



Instructions for Form 1040NR-EZ

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

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

Can I Use Form 1040NR-EZ?

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

- You do not claim any dependents.
- You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
- Your only U.S. source income was from wages, salaries, tips, refunds of state and local income taxes, scholarship or fellowship grants, and nontaxable interest or dividends.
Note. If you had taxable interest or dividend income, you must use Form 1040NR.
- Your taxable income (line 14 of Form 1040NR-EZ) is less than \$100,000.
- The only exclusion you can take is the exclusion for scholarship and fellowship grants, and the only adjustment to income you can take is the student loan interest deduction.
- You do not claim any tax credits.
- If you were married, you do not claim an exemption for your spouse.
- The only itemized deduction you can claim is for state and local income taxes.
Note. Residents of India who were students or business apprentices may be able to take the standard deduction instead of the itemized deduction for state and local income taxes. See the instructions for [line 11](#), later.
- If you expatriated or terminated your U.S. residency, or you are subject to the expatriation tax, you must use Form 1040NR if you are required to file that form. You cannot use Form 1040NR-EZ. See *Expatriation Tax* in chapter 4 of Pub. 519 for more information.
- The only taxes you owe are:
 - a. The tax from the Tax Table, later; or
 - b. Unreported social security and Medicare tax from Form 4137 or 8919.
- You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

General Instructions

What's New

Due date of return. File Form 1040NR-EZ by April 18, 2017, if you were an employee and received wages subject to U.S. income tax withholding. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia — even if you do not live in the District of Columbia.

Limit on itemized deductions. You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than \$155,650. See the instructions for [line 11](#).

Personal exemption amount increased for certain taxpayers. Your personal exemption amount is increased to \$4,050. But the amount may be reduced if your adjusted gross income is more than \$155,650. See the instructions for [line 13](#).

Delivery services. Eight delivery services have been added to the list of designated private delivery services. For the complete list, see [Private Delivery Services](#), later.

Cash payment option. There is a new option for taxpayers whose only option is to pay their taxes in cash. For details, see [Pay By Cash](#) under *Amount You Owe* in the line 25 instructions.

Individual taxpayer identification number (ITIN) renewal. If you were assigned an ITIN before January 1, 2013, or if you have an ITIN that you haven't included on a tax return in the last three consecutive years, you may need to renew it. For more information, see [IRS individual taxpayer identification number \(ITIN\)](#), later.

Get Transcript Online. The Get Transcript Online tool on IRS.gov is available again to get a copy of your tax transcripts and similar documents. To guard against fraud, you will now need to go through a two-step authentication process in order to use the online tool. For more information, go to www.irs.gov/individuals/get-transcript.

Service at local IRS offices by appointment. Many issues can be resolved conveniently on IRS.gov with no waiting. However, if you need help from an IRS Taxpayer Assistance Center (TAC) you need to call to schedule an appointment. Go to IRS.gov/taclocator to find the location and telephone number of your local TAC.

Secure access. To combat identity fraud, the IRS has upgraded its identity verification process for certain self-help tools on IRS.gov. To find out what types of information new users will need, go to IRS.gov/secureaccess.

Future Developments

For the latest information about developments related to Form 1040NR-EZ and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1040nrez.

Other Reporting Requirements

You also may have to file other forms, including the following.

- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
- Form 8840, Closer Connection Exception Statement for Aliens.
- Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition.
- Form 8938, Statement of Specified Foreign Financial Assets. (See the next paragraph.)

Dual resident taxpayer holding specified foreign financial assets.

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



If you have to file one or more of the forms listed above, you may not be able to file Form 1040NR-EZ. For more information, and to see if you must file one of these forms, see Pub. 519, U.S. Tax Guide for Aliens.

Additional Information

If you need more information, our free publications may help you. Pub. 519 will be the most important, but the following publications also may help.

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

These free publications and the forms and schedules you will need are available from the IRS. You can download them at IRS.gov. Also see [How To Get Tax Help](#), later, for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 2016. (These tests are explained in [Green Card Test](#) next and [Substantial Presence Test](#), later.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2016. See [First-Year Choice](#) in chapter 1 of Pub. 519 for details.

Generally, you are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a U.S. resident under one of these tests, you will be treated as a nonresident alien if you qualify as a resident of a treaty country within the meaning of an income tax treaty between the United States and that country and you claim a treaty benefit (as a nonresident of the United States) so as to reduce your U.S. income tax liability. You can download the complete text of most U.S. tax

treaties at IRS.gov. Enter “tax treaties” in the search box at the top of the page. Technical explanations for many of those treaties are also available at that site.

For more details on resident and nonresident status, the tests for residence, and the exceptions to them, see chapter 1 of Pub. 519.


Green Card Test

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2016 and you took no steps to be treated as a resident of a foreign country under an income tax treaty. (However, see [Dual-Status Taxpayers](#), later.) In most cases you are a lawful permanent resident if the U.S. Citizenship and Immigration Services (USCIS) (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

If you surrender your green card, your status as a resident for tax purposes will change as of the date you surrender your green card if all of the following are true.

1. You mail a letter to the USCIS stating your intent to surrender your green card.
2. You send this letter by certified mail, return receipt requested (or the foreign equivalent).
3. You have proof that the letter was received by the USCIS.

Keep a copy of the letter and the proof that the letter was received.

 *Until you have proof your letter was received, you remain a resident for tax purposes even if the USCIS would not recognize the validity of your green card because it is more than 10 years old or because you have been absent from the United States for a period of time.*

For more details, including special rules that apply if you give up your green card after holding it in at least 8 of the prior 15 years, see Pub. 519.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2016. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2016; and
2. 183 days during the period 2016, 2015, and 2014, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2016		1.000	
2015		.333	
2014		.167	
Total testing days (add column (d))			

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day. However, there are exceptions to this rule. In general, do not count the following as days of presence in the United States for the substantial presence test.

1. Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
2. Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.
3. Days you are in the United States as a crew member of a foreign vessel.
4. Days you intend, but are unable, to leave the United States because of a medical condition that arose while you were in the United States.
5. Days you are an [exempt individual](#) (defined next).



You may need to file Form 8843 to exclude days of presence in the United States if you meet (4) or (5) above. For more information on the requirements, see Form 8843 in chapter 1 of Pub. 519.

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

- Foreign government-related individual;
- Teacher or trainee who is temporarily present under a “J” or “Q” visa;
- Student who is temporarily present under an “F,” “J,” “M,” or “Q” visa; or
- Professional athlete who is temporarily in the United States to compete in a charitable sports event.

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

international cultural exchange programs.

See chapter 1 of Pub. 519 for more details regarding days of presence in the United States for the substantial presence test.



You cannot be an exempt individual indefinitely. Generally, you will not be an exempt individual as a teacher or trainee in 2016 if you were exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 years. You will not be an exempt individual as a student in 2016 if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years. See Substantial Presence Test in chapter 1 of Pub. 519 for more information.

Closer Connection to Foreign Country

Even though you otherwise would meet the substantial presence test, you can be treated as a nonresident alien if you:

- Were present in the United States for fewer than 183 days during 2016,
- Establish that during 2016 you had a tax home in a foreign country, and
- Establish that during 2016 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

See chapter 1 of Pub. 519 for more information.

Closer connection exception for foreign students. If you are a foreign student in the United States, and you have met the substantial presence test, you still may be able to claim you are a nonresident alien. You must meet both of the following requirements.

1. You establish that you do not intend to reside permanently in the United States. The facts and circumstances of your situation are considered to determine if you do not intend to reside permanently in the United States. The facts and circumstances include the following.

a. Whether you have taken any steps to change your U.S. immigration status to lawful permanent resident.

b. During your stay in the United States, whether you have maintained a closer connection with a foreign country than with the United States.

2. You have substantially complied with your visa requirements.

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



You cannot use the closer connection exception to remain a nonresident alien indefinitely. You must have in mind an estimated departure date from the United States in the near future.

Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in a trade or business in the United States during 2016. You must file even if:

- You have no income from a trade or business conducted in the United States,
- You have no income from U.S. sources, or
- Your income is exempt from U.S. tax under a tax treaty or any section of the Internal Revenue Code.

Other situations when you must file.

You also must file a return for 2016 if you need to pay social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.

Exceptions. You do not need to file Form 1040NR-EZ (or Form 1040NR) if you meet either (1) or (2) below.

1. Your only U.S. trade or business was the performance of personal services; and

a. Your wages were less than \$4,050; and

b. You have no other need to file a return to claim a refund of overwithheld taxes, to satisfy additional withholding at source, or to claim income exempt or partly exempt by treaty.

2. You were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an “F,” “J,” “M,” or “Q” visa, and you have no income (such as wages, salaries, tips, etc., or scholarship or fellowship grants) that is subject to tax under section 871.

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 18, 2017. (The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District

of Columbia — even if you do not live in the District of Columbia.)

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2017.

If you file after the due date (without extensions), you may have to pay interest and penalties. See [Interest and Penalties](#), later.

Extension of time to file. If you cannot file your return by the due date, file Form 4868 to get an automatic 6-month extension of time to file. You must file Form 4868 by the regular due date of the return. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

Note. An automatic 6-month extension of time to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

Where To File

If you are not enclosing a payment, mail Form 1040NR-EZ to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215
U.S.A.

If enclosing a payment, mail Form 1040NR-EZ to:

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
U.S.A.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/ paying” rule for tax returns and payments. These private delivery services include only the following.

- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.
- UPS Next Day Air Early AM, UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.
- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Next

Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.

For more information, go to IRS.gov and enter “private delivery service” in the search box. The search results will direct you to the IRS mailing address to use if you are using a private delivery service. You will also find any updates to the list of designated private delivery services.

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



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

Election To Be Taxed as a Resident Alien

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

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

To make this election, you must attach the statement described under *Nonresident Spouse Treated as a Resident* in chapter 1 of Pub. 519 to your return. Do not use Form 1040NR-EZ.

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2016. If you file a separate return, use Form 1040 or Form 1040A. You must include your worldwide income for the whole year whether you file a joint or separate return.



If you make this election, you may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more information about the benefits that otherwise might be available, see the specific treaty.

Dual-Status Taxpayers



If you elect to be taxed as a resident alien (discussed earlier under [Election To Be Taxed as a Resident Alien](#)), the special instructions and restrictions discussed here do not apply.

Dual-Status Tax Year

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

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

If you become a U.S. resident, you stay a resident until you leave the United States or are no longer a lawful permanent resident of the United States. You may become a nonresident alien when you leave if you meet both of the following conditions.

- After leaving (or after your last day of lawful permanent residency if you met the [green card test](#), defined earlier) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States.
- During the next calendar year you are not a U.S. resident under either the [green card test](#) or the [substantial presence test](#).

See Pub. 519 for more information.

What and Where To File for a Dual-Status Year

If you were a U.S. resident on the last day of the tax year, file Form 1040. Enter “Dual-Status Return” across the top and attach a statement showing your income for the part of the year you were a nonresident. You can use Form 1040NR-EZ as the statement; enter “Dual-Status Statement” across the top. Do not sign Form 1040NR-EZ. If you are not enclosing a payment, mail your return and statement to the following address.

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215
U.S.A.

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

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
U.S.A.

If you were a nonresident on the last day of the tax year, file Form 1040NR-EZ. Enter “Dual-Status Return” across the top and attach a statement showing your income for the part of the year you were a U.S. resident. You can use Form 1040 as the statement; enter “Dual-Status Statement” across the top. Do not sign Form 1040. If you are not enclosing a payment, mail your return and statement to the following address.

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215
U.S.A.

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

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
U.S.A.

Statements. Any statement you file with your return must show your name, address, and identifying number (see [Identifying Number](#), later).

Income Subject to Tax for Dual-Status Year

As a dual-status taxpayer not filing a joint return, you are taxed on income from all sources for the part of the year you were a resident alien. Generally, you are taxed on income only from U.S. sources for the part of the year you were a nonresident alien. However, all income effectively connected with the conduct of a trade or business in the United States is taxable.

Income you received as a dual-status taxpayer from sources outside the United States while a resident alien is taxable even if you became a nonresident alien after receiving it and before the close of the tax year. Conversely, income you received from sources outside the United States while a nonresident alien is not taxable in most cases even if you became a resident alien after receiving it and before the close of the tax year. Income from U.S. sources is generally taxable whether you received it while a nonresident alien or a resident alien (unless specifically exempt under the Internal Revenue Code or a tax treaty provision).

Restrictions for Dual-Status Taxpayers

Standard deduction. You cannot take the standard deduction even for the part of the year you were a resident alien.

Head of household. You cannot use the Head of household Tax Table column in the Instructions for Form 1040.

Joint return. You cannot file a joint return unless you elect to be taxed as a resident alien (see [Election To Be Taxed as a Resident Alien](#), earlier) instead of as a dual-status taxpayer.

Tax rates. If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election discussed earlier to be taxed as a resident alien, you must use the Married filing separately Tax Table column to figure your tax on income effectively connected with a U.S. trade or business. If you were married, you cannot use the Single Tax Table column.

Deduction for exemptions. As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed an exemption for your spouse in figuring taxable income for the part of the year you were a resident alien. The amount you can claim for these exemptions is limited to your taxable income (determined without regard to exemptions) for the part of the year you were a resident alien. You cannot use exemptions (other than your own) to reduce taxable income to below zero for that period.

Special rules apply for exemptions for the part of the year a dual-status taxpayer is a nonresident alien if the taxpayer is a resident of Canada, Mexico, or South Korea; a [U.S. national](#) (defined later); or a student or business apprentice from India. See Pub. 519 for more information.

Tax credits. You cannot take the earned income credit, the credit for the elderly or disabled, or any education credit unless you elect to be taxed as a resident alien (see [Election To Be Taxed as a Resident Alien](#), earlier) instead of as a dual-status taxpayer. For information on other credits, see chapter 6 of Pub. 519.

How To Figure Tax for a Dual-Status Tax Year

When you figure your U.S. tax for a dual-status year, you are subject to

different rules for the part of the year you were a resident and the part of the year you were a nonresident.

All income for the period of residence and all income that is effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is combined and taxed at the same rates that apply to U.S. citizens and residents.

Credit for taxes paid. You are allowed a credit against your U.S. income tax liability for certain taxes you paid, or are considered to have paid, or that were withheld from your income. These include the following.

1. Taxes withheld from wages earned in the United States and taxes withheld at the source from scholarship income from U.S. sources.

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

When filing Form 1040NR-EZ, show the total tax withheld on lines 18a and 18b. Enter the amount from the attached statement (Form 1040, line 64) in the column to the right of line 18a, and identify and include it in the amount on line 18a.

2. Estimated tax paid with Form 1040-ES or Form 1040-ES (NR).
3. Tax paid with Form 1040-C at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 74. Identify the payment in the area to the left of the entry.

Line Instructions for Form 1040NR-EZ

Name and Address

Enter your name, street address, city or town, and country on the appropriate lines. Include an apartment number after the street address, if applicable.

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

Foreign address. If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line.

Country name. Do not abbreviate the country name. Enter the name in uppercase letters in English. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Address change. If you plan to move after filing your return, use Form 8822, Change of Address, to notify the IRS of your new address.

Name change. If you changed your name because of marriage, divorce, etc., and your identifying number is a social security number, be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See [Social security number \(SSN\)](#) below for how to contact the SSA.

Death of a taxpayer. See [Death of a Taxpayer](#), later.

Identifying Number

An incorrect or missing identifying number can increase your tax, reduce your refund, or delay your refund.

Social security number (SSN). In most cases, you are required to enter your SSN. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5, Application for a Social Security Card, online at [www.ssa.gov](#), from your local Social Security Administration (SSA) office, or by calling the SSA at 1-800-772-1213. For those who are deaf or hard of hearing, or have a speech disability and have access to TTY/TDD equipment, call 1-800-325-0778.

Fill in Form SS-5 and bring it to your local SSA office in person, along with original documentation showing your age, identity, immigration status, and authority to work in the United States. If you are an F-1 or M-1 student, you also must show your Form I-20. If you are a J-1 exchange visitor, you also must show your Form DS-2019. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms 1040NR-EZ, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040NR-EZ may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA at 1-800-772-1213.

IRS individual taxpayer identification number (ITIN). If you do not have and are not eligible to get an SSN, you must enter your ITIN whenever an SSN is requested on your tax return.

For details on how to apply for an ITIN, see Form W-7, Application for IRS Individual Taxpayer Identification Number, and its instructions. Get Form W-7 online at irs.gov. Enter "ITIN" in the search box.

It usually takes about 7 weeks to get an ITIN.



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

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

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

Filing Status

Lines 1 and 2. The amount of your tax depends on your filing status. Before you decide which box to check, read the following explanations. For more

information about marital status, see Pub. 501.

Were You Single or Married?

Single. You can check the box on line 1 if any of the following was true on December 31, 2016.

- You were never married.
- You were legally separated under a decree of divorce or separate maintenance. But if, at the end of 2016, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 1.
- You were widowed before January 1, 2016, and did not remarry before the end of 2016.
- You meet the tests described under [Married persons who live apart](#), later.

Married. If you were married on December 31, 2016, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2016.

If your spouse died in 2016, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2016.

U.S. national. A U.S. national is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

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

1. You file a separate return from your spouse.
2. You paid over half the cost of keeping up your home for 2016.
3. You lived apart from your spouse for the last 6 months of 2016. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.

4. Your home was the main home of your child, stepchild, or foster child for more than half of 2016. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived in the home. If the child was born or died in

2016, you still can file as single as long as the home was that child's main home for more than half of the part of the year he or she was alive in 2016.

5. You can claim a dependency exemption for the child (on Form 1040NR) or the child's other parent claims him or her as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.

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

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

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Taxable Income

Line 3—Wages, salaries, tips, etc.

Enter the total of your effectively connected wages, salaries, tips, etc. Only U.S. source income is included on line 3 as effectively connected wages. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2.



Do not include on line 3 amounts exempted under a tax treaty. Instead, include these amounts on line 6 and complete [item J](#) of Schedule OI on page 2 of Form 1040NR-EZ.

The following types of income also must be included in the total.

- Wages received as a household employee. An employer is not required to provide a Form W-2 to you if he or she paid you wages of less than \$2,000 in 2016. If you received wages as a household employee and you didn't

receive a Form W-2 because an employer paid you less than \$2,000 in 2016, enter "HSH" and the amount not reported to you on a Form W-2 on the dotted line next to line 3. For information on employment taxes for household employees, see [Tax Topic 756](#).

- Tip income you did not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531, Reporting Tip Income, for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 3.



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

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

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

- Wages from Form 8919, line 6.

Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than January 31, 2017. If you do not receive it by early February, use Tax Topic 154 at www.irs.gov/taxtopics to find out what to do. Even if you do not get a Form W-2, you still must report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Dependent care benefits. If you received benefits for 2016 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your Form(s) W-2.

Adoption benefits. If you received employer-provided adoption benefits for 2016, you must use Form 1040NR. The benefits should be shown in box 12 of your Form(s) W-2, with code T.

Tax-exempt interest. Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United

States. If you received such tax-exempt interest income, enter "TEI" and the amount of your tax-exempt interest on the dotted line next to line 3. Include any exempt-interest dividends from a mutual fund or other regulated investment company.

Do not include interest earned on your individual retirement arrangement (IRA), health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account. Also, do not include interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that is exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business. Do not add any tax-exempt interest to your line 3 total.

Income from a sharing economy.

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

Line 4—Taxable refunds, credits, or offsets of state and local income taxes.

If you received a refund, credit, or offset of state or local income taxes in 2016, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2016 estimated state or local income tax, the amount applied is treated as received in 2016.



None of your refund is taxable if, in the year you paid the tax, you did not itemize deductions. If you were a student or business apprentice from India in 2015 and you claimed the standard deduction on your 2015 tax return, none of your refund is taxable. See Students and business apprentices from India under Itemized Deductions in chapter 5 of Pub. 519. If none of your refund is taxable, leave line 4 blank.

For details on how to figure the amount you must report as income, see *Itemized Deduction Recoveries* in Pub. 525, Taxable and Nontaxable Income.

Line 5—Scholarship and fellowship grants. If you received a scholarship or fellowship, part or all of it may be taxable. Amounts received in the form of a scholarship or fellowship that are payment for teaching, research, or other services are generally taxable as wages even if the services were required to get the scholarship or fellowship.

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

If you were not a degree candidate, the full amount of the scholarship or fellowship is generally taxable.

If the grant was reported on Form(s) 1042-S, you generally must include the amount shown in box 2 of Form(s) 1042-S on line 5. However, if any or all of that amount is exempt by treaty, do not include the treaty-exempt amount on line 5. Instead, include the treaty-exempt amount on line 6 and complete [item J](#) of Schedule OI on page 2 of Form 1040NR-EZ.

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

For more information about scholarships and fellowships in general, see chapter 1 of Pub. 970, Tax Benefits for Education.

Example 1. You are a citizen of a country that does not have an income tax treaty in force with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. You are not required to perform any services, such as teaching, research, or other services, to get the scholarship. The total amounts you received from ABC University during 2016 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 2016 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 10.

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

When completing Form 1040NR-EZ, do the following.

- Enter on line 5 the \$9,000 shown in box 2 of Form 1042-S.
- Enter \$0 on line 8. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 5 of Form 1040NR-EZ), you cannot exclude any of the section 117 amounts on line 8.
- Include on line 18b the \$1,260 shown in box 10 of Form 1042-S.

Example 2. The facts are the same as in [Example 1](#) except that you are a citizen of a country that has an income tax treaty in force with the United States that includes a provision that exempts scholarship income and you were a resident of that country for income tax purposes immediately before arriving in the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, you are present in the United States only temporarily to finish your degree, and all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

Note. Scholarship or fellowship grant income is not exempt from tax under an income tax treaty if the income is received in exchange for the performance of services, such as teaching, research, or other services. Also, many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR-EZ. For details, see the instructions for [item J](#) of Schedule OI, later.

When completing Form 1040NR-EZ, do the following.

- Enter \$0 on line 5. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 6 (not line 5).
- Enter \$9,000 on line 6.

Student Loan Interest Deduction Worksheet—Line 9

Keep for Your Records 

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

1. Enter the total interest you paid in 2016 on qualified student loans (defined later). **Do not** enter more than \$2,500 **1.** _____
2. Enter the amount from Form 1040NR-EZ, line 7 **2.** _____
3. Enter the amount from Form 1040NR-EZ, line 8 **3.** _____
4. Subtract line 3 from line 2 **4.** _____
5. Is line 4 more than \$65,000?
 No. Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 Yes. Subtract \$65,000 from line 4 **5.** _____
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 **6.** _____
7. Multiply line 1 by line 6 **7.** _____
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 9 **8.** _____

- Enter \$0 on line 8. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 8.
- Include on line 18b any withholding shown in box 10 of Form 1042-S.
- Provide all the required information in item J of Schedule OI on page 2 of Form 1040NR-EZ.

Line 6—Treaty-exempt income.

Report on line 6 the total of all your income that is exempt from tax by an income tax treaty, including both effectively connected income and not effectively connected income. Do not include this exempt income on line 7. You must complete [item J](#) of Schedule OI on page 2 of Form 1040NR-EZ to report income that is exempt from U.S. tax.

Line 8—Scholarship and fellowship grants excluded.

If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), but only to the extent the amounts are included on line 5. See the examples in the instructions for [line 5](#), earlier.

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

1. You paid interest in 2016 on a qualified student loan (defined next).
2. Your filing status is single.

3. Your modified AGI is less than \$80,000. Use lines 2 through 4 of the [Student Loan Interest Deduction Worksheet](#) to figure your modified AGI.

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

Qualified student loan. This is any loan you took out to pay the qualified higher education expenses for any of the following individuals.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return,
 - b. The person had gross income that was equal to or more than the exemption amount for that year (\$4,050 for 2016), or
 - c. You could be claimed as a dependent on someone else's return.

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

To find out who is a related person, see Pub. 970.

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

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

Eligible student. An eligible student is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution; and
- Carried at least half the normal full-time workload for the course of study he or she was pursuing.

Line 11—Itemized deductions. Enter the total state and local income taxes you paid or that were withheld from your salary in 2016. Use the [Itemized Deductions Worksheet](#), later, to figure the amount to enter on line 11 if the amount on line 10 is more than:

- \$259,400 and you checked filing status box 1, or
- \$155,650 and you checked filing status box 2.

If, during 2016, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for [line 4](#), earlier.

Note. Residents of India who were students or business apprentices may be able to take the standard deduction instead of their itemized deductions. See chapter 5 of Pub. 519 for details.

Line 13—Exemption deduction. You can claim exemptions only to the extent of your income that is effectively connected with a U.S. trade or business. Generally, you can take an exemption of \$4,050 for yourself. Use the [Exemption Deduction Worksheet](#), later, to figure the amount, if any, to enter on line 13 if your adjusted gross income from line 10 is more than:

- \$259,400 if you checked filing status box 1, or
- \$155,650 if you checked filing status box 2.

Note. Residents of Canada, Mexico, or South Korea, and U.S. nationals, may be able to claim exemptions for their dependents and, if married, their spouse. Residents of India who were students or business apprentices also may be able to take exemptions for their spouse and dependents. However, you must use Form 1040NR if you want to claim the additional exemptions.


Line 15—Tax. Use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column.

Line 16—Unreported social security and Medicare tax from Forms 4137 and 8919. Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

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

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

Payments

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

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


Line 18b. Enter on line 18b the total amount shown as federal income tax withheld on Form(s) 1042-S. The amount(s) withheld should be shown in

Itemized Deductions Worksheet—Line 11

Keep for Your Records 

1. Enter the amount of state and local income taxes you paid or that were withheld from your salary in 2016 1. _____
2. Multiply line 1 by 80% (0.80) 2. _____
3. Enter the amount from Form 1040NR-EZ, line 10 3. _____
4. Enter \$259,400 (\$155,650 if you checked filing status box 2) 4. _____
5. Is the amount on line 4 less than the amount on line 3?
- No.** **STOP.** Your deduction is not limited. Enter the amount from line 1 above on Form 1040NR-EZ, line 11.
- Yes.** Subtract line 4 from line 3 5. _____
6. Multiply line 5 by 3% (0.03) 6. _____
7. Enter the **smaller** of line 2 or line 6 7. _____
8. **Total itemized deductions.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 11. Then, on the dotted line to the left of the line 12 entry space, enter "IDW" 8. _____

box 10 of your Form(s) 1042-S. Attach all Form(s) 1042-S to the front of your return.

 **Refunds of taxes shown on Form 1042-S may be delayed for up to 6 months. See [Refund Information](#), later.**

Line 19—2016 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2016. Include any overpayment that you applied to your 2016 estimated tax from:

- Your 2015 return, or
- An amended return (Form 1040X).

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ. On the statement, explain all of the payments you made in 2016 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 2016.


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

Amount paid with request for extension of time to file. If you got an automatic extension of time to file Form 1040NR-EZ by filing Form 4868 or by making a payment, include in the total on line 21 the amount of the payment or any amount you paid with Form 4868. If you paid by credit or debit card, do not include on line 21 the convenience fee

you were charged. On the dotted line next to line 21, enter "Form 4868" and show the amount paid.

Refund

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


 **If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See [Income Tax Withholding and Estimated Tax Payments for 2017](#) under Reminders, later.**

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

Lines 23a through 23e—Amount refunded to you. If you want to check the status of your refund, just use the IRS2Go phone app or go to [IRS.gov](#) and click on *Where's My Refund?* See [Refund Information](#), later. Information about your return will generally be

available 4 weeks after you mail your return. Have your 2016 tax return handy so you can enter your social security number or individual taxpayer identification number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund? will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

 **If you request a refund of tax withheld on a Form 1042-S, we may need additional time to process the refund. Allow up to 6 months for these refunds to be issued.**

DIRECT DEPOSIT


Simple. Safe. Secure.

Fast Refunds! Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See information about [IRA](#), later.


If you want us to directly deposit the amount shown on line 23a to your checking or savings account, including an IRA, at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 23b through 23d (if you want your refund deposited to only one account), or
- Check the box on line 23a and attach Form 8888 if you want to split the direct deposit of your refund into more than

Exemption Deduction Worksheet—Line 13

Keep for Your Records 

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

- No.**  Enter \$4,050 on Form 1040NR-EZ, line 13.
- Yes.** Go to line 3.

2. Exemption amount	2. <u>\$4,050</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—\$259,400	4. _____
• Box 2—\$155,650 }	
5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if you checked filing status box 2), STOP . You cannot take a deduction for your exemption.	5. _____
6. Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 2). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)	6. _____
7. Multiply line 6 by 2% (0.02) and enter the result as a decimal	7. _____
8. Multiply line 2 by the decimal on line 7	8. _____
9. Exemption deduction. Subtract line 8 from line 2. Enter the result here and on Form 1040NR-EZ, line 13	9. _____

Sample Check—Lines 23b Through 23d

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

one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 23a. Draw a line through the boxes on lines 23b and 23d. We will send you a check instead.

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

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

Why Use Direct Deposit?

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

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA (including a *myRA*), or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a U.S. bank or other financial institution in the United States before you request direct deposit. Make sure your direct deposit will be accepted. You also must notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2016). If you do not, the trustee or custodian can

assume the deposit is for the year during which you are filing the return. For example, if you file your 2016 return during 2017 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2017. If you designate your deposit to be for 2016, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2016.



*You may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2016) to a traditional IRA or Roth IRA (including a *myRA*) for 2016. You may owe a penalty if your contributions exceed these limits and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A. If the limits on IRA contributions change for 2017, Pub. 590-A will have the new 2017 limits.*

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

***myRA*®.** If you already have a *myRA*® account, you can request a deposit of your refund (or part of it) to your *myRA* account. A *myRA* is a starter retirement account offered by the Department of the Treasury. For more information on *myRA* and to open a *myRA* account online, visit www.myRA.gov.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to go.usa.gov/3KvcP.

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do

not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 23b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the [sample check](#), the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

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

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

Line 23c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the “Checking” or “Savings” box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a *myRA* or a TreasuryDirect® online account, check the “Savings” box.

Line 23d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the [sample check](#), the account number is 20202086. Do not include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Reasons Your Direct Deposit Request Will Be Rejected

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

- The name on your account does not match the name on the refund, and your financial institution(s) will not allow a refund to be deposited unless the name on the refund matches the name on the account.

- Three direct deposits of tax refunds have already been made to the same account or prepaid debit card.
- You have not given a valid account number.
- You file your 2016 return after November 30, 2017.
- Any numbers or letters on lines 23b through 23d are crossed out or whited out.



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

Line 23e. If you want your refund mailed to an address not listed on page 1 of Form 1040NR-EZ, enter that address on line 23e. See [Foreign address](#), earlier, for information on entering a foreign address.

Note. If the address on page 1 is not in the United States, you can enter an address in the United States on line 23e. However, if the address on page 1 is in the United States, the IRS cannot mail a refund to a different address in the United States.

Line 24—Applied to your 2017 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2017 estimated tax.



This election to apply part or all of the amount overpaid to your 2017 estimated tax cannot be changed later.

Amount You Owe



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

Include any estimated tax penalty from line 26 in the amount you enter on line 25. Do not include any estimated tax payment for 2017 in this payment. Instead, make the estimated tax payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the

IRS does not receive the funds. Use [Tax Topic 206](#).

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

Pay Online

IRS offers an electronic payment option that is right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [www.irs.gov/payments](#). You can pay using any of the following methods.

- **IRS Direct Pay** for online transfers from your checking or savings account at a U.S. bank or other financial institution in the United States at no cost to you, go to [www.irs.gov/payments](#).
- **Pay by Card.** To pay by debit or credit card, go to [www.irs.gov/payments](#). A convenience fee is charged by these service providers.
- **Online Payment Agreement.** If you cannot pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [www.irs.gov/payments](#). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.
- **IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay by Card by downloading the application.

Pay By Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: (1) call one of the debit or credit card service providers or (2) use the Electronic Federal Tax Payment System (EFTPS).

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

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

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

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

EFTPS. To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829. For more information about EFTPS, go to [www.irs.gov/payments](#) or [www.eftps.gov](#).

Mobile Device

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

Pay By Cash

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

Pay By Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to “United States Treasury” for the full amount due. Do not send cash. Do not attach the payment to your return. Write “2016 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^{x/100}”).



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4 or (b) make estimated tax payments for 2017. See [Income Tax Withholding and Estimated Tax Payments for 2017](#) under Reminders, later.

What if you cannot pay? If you cannot pay the full amount shown on line 25 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date (not counting extensions). You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on [Apply for an Online Payment Plan](#).

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship, on or before the due date (not counting extensions) for filing your return. An extension generally will not be granted for more than 6 months. You will be charged interest on the tax not paid by the due date (not counting extensions) for filing your return. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to www.irs.gov/form1127.



If the due date is April 18, 2017, and you pay after that date, you will be charged interest on the tax not paid by April 15, 2017.

Line 26—Estimated tax penalty. You may owe this penalty if:

- Line 25 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The “tax shown on your return” is the amount on your 2016 Form 1040NR-EZ, line 15.

Exception. You will not owe the penalty if your 2015 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 2015 return and you were a U.S. citizen or resident for all of 2015.
2. Line 21 on your 2016 return is at least 100% of the tax shown on your 2015 return. (But see *Caution* below.)

Your estimated tax payments for 2016 must have been made on time and for the required amount.



If your 2015 AGI was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2016), item (2) applies only if line 21 on your 2016 tax return is at least 110% of the tax shown on your 2015 return. This rule does not apply to farmers and fishermen.

For most people, the “tax shown on your 2015 return” is the amount on your 2015 Form 1040NR-EZ, line 15.

Figuring the penalty. If the [exception](#) above does not apply and you choose to figure the penalty yourself, see Form 2210 to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter the penalty on line 26. Add the penalty to any tax due and enter the total on line 25.

However, if you have an overpayment on line 22, subtract the penalty from the amount you otherwise would enter on line 23a or line 24. Lines 23a, 24, and 26 must equal line 22.

If the penalty is more than the overpayment on line 22, enter -0- on lines 23a and 24. Then subtract line 22 from line 26 and enter the result on line 25.

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



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

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2016 tax return with the IRS, check the “Yes” box in the “Third Party Designee” area of your return. Also, enter the designee’s name, U.S. phone number,

and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the “Yes” box, you are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You also are authorizing the designee to:

- Give the IRS any information that is missing from your return;
- Call the IRS for information about the processing of your return or the status of your refund or payment(s);
- Receive copies of notices or transcripts related to your return, upon request; and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee’s authorization, see Pub. 947, Practice Before the IRS and Power of Attorney.

The authorization will automatically end no later than the due date (not counting extensions) for filing your 2017 tax return (see [When To File](#), earlier). If you want to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040NR-EZ is not considered a valid return unless you sign it. Be sure to date your return and enter your occupation in the United States. If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848.

You can have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons.

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- Other reasons approved by the IRS, which you explain in writing to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215
U.S.A.

Court-appointed conservator, guardian, or other fiduciary. If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040NR-EZ, sign your name for the individual and file Form 56.

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

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

Identity Protection PIN

For 2016, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided next to your occupation in the United States. You must correctly enter all six numbers of your IP PIN. If you did not receive an IP PIN, leave these spaces blank.



New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2016 tax returns generally were sent in December 2016.

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to www.irs.gov/Individuals/Understanding-Your-CP01A-Notice. If you received an IP PIN but misplaced it, call 1-800-908-4490.

Instructions for Schedule OI, Other Information

Answer all questions.

Item A

List all countries of which you were a citizen or national during the tax year.

Item B

List the country in which you claimed residence for tax purposes during the tax year.

Item C

If you have ever completed immigration Form I-485 and submitted the form to the U.S. Citizenship and Immigration

Services, you have applied to become a green card holder (lawful permanent resident) of the United States.

Item D

If you checked "Yes" for D1 or D2, you may be a U.S. tax expatriate and special rules may apply to you. See *Expatriation Tax* in chapter 4 of Pub. 519 for more information.

Item E

If you had a visa on the last day of the tax year, enter your visa type. Examples are the following.

- B-1 Visitor for business.
- F-1 Students-academic institutions.
- H-1B Temporary worker with specialty occupation.
- J-1 Exchange visitor.

If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. For example, if you entered under the visa waiver program, enter "VWP" and the name of the Visa Waiver Program Country.

If you were not present in the United States on the last day of the tax year, and you have no U.S. immigration status, enter "Not present in U.S.—No U.S. immigration status."

Item F

If you ever changed your visa type or U.S. immigration status, check the "Yes" box. For example, you entered the United States in 2015 on an F-1 visa as an academic student. On August 20, 2016, you changed to an H-1B visa as a teacher. You will check the "Yes" box and enter on the dotted line "Changed status from F-1 student to H-1B teacher on August 20, 2016."

Item G

Enter the dates you entered and left the United States during 2016 on short business trips or to visit family, go on vacation, or return home briefly.

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

If you were in the United States on January 1, enter 1/1 as the first date you entered the United States. If you were in

the United States on December 31, do not enter a final date departed.

Item H

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

Item I

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

Item J

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

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

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

Column (b), Tax treaty article. Enter the number of the treaty article that exempts the income from U.S. tax.

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

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

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

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

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

Example. Sara is a citizen of Italy and was a resident there until September 2015, when she moved to the United States to accept a position as a high school teacher at an accredited public high school. Sara came to the United States on a J-1 visa (Exchange visitor) and signed a contract to teach for 2 years at this U.S. school. She began teaching in September 2015 and plans to continue teaching through May 2017. Sara’s salary per school year is \$40,000. She plans to return to Italy in June 2017 and resume her Italian residence. For calendar year 2016, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2016 tax return as shown in [Example. Item J—Income Exempt From Tax by Treaty](#).

Line 3. Check “Yes” if you are claiming tax treaty benefits pursuant to a Competent Authority determination allowing you to do so. You must attach to your tax return a copy of the Competent Authority determination letter.



If you are claiming tax treaty benefits and you failed to submit adequate documentation to a

Example. Item J—Income Exempt From Tax by Treaty

Keep for Your Records 

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
Italy	20	4	\$40,000
(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5			\$40,000

withholding agent, you must attach to your tax return all information that otherwise would have been required on the withholding tax document (for example, all information required on Form W-8BEN or Form 8233).

Treaty-based return position disclosure. If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on Form 8833 and attach it to Form 1040NR-EZ.

If you fail to report the required information, you will be charged a penalty of \$1,000 for each failure, unless you show that such failure is due to reasonable cause and not willful neglect. For more details, see Form 8833 and its instructions.

Exceptions. You do not have to file Form 8833 for any of the following.

1. You claim a treaty reduces the withholding tax on interest, dividends, rents, royalties, or other fixed or determinable annual or periodical income ordinarily subject to the 30% rate.
2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.
3. You claim an International Social Security Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of income.
4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust reports the required information on its return.
5. The payments or items of income that otherwise are required to be disclosed total no more than \$10,000.

Reminders

Return Checklist

This checklist can help you file a correct return. Mistakes can delay your refund or result in notices being sent to you.

Did you:

- Enter your name and address in the correct order in the spaces provided on Form 1040NR-EZ?
- Enter the correct SSN or ITIN in the space provided on Form 1040NR-EZ? Check that your name and SSN or ITIN agree with your social security card or the IRS notice assigning your ITIN.
- Use the amount from line 14 (Taxable income), and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 15.
- Check your math, especially when figuring your taxable income, federal income tax withheld, total payments, and refund or amount you owe?
- Enter the correct amounts for line 11 (Itemized deductions) and line 13 (Exemption)?
- Sign and date Form 1040NR-EZ and enter your occupation in the United States?
- Include your apartment number in your address if you live in an apartment?
- Attach your Form(s) W-2, 1042-S, and 1099-R to the front of the return? Attach Form(s) 1099-R only if federal income tax was withheld.
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for [line 25](#), earlier, for details.
- File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

Refund Information

where's my refund? To check the status of your refund, go to *Where's My Refund* at [IRS.gov/refunds](https://www.irs.gov/refunds), or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your return will generally be available within 4 weeks after you mail your return.



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

- Your SSN or ITIN,

- Your filing status, and
 - The exact whole dollar amount of your expected refund.
- Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

Refund of tax withheld on a Form 1042-S. If you request a refund of tax withheld on a Form 1042-S, we may need additional time to process the refund. Allow up to 6 months for these refunds to be issued.



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



If you do not have Internet access and you are in the United States, you can call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information.

Our live phone and walk-in assistors can research the status of your refund only if it's been more than 6 weeks since you mailed your paper return.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

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

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

Income Tax Withholding and Estimated Tax Payments for 2017

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2017 pay. For details on how to complete Form W-4, see the Instructions for Form 8233 and Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens.

If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax. In general, you do not have to make estimated tax payments if you expect that your 2017 Form 1040NR-EZ will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2017 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 2017 and you must pay estimated tax, use Form 1040-ES. For more information, see Pub. 505, Tax Withholding and Estimated Tax, and Pub. 519.

How Do You Get a Copy of Your Tax Return Information?

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

- Visit www.irs.gov/Individuals/Get-Transcript;
- Use Form 4506-T or 4506T-EZ;
- If you are in the United States, call 1-800-908-9946; or
- If you are outside the United States, call 267-941-1000 (English-speaking only). This number is not toll free.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

How Do You Amend Your Tax Return?

File Form 1040X to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. You may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 519 and Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for details.

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

Past Due Returns

If you or someone you know needs to file past due tax returns, see Tax Topic 153 at www.irs.gov/taxtopics or go to

www.irs.gov/individuals for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040NR-EZ instructions. For example, if you are filing a 2013 return in 2017, use the address in [Where To File](#), earlier. However, if you got an IRS notice, mail the return to the address in the notice.

Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR-EZ, page 1. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 25.

Interest. We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We also will charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalty for late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$205 or the amount of any tax you owe, whichever is smaller.

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

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information

needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at www.irs.gov/irb/2010-17_IRB/ar13.html.

Other penalties. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 519 for details on some of these penalties.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2, 1042-S, and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), individual taxpayer identification number (ITIN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN or ITIN,
- Ensure your employer is protecting your SSN or ITIN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more

information, see Pub. 5027, Identity Theft Information for Taxpayers.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit www.irs.gov/identitytheft to learn what steps to take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778. People who are deaf or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. People who are deaf or hard of hearing, or have a speech disability can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is the act of sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. People who are deaf or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338). People who are deaf or hard of hearing, or have a speech disability and who

have access to TTY/TDD equipment
can call 1-866-653-4261.

Visit IRS.gov and enter "identity theft"
in the search box to learn more about

identity theft and how to reduce your
risk.

Taxpayer Bill of Rights

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

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

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

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

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

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

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

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

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

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

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

Learn more at www.irs.gov/taxpayerrights.

How To Get Tax Help

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

find resources that can help you right away.

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

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

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

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

You can go to IRS.gov and click on the Filing tab to see your options for preparing and filing your return which include the following.

- **VITA.** Go to [IRS.gov/vita](https://www.irs.gov/vita), download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to [IRS.gov/tce](https://www.irs.gov/tce), download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.



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

- Go to [IRS.gov/help](https://www.irs.gov/help) or [IRS.gov/letushelp](https://www.irs.gov/letushelp) pages for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ita](https://www.irs.gov/ita) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.

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

Using direct deposit. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

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

- Order your transcript by calling 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

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

- The [Online EIN Application \(IRS.gov/ein\)](https://www.irs.gov/online-ein) helps you get an employer identification number.
- The [IRS Withholding Calculator \(IRS.gov/w4app\)](https://www.irs.gov/w4app) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/homebuyer\)](https://www.irs.gov/homebuyer) tool provides information on your repayments and account balance.

Resolving tax-related identity theft issues.

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

Checking on the status of your refund.

- Go to [IRS.gov/refunds](https://www.irs.gov/refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

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

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.

- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** If cash is your only option, you may be able to pay your taxes at a participating retail store.

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

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

Checking the status of an amended return. Go to IRS.gov and click on [Where’s My Amended Return? \(IRS.gov/wmar\)](https://www.irs.gov/wmar) under the “Tools” bar to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

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

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

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

Getting tax information in other languages. For taxpayers whose native language isn’t English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- [Spanish \(IRS.gov/spanish\)](https://www.irs.gov/spanish).
- [Chinese \(IRS.gov/chinese\)](https://www.irs.gov/chinese).
- [Vietnamese \(IRS.gov/vietnamese\)](https://www.irs.gov/vietnamese).
- [Korean \(IRS.gov/korean\)](https://www.irs.gov/korean).
- [Russian \(IRS.gov/russian\)](https://www.irs.gov/russian).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

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

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

Death of a Taxpayer

If a taxpayer died before filing a return for 2016, the taxpayer's personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter “Deceased,” the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

The personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's SSN or ITIN should not be used for tax years after the year of death, except for estate tax return purposes.

Claiming a refund for a deceased taxpayer. If you are a court-appointed representative, file Form 1040NR-EZ for the decedent and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund, including the deceased taxpayer's spouse, must file the return and attach Form 1310.

For more details, see Tax Topic 356 at www.irs.gov/taxtopics or Pub. 559, Survivors, Executors, and Administrators.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to “Bureau of the Fiscal Service.” You can send it to:

Bureau of the Fiscal Service
Department G, P.O. Box 2188
Parkersburg, WV 26106-2188
U.S.A.

Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Do not add your gift to any tax you may owe. See the instructions for line 25, earlier, for details on how to pay any tax you owe.

Go to www.treasurydirect.gov and click on “How To Make a Contribution to Reduce the Debt” for information on how to make this type of gift online.



You may be able to deduct this gift on your 2017 tax return as a charitable contribution. But you must file Form 1040NR to do so.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

We ask for the information on this form to carry out U.S. Internal Revenue laws. Sections 6001, 6011, 6012(a) and their regulations require that you give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires you to provide your identifying number. If you do not file a return, do not provide requested information, or provide fraudulent information, you may be subject to penalties and criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay any refund. Interest may also be charged.

This notice applies to all papers you file with us and to any questions we need to ask to complete, correct, or process your return, or to figure and collect your tax, interest, or penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records

relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information to others. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose this information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information to determine the amount of or to collect the tax you owe. We may disclose this information to the Comptroller General of the United States to permit review of the IRS. We may disclose this information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Keep this notice with your records. It may help you if we ask for other information. If you have any questions about the rules for filing and giving information, call or visit any IRS office.

We welcome comments on forms. If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on “More Information,” and then on “Give us feedback.” Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see [Where To File](#), earlier.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of taxpayer burden. The table below shows burden estimates as

of November 2016, for taxpayers filing a 2016 Form 1040NR-EZ tax return.

	Average Time Burden (Hours)	Average Cost*
1040NR-EZ	7	\$70

* Dollars rounded to the nearest \$10.

Reported time and cost burdens are national averages and do not

necessarily reflect a “typical” case. The estimated average time burden for all taxpayers filing a Form 1040NR-EZ is 7 hours, with an average cost of \$70 per return. This average includes all related forms and schedules, across all preparation methods and taxpayer activities. There may be significant variation in taxpayer activity within this estimate.

Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation

and submission fees, postage and photocopying costs, and tax preparation software costs. Tax preparation fees vary widely depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under [We welcome comments on forms](#), earlier.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

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

What Can the Taxpayer Advocate Service Do For You?

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

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

How Can You Reach Us?

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

How Can You Learn About Your Taxpayer Rights?

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

How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [IRS.gov/sams](#).

Low Income Taxpayer Clinics

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

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at [www.improveirs.org](#) or 1-888-912-1227 (toll-free).

The IRS Mission

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

2016 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 \$3,028. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately
23,200	23,250	3,020	3,020
23,250	23,300	3,028	3,028
23,300	23,350	3,035	3,035
23,350	23,400	3,043	3,043

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

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
3,000				6,000				9,000			
3,000	3,050	303	303	6,000	6,050	603	603	9,000	9,050	903	903
3,050	3,100	308	308	6,050	6,100	608	608	9,050	9,100	908	908
3,100	3,150	313	313	6,100	6,150	613	613	9,100	9,150	913	913
3,150	3,200	318	318	6,150	6,200	618	618	9,150	9,200	918	918
3,200	3,250	323	323	6,200	6,250	623	623	9,200	9,250	923	923
3,250	3,300	328	328	6,250	6,300	628	628	9,250	9,300	928	928
3,300	3,350	333	333	6,300	6,350	633	633	9,300	9,350	935	935
3,350	3,400	338	338	6,350	6,400	638	638	9,350	9,400	943	943
3,400	3,450	343	343	6,400	6,450	643	643	9,400	9,450	950	950
3,450	3,500	348	348	6,450	6,500	648	648	9,450	9,500	958	958
3,500	3,550	353	353	6,500	6,550	653	653	9,500	9,550	965	965
3,550	3,600	358	358	6,550	6,600	658	658	9,550	9,600	973	973
3,600	3,650	363	363	6,600	6,650	663	663	9,600	9,650	980	980
3,650	3,700	368	368	6,650	6,700	668	668	9,650	9,700	988	988
3,700	3,750	373	373	6,700	6,750	673	673	9,700	9,750	995	995
3,750	3,800	378	378	6,750	6,800	678	678	9,750	9,800	1,003	1,003
3,800	3,850	383	383	6,800	6,850	683	683	9,800	9,850	1,010	1,010
3,850	3,900	388	388	6,850	6,900	688	688	9,850	9,900	1,018	1,018
3,900	3,950	393	393	6,900	6,950	693	693	9,900	9,950	1,025	1,025
3,950	4,000	398	398	6,950	7,000	698	698	9,950	10,000	1,033	1,033
4,000				7,000				10,000			
4,000	4,050	403	403	7,000	7,050	703	703	10,000	10,050	1,040	1,040
4,050	4,100	408	408	7,050	7,100	708	708	10,050	10,100	1,048	1,048
4,100	4,150	413	413	7,100	7,150	713	713	10,100	10,150	1,055	1,055
4,150	4,200	418	418	7,150	7,200	718	718	10,150	10,200	1,063	1,063
4,200	4,250	423	423	7,200	7,250	723	723	10,200	10,250	1,070	1,070
4,250	4,300	428	428	7,250	7,300	728	728	10,250	10,300	1,078	1,078
4,300	4,350	433	433	7,300	7,350	733	733	10,300	10,350	1,085	1,085
4,350	4,400	438	438	7,350	7,400	738	738	10,350	10,400	1,093	1,093
4,400	4,450	443	443	7,400	7,450	743	743	10,400	10,450	1,100	1,100
4,450	4,500	448	448	7,450	7,500	748	748	10,450	10,500	1,108	1,108
4,500	4,550	453	453	7,500	7,550	753	753	10,500	10,550	1,115	1,115
4,550	4,600	458	458	7,550	7,600	758	758	10,550	10,600	1,123	1,123
4,600	4,650	463	463	7,600	7,650	763	763	10,600	10,650	1,130	1,130
4,650	4,700	468	468	7,650	7,700	768	768	10,650	10,700	1,138	1,138
4,700	4,750	473	473	7,700	7,750	773	773	10,700	10,750	1,145	1,145
4,750	4,800	478	478	7,750	7,800	778	778	10,750	10,800	1,153	1,153
4,800	4,850	483	483	7,800	7,850	783	783	10,800	10,850	1,160	1,160
4,850	4,900	488	488	7,850	7,900	788	788	10,850	10,900	1,168	1,168
4,900	4,950	493	493	7,900	7,950	793	793	10,900	10,950	1,175	1,175
4,950	5,000	498	498	7,950	8,000	798	798	10,950	11,000	1,183	1,183
5,000				8,000				11,000			
5,000	5,050	503	503	8,000	8,050	803	803	11,000	11,050	1,190	1,190
5,050	5,100	508	508	8,050	8,100	808	808	11,050	11,100	1,198	1,198
5,100	5,150	513	513	8,100	8,150	813	813	11,100	11,150	1,205	1,205
5,150	5,200	518	518	8,150	8,200	818	818	11,150	11,200	1,213	1,213
5,200	5,250	523	523	8,200	8,250	823	823	11,200	11,250	1,220	1,220
5,250	5,300	528	528	8,250	8,300	828	828	11,250	11,300	1,228	1,228
5,300	5,350	533	533	8,300	8,350	833	833	11,300	11,350	1,235	1,235
5,350	5,400	538	538	8,350	8,400	838	838	11,350	11,400	1,243	1,243
5,400	5,450	543	543	8,400	8,450	843	843	11,400	11,450	1,250	1,250
5,450	5,500	548	548	8,450	8,500	848	848	11,450	11,500	1,258	1,258
5,500	5,550	553	553	8,500	8,550	853	853	11,500	11,550	1,265	1,265
5,550	5,600	558	558	8,550	8,600	858	858	11,550	11,600	1,273	1,273
5,600	5,650	563	563	8,600	8,650	863	863	11,600	11,650	1,280	1,280
5,650	5,700	568	568	8,650	8,700	868	868	11,650	11,700	1,288	1,288
5,700	5,750	573	573	8,700	8,750	873	873	11,700	11,750	1,295	1,295
5,750	5,800	578	578	8,750	8,800	878	878	11,750	11,800	1,303	1,303
5,800	5,850	583	583	8,800	8,850	883	883	11,800	11,850	1,310	1,310
5,850	5,900	588	588	8,850	8,900	888	888	11,850	11,900	1,318	1,318
5,900	5,950	593	593	8,900	8,950	893	893	11,900	11,950	1,325	1,325
5,950	6,000	598	598	8,950	9,000	898	898	11,950	12,000	1,333	1,333

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
12,000				15,000				18,000			
12,000	12,050	1,340	1,340	15,000	15,050	1,790	1,790	18,000	18,050	2,240	2,240
12,050	12,100	1,348	1,348	15,050	15,100	1,798	1,798	18,050	18,100	2,248	2,248
12,100	12,150	1,355	1,355	15,100	15,150	1,805	1,805	18,100	18,150	2,255	2,255
12,150	12,200	1,363	1,363	15,150	15,200	1,813	1,813	18,150	18,200	2,263	2,263
12,200	12,250	1,370	1,370	15,200	15,250	1,820	1,820	18,200	18,250	2,270	2,270
12,250	12,300	1,378	1,378	15,250	15,300	1,828	1,828	18,250	18,300	2,278	2,278
12,300	12,350	1,385	1,385	15,300	15,350	1,835	1,835	18,300	18,350	2,285	2,285
12,350	12,400	1,393	1,393	15,350	15,400	1,843	1,843	18,350	18,400	2,293	2,293
12,400	12,450	1,400	1,400	15,400	15,450	1,850	1,850	18,400	18,450	2,300	2,300
12,450	12,500	1,408	1,408	15,450	15,500	1,858	1,858	18,450	18,500	2,308	2,308
12,500	12,550	1,415	1,415	15,500	15,550	1,865	1,865	18,500	18,550	2,315	2,315
12,550	12,600	1,423	1,423	15,550	15,600	1,873	1,873	18,550	18,600	2,323	2,323
12,600	12,650	1,430	1,430	15,600	15,650	1,880	1,880	18,600	18,650	2,330	2,330
12,650	12,700	1,438	1,438	15,650	15,700	1,888	1,888	18,650	18,700	2,338	2,338
12,700	12,750	1,445	1,445	15,700	15,750	1,895	1,895	18,700	18,750	2,345	2,345
12,750	12,800	1,453	1,453	15,750	15,800	1,903	1,903	18,750	18,800	2,353	2,353
12,800	12,850	1,460	1,460	15,800	15,850	1,910	1,910	18,800	18,850	2,360	2,360
12,850	12,900	1,468	1,468	15,850	15,900	1,918	1,918	18,850	18,900	2,368	2,368
12,900	12,950	1,475	1,475	15,900	15,950	1,925	1,925	18,900	18,950	2,375	2,375
12,950	13,000	1,483	1,483	15,950	16,000	1,933	1,933	18,950	19,000	2,383	2,383
13,000				16,000				19,000			
13,000	13,050	1,490	1,490	16,000	16,050	1,940	1,940	19,000	19,050	2,390	2,390
13,050	13,100	1,498	1,498	16,050	16,100	1,948	1,948	19,050	19,100	2,398	2,398
13,100	13,150	1,505	1,505	16,100	16,150	1,955	1,955	19,100	19,150	2,405	2,405
13,150	13,200	1,513	1,513	16,150	16,200	1,963	1,963	19,150	19,200	2,413	2,413
13,200	13,250	1,520	1,520	16,200	16,250	1,970	1,970	19,200	19,250	2,420	2,420
13,250	13,300	1,528	1,528	16,250	16,300	1,978	1,978	19,250	19,300	2,428	2,428
13,300	13,350	1,535	1,535	16,300	16,350	1,985	1,985	19,300	19,350	2,435	2,435
13,350	13,400	1,543	1,543	16,350	16,400	1,993	1,993	19,350	19,400	2,443	2,443
13,400	13,450	1,550	1,550	16,400	16,450	2,000	2,000	19,400	19,450	2,450	2,450
13,450	13,500	1,558	1,558	16,450	16,500	2,008	2,008	19,450	19,500	2,458	2,458
13,500	13,550	1,565	1,565	16,500	16,550	2,015	2,015	19,500	19,550	2,465	2,465
13,550	13,600	1,573	1,573	16,550	16,600	2,023	2,023	19,550	19,600	2,473	2,473
13,600	13,650	1,580	1,580	16,600	16,650	2,030	2,030	19,600	19,650	2,480	2,480
13,650	13,700	1,588	1,588	16,650	16,700	2,038	2,038	19,650	19,700	2,488	2,488
13,700	13,750	1,595	1,595	16,700	16,750	2,045	2,045	19,700	19,750	2,495	2,495
13,750	13,800	1,603	1,603	16,750	16,800	2,053	2,053	19,750	19,800	2,503	2,503
13,800	13,850	1,610	1,610	16,800	16,850	2,060	2,060	19,800	19,850	2,510	2,510
13,850	13,900	1,618	1,618	16,850	16,900	2,068	2,068	19,850	19,900	2,518	2,518
13,900	13,950	1,625	1,625	16,900	16,950	2,075	2,075	19,900	19,950	2,525	2,525
13,950	14,000	1,633	1,633	16,950	17,000	2,083	2,083	19,950	20,000	2,533	2,533
14,000				17,000				20,000			
14,000	14,050	1,640	1,640	17,000	17,050	2,090	2,090	20,000	20,050	2,540	2,540
14,050	14,100	1,648	1,648	17,050	17,100	2,098	2,098	20,050	20,100	2,548	2,548
14,100	14,150	1,655	1,655	17,100	17,150	2,105	2,105	20,100	20,150	2,555	2,555
14,150	14,200	1,663	1,663	17,150	17,200	2,113	2,113	20,150	20,200	2,563	2,563
14,200	14,250	1,670	1,670	17,200	17,250	2,120	2,120	20,200	20,250	2,570	2,570
14,250	14,300	1,678	1,678	17,250	17,300	2,128	2,128	20,250	20,300	2,578	2,578
14,300	14,350	1,685	1,685	17,300	17,350	2,135	2,135	20,300	20,350	2,585	2,585
14,350	14,400	1,693	1,693	17,350	17,400	2,143	2,143	20,350	20,400	2,593	2,593
14,400	14,450	1,700	1,700	17,400	17,450	2,150	2,150	20,400	20,450	2,600	2,600
14,450	14,500	1,708	1,708	17,450	17,500	2,158	2,158	20,450	20,500	2,608	2,608
14,500	14,550	1,715	1,715	17,500	17,550	2,165	2,165	20,500	20,550	2,615	2,615
14,550	14,600	1,723	1,723	17,550	17,600	2,173	2,173	20,550	20,600	2,623	2,623
14,600	14,650	1,730	1,730	17,600	17,650	2,180	2,180	20,600	20,650	2,630	2,630
14,650	14,700	1,738	1,738	17,650	17,700	2,188	2,188	20,650	20,700	2,638	2,638
14,700	14,750	1,745	1,745	17,700	17,750	2,195	2,195	20,700	20,750	2,645	2,645
14,750	14,800	1,753	1,753	17,750	17,800	2,203	2,203	20,750	20,800	2,653	2,653
14,800	14,850	1,760	1,760	17,800	17,850	2,210	2,210	20,800	20,850	2,660	2,660
14,850	14,900	1,768	1,768	17,850	17,900	2,218	2,218	20,850	20,900	2,668	2,668
14,900	14,950	1,775	1,775	17,900	17,950	2,225	2,225	20,900	20,950	2,675	2,675
14,950	15,000	1,783	1,783	17,950	18,000	2,233	2,233	20,950	21,000	2,683	2,683

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
21,000				24,000				27,000			
21,000	21,050	2,690	2,690	24,000	24,050	3,140	3,140	27,000	27,050	3,590	3,590
21,050	21,100	2,698	2,698	24,050	24,100	3,148	3,148	27,050	27,100	3,598	3,598
21,100	21,150	2,705	2,705	24,100	24,150	3,155	3,155	27,100	27,150	3,605	3,605
21,150	21,200	2,713	2,713	24,150	24,200	3,163	3,163	27,150	27,200	3,613	3,613
21,200	21,250	2,720	2,720	24,200	24,250	3,170	3,170	27,200	27,250	3,620	3,620
21,250	21,300	2,728	2,728	24,250	24,300	3,178	3,178	27,250	27,300	3,628	3,628
21,300	21,350	2,735	2,735	24,300	24,350	3,185	3,185	27,300	27,350	3,635	3,635
21,350	21,400	2,743	2,743	24,350	24,400	3,193	3,193	27,350	27,400	3,643	3,643
21,400	21,450	2,750	2,750	24,400	24,450	3,200	3,200	27,400	27,450	3,650	3,650
21,450	21,500	2,758	2,758	24,450	24,500	3,208	3,208	27,450	27,500	3,658	3,658
21,500	21,550	2,765	2,765	24,500	24,550	3,215	3,215	27,500	27,550	3,665	3,665
21,550	21,600	2,773	2,773	24,550	24,600	3,223	3,223	27,550	27,600	3,673	3,673
21,600	21,650	2,780	2,780	24,600	24,650	3,230	3,230	27,600	27,650	3,680	3,680
21,650	21,700	2,788	2,788	24,650	24,700	3,238	3,238	27,650	27,700	3,688	3,688
21,700	21,750	2,795	2,795	24,700	24,750	3,245	3,245	27,700	27,750	3,695	3,695
21,750	21,800	2,803	2,803	24,750	24,800	3,253	3,253	27,750	27,800	3,703	3,703
21,800	21,850	2,810	2,810	24,800	24,850	3,260	3,260	27,800	27,850	3,710	3,710
21,850	21,900	2,818	2,818	24,850	24,900	3,268	3,268	27,850	27,900	3,718	3,718
21,900	21,950	2,825	2,825	24,900	24,950	3,275	3,275	27,900	27,950	3,725	3,725
21,950	22,000	2,833	2,833	24,950	25,000	3,283	3,283	27,950	28,000	3,733	3,733
22,000				25,000				28,000			
22,000	22,050	2,840	2,840	25,000	25,050	3,290	3,290	28,000	28,050	3,740	3,740
22,050	22,100	2,848	2,848	25,050	25,100	3,298	3,298	28,050	28,100	3,748	3,748
22,100	22,150	2,855	2,855	25,100	25,150	3,305	3,305	28,100	28,150	3,755	3,755
22,150	22,200	2,863	2,863	25,150	25,200	3,313	3,313	28,150	28,200	3,763	3,763
22,200	22,250	2,870	2,870	25,200	25,250	3,320	3,320	28,200	28,250	3,770	3,770
22,250	22,300	2,878	2,878	25,250	25,300	3,328	3,328	28,250	28,300	3,778	3,778
22,300	22,350	2,885	2,885	25,300	25,350	3,335	3,335	28,300	28,350	3,785	3,785
22,350	22,400	2,893	2,893	25,350	25,400	3,343	3,343	28,350	28,400	3,793	3,793
22,400	22,450	2,900	2,900	25,400	25,450	3,350	3,350	28,400	28,450	3,800	3,800
22,450	22,500	2,908	2,908	25,450	25,500	3,358	3,358	28,450	28,500	3,808	3,808
22,500	22,550	2,915	2,915	25,500	25,550	3,365	3,365	28,500	28,550	3,815	3,815
22,550	22,600	2,923	2,923	25,550	25,600	3,373	3,373	28,550	28,600	3,823	3,823
22,600	22,650	2,930	2,930	25,600	25,650	3,380	3,380	28,600	28,650	3,830	3,830
22,650	22,700	2,938	2,938	25,650	25,700	3,388	3,388	28,650	28,700	3,838	3,838
22,700	22,750	2,945	2,945	25,700	25,750	3,395	3,395	28,700	28,750	3,845	3,845
22,750	22,800	2,953	2,953	25,750	25,800	3,403	3,403	28,750	28,800	3,853	3,853
22,800	22,850	2,960	2,960	25,800	25,850	3,410	3,410	28,800	28,850	3,860	3,860
22,850	22,900	2,968	2,968	25,850	25,900	3,418	3,418	28,850	28,900	3,868	3,868
22,900	22,950	2,975	2,975	25,900	25,950	3,425	3,425	28,900	28,950	3,875	3,875
22,950	23,000	2,983	2,983	25,950	26,000	3,433	3,433	28,950	29,000	3,883	3,883
23,000				26,000				29,000			
23,000	23,050	2,990	2,990	26,000	26,050	3,440	3,440	29,000	29,050	3,890	3,890
23,050	23,100	2,998	2,998	26,050	26,100	3,448	3,448	29,050	29,100	3,898	3,898
23,100	23,150	3,005	3,005	26,100	26,150	3,455	3,455	29,100	29,150	3,905	3,905
23,150	23,200	3,013	3,013	26,150	26,200	3,463	3,463	29,150	29,200	3,913	3,913
23,200	23,250	3,020	3,020	26,200	26,250	3,470	3,470	29,200	29,250	3,920	3,920
23,250	23,300	3,028	3,028	26,250	26,300	3,478	3,478	29,250	29,300	3,928	3,928
23,300	23,350	3,035	3,035	26,300	26,350	3,485	3,485	29,300	29,350	3,935	3,935
23,350	23,400	3,043	3,043	26,350	26,400	3,493	3,493	29,350	29,400	3,943	3,943
23,400	23,450	3,050	3,050	26,400	26,450	3,500	3,500	29,400	29,450	3,950	3,950
23,450	23,500	3,058	3,058	26,450	26,500	3,508	3,508	29,450	29,500	3,958	3,958
23,500	23,550	3,065	3,065	26,500	26,550	3,515	3,515	29,500	29,550	3,965	3,965
23,550	23,600	3,073	3,073	26,550	26,600	3,523	3,523	29,550	29,600	3,973	3,973
23,600	23,650	3,080	3,080	26,600	26,650	3,530	3,530	29,600	29,650	3,980	3,980
23,650	23,700	3,088	3,088	26,650	26,700	3,538	3,538	29,650	29,700	3,988	3,988
23,700	23,750	3,095	3,095	26,700	26,750	3,545	3,545	29,700	29,750	3,995	3,995
23,750	23,800	3,103	3,103	26,750	26,800	3,553	3,553	29,750	29,800	4,003	4,003
23,800	23,850	3,110	3,110	26,800	26,850	3,560	3,560	29,800	29,850	4,010	4,010
23,850	23,900	3,118	3,118	26,850	26,900	3,568	3,568	29,850	29,900	4,018	4,018
23,900	23,950	3,125	3,125	26,900	26,950	3,575	3,575	29,900	29,950	4,025	4,025
23,950	24,000	3,133	3,133	26,950	27,000	3,583	3,583	29,950	30,000	4,033	4,033

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
30,000				33,000				36,000			
30,000	30,050	4,040	4,040	33,000	33,050	4,490	4,490	36,000	36,050	4,940	4,940
30,050	30,100	4,048	4,048	33,050	33,100	4,498	4,498	36,050	36,100	4,948	4,948
30,100	30,150	4,055	4,055	33,100	33,150	4,505	4,505	36,100	36,150	4,955	4,955
30,150	30,200	4,063	4,063	33,150	33,200	4,513	4,513	36,150	36,200	4,963	4,963
30,200	30,250	4,070	4,070	33,200	33,250	4,520	4,520	36,200	36,250	4,970	4,970
30,250	30,300	4,078	4,078	33,250	33,300	4,528	4,528	36,250	36,300	4,978	4,978
30,300	30,350	4,085	4,085	33,300	33,350	4,535	4,535	36,300	36,350	4,985	4,985
30,350	30,400	4,093	4,093	33,350	33,400	4,543	4,543	36,350	36,400	4,993	4,993
30,400	30,450	4,100	4,100	33,400	33,450	4,550	4,550	36,400	36,450	5,000	5,000
30,450	30,500	4,108	4,108	33,450	33,500	4,558	4,558	36,450	36,500	5,008	5,008
30,500	30,550	4,115	4,115	33,500	33,550	4,565	4,565	36,500	36,550	5,015	5,015
30,550	30,600	4,123	4,123	33,550	33,600	4,573	4,573	36,550	36,600	5,023	5,023
30,600	30,650	4,130	4,130	33,600	33,650	4,580	4,580	36,600	36,650	5,030	5,030
30,650	30,700	4,138	4,138	33,650	33,700	4,588	4,588	36,650	36,700	5,038	5,038
30,700	30,750	4,145	4,145	33,700	33,750	4,595	4,595	36,700	36,750	5,045	5,045
30,750	30,800	4,153	4,153	33,750	33,800	4,603	4,603	36,750	36,800	5,053	5,053
30,800	30,850	4,160	4,160	33,800	33,850	4,610	4,610	36,800	36,850	5,060	5,060
30,850	30,900	4,168	4,168	33,850	33,900	4,618	4,618	36,850	36,900	5,068	5,068
30,900	30,950	4,175	4,175	33,900	33,950	4,625	4,625	36,900	36,950	5,075	5,075
30,950	31,000	4,183	4,183	33,950	34,000	4,633	4,633	36,950	37,000	5,083	5,083
31,000				34,000				37,000			
31,000	31,050	4,190	4,190	34,000	34,050	4,640	4,640	37,000	37,050	5,090	5,090
31,050	31,100	4,198	4,198	34,050	34,100	4,648	4,648	37,050	37,100	5,098	5,098
31,100	31,150	4,205	4,205	34,100	34,150	4,655	4,655	37,100	37,150	5,105	5,105
31,150	31,200	4,213	4,213	34,150	34,200	4,663	4,663	37,150	37,200	5,113	5,113
31,200	31,250	4,220	4,220	34,200	34,250	4,670	4,670	37,200	37,250	5,120	5,120
31,250	31,300	4,228	4,228	34,250	34,300	4,678	4,678	37,250	37,300	5,128	5,128
31,300	31,350	4,235	4,235	34,300	34,350	4,685	4,685	37,300	37,350	5,135	5,135
31,350	31,400	4,243	4,243	34,350	34,400	4,693	4,693	37,350	37,400	5,143	5,143
31,400	31,450	4,250	4,250	34,400	34,450	4,700	4,700	37,400	37,450	5,150	5,150
31,450	31,500	4,258	4,258	34,450	34,500	4,708	4,708	37,450	37,500	5,158	5,158
31,500	31,550	4,265	4,265	34,500	34,550	4,715	4,715	37,500	37,550	5,165	5,165
31,550	31,600	4,273	4,273	34,550	34,600	4,723	4,723	37,550	37,600	5,173	5,173
31,600	31,650	4,280	4,280	34,600	34,650	4,730	4,730	37,600	37,650	5,180	5,180
31,650	31,700	4,288	4,288	34,650	34,700	4,738	4,738	37,650	37,700	5,190	5,190
31,700	31,750	4,295	4,295	34,700	34,750	4,745	4,745	37,700	37,750	5,203	5,203
31,750	31,800	4,303	4,303	34,750	34,800	4,753	4,753	37,750	37,800	5,215	5,215
31,800	31,850	4,310	4,310	34,800	34,850	4,760	4,760	37,800	37,850	5,228	5,228
31,850	31,900	4,318	4,318	34,850	34,900	4,768	4,768	37,850	37,900	5,240	5,240
31,900	31,950	4,325	4,325	34,900	34,950	4,775	4,775	37,900	37,950	5,253	5,253
31,950	32,000	4,333	4,333	34,950	35,000	4,783	4,783	37,950	38,000	5,265	5,265
32,000				35,000				38,000			
32,000	32,050	4,340	4,340	35,000	35,050	4,790	4,790	38,000	38,050	5,278	5,278
32,050	32,100	4,348	4,348	35,050	35,100	4,798	4,798	38,050	38,100	5,290	5,290
32,100	32,150	4,355	4,355	35,100	35,150	4,805	4,805	38,100	38,150	5,303	5,303
32,150	32,200	4,363	4,363	35,150	35,200	4,813	4,813	38,150	38,200	5,315	5,315
32,200	32,250	4,370	4,370	35,200	35,250	4,820	4,820	38,200	38,250	5,328	5,328
32,250	32,300	4,378	4,378	35,250	35,300	4,828	4,828	38,250	38,300	5,340	5,340
32,300	32,350	4,385	4,385	35,300	35,350	4,835	4,835	38,300	38,350	5,353	5,353
32,350	32,400	4,393	4,393	35,350	35,400	4,843	4,843	38,350	38,400	5,365	5,365
32,400	32,450	4,400	4,400	35,400	35,450	4,850	4,850	38,400	38,450	5,378	5,378
32,450	32,500	4,408	4,408	35,450	35,500	4,858	4,858	38,450	38,500	5,390	5,390
32,500	32,550	4,415	4,415	35,500	35,550	4,865	4,865	38,500	38,550	5,403	5,403
32,550	32,600	4,423	4,423	35,550	35,600	4,873	4,873	38,550	38,600	5,415	5,415
32,600	32,650	4,430	4,430	35,600	35,650	4,880	4,880	38,600	38,650	5,428	5,428
32,650	32,700	4,438	4,438	35,650	35,700	4,888	4,888	38,650	38,700	5,440	5,440
32,700	32,750	4,445	4,445	35,700	35,750	4,895	4,895	38,700	38,750	5,453	5,453
32,750	32,800	4,453	4,453	35,750	35,800	4,903	4,903	38,750	38,800	5,465	5,465
32,800	32,850	4,460	4,460	35,800	35,850	4,910	4,910	38,800	38,850	5,478	5,478
32,850	32,900	4,468	4,468	35,850	35,900	4,918	4,918	38,850	38,900	5,490	5,490
32,900	32,950	4,475	4,475	35,900	35,950	4,925	4,925	38,900	38,950	5,503	5,503
32,950	33,000	4,483	4,483	35,950	36,000	4,933	4,933	38,950	39,000	5,515	5,515

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
39,000				42,000				45,000			
39,000	39,050	5,528	5,528	42,000	42,050	6,278	6,278	45,000	45,050	7,028	7,028
39,050	39,100	5,540	5,540	42,050	42,100	6,290	6,290	45,050	45,100	7,040	7,040
39,100	39,150	5,553	5,553	42,100	42,150	6,303	6,303	45,100	45,150	7,053	7,053
39,150	39,200	5,565	5,565	42,150	42,200	6,315	6,315	45,150	45,200	7,065	7,065
39,200	39,250	5,578	5,578	42,200	42,250	6,328	6,328	45,200	45,250	7,078	7,078
39,250	39,300	5,590	5,590	42,250	42,300	6,340	6,340	45,250	45,300	7,090	7,090
39,300	39,350	5,603	5,603	42,300	42,350	6,353	6,353	45,300	45,350	7,103	7,103
39,350	39,400	5,615	5,615	42,350	42,400	6,365	6,365	45,350	45,400	7,115	7,115
39,400	39,450	5,628	5,628	42,400	42,450	6,378	6,378	45,400	45,450	7,128	7,128
39,450	39,500	5,640	5,640	42,450	42,500	6,390	6,390	45,450	45,500	7,140	7,140
39,500	39,550	5,653	5,653	42,500	42,550	6,403	6,403	45,500	45,550	7,153	7,153
39,550	39,600	5,665	5,665	42,550	42,600	6,415	6,415	45,550	45,600	7,165	7,165
39,600	39,650	5,678	5,678	42,600	42,650	6,428	6,428	45,600	45,650	7,178	7,178
39,650	39,700	5,690	5,690	42,650	42,700	6,440	6,440	45,650	45,700	7,190	7,190
39,700	39,750	5,703	5,703	42,700	42,750	6,453	6,453	45,700	45,750	7,203	7,203
39,750	39,800	5,715	5,715	42,750	42,800	6,465	6,465	45,750	45,800	7,215	7,215
39,800	39,850	5,728	5,728	42,800	42,850	6,478	6,478	45,800	45,850	7,228	7,228
39,850	39,900	5,740	5,740	42,850	42,900	6,490	6,490	45,850	45,900	7,240	7,240
39,900	39,950	5,753	5,753	42,900	42,950	6,503	6,503	45,900	45,950	7,253	7,253
39,950	40,000	5,765	5,765	42,950	43,000	6,515	6,515	45,950	46,000	7,265	7,265
40,000				43,000				46,000			
40,000	40,050	5,778	5,778	43,000	43,050	6,528	6,528	46,000	46,050	7,278	7,278
40,050	40,100	5,790	5,790	43,050	43,100	6,540	6,540	46,050	46,100	7,290	7,290
40,100	40,150	5,803	5,803	43,100	43,150	6,553	6,553	46,100	46,150	7,303	7,303
40,150	40,200	5,815	5,815	43,150	43,200	6,565	6,565	46,150	46,200	7,315	7,315
40,200	40,250	5,828	5,828	43,200	43,250	6,578	6,578	46,200	46,250	7,328	7,328
40,250	40,300	5,840	5,840	43,250	43,300	6,590	6,590	46,250	46,300	7,340	7,340
40,300	40,350	5,853	5,853	43,300	43,350	6,603	6,603	46,300	46,350	7,353	7,353
40,350	40,400	5,865	5,865	43,350	43,400	6,615	6,615	46,350	46,400	7,365	7,365
40,400	40,450	5,878	5,878	43,400	43,450	6,628	6,628	46,400	46,450	7,378	7,378
40,450	40,500	5,890	5,890	43,450	43,500	6,640	6,640	46,450	46,500	7,390	7,390
40,500	40,550	5,903	5,903	43,500	43,550	6,653	6,653	46,500	46,550	7,403	7,403
40,550	40,600	5,915	5,915	43,550	43,600	6,665	6,665	46,550	46,600	7,415	7,415
40,600	40,650	5,928	5,928	43,600	43,650	6,678	6,678	46,600	46,650	7,428	7,428
40,650	40,700	5,940	5,940	43,650	43,700	6,690	6,690	46,650	46,700	7,440	7,440
40,700	40,750	5,953	5,953	43,700	43,750	6,703	6,703	46,700	46,750	7,453	7,453
40,750	40,800	5,965	5,965	43,750	43,800	6,715	6,715	46,750	46,800	7,465	7,465
40,800	40,850	5,978	5,978	43,800	43,850	6,728	6,728	46,800	46,850	7,478	7,478
40,850	40,900	5,990	5,990	43,850	43,900	6,740	6,740	46,850	46,900	7,490	7,490
40,900	40,950	6,003	6,003	43,900	43,950	6,753	6,753	46,900	46,950	7,503	7,503
40,950	41,000	6,015	6,015	43,950	44,000	6,765	6,765	46,950	47,000	7,515	7,515
41,000				44,000				47,000			
41,000	41,050	6,028	6,028	44,000	44,050	6,778	6,778	47,000	47,050	7,528	7,528
41,050	41,100	6,040	6,040	44,050	44,100	6,790	6,790	47,050	47,100	7,540	7,540
41,100	41,150	6,053	6,053	44,100	44,150	6,803	6,803	47,100	47,150	7,553	7,553
41,150	41,200	6,065	6,065	44,150	44,200	6,815	6,815	47,150	47,200	7,565	7,565
41,200	41,250	6,078	6,078	44,200	44,250	6,828	6,828	47,200	47,250	7,578	7,578
41,250	41,300	6,090	6,090	44,250	44,300	6,840	6,840	47,250	47,300	7,590	7,590
41,300	41,350	6,103	6,103	44,300	44,350	6,853	6,853	47,300	47,350	7,603	7,603
41,350	41,400	6,115	6,115	44,350	44,400	6,865	6,865	47,350	47,400	7,615	7,615
41,400	41,450	6,128	6,128	44,400	44,450	6,878	6,878	47,400	47,450	7,628	7,628
41,450	41,500	6,140	6,140	44,450	44,500	6,890	6,890	47,450	47,500	7,640	7,640
41,500	41,550	6,153	6,153	44,500	44,550	6,903	6,903	47,500	47,550	7,653	7,653
41,550	41,600	6,165	6,165	44,550	44,600	6,915	6,915	47,550	47,600	7,665	7,665
41,600	41,650	6,178	6,178	44,600	44,650	6,928	6,928	47,600	47,650	7,678	7,678
41,650	41,700	6,190	6,190	44,650	44,700	6,940	6,940	47,650	47,700	7,690	7,690
41,700	41,750	6,203	6,203	44,700	44,750	6,953	6,953	47,700	47,750	7,703	7,703
41,750	41,800	6,215	6,215	44,750	44,800	6,965	6,965	47,750	47,800	7,715	7,715
41,800	41,850	6,228	6,228	44,800	44,850	6,978	6,978	47,800	47,850	7,728	7,728
41,850	41,900	6,240	6,240	44,850	44,900	6,990	6,990	47,850	47,900	7,740	7,740
41,900	41,950	6,253	6,253	44,900	44,950	7,003	7,003	47,900	47,950	7,753	7,753
41,950	42,000	6,265	6,265	44,950	45,000	7,015	7,015	47,950	48,000	7,765	7,765

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
48,000				51,000				54,000			
48,000	48,050	7,778	7,778	51,000	51,050	8,528	8,528	54,000	54,050	9,278	9,278
48,050	48,100	7,790	7,790	51,050	51,100	8,540	8,540	54,050	54,100	9,290	9,290
48,100	48,150	7,803	7,803	51,100	51,150	8,553	8,553	54,100	54,150	9,303	9,303
48,150	48,200	7,815	7,815	51,150	51,200	8,565	8,565	54,150	54,200	9,315	9,315
48,200	48,250	7,828	7,828	51,200	51,250	8,578	8,578	54,200	54,250	9,328	9,328
48,250	48,300	7,840	7,840	51,250	51,300	8,590	8,590	54,250	54,300	9,340	9,340
48,300	48,350	7,853	7,853	51,300	51,350	8,603	8,603	54,300	54,350	9,353	9,353
48,350	48,400	7,865	7,865	51,350	51,400	8,615	8,615	54,350	54,400	9,365	9,365
48,400	48,450	7,878	7,878	51,400	51,450	8,628	8,628	54,400	54,450	9,378	9,378
48,450	48,500	7,890	7,890	51,450	51,500	8,640	8,640	54,450	54,500	9,390	9,390
48,500	48,550	7,903	7,903	51,500	51,550	8,653	8,653	54,500	54,550	9,403	9,403
48,550	48,600	7,915	7,915	51,550	51,600	8,665	8,665	54,550	54,600	9,415	9,415
48,600	48,650	7,928	7,928	51,600	51,650	8,678	8,678	54,600	54,650	9,428	9,428
48,650	48,700	7,940	7,940	51,650	51,700	8,690	8,690	54,650	54,700	9,440	9,440
48,700	48,750	7,953	7,953	51,700	51,750	8,703	8,703	54,700	54,750	9,453	9,453
48,750	48,800	7,965	7,965	51,750	51,800	8,715	8,715	54,750	54,800	9,465	9,465
48,800	48,850	7,978	7,978	51,800	51,850	8,728	8,728	54,800	54,850	9,478	9,478
48,850	48,900	7,990	7,990	51,850	51,900	8,740	8,740	54,850	54,900	9,490	9,490
48,900	48,950	8,003	8,003	51,900	51,950	8,753	8,753	54,900	54,950	9,503	9,503
48,950	49,000	8,015	8,015	51,950	52,000	8,765	8,765	54,950	55,000	9,515	9,515
49,000				52,000				55,000			
49,000	49,050	8,028	8,028	52,000	52,050	8,778	8,778	55,000	55,050	9,528	9,528
49,050	49,100	8,040	8,040	52,050	52,100	8,790	8,790	55,050	55,100	9,540	9,540
49,100	49,150	8,053	8,053	52,100	52,150	8,803	8,803	55,100	55,150	9,553	9,553
49,150	49,200	8,065	8,065	52,150	52,200	8,815	8,815	55,150	55,200	9,565	9,565
49,200	49,250	8,078	8,078	52,200	52,250	8,828	8,828	55,200	55,250	9,578	9,578
49,250	49,300	8,090	8,090	52,250	52,300	8,840	8,840	55,250	55,300	9,590	9,590
49,300	49,350	8,103	8,103	52,300	52,350	8,853	8,853	55,300	55,350	9,603	9,603
49,350	49,400	8,115	8,115	52,350	52,400	8,865	8,865	55,350	55,400	9,615	9,615
49,400	49,450	8,128	8,128	52,400	52,450	8,878	8,878	55,400	55,450	9,628	9,628
49,450	49,500	8,140	8,140	52,450	52,500	8,890	8,890	55,450	55,500	9,640	9,640
49,500	49,550	8,153	8,153	52,500	52,550	8,903	8,903	55,500	55,550	9,653	9,653
49,550	49,600	8,165	8,165	52,550	52,600	8,915	8,915	55,550	55,600	9,665	9,665
49,600	49,650	8,178	8,178	52,600	52,650	8,928	8,928	55,600	55,650	9,678	9,678
49,650	49,700	8,190	8,190	52,650	52,700	8,940	8,940	55,650	55,700	9,690	9,690
49,700	49,750	8,203	8,203	52,700	52,750	8,953	8,953	55,700	55,750	9,703	9,703
49,750	49,800	8,215	8,215	52,750	52,800	8,965	8,965	55,750	55,800	9,715	9,715
49,800	49,850	8,228	8,228	52,800	52,850	8,978	8,978	55,800	55,850	9,728	9,728
49,850	49,900	8,240	8,240	52,850	52,900	8,990	8,990	55,850	55,900	9,740	9,740
49,900	49,950	8,253	8,253	52,900	52,950	9,003	9,003	55,900	55,950	9,753	9,753
49,950	50,000	8,265	8,265	52,950	53,000	9,015	9,015	55,950	56,000	9,765	9,765
50,000				53,000				56,000			
50,000	50,050	8,278	8,278	53,000	53,050	9,028	9,028	56,000	56,050	9,778	9,778
50,050	50,100	8,290	8,290	53,050	53,100	9,040	9,040	56,050	56,100	9,790	9,790
50,100	50,150	8,303	8,303	53,100	53,150	9,053	9,053	56,100	56,150	9,803	9,803
50,150	50,200	8,315	8,315	53,150	53,200	9,065	9,065	56,150	56,200	9,815	9,815
50,200	50,250	8,328	8,328	53,200	53,250	9,078	9,078	56,200	56,250	9,828	9,828
50,250	50,300	8,340	8,340	53,250	53,300	9,090	9,090	56,250	56,300	9,840	9,840
50,300	50,350	8,353	8,353	53,300	53,350	9,103	9,103	56,300	56,350	9,853	9,853
50,350	50,400	8,365	8,365	53,350	53,400	9,115	9,115	56,350	56,400	9,865	9,865
50,400	50,450	8,378	8,378	53,400	53,450	9,128	9,128	56,400	56,450	9,878	9,878
50,450	50,500	8,390	8,390	53,450	53,500	9,140	9,140	56,450	56,500	9,890	9,890
50,500	50,550	8,403	8,403	53,500	53,550	9,153	9,153	56,500	56,550	9,903	9,903
50,550	50,600	8,415	8,415	53,550	53,600	9,165	9,165	56,550	56,600	9,915	9,915
50,600	50,650	8,428	8,428	53,600	53,650	9,178	9,178	56,600	56,650	9,928	9,928
50,650	50,700	8,440	8,440	53,650	53,700	9,190	9,190	56,650	56,700	9,940	9,940
50,700	50,750	8,453	8,453	53,700	53,750	9,203	9,203	56,700	56,750	9,953	9,953
50,750	50,800	8,465	8,465	53,750	53,800	9,215	9,215	56,750	56,800	9,965	9,965
50,800	50,850	8,478	8,478	53,800	53,850	9,228	9,228	56,800	56,850	9,978	9,978
50,850	50,900	8,490	8,490	53,850	53,900	9,240	9,240	56,850	56,900	9,990	9,990
50,900	50,950	8,503	8,503	53,900	53,950	9,253	9,253	56,900	56,950	10,003	10,003
50,950	51,000	8,515	8,515	53,950	54,000	9,265	9,265	56,950	57,000	10,015	10,015

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
57,000				60,000				63,000			
57,000	57,050	10,028	10,028	60,000	60,050	10,778	10,778	63,000	63,050	11,528	11,528
57,050	57,100	10,040	10,040	60,050	60,100	10,790	10,790	63,050	63,100	11,540	11,540
57,100	57,150	10,053	10,053	60,100	60,150	10,803	10,803	63,100	63,150	11,553	11,553
57,150	57,200	10,065	10,065	60,150	60,200	10,815	10,815	63,150	63,200	11,565	11,565
57,200	57,250	10,078	10,078	60,200	60,250	10,828	10,828	63,200	63,250	11,578	11,578
57,250	57,300	10,090	10,090	60,250	60,300	10,840	10,840	63,250	63,300	11,590	11,590
57,300	57,350	10,103	10,103	60,300	60,350	10,853	10,853	63,300	63,350	11,603	11,603
57,350	57,400	10,115	10,115	60,350	60,400	10,865	10,865	63,350	63,400	11,615	11,615
57,400	57,450	10,128	10,128	60,400	60,450	10,878	10,878	63,400	63,450	11,628	11,628
57,450	57,500	10,140	10,140	60,450	60,500	10,890	10,890	63,450	63,500	11,640	11,640
57,500	57,550	10,153	10,153	60,500	60,550	10,903	10,903	63,500	63,550	11,653	11,653
57,550	57,600	10,165	10,165	60,550	60,600	10,915	10,915	63,550	63,600	11,665	11,665
57,600	57,650	10,178	10,178	60,600	60,650	10,928	10,928	63,600	63,650	11,678	11,678
57,650	57,700	10,190	10,190	60,650	60,700	10,940	10,940	63,650	63,700	11,690	11,690
57,700	57,750	10,203	10,203	60,700	60,750	10,953	10,953	63,700	63,750	11,703	11,703
57,750	57,800	10,215	10,215	60,750	60,800	10,965	10,965	63,750	63,800	11,715	11,715
57,800	57,850	10,228	10,228	60,800	60,850	10,978	10,978	63,800	63,850	11,728	11,728
57,850	57,900	10,240	10,240	60,850	60,900	10,990	10,990	63,850	63,900	11,740	11,740
57,900	57,950	10,253	10,253	60,900	60,950	11,003	11,003	63,900	63,950	11,753	11,753
57,950	58,000	10,265	10,265	60,950	61,000	11,015	11,015	63,950	64,000	11,765	11,765
58,000				61,000				64,000			
58,000	58,050	10,278	10,278	61,000	61,050	11,028	11,028	64,000	64,050	11,778	11,778
58,050	58,100	10,290	10,290	61,050	61,100	11,040	11,040	64,050	64,100	11,790	11,790
58,100	58,150	10,303	10,303	61,100	61,150	11,053	11,053	64,100	64,150	11,803	11,803
58,150	58,200	10,315	10,315	61,150	61,200	11,065	11,065	64,150	64,200	11,815	11,815
58,200	58,250	10,328	10,328	61,200	61,250	11,078	11,078	64,200	64,250	11,828	11,828
58,250	58,300	10,340	10,340	61,250	61,300	11,090	11,090	64,250	64,300	11,840	11,840
58,300	58,350	10,353	10,353	61,300	61,350	11,103	11,103	64,300	64,350	11,853	11,853
58,350	58,400	10,365	10,365	61,350	61,400	11,115	11,115	64,350	64,400	11,865	11,865
58,400	58,450	10,378	10,378	61,400	61,450	11,128	11,128	64,400	64,450	11,878	11,878
58,450	58,500	10,390	10,390	61,450	61,500	11,140	11,140	64,450	64,500	11,890	11,890
58,500	58,550	10,403	10,403	61,500	61,550	11,153	11,153	64,500	64,550	11,903	11,903
58,550	58,600	10,415	10,415	61,550	61,600	11,165	11,165	64,550	64,600	11,915	11,915
58,600	58,650	10,428	10,428	61,600	61,650	11,178	11,178	64,600	64,650	11,928	11,928
58,650	58,700	10,440	10,440	61,650	61,700	11,190	11,190	64,650	64,700	11,940	11,940
58,700	58,750	10,453	10,453	61,700	61,750	11,203	11,203	64,700	64,750	11,953	11,953
58,750	58,800	10,465	10,465	61,750	61,800	11,215	11,215	64,750	64,800	11,965	11,965
58,800	58,850	10,478	10,478	61,800	61,850	11,228	11,228	64,800	64,850	11,978	11,978
58,850	58,900	10,490	10,490	61,850	61,900	11,240	11,240	64,850	64,900	11,990	11,990
58,900	58,950	10,503	10,503	61,900	61,950	11,253	11,253	64,900	64,950	12,003	12,003
58,950	59,000	10,515	10,515	61,950	62,000	11,265	11,265	64,950	65,000	12,015	12,015
59,000				62,000				65,000			
59,000	59,050	10,528	10,528	62,000	62,050	11,278	11,278	65,000	65,050	12,028	12,028
59,050	59,100	10,540	10,540	62,050	62,100	11,290	11,290	65,050	65,100	12,040	12,040
59,100	59,150	10,553	10,553	62,100	62,150	11,303	11,303	65,100	65,150	12,053	12,053
59,150	59,200	10,565	10,565	62,150	62,200	11,315	11,315	65,150	65,200	12,065	12,065
59,200	59,250	10,578	10,578	62,200	62,250	11,328	11,328	65,200	65,250	12,078	12,078
59,250	59,300	10,590	10,590	62,250	62,300	11,340	11,340	65,250	65,300	12,090	12,090
59,300	59,350	10,603	10,603	62,300	62,350	11,353	11,353	65,300	65,350	12,103	12,103
59,350	59,400	10,615	10,615	62,350	62,400	11,365	11,365	65,350	65,400	12,115	12,115
59,400	59,450	10,628	10,628	62,400	62,450	11,378	11,378	65,400	65,450	12,128	12,128
59,450	59,500	10,640	10,640	62,450	62,500	11,390	11,390	65,450	65,500	12,140	12,140
59,500	59,550	10,653	10,653	62,500	62,550	11,403	11,403	65,500	65,550	12,153	12,153
59,550	59,600	10,665	10,665	62,550	62,600	11,415	11,415	65,550	65,600	12,165	12,165
59,600	59,650	10,678	10,678	62,600	62,650	11,428	11,428	65,600	65,650	12,178	12,178
59,650	59,700	10,690	10,690	62,650	62,700	11,440	11,440	65,650	65,700	12,190	12,190
59,700	59,750	10,703	10,703	62,700	62,750	11,453	11,453	65,700	65,750	12,203	12,203
59,750	59,800	10,715	10,715	62,750	62,800	11,465	11,465	65,750	65,800	12,215	12,215
59,800	59,850	10,728	10,728	62,800	62,850	11,478	11,478	65,800	65,850	12,228	12,228
59,850	59,900	10,740	10,740	62,850	62,900	11,490	11,490	65,850	65,900	12,240	12,240
59,900	59,950	10,753	10,753	62,900	62,950	11,503	11,503	65,900	65,950	12,253	12,253
59,950	60,000	10,765	10,765	62,950	63,000	11,515	11,515	65,950	66,000	12,265	12,265

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
66,000				69,000				72,000			
66,000	66,050	12,278	12,278	69,000	69,050	13,028	13,028	72,000	72,050	13,778	13,778
66,050	66,100	12,290	12,290	69,050	69,100	13,040	13,040	72,050	72,100	13,790	13,790
66,100	66,150	12,303	12,303	69,100	69,150	13,053	13,053	72,100	72,150	13,803	13,803
66,150	66,200	12,315	12,315	69,150	69,200	13,065	13,065	72,150	72,200	13,815	13,815
66,200	66,250	12,328	12,328	69,200	69,250	13,078	13,078	72,200	72,250	13,828	13,828
66,250	66,300	12,340	12,340	69,250	69,300	13,090	13,090	72,250	72,300	13,840	13,840
66,300	66,350	12,353	12,353	69,300	69,350	13,103	13,103	72,300	72,350	13,853	13,853
66,350	66,400	12,365	12,365	69,350	69,400	13,115	13,115	72,350	72,400	13,865	13,865
66,400	66,450	12,378	12,378	69,400	69,450	13,128	13,128	72,400	72,450	13,878	13,878
66,450	66,500	12,390	12,390	69,450	69,500	13,140	13,140	72,450	72,500	13,890	13,890
66,500	66,550	12,403	12,403	69,500	69,550	13,153	13,153	72,500	72,550	13,903	13,903
66,550	66,600	12,415	12,415	69,550	69,600	13,165	13,165	72,550	72,600	13,915	13,915
66,600	66,650	12,428	12,428	69,600	69,650	13,178	13,178	72,600	72,650	13,928	13,928
66,650	66,700	12,440	12,440	69,650	69,700	13,190	13,190	72,650	72,700	13,940	13,940
66,700	66,750	12,453	12,453	69,700	69,750	13,203	13,203	72,700	72,750	13,953	13,953
66,750	66,800	12,465	12,465	69,750	69,800	13,215	13,215	72,750	72,800	13,965	13,965
66,800	66,850	12,478	12,478	69,800	69,850	13,228	13,228	72,800	72,850	13,978	13,978
66,850	66,900	12,490	12,490	69,850	69,900	13,240	13,240	72,850	72,900	13,990	13,990
66,900	66,950	12,503	12,503	69,900	69,950	13,253	13,253	72,900	72,950	14,003	14,003
66,950	67,000	12,515	12,515	69,950	70,000	13,265	13,265	72,950	73,000	14,015	14,015
67,000				70,000				73,000			
67,000	67,050	12,528	12,528	70,000	70,050	13,278	13,278	73,000	73,050	14,028	14,028
67,050	67,100	12,540	12,540	70,050	70,100	13,290	13,290	73,050	73,100	14,040	14,040
67,100	67,150	12,553	12,553	70,100	70,150	13,303	13,303	73,100	73,150	14,053	14,053
67,150	67,200	12,565	12,565	70,150	70,200	13,315	13,315	73,150	73,200	14,065	14,065
67,200	67,250	12,578	12,578	70,200	70,250	13,328	13,328	73,200	73,250	14,078	14,078
67,250	67,300	12,590	12,590	70,250	70,300	13,340	13,340	73,250	73,300	14,090	14,090
67,300	67,350	12,603	12,603	70,300	70,350	13,353	13,353	73,300	73,350	14,103	14,103
67,350	67,400	12,615	12,615	70,350	70,400	13,365	13,365	73,350	73,400	14,115	14,115
67,400	67,450	12,628	12,628	70,400	70,450	13,378	13,378	73,400	73,450	14,128	14,128
67,450	67,500	12,640	12,640	70,450	70,500	13,390	13,390	73,450	73,500	14,140	14,140
67,500	67,550	12,653	12,653	70,500	70,550	13,403	13,403	73,500	73,550	14,153	14,153
67,550	67,600	12,665	12,665	70,550	70,600	13,415	13,415	73,550	73,600	14,165	14,165
67,600	67,650	12,678	12,678	70,600	70,650	13,428	13,428	73,600	73,650	14,178	14,178
67,650	67,700	12,690	12,690	70,650	70,700	13,440	13,440	73,650	73,700	14,190	14,190
67,700	67,750	12,703	12,703	70,700	70,750	13,453	13,453	73,700	73,750	14,203	14,203
67,750	67,800	12,715	12,715	70,750	70,800	13,465	13,465	73,750	73,800	14,215	14,215
67,800	67,850	12,728	12,728	70,800	70,850	13,478	13,478	73,800	73,850	14,228	14,228
67,850	67,900	12,740	12,740	70,850	70,900	13,490	13,490	73,850	73,900	14,240	14,240
67,900	67,950	12,753	12,753	70,900	70,950	13,503	13,503	73,900	73,950	14,253	14,253
67,950	68,000	12,765	12,765	70,950	71,000	13,515	13,515	73,950	74,000	14,265	14,265
68,000				71,000				74,000			
68,000	68,050	12,778	12,778	71,000	71,050	13,528	13,528	74,000	74,050	14,278	14,278
68,050	68,100	12,790	12,790	71,050	71,100	13,540	13,540	74,050	74,100	14,290	14,290
68,100	68,150	12,803	12,803	71,100	71,150	13,553	13,553	74,100	74,150	14,303	14,303
68,150	68,200	12,815	12,815	71,150	71,200	13,565	13,565	74,150	74,200	14,315	14,315
68,200	68,250	12,828	12,828	71,200	71,250	13,578	13,578	74,200	74,250	14,328	14,328
68,250	68,300	12,840	12,840	71,250	71,300	13,590	13,590	74,250	74,300	14,340	14,340
68,300	68,350	12,853	12,853	71,300	71,350	13,603	13,603	74,300	74,350	14,353	14,353
68,350	68,400	12,865	12,865	71,350	71,400	13,615	13,615	74,350	74,400	14,365	14,365
68,400	68,450	12,878	12,878	71,400	71,450	13,628	13,628	74,400	74,450	14,378	14,378
68,450	68,500	12,890	12,890	71,450	71,500	13,640	13,640	74,450	74,500	14,390	14,390
68,500	68,550	12,903	12,903	71,500	71,550	13,653	13,653	74,500	74,550	14,403	14,403
68,550	68,600	12,915	12,915	71,550	71,600	13,665	13,665	74,550	74,600	14,415	14,415
68,600	68,650	12,928	12,928	71,600	71,650	13,678	13,678	74,600	74,650	14,428	14,428
68,650	68,700	12,940	12,940	71,650	71,700	13,690	13,690	74,650	74,700	14,440	14,440
68,700	68,750	12,953	12,953	71,700	71,750	13,703	13,703	74,700	74,750	14,453	14,453
68,750	68,800	12,965	12,965	71,750	71,800	13,715	13,715	74,750	74,800	14,465	14,465
68,800	68,850	12,978	12,978	71,800	71,850	13,728	13,728	74,800	74,850	14,478	14,478
68,850	68,900	12,990	12,990	71,850	71,900	13,740	13,740	74,850	74,900	14,490	14,490
68,900	68,950	13,003	13,003	71,900	71,950	13,753	13,753	74,900	74,950	14,503	14,503
68,950	69,000	13,015	13,015	71,950	72,000	13,765	13,765	74,950	75,000	14,515	14,515

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
75,000				78,000				81,000			
75,000	75,050	14,528	14,528	78,000	78,050	15,278	15,340	81,000	81,050	16,028	16,180
75,050	75,100	14,540	14,540	78,050	78,100	15,290	15,354	81,050	81,100	16,040	16,194
75,100	75,150	14,553	14,553	78,100	78,150	15,303	15,368	81,100	81,150	16,053	16,208
75,150	75,200	14,565	14,565	78,150	78,200	15,315	15,382	81,150	81,200	16,065	16,222
75,200	75,250	14,578	14,578	78,200	78,250	15,328	15,396	81,200	81,250	16,078	16,236
75,250	75,300	14,590	14,590	78,250	78,300	15,340	15,410	81,250	81,300	16,090	16,250
75,300	75,350	14,603	14,603	78,300	78,350	15,353	15,424	81,300	81,350	16,103	16,264
75,350	75,400	14,615	14,615	78,350	78,400	15,365	15,438	81,350	81,400	16,115	16,278
75,400	75,450	14,628	14,628	78,400	78,450	15,378	15,452	81,400	81,450	16,128	16,292
75,450	75,500	14,640	14,640	78,450	78,500	15,390	15,466	81,450	81,500	16,140	16,306
75,500	75,550	14,653	14,653	78,500	78,550	15,403	15,480	81,500	81,550	16,153	16,320
75,550	75,600	14,665	14,665	78,550	78,600	15,415	15,494	81,550	81,600	16,165	16,334
75,600	75,650	14,678	14,678	78,600	78,650	15,428	15,508	81,600	81,650	16,178	16,348
75,650	75,700	14,690	14,690	78,650	78,700	15,440	15,522	81,650	81,700	16,190	16,362
75,700	75,750	14,703	14,703	78,700	78,750	15,453	15,536	81,700	81,750	16,203	16,376
75,750	75,800	14,715	14,715	78,750	78,800	15,465	15,550	81,750	81,800	16,215	16,390
75,800	75,850	14,728	14,728	78,800	78,850	15,478	15,564	81,800	81,850	16,228	16,404
75,850	75,900	14,740	14,740	78,850	78,900	15,490	15,578	81,850	81,900	16,240	16,418
75,900	75,950	14,753	14,753	78,900	78,950	15,503	15,592	81,900	81,950	16,253	16,432
75,950	76,000	14,765	14,766	78,950	79,000	15,515	15,606	81,950	82,000	16,265	16,446
76,000				79,000				82,000			
76,000	76,050	14,778	14,780	79,000	79,050	15,528	15,620	82,000	82,050	16,278	16,460
76,050	76,100	14,790	14,794	79,050	79,100	15,540	15,634	82,050	82,100	16,290	16,474
76,100	76,150	14,803	14,808	79,100	79,150	15,553	15,648	82,100	82,150	16,303	16,488
76,150	76,200	14,815	14,822	79,150	79,200	15,565	15,662	82,150	82,200	16,315	16,502
76,200	76,250	14,828	14,836	79,200	79,250	15,578	15,676	82,200	82,250	16,328	16,516
76,250	76,300	14,840	14,850	79,250	79,300	15,590	15,690	82,250	82,300	16,340	16,530
76,300	76,350	14,853	14,864	79,300	79,350	15,603	15,704	82,300	82,350	16,353	16,544
76,350	76,400	14,865	14,878	79,350	79,400	15,615	15,718	82,350	82,400	16,365	16,558
76,400	76,450	14,878	14,892	79,400	79,450	15,628	15,732	82,400	82,450	16,378	16,572
76,450	76,500	14,890	14,906	79,450	79,500	15,640	15,746	82,450	82,500	16,390	16,586
76,500	76,550	14,903	14,920	79,500	79,550	15,653	15,760	82,500	82,550	16,403	16,600
76,550	76,600	14,915	14,934	79,550	79,600	15,665	15,774	82,550	82,600	16,415	16,614
76,600	76,650	14,928	14,948	79,600	79,650	15,678	15,788	82,600	82,650	16,428	16,628
76,650	76,700	14,940	14,962	79,650	79,700	15,690	15,802	82,650	82,700	16,440	16,642
76,700	76,750	14,953	14,976	79,700	79,750	15,703	15,816	82,700	82,750	16,453	16,656
76,750	76,800	14,965	14,990	79,750	79,800	15,715	15,830	82,750	82,800	16,465	16,670
76,800	76,850	14,978	15,004	79,800	79,850	15,728	15,844	82,800	82,850	16,478	16,684
76,850	76,900	14,990	15,018	79,850	79,900	15,740	15,858	82,850	82,900	16,490	16,698
76,900	76,950	15,003	15,032	79,900	79,950	15,753	15,872	82,900	82,950	16,503	16,712
76,950	77,000	15,015	15,046	79,950	80,000	15,765	15,886	82,950	83,000	16,515	16,726
77,000				80,000				83,000			
77,000	77,050	15,028	15,060	80,000	80,050	15,778	15,900	83,000	83,050	16,528	16,740
77,050	77,100	15,040	15,074	80,050	80,100	15,790	15,914	83,050	83,100	16,540	16,754
77,100	77,150	15,053	15,088	80,100	80,150	15,803	15,928	83,100	83,150	16,553	16,768
77,150	77,200	15,065	15,102	80,150	80,200	15,815	15,942	83,150	83,200	16,565	16,782
77,200	77,250	15,078	15,116	80,200	80,250	15,828	15,956	83,200	83,250	16,578	16,796
77,250	77,300	15,090	15,130	80,250	80,300	15,840	15,970	83,250	83,300	16,590	16,810
77,300	77,350	15,103	15,144	80,300	80,350	15,853	15,984	83,300	83,350	16,603	16,824
77,350	77,400	15,115	15,158	80,350	80,400	15,865	15,998	83,350	83,400	16,615	16,838
77,400	77,450	15,128	15,172	80,400	80,450	15,878	16,012	83,400	83,450	16,628	16,852
77,450	77,500	15,140	15,186	80,450	80,500	15,890	16,026	83,450	83,500	16,640	16,866
77,500	77,550	15,153	15,200	80,500	80,550	15,903	16,040	83,500	83,550	16,653	16,880
77,550	77,600	15,165	15,214	80,550	80,600	15,915	16,054	83,550	83,600	16,665	16,894
77,600	77,650	15,178	15,228	80,600	80,650	15,928	16,068	83,600	83,650	16,678	16,908
77,650	77,700	15,190	15,242	80,650	80,700	15,940	16,082	83,650	83,700	16,690	16,922
77,700	77,750	15,203	15,256	80,700	80,750	15,953	16,096	83,700	83,750	16,703	16,936
77,750	77,800	15,215	15,270	80,750	80,800	15,965	16,110	83,750	83,800	16,715	16,950
77,800	77,850	15,228	15,284	80,800	80,850	15,978	16,124	83,800	83,850	16,728	16,964
77,850	77,900	15,240	15,298	80,850	80,900	15,990	16,138	83,850	83,900	16,740	16,978
77,900	77,950	15,253	15,312	80,900	80,950	16,003	16,152	83,900	83,950	16,753	16,992
77,950	78,000	15,265	15,326	80,950	81,000	16,015	16,166	83,950	84,000	16,765	17,006

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
84,000				87,000				90,000			
84,000	84,050	16,778	17,020	87,000	87,050	17,528	17,860	90,000	90,050	18,278	18,700
84,050	84,100	16,790	17,034	87,050	87,100	17,540	17,874	90,050	90,100	18,290	18,714
84,100	84,150	16,803	17,048	87,100	87,150	17,553	17,888	90,100	90,150	18,303	18,728
84,150	84,200	16,815	17,062	87,150	87,200	17,565	17,902	90,150	90,200	18,315	18,742
84,200	84,250	16,828	17,076	87,200	87,250	17,578	17,916	90,200	90,250	18,328	18,756
84,250	84,300	16,840	17,090	87,250	87,300	17,590	17,930	90,250	90,300	18,340	18,770
84,300	84,350	16,853	17,104	87,300	87,350	17,603	17,944	90,300	90,350	18,353	18,784
84,350	84,400	16,865	17,118	87,350	87,400	17,615	17,958	90,350	90,400	18,365	18,798
84,400	84,450	16,878	17,132	87,400	87,450	17,628	17,972	90,400	90,450	18,378	18,812
84,450	84,500	16,890	17,146	87,450	87,500	17,640	17,986	90,450	90,500	18,390	18,826
84,500	84,550	16,903	17,160	87,500	87,550	17,653	18,000	90,500	90,550	18,403	18,840
84,550	84,600	16,915	17,174	87,550	87,600	17,665	18,014	90,550	90,600	18,415	18,854
84,600	84,650	16,928	17,188	87,600	87,650	17,678	18,028	90,600	90,650	18,428	18,868
84,650	84,700	16,940	17,202	87,650	87,700	17,690	18,042	90,650	90,700	18,440	18,882
84,700	84,750	16,953	17,216	87,700	87,750	17,703	18,056	90,700	90,750	18,453	18,896
84,750	84,800	16,965	17,230	87,750	87,800	17,715	18,070	90,750	90,800	18,465	18,910
84,800	84,850	16,978	17,244	87,800	87,850	17,728	18,084	90,800	90,850	18,478	18,924
84,850	84,900	16,990	17,258	87,850	87,900	17,740	18,098	90,850	90,900	18,490	18,938
84,900	84,950	17,003	17,272	87,900	87,950	17,753	18,112	90,900	90,950	18,503	18,952
84,950	85,000	17,015	17,286	87,950	88,000	17,765	18,126	90,950	91,000	18,515	18,966
85,000				88,000				91,000			
85,000	85,050	17,028	17,300	88,000	88,050	17,778	18,140	91,000	91,050	18,528	18,980
85,050	85,100	17,040	17,314	88,050	88,100	17,790	18,154	91,050	91,100	18,540	18,994
85,100	85,150	17,053	17,328	88,100	88,150	17,803	18,168	91,100	91,150	18,553	19,008
85,150	85,200	17,065	17,342	88,150	88,200	17,815	18,182	91,150	91,200	18,566	19,022
85,200	85,250	17,078	17,356	88,200	88,250	17,828	18,196	91,200	91,250	18,580	19,036
85,250	85,300	17,090	17,370	88,250	88,300	17,840	18,210	91,250	91,300	18,594	19,050
85,300	85,350	17,103	17,384	88,300	88,350	17,853	18,224	91,300	91,350	18,608	19,064
85,350	85,400	17,115	17,398	88,350	88,400	17,865	18,238	91,350	91,400	18,622	19,078
85,400	85,450	17,128	17,412	88,400	88,450	17,878	18,252	91,400	91,450	18,636	19,092
85,450	85,500	17,140	17,426	88,450	88,500	17,890	18,266	91,450	91,500	18,650	19,106
85,500	85,550	17,153	17,440	88,500	88,550	17,903	18,280	91,500	91,550	18,664	19,120
85,550	85,600	17,165	17,454	88,550	88,600	17,915	18,294	91,550	91,600	18,678	19,134
85,600	85,650	17,178	17,468	88,600	88,650	17,928	18,308	91,600	91,650	18,692	19,148
85,650	85,700	17,190	17,482	88,650	88,700	17,940	18,322	91,650	91,700	18,706	19,162
85,700	85,750	17,203	17,496	88,700	88,750	17,953	18,336	91,700	91,750	18,720	19,176
85,750	85,800	17,215	17,510	88,750	88,800	17,965	18,350	91,750	91,800	18,734	19,190
85,800	85,850	17,228	17,524	88,800	88,850	17,978	18,364	91,800	91,850	18,748	19,204
85,850	85,900	17,240	17,538	88,850	88,900	17,990	18,378	91,850	91,900	18,762	19,218
85,900	85,950	17,253	17,552	88,900	88,950	18,003	18,392	91,900	91,950	18,776	19,232
85,950	86,000	17,265	17,566	88,950	89,000	18,015	18,406	91,950	92,000	18,790	19,246
86,000				89,000				92,000			
86,000	86,050	17,278	17,580	89,000	89,050	18,028	18,420	92,000	92,050	18,804	19,260
86,050	86,100	17,290	17,594	89,050	89,100	18,040	18,434	92,050	92,100	18,818	19,274
86,100	86,150	17,303	17,608	89,100	89,150	18,053	18,448	92,100	92,150	18,832	19,288
86,150	86,200	17,315	17,622	89,150	89,200	18,065	18,462	92,150	92,200	18,846	19,302
86,200	86,250	17,328	17,636	89,200	89,250	18,078	18,476	92,200	92,250	18,860	19,316
86,250	86,300	17,340	17,650	89,250	89,300	18,090	18,490	92,250	92,300	18,874	19,330
86,300	86,350	17,353	17,664	89,300	89,350	18,103	18,504	92,300	92,350	18,888	19,344
86,350	86,400	17,365	17,678	89,350	89,400	18,115	18,518	92,350	92,400	18,902	19,358
86,400	86,450	17,378	17,692	89,400	89,450	18,128	18,532	92,400	92,450	18,916	19,372
86,450	86,500	17,390	17,706	89,450	89,500	18,140	18,546	92,450	92,500	18,930	19,386
86,500	86,550	17,403	17,720	89,500	89,550	18,153	18,560	92,500	92,550	18,944	19,400
86,550	86,600	17,415	17,734	89,550	89,600	18,165	18,574	92,550	92,600	18,958	19,414
86,600	86,650	17,428	17,748	89,600	89,650	18,178	18,588	92,600	92,650	18,972	19,428
86,650	86,700	17,440	17,762	89,650	89,700	18,190	18,602	92,650	92,700	18,986	19,442
86,700	86,750	17,453	17,776	89,700	89,750	18,203	18,616	92,700	92,750	19,000	19,456
86,750	86,800	17,465	17,790	89,750	89,800	18,215	18,630	92,750	92,800	19,014	19,470
86,800	86,850	17,478	17,804	89,800	89,850	18,228	18,644	92,800	92,850	19,028	19,484
86,850	86,900	17,490	17,818	89,850	89,900	18,240	18,658	92,850	92,900	19,042	19,498
86,900	86,950	17,503	17,832	89,900	89,950	18,253	18,672	92,900	92,950	19,056	19,512
86,950	87,000	17,515	17,846	89,950	90,000	18,265	18,686	92,950	93,000	19,070	19,526

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
93,000				96,000				99,000			
93,000	93,050	19,084	19,540	96,000	96,050	19,924	20,380	99,000	99,050	20,764	21,220
93,050	93,100	19,098	19,554	96,050	96,100	19,938	20,394	99,050	99,100	20,778	21,234
93,100	93,150	19,112	19,568	96,100	96,150	19,952	20,408	99,100	99,150	20,792	21,248
93,150	93,200	19,126	19,582	96,150	96,200	19,966	20,422	99,150	99,200	20,806	21,262
93,200	93,250	19,140	19,596	96,200	96,250	19,980	20,436	99,200	99,250	20,820	21,276
93,250	93,300	19,154	19,610	96,250	96,300	19,994	20,450	99,250	99,300	20,834	21,290
93,300	93,350	19,168	19,624	96,300	96,350	20,008	20,464	99,300	99,350	20,848	21,304
93,350	93,400	19,182	19,638	96,350	96,400	20,022	20,478	99,350	99,400	20,862	21,318
93,400	93,450	19,196	19,652	96,400	96,450	20,036	20,492	99,400	99,450	20,876	21,332
93,450	93,500	19,210	19,666	96,450	96,500	20,050	20,506	99,450	99,500	20,890	21,346
93,500	93,550	19,224	19,680	96,500	96,550	20,064	20,520	99,500	99,550	20,904	21,360
93,550	93,600	19,238	19,694	96,550	96,600	20,078	20,534	99,550	99,600	20,918	21,374
93,600	93,650	19,252	19,708	96,600	96,650	20,092	20,548	99,600	99,650	20,932	21,388
93,650	93,700	19,266	19,722	96,650	96,700	20,106	20,562	99,650	99,700	20,946	21,402
93,700	93,750	19,280	19,736	96,700	96,750	20,120	20,576	99,700	99,750	20,960	21,416
93,750	93,800	19,294	19,750	96,750	96,800	20,134	20,590	99,750	99,800	20,974	21,430
93,800	93,850	19,308	19,764	96,800	96,850	20,148	20,604	99,800	99,850	20,988	21,444
93,850	93,900	19,322	19,778	96,850	96,900	20,162	20,618	99,850	99,900	21,002	21,458
93,900	93,950	19,336	19,792	96,900	96,950	20,176	20,632	99,900	99,950	21,016	21,472
93,950	94,000	19,350	19,806	96,950	97,000	20,190	20,646	99,950	100,000	21,030	21,486
94,000				97,000				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> \$100,000 or over use Form 1040NR </div>			
94,000	94,050	19,364	19,820	97,000	97,050	20,204	20,660				
94,050	94,100	19,378	19,834	97,050	97,100	20,218	20,674				
94,100	94,150	19,392	19,848	97,100	97,150	20,232	20,688				
94,150	94,200	19,406	19,862	97,150	97,200	20,246	20,702				
94,200	94,250	19,420	19,876	97,200	97,250	20,260	20,716				
94,250	94,300	19,434	19,890	97,250	97,300	20,274	20,730				
94,300	94,350	19,448	19,904	97,300	97,350	20,288	20,744				
94,350	94,400	19,462	19,918	97,350	97,400	20,302	20,758				
94,400	94,450	19,476	19,932	97,400	97,450	20,316	20,772				
94,450	94,500	19,490	19,946	97,450	97,500	20,330	20,786				
94,500	94,550	19,504	19,960	97,500	97,550	20,344	20,800				
94,550	94,600	19,518	19,974	97,550	97,600	20,358	20,814				
94,600	94,650	19,532	19,988	97,600	97,650	20,372	20,828				
94,650	94,700	19,546	20,002	97,650	97,700	20,386	20,842				
94,700	94,750	19,560	20,016	97,700	97,750	20,400	20,856				
94,750	94,800	19,574	20,030	97,750	97,800	20,414	20,870				
94,800	94,850	19,588	20,044	97,800	97,850	20,428	20,884				
94,850	94,900	19,602	20,058	97,850	97,900	20,442	20,898				
94,900	94,950	19,616	20,072	97,900	97,950	20,456	20,912				
94,950	95,000	19,630	20,086	97,950	98,000	20,470	20,926				
95,000				98,000							
95,000	95,050	19,644	20,100	98,000	98,050	20,484	20,940				
95,050	95,100	19,658	20,114	98,050	98,100	20,498	20,954				
95,100	95,150	19,672	20,128	98,100	98,150	20,512	20,968				
95,150	95,200	19,686	20,142	98,150	98,200	20,526	20,982				
95,200	95,250	19,700	20,156	98,200	98,250	20,540	20,996				
95,250	95,300	19,714	20,170	98,250	98,300	20,554	21,010				
95,300	95,350	19,728	20,184	98,300	98,350	20,568	21,024				
95,350	95,400	19,742	20,198	98,350	98,400	20,582	21,038				
95,400	95,450	19,756	20,212	98,400	98,450	20,596	21,052				
95,450	95,500	19,770	20,226	98,450	98,500	20,610	21,066				
95,500	95,550	19,784	20,240	98,500	98,550	20,624	21,080				
95,550	95,600	19,798	20,254	98,550	98,600	20,638	21,094				
95,600	95,650	19,812	20,268	98,600	98,650	20,652	21,108				
95,650	95,700	19,826	20,282	98,650	98,700	20,666	21,122				
95,700	95,750	19,840	20,296	98,700	98,750	20,680	21,136				
95,750	95,800	19,854	20,310	98,750	98,800	20,694	21,150				
95,800	95,850	19,868	20,324	98,800	98,850	20,708	21,164				
95,850	95,900	19,882	20,338	98,850	98,900	20,722	21,178				
95,900	95,950	19,896	20,352	98,900	98,950	20,736	21,192				
95,950	96,000	19,910	20,366	98,950	99,000	20,750	21,206				

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