450       | 22,050                    | 99,200  | 99,250        | 22,290       | 23,040                    |
| 93,250                          | 93,300        | 20,624       | 21,077                    | 96,250                          | 96,300        | 21,464       | 22,067                    | 99,250  | 99,300        | 22,304       | 23,057                    |
| 93,300                          | 93,350        | 20,638       | 21,093                    | 96,300                          | 96,350        | 21,478       | 22,083                    | 99,300  | 99,350        | 22,318       | 23,073                    |
| 93,350                          | 93,400        | 20,652       | 21,110                    | 96,350                          | 96,400        | 21,492       | 22,100                    | 99,350  | 99,400        | 22,332       | 23,090                    |
| 93,400                          | 93,450        | 20,666       | 21,126                    | 96,400                          | 96,450        | 21,506       | 22,116                    | 99,400  | 99,450        | 22,346       | 23,106                    |
| 93,450                          | 93,500        | 20,680       | 21,143                    | 96,450                          | 96,500        | 21,520       | 22,133                    | 99,450  | 99,500        | 22,360       | 23,123                    |
| 93,500                          | 93,550        | 20,694       | 21,159                    | 96,500                          | 96,550        | 21,534       | 22,149                    | 99,500  | 99,550        | 22,374       | 23,139                    |
| 93,550                          | 93,600        | 20,708       | 21,176                    | 96,550                          | 96,600        | 21,548       | 22,166                    | 99,550  | 99,600        | 22,388       | 23,156                    |
| 93,600                          | 93,650        | 20,722       | 21,192                    | 96,600                          | 96,650        | 21,562       | 22,182                    | 99,600  | 99,650        | 22,402       | 23,172                    |
| 93,650                          | 93,700        | 20,736       | 21,209                    | 96,650                          | 96,700        | 21,576       | 22,199                    | 99,650  | 99,700        | 22,416       | 23,189                    |
| 93,700                          | 93,750        | 20,750       | 21,225                    | 96,700                          | 96,750        | 21,590       | 22,215                    | 99,700  | 99,750        | 22,430       | 23,205                    |
| 93,750                          | 93,800        | 20,764       | 21,242                    | 96,750                          | 96,800        | 21,604       | 22,232                    | 99,750  | 99,800        | 22,444       | 23,222                    |
| 93,800                          | 93,850        | 20,778       | 21,258                    | 96,800                          | 96,850        | 21,618       | 22,248                    | 99,800  | 99,850        | 22,458       | 23,238                    |
| 93,850                          | 93,900        | 20,792       | 21,275                    | 96,850                          | 96,900        | 21,632       | 22,265                    | 99,850  | 99,900        | 22,472       | 23,255                    |
| 93,900                          | 93,950        | 20,806       | 21,291                    | 96,900                          | 96,950        | 21,646       | 22,281                    | 99,900  | 99,950        | 22,486       | 23,271                    |
| 93,950                          | 94,000        | 20,820       | 21,308                    | 96,950                          | 97,000        | 21,660       | 22,298                    | 99,950  | 100,000       | 22,500       | 23,288                    |
| <b>94,000</b>                   |               |              |                           | <b>97,000</b>                   |               |              |                           | <div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000<br/>or over—<br/>use<br/>Form 1040NR</b></p> </div> |               |              |                           |
| 94,000                          | 94,050        | 20,834       | 21,324                    | 97,000                          | 97,050        | 21,674       | 22,314                    |   |               |              |                           |
| 94,050                          | 94,100        | 20,848       | 21,341                    | 97,050                          | 97,100        | 21,688       | 22,331                    |   |               |              |                           |
| 94,100                          | 94,150        | 20,862       | 21,357                    | 97,100                          | 97,150        | 21,702       | 22,347                    |   |               |              |                           |
| 94,150                          | 94,200        | 20,876       | 21,374                    | 97,150                          | 97,200        | 21,716       | 22,364                    |   |               |              |                           |
| 94,200                          | 94,250        | 20,890       | 21,390                    | 97,200                          | 97,250        | 21,730       | 22,380                    |   |               |              |                           |
| 94,250                          | 94,300        | 20,904       | 21,407                    | 97,250                          | 97,300        | 21,744       | 22,397                    |   |               |              |                           |
| 94,300                          | 94,350        | 20,918       | 21,423                    | 97,300                          | 97,350        | 21,758       | 22,413                    |   |               |              |                           |
| 94,350                          | 94,400        | 20,932       | 21,440                    | 97,350                          | 97,400        | 21,772       | 22,430                    |   |               |              |                           |
| 94,400                          | 94,450        | 20,946       | 21,456                    | 97,400                          | 97,450        | 21,786       | 22,446                    |   |               |              |                           |
| 94,450                          | 94,500        | 20,960       | 21,473                    | 97,450                          | 97,500        | 21,800       | 22,463                    |   |               |              |                           |
| 94,500                          | 94,550        | 20,974       | 21,489                    | 97,500                          | 97,550        | 21,814       | 22,479                    |   |               |              |                           |
| 94,550                          | 94,600        | 20,988       | 21,506                    | 97,550                          | 97,600        | 21,828       | 22,496                    |   |               |              |                           |
| 94,600                          | 94,650        | 21,002       | 21,522                    | 97,600                          | 97,650        | 21,842       | 22,512                    |   |               |              |                           |
| 94,650                          | 94,700        | 21,016       | 21,539                    | 97,650                          | 97,700        | 21,856       | 22,529                    |   |               |              |                           |
| 94,700                          | 94,750        | 21,030       | 21,555                    | 97,700                          | 97,750        | 21,870       | 22,545                    |   |               |              |                           |
| 94,750                          | 94,800        | 21,044       | 21,572                    | 97,750                          | 97,800        | 21,884       | 22,562                    |   |               |              |                           |
| 94,800                          | 94,850        | 21,058       | 21,588                    | 97,800                          | 97,850        | 21,898       | 22,578                    |   |               |              |                           |
| 94,850                          | 94,900        | 21,072       | 21,605                    | 97,850                          | 97,900        | 21,912       | 22,595                    |   |               |              |                           |
| 94,900                          | 94,950        | 21,086       | 21,621                    | 97,900                          | 97,950        | 21,926       | 22,611                    |   |               |              |                           |
| 94,950                          | 95,000        | 21,100       | 21,638                    | 97,950                          | 98,000        | 21,940       | 22,628                    |   |               |              |                           |
| <b>95,000</b>                   |               |              |                           | <b>98,000</b>                   |               |              |                           |   |               |              |                           |
| 95,000                          | 95,050        | 21,114       | 21,654                    | 98,000                          | 98,050        | 21,954       | 22,644                    |   |               |              |                           |
| 95,050                          | 95,100        | 21,128       | 21,671                    | 98,050                          | 98,100        | 21,968       | 22,661                    |   |               |              |                           |
| 95,100                          | 95,150        | 21,142       | 21,687                    | 98,100                          | 98,150        | 21,982       | 22,677                    |   |               |              |                           |
| 95,150                          | 95,200        | 21,156       | 21,704                    | 98,150                          | 98,200        | 21,996       | 22,694                    |   |               |              |                           |
| 95,200                          | 95,250        | 21,170       | 21,720                    | 98,200                          | 98,250        | 22,010       | 22,710                    |   |               |              |                           |
| 95,250                          | 95,300        | 21,184       | 21,737                    | 98,250                          | 98,300        | 22,024       | 22,727                    |   |               |              |                           |
| 95,300                          | 95,350        | 21,198       | 21,753                    | 98,300                          | 98,350        | 22,038       | 22,743                    |   |               |              |                           |
| 95,350                          | 95,400        | 21,212       | 21,770                    | 98,350                          | 98,400        | 22,052       | 22,760                    |   |               |              |                           |
| 95,400                          | 95,450        | 21,226       | 21,786                    | 98,400                          | 98,450        | 22,066       | 22,776                    |   |               |              |                           |
| 95,450                          | 95,500        | 21,240       | 21,803                    | 98,450                          | 98,500        | 22,080       | 22,793                    |   |               |              |                           |
| 95,500                          | 95,550        | 21,254       | 21,819                    | 98,500                          | 98,550        | 22,094       | 22,809                    |   |               |              |                           |
| 95,550                          | 95,600        | 21,268       | 21,836                    | 98,550                          | 98,600        | 22,108       | 22,826                    |   |               |              |                           |
| 95,600                          | 95,650        | 21,282       | 21,852                    | 98,600                          | 98,650        | 22,122       | 22,842                    |   |               |              |                           |
| 95,650                          | 95,700        | 21,296       | 21,869                    | 98,650                          | 98,700        | 22,136       | 22,859                    |   |               |              |                           |
| 95,700                          | 95,750        | 21,310       | 21,885                    | 98,700                          | 98,750        | 22,150       | 22,875                    |   |               |              |                           |
| 95,750                          | 95,800        | 21,324       | 21,902                    | 98,750                          | 98,800        | 22,164       | 22,892                    |   |               |              |                           |
| 95,800                          | 95,850        | 21,338       | 21,918                    | 98,800                          | 98,850        | 22,178       | 22,908                    |   |               |              |                           |
| 95,850                          | 95,900        | 21,352       | 21,935                    | 98,850                          | 98,900        | 22,192       | 22,925                    |   |               |              |                           |
| 95,900                          | 95,950        | 21,366       | 21,951                    | 98,900                          | 98,950        | 22,206       | 22,941                    |   |               |              |                           |
| 95,950                          | 96,000        | 21,380       | 21,968                    | 98,950                          | 99,000        | 22,220       | 22,958                    |   |               |              |                           |