



# 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.
- 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.
- You cannot claim any deduction other than the student loan interest deduction and the itemized deduction for state and local income taxes (or, if a resident of India who was a student or business apprentice, the standard deduction).

### General Instructions

#### What's New

**Due date of return.** File Form 1040NR-EZ by April 15, 2019, if you were an employee and received wages subject to U.S. income tax withholding.

**Personal exemption for individuals suspended.** For 2018, you cannot claim a personal exemption.

**Itemized deductions limit revised.** The total state and local income taxes you claim as itemized deductions in 2018 cannot be more than \$10,000 if you checked filing status box 1, or \$5,000 if you checked filing status box 2. See [Line 11](#), later.

**Change in tax rates.** For 2018, most tax rates have been reduced. The 2018 tax rates are 10%, 12%, 22%, 24%, 32%, 35%, and 37%.

#### Future Developments

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

#### Other Reporting Requirements

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

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

**Dual resident taxpayer holding specified foreign financial assets.** Special reporting requirements for Form 8938 apply to dual resident taxpayers holding specified foreign financial assets and taxed for all or a portion of

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



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

#### Additional Information

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

Pub. 597 Information on the United States–Canada Income Tax Treaty

Pub. 901 U.S. Tax Treaties

These free publications and the forms and schedules you will need are available from the IRS. You can download them at [IRS.gov](https://www.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 2018. (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 2018. 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](http://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 2018. (However, see [Dual-Status Taxpayers](#), later.) In most cases you are a lawful permanent resident if the U.S. Citizenship and Immigration Services (USCIS) (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

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

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

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

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

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

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

When filing by mail, you must send your filing by certified mail, return receipt requested (or the foreign equivalent) and keep a copy and proof that it was mailed and received.



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

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

### Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2018. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2018; and
2. 183 testing days during the period 2018, 2017, and 2016, using the following chart.

| (a)<br>Year                         | (b)<br>Days of physical presence | (c)<br>Multiplier | (d)<br>Testing days (multiply (b) times (c)) |
|-------------------------------------|----------------------------------|-------------------|--|
| 2018                                |                                  | 1.000             |  |
| 2017                                |                                  | 0.333             |  |
| 2016                                |                                  | 0.167             |  |
| 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 were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such day.

4. Days you intend, but are unable, to leave the United States because of a medical condition that arose while you were in the United States.

5. Days you are in the United States under a NATO visa as a member of a force or civilian component to NATO. However, this exception does not apply to an immediate family member who is present in the United States under a NATO visa. A dependent family member must count every day of presence for purposes of the substantial presence test.

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



*You may need to file Form 8843 to exclude days of presence in the United States if you meet (4) or (6) above. For more information on the requirements, see Form 8843 in chapter 1 of Pub. 519.*

**Exempt individual.** For purposes of the substantial presence test, an exempt individual is generally an individual who is a:

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

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

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



*You cannot be an exempt individual indefinitely. Generally, you will not be an exempt individual as a teacher or trainee in 2018 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 2018 if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years. However, there are exceptions to these limits. See Substantial Presence Test in chapter 1 of Pub. 519 for more information.*

## Closer Connection to Foreign Country

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

- Were present in the United States for fewer than 183 days during 2018,
- Establish that during 2018 you had a tax home in a foreign country, and
- Establish that during 2018 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

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

See chapter 1 of Pub. 519 for more information.

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

## Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in a trade or business in the United States during 2018. 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 2018 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.

**Exception.** You do not need to file Form 1040NR-EZ (or Form 1040NR) if you meet the following exception. 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 15, 2019.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 17, 2019.

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

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



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

## Where To File

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

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

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

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

## Private Delivery Services

You can use certain private delivery services (PDS) designated by the IRS to meet the “timely mailing as timely filing” rule for tax returns. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated services.

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

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



*PDS 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.

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 or 1040NR.

If you make the election to be treated as a resident alien, 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 2018. If you file a separate return, use Form 1040. 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.** The personal exemption deduction is suspended for individuals. You may not claim a personal exemption in 2018.

**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 16. Enter amounts from the attached statement (Form 1040NR-EZ, lines 18a and 18b) in the column to the right of line 16 and identify and include them in the amount on line 16.

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 16) 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 18. Identify the payment in the area to the left of the entry.

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## Line Instructions for Form 1040NR-EZ

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### 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.

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### Identifying Number

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

**Social security number (SSN).** In most cases, you are required to enter your SSN. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5, Application for a Social Security Card, online at [SSA.gov/ssnumber](#), 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 [IRS.gov/ITIN](#).*

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

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

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### Filing Status

**Lines 1 and 2.** The amount of your tax depends on your filing status. Before you decide which box to check, read the following 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, 2018.

- You were never married.
- You were legally separated under a decree of divorce or separate maintenance. But if, at the end of 2018, 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, 2018, and did not remarry before the end of 2018.

- You meet the tests described under [Married persons who live apart](#), later.

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

**Married.** If you were married on December 31, 2018, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2018.

If your spouse died in 2018, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2018.

**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 2018.
3. You lived apart from your spouse for the last 6 months of 2018. 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 2018. 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 2018, 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 2018.
5. You could have claimed the child as a dependent (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.

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## 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.

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## Taxable Income

### Line 3—Wages, salaries, tips, etc.


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

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

The following types of income also must be included on line 3.

- Wages received as a household employee. An employer is not required to provide a Form W-2 to you if he or she paid you wages of less than \$2,100 in 2018. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,100 in 2018, enter “HSH” and the amount not reported to you on a Form W-2 on the dotted line next to line 3. For information on employment taxes for household employees, see Tax Topic 756 at [IRS.gov/TaxTopics](#).
- 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, 2019. If you do not receive it by early February, use Tax Topic 154 at [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 2018 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 2018, you must use Form 1040NR. The benefits should be shown in box 12 of your Form(s) W-2, with code T.

**Tax-exempt interest.** Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income, enter “TEI” and the amount of your tax-exempt interest on the dotted line next to line 3. Include any exempt-interest dividends from a mutual fund or other regulated investment company.

Do not include interest earned on your individual retirement arrangement

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

**Income from a sharing economy.**

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

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

If you received a refund, credit, or offset of state or local income taxes in 2018, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2018 estimated state or local income tax, the amount applied is treated as received in 2018.

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

**TIP** *None of your refund is taxable if, in the year you paid the tax, you did not itemize deductions.*

*Currently this exception only applies to students or business apprentices from India. If you were a student or business apprentice from India in 2017 and you claimed the standard deduction on your 2017 tax return, none of your refund of 2017 taxes 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.*

**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 2018 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 2018 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 10.

**Note.** Box 2 shows only \$9,000 because withholding agents (such as

ABC University) are not required to report section 117 amounts (tuition, fees, books, supplies, and equipment) on Form 1042-S.

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

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

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

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

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

- Enter \$0 on line 5. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 6 (not line 5).
- Enter \$9,000 on line 6.
- Enter \$0 on line 8. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 8.
- Include on line 18b any withholding shown in box 10 of Form 1042-S.

- Provide all the required information in item J of Schedule OI on page 2 of Form 1040NR-EZ.

**Line 6—Treaty-exempt income.**

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

**Line 8—Scholarship and fellowship grants excluded.** If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), but only to the extent the amounts are included on line 5. See the examples in the instructions for [line 5](#), earlier.

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

1. You paid interest in 2018 on a qualified student loan (defined next).
2. Your filing status is single.
3. Your modified adjusted gross income (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 \$4,150 for 2018, 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

**Student Loan Interest Deduction Worksheet—Line 9**



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

1. Enter the total interest you paid in 2018 on [qualified student loans](#) (defined earlier). **Do not** enter more than \$2,500 . . . . . **1.** \_\_\_\_\_
2. Enter the amount from Form 1040NR-EZ, line 7 . . . . . **2.** \_\_\_\_\_
3. Enter the amount from Form 1040NR-EZ, line 8 . . . . . **3.** \_\_\_\_\_
4. Subtract line 3 from line 2 . . . . . **4.** \_\_\_\_\_
5. Is line 4 more than \$65,000?
  - No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
  - Yes.** Subtract \$65,000 from line 4 . . . . . **5.** \_\_\_\_\_
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . . **6.** \_\_\_\_\_
7. Multiply line 1 by line 6 . . . . . **7.** \_\_\_\_\_
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 9 . . . . . **8.** \_\_\_\_\_

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 2018, **but** do not enter more than \$10,000 if you checked filing status

box 1, or more than \$5,000 if you checked filing status box 2.

If, during 2018, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for [line 4](#), earlier.

**Note.** Residents of India who were students or business apprentices may be able to take the standard deduction instead of their itemized deductions. A special rule applies to students and business apprentices who are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty. You may be able to take the standard deduction along with a net disaster loss. See chapter 5 of Pub. 519 for details.

**Line 13—Reserved.** Line 13 is reserved. The exemption deduction has been suspended.

**Line 15—Tax.** Use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If you checked filing status box 2, you must use the "Married filing separately" 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 withholding credit should be shown in box 10 of your Form(s) 1042-S. Attach all Form(s) 1042-S to the front of your return.



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

**Line 19—2018 estimated tax payments.** Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2018. Include any overpayment that you applied to your 2018 estimated tax from:

- Your 2017 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 2018 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 2018.

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

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



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

## Refund

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



*If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See [Income Tax Withholding and Estimated Tax Payments for 2019](#) 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 *Where's My Refund?* at [IRS.gov/Refunds](https://www.irs.gov/Refunds). See [Refund Information](#), later. Information about your return will generally be available 4 weeks after you mail your return. Have your 2018 tax return handy so you can enter your SSN or ITIN, your filing status, and the exact whole dollar amount of your refund.

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



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

## DIRECT DEPOSIT

*Simple. Safe. Secure.*

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

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

- Complete lines 23b through 23d (if you want your refund deposited to only one account), or
- Check the box on line 23a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

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

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

## Sample Check—Lines 23b Through 23d

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

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_

**ANYPLACE BANK**  
Anyplace, LA 70000

For \_\_\_\_\_

Routing number (line 23b): 250250025  
Account number (line 23d): 20202086  
Check number: 1234

Do not include the check number

1234  
15-00000000

⑆250250025⑆ 20202086⑆ 1234

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

refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at [IRS.gov/DepositLimit](https://www.irs.gov/DepositLimit).

### Why Use Direct Deposit?

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

**IRA.** You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a U.S. bank or other financial institution in the United States before you request direct deposit. Make sure your direct deposit will be accepted. You also must notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2018). 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 2018 return during 2019 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2019. If you designate your deposit to be for 2018, 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 2018.



**CAUTION** You may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2018) to a traditional IRA or Roth IRA for 2018. 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.

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

**TreasuryDirect®.** You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to [go.usa.gov/3KvcP](https://www.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](#), shown here, the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

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

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

from the one at which you have your checking account.

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

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

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

### Reasons Your Direct Deposit Request Will Be Rejected

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

- The name on your account does not match the name on the refund, and your financial institution(s) will not allow a refund to be deposited unless the name on the refund matches the name on the account.
- Three direct deposits of tax refunds already have been made to the same account or prepaid debit card.
- You have not given a valid account number.
- You file your 2018 return after November 30, 2019.
- Any numbers or letters on lines 23b through 23d are crossed out or whited out.



**CAUTION** 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 2019 estimated tax.** Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2019 estimated tax.



*This election to apply part or all of the amount overpaid to your 2019 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 (not including extensions). 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 2019 in this payment. Instead, make the estimated tax payment separately.*

**Bad check or payment.** The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use Tax Topic 206 at [IRS.gov/TaxTopics](#).

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

### Pay Online

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

- **IRS Direct Pay** for online transfers from your checking or savings account at a U.S. bank or other financial institution in the United States at no cost to you; go to [IRS.gov/Payments](#).

- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](#). A convenience fee is charged by these service providers.

- **Online Payment Agreement.** If you cannot pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/OPA](#). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged unless you are a low-income taxpayer meeting certain criteria.

- **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.

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

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

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

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

### Pay by Mobile Device

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

### Pay by Cash

Cash is an 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 “2018 Form 1040NR-EZ” and your name, address, daytime phone number, and SSN or ITIN on your payment.

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



*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 2019. See [Income Tax Withholding and Estimated Tax Payments for 2019](#) 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/OPA](#).

**Extension of time to pay.** If paying the tax when it is due would cause you an undue hardship, you can ask for an

extension of time to pay by filing Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship, on or before the due date (not counting extensions) for filing your return. An extension generally will not be granted for more than 6 months. You will be charged interest on the tax not paid by the due date (not counting extensions) for filing your return. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](https://www.irs.gov/Form1127).

**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 2018 Form 1040NR-EZ, line 15.

**Exception.** You will not owe the penalty if your 2017 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 2017 return and you were a U.S. citizen or resident for all of 2017.
2. Line 21 on your 2018 return is at least 100% of the tax shown on your 2017 return. (But see *Caution* below.) Your estimated tax payments for 2018 must have been made on time and for the required amount.



*If your 2017 AGI was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2017), item (2) applies only if line 21 on your 2018 tax return is at least 110% of the tax shown on your 2017 return. This rule does not apply to farmers and fishermen.*

For most people, the “tax shown on your 2017 return” is the amount on your 2017 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. The total of 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 2018 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 2019 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 2018, 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 2018 tax returns generally were sent in December 2018.*

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to [IRS.gov/CP01A](https://www.irs.gov/CP01A). If you received an IP PIN but misplaced it, call 1-800-908-4490.

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## Instructions for Schedule OI, Other Information

*Answer all questions.*

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### Item A

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

### Item B

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

### Item C

If you have ever completed immigration Form I-485 and submitted the form to the U.S. Citizenship and Immigration Services or have ever completed a Form DS-230 and submitted it to the Department of State, you have applied to become a green card holder (lawful permanent resident) of the United States.

### Item D

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

### Item E

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

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

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

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

### Item F

If you ever changed your visa type or U.S. immigration status, check the “Yes” box. For example, you entered the United States in 2017 on an F-1 visa as an academic student. On August 20, 2018, 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, 2018.”

### Item G

Enter the dates you entered and left the United States during 2018 on short business trips or to visit family, go on vacation, or return home briefly.

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

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

### Item H

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

### Item I

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

### Item J

If you are claiming exemption from income tax under a U.S. income tax

treaty with a foreign country on Form 1040NR-EZ, you must provide all the information requested in item J.

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

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

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

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

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

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

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

**Example.** Sara is a citizen of Italy and was a resident there until September 2017, 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 2017 and plans to continue teaching through May 2019. Sara’s salary per school year is \$40,000. She plans to return to Italy in June 2019 and resume her Italian residence. For calendar year 2018, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2018 tax return as shown

in [Example. Item J—Income Exempt From Tax by Treaty](#).

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

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



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

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

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

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

1. You claim a treaty reduces the withholding tax on interest, dividends, rents, royalties, or other fixed or determinable annual or periodical income ordinarily subject to the 30% rate.
2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.
3. You claim an International Social Security Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of income.
4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust reports the required information on its return.

## 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  |
|  |                        |   |   |
|  |                        |   |   |
|  |                        |   |   |
| <b>(e) Total.</b> Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5 . . . . . |                        |   | \$40,000  |

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 amount for line 11 (Itemized deductions)?
- Sign and date Form 1040NR-EZ and enter your occupation in the United States?
- Include your apartment number in your address if you live in an apartment?
- Attach your Form(s) W-2, 1042-S, and 1099-R to the front of the return? Attach Form(s) 1099-R only if federal income tax was withheld.
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for [line 25](#), earlier, for details.
- File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

## Refund Information

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



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

- Your SSN or ITIN.
- Your filing status.
- 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 phone and walk-in assistants can research the status of your refund only if it's been more than 6 weeks since you mailed your return.

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

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

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

Refund information also is available in Spanish at [IRS.gov/Espanol](https://www.irs.gov/Espanol) and the phone number listed earlier.

## Income Tax Withholding and Estimated Tax Payments for 2019

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 2019 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 2019 Form 1040NR-EZ will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2019 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 2019 and you must pay estimated tax, use Form 1040-ES. For more information, see Pub. 505, Tax Withholding and Estimated Tax, and Pub. 519.

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

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

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

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

## How Do You Amend Your Tax Return?

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

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

## Past Due Returns

If you or someone you know needs to file past due tax returns, see Tax Topic 153 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or go to [IRS.gov/Individuals](https://www.irs.gov/Individuals) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040NR-EZ instructions. For example, if you are filing a 2015 return in 2019, use the address in [Where To File](https://www.irs.gov/Where-To-File), earlier. However, if you got an IRS notice, mail the return to the address in the notice.

## Interest and Penalties

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

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

**Interest.** We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We also will charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial 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 \$210 or the amount of any tax you owe, whichever is smaller.

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

**Penalty for frivolous return.** In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at [IRS.gov/irb/2010-17\\_IRB/ar13.html](http://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.

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## 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.

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## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](http://IRS.gov/IdentityTheft) to learn what steps to take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778. People who are deaf or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. People who are deaf or hard of hearing, or have a speech disability also can contact the IRS through relay services such as the Federal Relay Service available at [www.gsa.gov/fedrelay](http://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 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](mailto:phishing@irs.gov). You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll free at 1-800-366-4484. People who are deaf or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at [spam@uce.gov](mailto:spam@uce.gov) or report them at [ftc.gov/complaint](http://ftc.gov/complaint). You can contact them at [ftc.gov/idtheft](http://ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338). If you have been a victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027. People who are deaf or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

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

**W-2 verification code.** A “verification code” box will appear on Form W-2, but not all W-2s will have the 16-digit code in box 9. Do **not** enter the verification code on your Form 1040NR-EZ.



## 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 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

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

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

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

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

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

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

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

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

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

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

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights).

### How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) and find resources that can help you right away.

**Tax reform.** Major tax reform legislation impacting individuals, businesses, and tax-exempt entities was approved by Congress in the Tax Cuts and Jobs Act on December 22, 2017. Go to [IRS.gov/TaxReform](https://www.irs.gov/TaxReform) for

information and updates on how this legislation affects your taxes.

**Preparing and filing your tax return.** Find free options to prepare and file your return on [IRS.gov](https://www.irs.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$55,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to [IRS.gov](https://www.irs.gov) 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 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 888-227-7669 to find the nearest TCE location for free tax preparation.



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

- Go to [IRS.gov/Help](https://www.irs.gov/Help) 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.
- You also may be able to access tax law information in your electronic filing software.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms and publications you may need. You also can 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. The 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 800-908-9946, or
- Mail Form 4506-T or Form 4506T-EZ (both available on [IRS.gov](https://www.irs.gov)).

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

- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/OnlineEINApplication) helps you get an employer identification number.

**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.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps 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 800-829-1954.

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

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.

- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.

- **Check or money order:** Mail your payment to the address listed on the notice or instructions.

- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

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

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/onlinepaymentagreement) to meet your tax obligation in monthly installments if you cannot pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier \(IRS.gov/OIC\)](https://www.irs.gov/offerincompromiseprequalifier) 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](https://www.irs.gov) and click on [IRS.gov/WWMAR](https://www.irs.gov/WWMAR) 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](https://www.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 cannot be handled online or by phone. All TACs now provide service by appointment so you will 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/IRSVideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

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

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

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

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

### Taxpayer assistance outside the United States.

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

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

### Death of a Taxpayer

If a taxpayer died before filing a return for 2018, the taxpayer's personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter “Deceased,” the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

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

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

For more details, see Tax Topic 356 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or Pub. 559, Survivors, Executors, and Administrators.

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

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

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

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

Go to [TreasuryDirect.gov](https://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 2019 tax return as a charitable contribution. But you must file Form 1040NR to do so.*

### Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

**We welcome comments on forms.** If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). 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 September 2018 for taxpayers filing a 2018 Form 1040NR-EZ tax return.

## Estimates of Taxpayer Burden

|           | <b>Average Time Burden (Hours)</b> | <b>Average Cost*</b> |
|-----------|------------------------------------|----------------------|
| 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 above, you can contact us at either one of the addresses shown under [We welcome comments on forms](#), earlier.

## The Taxpayer Advocate Service (TAS) 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. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

### How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](#) to help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

### What can the TAS do for you?

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

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

### How can you reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is at [TaxpayerAdvocate.IRS.gov/Contact-Us](#). You can also call them at 877-777-4778.

### How else does the TAS help taxpayers?

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

TAS also has a website, [Tax Reform Changes](#), which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040. Go to [TaxChanges.us](#) for more information.

## Low Income Taxpayer Clinics (LITCs)

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find a clinic near you, see the LITC page at [TaxpayerAdvocate.IRS.gov/LITCmap](#) or IRS Pub. 4134, [Low Income Taxpayer Clinic List](#). This publication is also available online at [IRS.gov](#) or by calling the IRS toll-free at 1-800-829-3676.

## **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 [ImproveIRS.org](https://www.irs.gov/irso/advocacy-panel) or 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.

# 2018 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 \$2,603. 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        | 2,597        | 2,597                     |
| 23,250   | 23,300        | <b>2,603</b> | 2,603                     |
| 23,300   | 23,350        | 2,609        | 2,609                     |
| 23,350   | 23,400        | 2,615        | 2,615                     |

→ Graphic shows the relevant portion of the Tax Table with the tax amount (\$2,603) circled.

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

(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— |                           |
| <b>3,000</b>                    |               |              |                           | <b>6,000</b>                    |               |              |                           | <b>9,000</b>                    |               |              |                           |
| 3,000                           | 3,050         | 303          | 303                       | 6,000                           | 6,050         | 603          | 603                       | 9,000                           | 9,050         | 903          | 903                       |
| 3,050                           | 3,100         | 308          | 308                       | 6,050                           | 6,100         | 608          | 608                       | 9,050                           | 9,100         | 908          | 908                       |
| 3,100                           | 3,150         | 313          | 313                       | 6,100                           | 6,150         | 613          | 613                       | 9,100                           | 9,150         | 913          | 913                       |
| 3,150                           | 3,200         | 318          | 318                       | 6,150                           | 6,200         | 618          | 618                       | 9,150                           | 9,200         | 918          | 918                       |
| 3,200                           | 3,250         | 323          | 323                       | 6,200                           | 6,250         | 623          | 623                       | 9,200                           | 9,250         | 923          | 923                       |
| 3,250                           | 3,300         | 328          | 328                       | 6,250                           | 6,300         | 628          | 628                       | 9,250                           | 9,300         | 928          | 928                       |
| 3,300                           | 3,350         | 333          | 333                       | 6,300                           | 6,350         | 633          | 633                       | 9,300                           | 9,350         | 933          | 933                       |
| 3,350                           | 3,400         | 338          | 338                       | 6,350                           | 6,400         | 638          | 638                       | 9,350                           | 9,400         | 938          | 938                       |
| 3,400                           | 3,450         | 343          | 343                       | 6,400                           | 6,450         | 643          | 643                       | 9,400                           | 9,450         | 943          | 943                       |
| 3,450                           | 3,500         | 348          | 348                       | 6,450                           | 6,500         | 648          | 648                       | 9,450                           | 9,500         | 948          | 948                       |
| 3,500                           | 3,550         | 353          | 353                       | 6,500                           | 6,550         | 653          | 653                       | 9,500                           | 9,550         | 953          | 953                       |
| 3,550                           | 3,600         | 358          | 358                       | 6,550                           | 6,600         | 658          | 658                       | 9,550                           | 9,600         | 959          | 959                       |
| 3,600                           | 3,650         | 363          | 363                       | 6,600                           | 6,650         | 663          | 663                       | 9,600                           | 9,650         | 965          | 965                       |
| 3,650                           | 3,700         | 368          | 368                       | 6,650                           | 6,700         | 668          | 668                       | 9,650                           | 9,700         | 971          | 971                       |
| 3,700                           | 3,750         | 373          | 373                       | 6,700                           | 6,750         | 673          | 673                       | 9,700                           | 9,750         | 977          | 977                       |
| 3,750                           | 3,800         | 378          | 378                       | 6,750                           | 6,800         | 678          | 678                       | 9,750                           | 9,800         | 983          | 983                       |
| 3,800                           | 3,850         | 383          | 383                       | 6,800                           | 6,850         | 683          | 683                       | 9,800                           | 9,850         | 989          | 989                       |
| 3,850                           | 3,900         | 388          | 388                       | 6,850                           | 6,900         | 688          | 688                       | 9,850                           | 9,900         | 995          | 995                       |
| 3,900                           | 3,950         | 393          | 393                       | 6,900                           | 6,950         | 693          | 693                       | 9,900                           | 9,950         | 1,001        | 1,001                     |
| 3,950                           | 4,000         | 398          | 398                       | 6,950                           | 7,000         | 698          | 698                       | 9,950                           | 10,000        | 1,007        | 1,007                     |
| <b>4,000</b>                    |               |              |                           | <b>7,000</b>                    |               |              |                           | <b>10,000</b>                   |               |              |                           |
| 4,000                           | 4,050         | 403          | 403                       | 7,000                           | 7,050         | 703          | 703                       | 10,000                          | 10,050        | 1,013        | 1,013                     |
| 4,050                           | 4,100         | 408          | 408                       | 7,050                           | 7,100         | 708          | 708                       | 10,050                          | 10,100        | 1,019        | 1,019                     |
| 4,100                           | 4,150         | 413          | 413                       | 7,100                           | 7,150         | 713          | 713                       | 10,100                          | 10,150        | 1,025        | 1,025                     |
| 4,150                           | 4,200         | 418          | 418                       | 7,150                           | 7,200         | 718          | 718                       | 10,150                          | 10,200        | 1,031        | 1,031                     |
| 4,200                           | 4,250         | 423          | 423                       | 7,200                           | 7,250         | 723          | 723                       | 10,200                          | 10,250        | 1,037        | 1,037                     |
| 4,250                           | 4,300         | 428          | 428                       | 7,250                           | 7,300         | 728          | 728                       | 10,250                          | 10,300        | 1,043        | 1,043                     |
| 4,300                           | 4,350         | 433          | 433                       | 7,300                           | 7,350         | 733          | 733                       | 10,300                          | 10,350        | 1,049        | 1,049                     |
| 4,350                           | 4,400         | 438          | 438                       | 7,350                           | 7,400         | 738          | 738                       | 10,350                          | 10,400        | 1,055        | 1,055                     |
| 4,400                           | 4,450         | 443          | 443                       | 7,400                           | 7,450         | 743          | 743                       | 10,400                          | 10,450        | 1,061        | 1,061                     |
| 4,450                           | 4,500         | 448          | 448                       | 7,450                           | 7,500         | 748          | 748                       | 10,450                          | 10,500        | 1,067        | 1,067                     |
| 4,500                           | 4,550         | 453          | 453                       | 7,500                           | 7,550         | 753          | 753                       | 10,500                          | 10,550        | 1,073        | 1,073                     |
| 4,550                           | 4,600         | 458          | 458                       | 7,550                           | 7,600         | 758          | 758                       | 10,550                          | 10,600        | 1,079        | 1,079                     |
| 4,600                           | 4,650         | 463          | 463                       | 7,600                           | 7,650         | 763          | 763                       | 10,600                          | 10,650        | 1,085        | 1,085                     |
| 4,650                           | 4,700         | 468          | 468                       | 7,650                           | 7,700         | 768          | 768                       | 10,650                          | 10,700        | 1,091        | 1,091                     |
| 4,700                           | 4,750         | 473          | 473                       | 7,700                           | 7,750         | 773          | 773                       | 10,700                          | 10,750        | 1,097        | 1,097                     |
| 4,750                           | 4,800         | 478          | 478                       | 7,750                           | 7,800         | 778          | 778                       | 10,750                          | 10,800        | 1,103        | 1,103                     |
| 4,800                           | 4,850         | 483          | 483                       | 7,800                           | 7,850         | 783          | 783                       | 10,800                          | 10,850        | 1,109        | 1,109                     |
| 4,850                           | 4,900         | 488          | 488                       | 7,850                           | 7,900         | 788          | 788                       | 10,850                          | 10,900        | 1,115        | 1,115                     |
| 4,900                           | 4,950         | 493          | 493                       | 7,900                           | 7,950         | 793          | 793                       | 10,900                          | 10,950        | 1,121        | 1,121                     |
| 4,950                           | 5,000         | 498          | 498                       | 7,950                           | 8,000         | 798          | 798                       | 10,950                          | 11,000        | 1,127        | 1,127                     |
| <b>5,000</b>                    |               |              |                           | <b>8,000</b>                    |               |              |                           | <b>11,000</b>                   |               |              |                           |
| 5,000                           | 5,050         | 503          | 503                       | 8,000                           | 8,050         | 803          | 803                       | 11,000                          | 11,050        | 1,133        | 1,133                     |
| 5,050                           | 5,100         | 508          | 508                       | 8,050                           | 8,100         | 808          | 808                       | 11,050                          | 11,100        | 1,139        | 1,139                     |
| 5,100                           | 5,150         | 513          | 513                       | 8,100                           | 8,150         | 813          | 813                       | 11,100                          | 11,150        | 1,145        | 1,145                     |
| 5,150                           | 5,200         | 518          | 518                       | 8,150                           | 8,200         | 818          | 818                       | 11,150                          | 11,200        | 1,151        | 1,151                     |
| 5,200                           | 5,250         | 523          | 523                       | 8,200                           | 8,250         | 823          | 823                       | 11,200                          | 11,250        | 1,157        | 1,157                     |
| 5,250                           | 5,300         | 528          | 528                       | 8,250                           | 8,300         | 828          | 828                       | 11,250                          | 11,300        | 1,163        | 1,163                     |
| 5,300                           | 5,350         | 533          | 533                       | 8,300                           | 8,350         | 833          | 833                       | 11,300                          | 11,350        | 1,169        | 1,169                     |
| 5,350                           | 5,400         | 538          | 538                       | 8,350                           | 8,400         | 838          | 838                       | 11,350                          | 11,400        | 1,175        | 1,175                     |
| 5,400                           | 5,450         | 543          | 543                       | 8,400                           | 8,450         | 843          | 843                       | 11,400                          | 11,450        | 1,181        | 1,181                     |
| 5,450                           | 5,500         | 548          | 548                       | 8,450                           | 8,500         | 848          | 848                       | 11,450                          | 11,500        | 1,187        | 1,187                     |
| 5,500                           | 5,550         | 553          | 553                       | 8,500                           | 8,550         | 853          | 853                       | 11,500                          | 11,550        | 1,193        | 1,193                     |
| 5,550                           | 5,600         | 558          | 558                       | 8,550                           | 8,600         | 858          | 858                       | 11,550                          | 11,600        | 1,199        | 1,199                     |
| 5,600                           | 5,650         | 563          | 563                       | 8,600                           | 8,650         | 863          | 863                       | 11,600                          | 11,650        | 1,205        | 1,205                     |
| 5,650                           | 5,700         | 568          | 568                       | 8,650                           | 8,700         | 868          | 868                       | 11,650                          | 11,700        | 1,211        | 1,211                     |
| 5,700                           | 5,750         | 573          | 573                       | 8,700                           | 8,750         | 873          | 873                       | 11,700                          | 11,750        | 1,217        | 1,217                     |
| 5,750                           | 5,800         | 578          | 578                       | 8,750                           | 8,800         | 878          | 878                       | 11,750                          | 11,800        | 1,223        | 1,223                     |
| 5,800                           | 5,850         | 583          | 583                       | 8,800                           | 8,850         | 883          | 883                       | 11,800                          | 11,850        | 1,229        | 1,229                     |
| 5,850                           | 5,900         | 588          | 588                       | 8,850                           | 8,900         | 888          | 888                       | 11,850                          | 11,900        | 1,235        | 1,235                     |
| 5,900                           | 5,950         | 593          | 593                       | 8,900                           | 8,950         | 893          | 893                       | 11,900                          | 11,950        | 1,241        | 1,241                     |
| 5,950                           | 6,000         | 598          | 598                       | 8,950                           | 9,000         | 898          | 898                       | 11,950                          | 12,000        | 1,247        | 1,247                     |

(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— |                           |
| <b>12,000</b>                   |               |              |                           | <b>15,000</b>                   |               |              |                           | <b>18,000</b>                   |               |              |                           |
| 12,000                          | 12,050        | 1,253        | 1,253                     | 15,000                          | 15,050        | 1,613        | 1,613                     | 18,000                          | 18,050        | 1,973        | 1,973                     |
| 12,050                          | 12,100        | 1,259        | 1,259                     | 15,050                          | 15,100        | 1,619        | 1,619                     | 18,050                          | 18,100        | 1,979        | 1,979                     |
| 12,100                          | 12,150        | 1,265        | 1,265                     | 15,100                          | 15,150        | 1,625        | 1,625                     | 18,100                          | 18,150        | 1,985        | 1,985                     |
| 12,150                          | 12,200        | 1,271        | 1,271                     | 15,150                          | 15,200        | 1,631        | 1,631                     | 18,150                          | 18,200        | 1,991        | 1,991                     |
| 12,200                          | 12,250        | 1,277        | 1,277                     | 15,200                          | 15,250        | 1,637        | 1,637                     | 18,200                          | 18,250        | 1,997        | 1,997                     |
| 12,250                          | 12,300        | 1,283        | 1,283                     | 15,250                          | 15,300        | 1,643        | 1,643                     | 18,250                          | 18,300        | 2,003        | 2,003                     |
| 12,300                          | 12,350        | 1,289        | 1,289                     | 15,300                          | 15,350        | 1,649        | 1,649                     | 18,300                          | 18,350        | 2,009        | 2,009                     |
| 12,350                          | 12,400        | 1,295        | 1,295                     | 15,350                          | 15,400        | 1,655        | 1,655                     | 18,350                          | 18,400        | 2,015        | 2,015                     |
| 12,400                          | 12,450        | 1,301        | 1,301                     | 15,400                          | 15,450        | 1,661        | 1,661                     | 18,400                          | 18,450        | 2,021        | 2,021                     |
| 12,450                          | 12,500        | 1,307        | 1,307                     | 15,450                          | 15,500        | 1,667        | 1,667                     | 18,450                          | 18,500        | 2,027        | 2,027                     |
| 12,500                          | 12,550        | 1,313        | 1,313                     | 15,500                          | 15,550        | 1,673        | 1,673                     | 18,500                          | 18,550        | 2,033        | 2,033                     |
| 12,550                          | 12,600        | 1,319        | 1,319                     | 15,550                          | 15,600        | 1,679        | 1,679                     | 18,550                          | 18,600        | 2,039        | 2,039                     |
| 12,600                          | 12,650        | 1,325        | 1,325                     | 15,600                          | 15,650        | 1,685        | 1,685                     | 18,600                          | 18,650        | 2,045        | 2,045                     |
| 12,650                          | 12,700        | 1,331        | 1,331                     | 15,650                          | 15,700        | 1,691        | 1,691                     | 18,650                          | 18,700        | 2,051        | 2,051                     |
| 12,700                          | 12,750        | 1,337        | 1,337                     | 15,700                          | 15,750        | 1,697        | 1,697                     | 18,700                          | 18,750        | 2,057        | 2,057                     |
| 12,750                          | 12,800        | 1,343        | 1,343                     | 15,750                          | 15,800        | 1,703        | 1,703                     | 18,750                          | 18,800        | 2,063        | 2,063                     |
| 12,800                          | 12,850        | 1,349        | 1,349                     | 15,800                          | 15,850        | 1,709        | 1,709                     | 18,800                          | 18,850        | 2,069        | 2,069                     |
| 12,850                          | 12,900        | 1,355        | 1,355                     | 15,850                          | 15,900        | 1,715        | 1,715                     | 18,850                          | 18,900        | 2,075        | 2,075                     |
| 12,900                          | 12,950        | 1,361        | 1,361                     | 15,900                          | 15,950        | 1,721        | 1,721                     | 18,900                          | 18,950        | 2,081        | 2,081                     |
| 12,950                          | 13,000        | 1,367        | 1,367                     | 15,950                          | 16,000        | 1,727        | 1,727                     | 18,950                          | 19,000        | 2,087        | 2,087                     |
| <b>13,000</b>                   |               |              |                           | <b>16,000</b>                   |               |              |                           | <b>19,000</b>                   |               |              |                           |
| 13,000                          | 13,050        | 1,373        | 1,373                     | 16,000                          | 16,050        | 1,733        | 1,733                     | 19,000                          | 19,050        | 2,093        | 2,093                     |
| 13,050                          | 13,100        | 1,379        | 1,379                     | 16,050                          | 16,100        | 1,739        | 1,739                     | 19,050                          | 19,100        | 2,099        | 2,099                     |
| 13,100                          | 13,150        | 1,385        | 1,385                     | 16,100                          | 16,150        | 1,745        | 1,745                     | 19,100                          | 19,150        | 2,105        | 2,105                     |
| 13,150                          | 13,200        | 1,391        | 1,391                     | 16,150                          | 16,200        | 1,751        | 1,751                     | 19,150                          | 19,200        | 2,111        | 2,111                     |
| 13,200                          | 13,250        | 1,397        | 1,397                     | 16,200                          | 16,250        | 1,757        | 1,757                     | 19,200                          | 19,250        | 2,117        | 2,117                     |
| 13,250                          | 13,300        | 1,403        | 1,403                     | 16,250                          | 16,300        | 1,763        | 1,763                     | 19,250                          | 19,300        | 2,123        | 2,123                     |
| 13,300                          | 13,350        | 1,409        | 1,409                     | 16,300                          | 16,350        | 1,769        | 1,769                     | 19,300                          | 19,350        | 2,129        | 2,129                     |
| 13,350                          | 13,400        | 1,415        | 1,415                     | 16,350                          | 16,400        | 1,775        | 1,775                     | 19,350                          | 19,400        | 2,135        | 2,135                     |
| 13,400                          | 13,450        | 1,421        | 1,421                     | 16,400                          | 16,450        | 1,781        | 1,781                     | 19,400                          | 19,450        | 2,141        | 2,141                     |
| 13,450                          | 13,500        | 1,427        | 1,427                     | 16,450                          | 16,500        | 1,787        | 1,787                     | 19,450                          | 19,500        | 2,147        | 2,147                     |
| 13,500                          | 13,550        | 1,433        | 1,433                     | 16,500                          | 16,550        | 1,793        | 1,793                     | 19,500                          | 19,550        | 2,153        | 2,153                     |
| 13,550                          | 13,600        | 1,439        | 1,439                     | 16,550                          | 16,600        | 1,799        | 1,799                     | 19,550                          | 19,600        | 2,159        | 2,159                     |
| 13,600                          | 13,650        | 1,445        | 1,445                     | 16,600                          | 16,650        | 1,805        | 1,805                     | 19,600                          | 19,650        | 2,165        | 2,165                     |
| 13,650                          | 13,700        | 1,451        | 1,451                     | 16,650                          | 16,700        | 1,811        | 1,811                     | 19,650                          | 19,700        | 2,171        | 2,171                     |
| 13,700                          | 13,750        | 1,457        | 1,457                     | 16,700                          | 16,750        | 1,817        | 1,817                     | 19,700                          | 19,750        | 2,177        | 2,177                     |
| 13,750                          | 13,800        | 1,463        | 1,463                     | 16,750                          | 16,800        | 1,823        | 1,823                     | 19,750                          | 19,800        | 2,183        | 2,183                     |
| 13,800                          | 13,850        | 1,469        | 1,469                     | 16,800                          | 16,850        | 1,829        | 1,829                     | 19,800                          | 19,850        | 2,189        | 2,189                     |
| 13,850                          | 13,900        | 1,475        | 1,475                     | 16,850                          | 16,900        | 1,835        | 1,835                     | 19,850                          | 19,900        | 2,195        | 2,195                     |
| 13,900                          | 13,950        | 1,481        | 1,481                     | 16,900                          | 16,950        | 1,841        | 1,841                     | 19,900                          | 19,950        | 2,201        | 2,201                     |
| 13,950                          | 14,000        | 1,487        | 1,487                     | 16,950                          | 17,000        | 1,847        | 1,847                     | 19,950                          | 20,000        | 2,207        | 2,207                     |
| <b>14,000</b>                   |               |              |                           | <b>17,000</b>                   |               |              |                           | <b>20,000</b>                   |               |              |                           |
| 14,000                          | 14,050        | 1,493        | 1,493                     | 17,000                          | 17,050        | 1,853        | 1,853                     | 20,000                          | 20,050        | 2,213        | 2,213                     |
| 14,050                          | 14,100        | 1,499        | 1,499                     | 17,050                          | 17,100        | 1,859        | 1,859                     | 20,050                          | 20,100        | 2,219        | 2,219                     |
| 14,100                          | 14,150        | 1,505        | 1,505                     | 17,100                          | 17,150        | 1,865        | 1,865                     | 20,100                          | 20,150        | 2,225        | 2,225                     |
| 14,150                          | 14,200        | 1,511        | 1,511                     | 17,150                          | 17,200        | 1,871        | 1,871                     | 20,150                          | 20,200        | 2,231        | 2,231                     |
| 14,200                          | 14,250        | 1,517        | 1,517                     | 17,200                          | 17,250        | 1,877        | 1,877                     | 20,200                          | 20,250        | 2,237        | 2,237                     |
| 14,250                          | 14,300        | 1,523        | 1,523                     | 17,250                          | 17,300        | 1,883        | 1,883                     | 20,250                          | 20,300        | 2,243        | 2,243                     |
| 14,300                          | 14,350        | 1,529        | 1,529                     | 17,300                          | 17,350        | 1,889        | 1,889                     | 20,300                          | 20,350        | 2,249        | 2,249                     |
| 14,350                          | 14,400        | 1,535        | 1,535                     | 17,350                          | 17,400        | 1,895        | 1,895                     | 20,350                          | 20,400        | 2,255        | 2,255                     |
| 14,400                          | 14,450        | 1,541        | 1,541                     | 17,400                          | 17,450        | 1,901        | 1,901                     | 20,400                          | 20,450        | 2,261        | 2,261                     |
| 14,450                          | 14,500        | 1,547        | 1,547                     | 17,450                          | 17,500        | 1,907        | 1,907                     | 20,450                          | 20,500        | 2,267        | 2,267                     |
| 14,500                          | 14,550        | 1,553        | 1,553                     | 17,500                          | 17,550        | 1,913        | 1,913                     | 20,500                          | 20,550        | 2,273        | 2,273                     |
| 14,550                          | 14,600        | 1,559        | 1,559                     | 17,550                          | 17,600        | 1,919        | 1,919                     | 20,550                          | 20,600        | 2,279        | 2,279                     |
| 14,600                          | 14,650        | 1,565        | 1,565                     | 17,600                          | 17,650        | 1,925        | 1,925                     | 20,600                          | 20,650        | 2,285        | 2,285                     |
| 14,650                          | 14,700        | 1,571        | 1,571                     | 17,650                          | 17,700        | 1,931        | 1,931                     | 20,650                          | 20,700        | 2,291        | 2,291                     |
| 14,700                          | 14,750        | 1,577        | 1,577                     | 17,700                          | 17,750        | 1,937        | 1,937                     | 20,700                          | 20,750        | 2,297        | 2,297                     |
| 14,750                          | 14,800        | 1,583        | 1,583                     | 17,750                          | 17,800        | 1,943        | 1,943                     | 20,750                          | 20,800        | 2,303        | 2,303                     |
| 14,800                          | 14,850        | 1,589        | 1,589                     | 17,800                          | 17,850        | 1,949        | 1,949                     | 20,800                          | 20,850        | 2,309        | 2,309                     |
| 14,850                          | 14,900        | 1,595        | 1,595                     | 17,850                          | 17,900        | 1,955        | 1,955                     | 20,850                          | 20,900        | 2,315        | 2,315                     |
| 14,900                          | 14,950        | 1,601        | 1,601                     | 17,900                          | 17,950        | 1,961        | 1,961                     | 20,900                          | 20,950        | 2,321        | 2,321                     |
| 14,950                          | 15,000        | 1,607        | 1,607                     | 17,950                          | 18,000        | 1,967        | 1,967                     | 20,950                          | 21,000        | 2,327        | 2,327                     |

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| If Form<br>1040NR-EZ,<br>line 14, is— | And you are— |               | If Form<br>1040NR-EZ,<br>line 14, is— | And you are—  |                           | If Form<br>1040NR-EZ,<br>line 14, is— | And you are— |               |        |                           |       |
|---------------------------------------|--------------|---------------|---------------------------------------|---------------|---------------------------|---------------------------------------|--------------|---------------|--------|---------------------------|-------|
|                                       | At least     | But less than |                                       | Single        | Married filing separately |                                       | At least     | But less than | Single | Married filing separately |       |
|                                       |              | Your tax is—  |                                       |               |                           | Your tax is—                          |              |               |        |                           |       |
| <b>21,000</b>                         |              |               |                                       | <b>24,000</b> |                           |                                       |              | <b>27,000</b> |        |                           |       |
| 21,000                                | 21,050       | 2,333         | 2,333                                 | 24,000        | 24,050                    | 2,693                                 | 2,693        | 27,000        | 27,050 | 3,053                     | 3,053 |
| 21,050                                | 21,100       | 2,339         | 2,339                                 | 24,050        | 24,100                    | 2,699                                 | 2,699        | 27,050        | 27,100 | 3,059                     | 3,059 |
| 21,100                                | 21,150       | 2,345         | 2,345                                 | 24,100        | 24,150                    | 2,705                                 | 2,705        | 27,100        | 27,150 | 3,065                     | 3,065 |
| 21,150                                | 21,200       | 2,351         | 2,351                                 | 24,150        | 24,200                    | 2,711                                 | 2,711        | 27,150        | 27,200 | 3,071                     | 3,071 |
| 21,200                                | 21,250       | 2,357         | 2,357                                 | 24,200        | 24,250                    | 2,717                                 | 2,717        | 27,200        | 27,250 | 3,077                     | 3,077 |
| 21,250                                | 21,300       | 2,363         | 2,363                                 | 24,250        | 24,300                    | 2,723                                 | 2,723        | 27,250        | 27,300 | 3,083                     | 3,083 |
| 21,300                                | 21,350       | 2,369         | 2,369                                 | 24,300        | 24,350                    | 2,729                                 | 2,729        | 27,300        | 27,350 | 3,089                     | 3,089 |
| 21,350                                | 21,400       | 2,375         | 2,375                                 | 24,350        | 24,400                    | 2,735                                 | 2,735        | 27,350        | 27,400 | 3,095                     | 3,095 |
| 21,400                                | 21,450       | 2,381         | 2,381                                 | 24,400        | 24,450                    | 2,741                                 | 2,741        | 27,400        | 27,450 | 3,101                     | 3,101 |
| 21,450                                | 21,500       | 2,387         | 2,387                                 | 24,450        | 24,500                    | 2,747                                 | 2,747        | 27,450        | 27,500 | 3,107                     | 3,107 |
| 21,500                                | 21,550       | 2,393         | 2,393                                 | 24,500        | 24,550                    | 2,753                                 | 2,753        | 27,500        | 27,550 | 3,113                     | 3,113 |
| 21,550                                | 21,600       | 2,399         | 2,399                                 | 24,550        | 24,600                    | 2,759                                 | 2,759        | 27,550        | 27,600 | 3,119                     | 3,119 |
| 21,600                                | 21,650       | 2,405         | 2,405                                 | 24,600        | 24,650                    | 2,765                                 | 2,765        | 27,600        | 27,650 | 3,125                     | 3,125 |
| 21,650                                | 21,700       | 2,411         | 2,411                                 | 24,650        | 24,700                    | 2,771                                 | 2,771        | 27,650        | 27,700 | 3,131                     | 3,131 |
| 21,700                                | 21,750       | 2,417         | 2,417                                 | 24,700        | 24,750                    | 2,777                                 | 2,777        | 27,700        | 27,750 | 3,137                     | 3,137 |
| 21,750                                | 21,800       | 2,423         | 2,423                                 | 24,750        | 24,800                    | 2,783                                 | 2,783        | 27,750        | 27,800 | 3,143                     | 3,143 |
| 21,800                                | 21,850       | 2,429         | 2,429                                 | 24,800        | 24,850                    | 2,789                                 | 2,789        | 27,800        | 27,850 | 3,149                     | 3,149 |
| 21,850                                | 21,900       | 2,435         | 2,435                                 | 24,850        | 24,900                    | 2,795                                 | 2,795        | 27,850        | 27,900 | 3,155                     | 3,155 |
| 21,900                                | 21,950       | 2,441         | 2,441                                 | 24,900        | 24,950                    | 2,801                                 | 2,801        | 27,900        | 27,950 | 3,161                     | 3,161 |
| 21,950                                | 22,000       | 2,447         | 2,447                                 | 24,950        | 25,000                    | 2,807                                 | 2,807        | 27,950        | 28,000 | 3,167                     | 3,167 |
| <b>22,000</b>                         |              |               |                                       | <b>25,000</b> |                           |                                       |              | <b>28,000</b> |        |                           |       |
| 22,000                                | 22,050       | 2,453         | 2,453                                 | 25,000        | 25,050                    | 2,813                                 | 2,813        | 28,000        | 28,050 | 3,173                     | 3,173 |
| 22,050                                | 22,100       | 2,459         | 2,459                                 | 25,050        | 25,100                    | 2,819                                 | 2,819        | 28,050        | 28,100 | 3,179                     | 3,179 |
| 22,100                                | 22,150       | 2,465         | 2,465                                 | 25,100        | 25,150                    | 2,825                                 | 2,825        | 28,100        | 28,150 | 3,185                     | 3,185 |
| 22,150                                | 22,200       | 2,471         | 2,471                                 | 25,150        | 25,200                    | 2,831                                 | 2,831        | 28,150        | 28,200 | 3,191                     | 3,191 |
| 22,200                                | 22,250       | 2,477         | 2,477                                 | 25,200        | 25,250                    | 2,837                                 | 2,837        | 28,200        | 28,250 | 3,197                     | 3,197 |
| 22,250                                | 22,300       | 2,483         | 2,483                                 | 25,250        | 25,300                    | 2,843                                 | 2,843        | 28,250        | 28,300 | 3,203                     | 3,203 |
| 22,300                                | 22,350       | 2,489         | 2,489                                 | 25,300        | 25,350                    | 2,849                                 | 2,849        | 28,300        | 28,350 | 3,209                     | 3,209 |
| 22,350                                | 22,400       | 2,495         | 2,495                                 | 25,350        | 25,400                    | 2,855                                 | 2,855        | 28,350        | 28,400 | 3,215                     | 3,215 |
| 22,400                                | 22,450       | 2,501         | 2,501                                 | 25,400        | 25,450                    | 2,861                                 | 2,861        | 28,400        | 28,450 | 3,221                     | 3,221 |
| 22,450                                | 22,500       | 2,507         | 2,507                                 | 25,450        | 25,500                    | 2,867                                 | 2,867        | 28,450        | 28,500 | 3,227                     | 3,227 |
| 22,500                                | 22,550       | 2,513         | 2,513                                 | 25,500        | 25,550                    | 2,873                                 | 2,873        | 28,500        | 28,550 | 3,233                     | 3,233 |
| 22,550                                | 22,600       | 2,519         | 2,519                                 | 25,550        | 25,600                    | 2,879                                 | 2,879        | 28,550        | 28,600 | 3,239                     | 3,239 |
| 22,600                                | 22,650       | 2,525         | 2,525                                 | 25,600        | 25,650                    | 2,885                                 | 2,885        | 28,600        | 28,650 | 3,245                     | 3,245 |
| 22,650                                | 22,700       | 2,531         | 2,531                                 | 25,650        | 25,700                    | 2,891                                 | 2,891        | 28,650        | 28,700 | 3,251                     | 3,251 |
| 22,700                                | 22,750       | 2,537         | 2,537                                 | 25,700        | 25,750                    | 2,897                                 | 2,897        | 28,700        | 28,750 | 3,257                     | 3,257 |
| 22,750                                | 22,800       | 2,543         | 2,543                                 | 25,750        | 25,800                    | 2,903                                 | 2,903        | 28,750        | 28,800 | 3,263                     | 3,263 |
| 22,800                                | 22,850       | 2,549         | 2,549                                 | 25,800        | 25,850                    | 2,909                                 | 2,909        | 28,800        | 28,850 | 3,269                     | 3,269 |
| 22,850                                | 22,900       | 2,555         | 2,555                                 | 25,850        | 25,900                    | 2,915                                 | 2,915        | 28,850        | 28,900 | 3,275                     | 3,275 |
| 22,900                                | 22,950       | 2,561         | 2,561                                 | 25,900        | 25,950                    | 2,921                                 | 2,921        | 28,900        | 28,950 | 3,281                     | 3,281 |
| 22,950                                | 23,000       | 2,567         | 2,567                                 | 25,950        | 26,000                    | 2,927                                 | 2,927        | 28,950        | 29,000 | 3,287                     | 3,287 |
| <b>23,000</b>                         |              |               |                                       | <b>26,000</b> |                           |                                       |              | <b>29,000</b> |        |                           |       |
| 23,000                                | 23,050       | 2,573         | 2,573                                 | 26,000        | 26,050                    | 2,933                                 | 2,933        | 29,000        | 29,050 | 3,293                     | 3,293 |
| 23,050                                | 23,100       | 2,579         | 2,579                                 | 26,050        | 26,100                    | 2,939                                 | 2,939        | 29,050        | 29,100 | 3,299                     | 3,299 |
| 23,100                                | 23,150       | 2,585         | 2,585                                 | 26,100        | 26,150                    | 2,945                                 | 2,945        | 29,100        | 29,150 | 3,305                     | 3,305 |
| 23,150                                | 23,200       | 2,591         | 2,591                                 | 26,150        | 26,200                    | 2,951                                 | 2,951        | 29,150        | 29,200 | 3,311                     | 3,311 |
| 23,200                                | 23,250       | 2,597         | 2,597                                 | 26,200        | 26,250                    | 2,957                                 | 2,957        | 29,200        | 29,250 | 3,317                     | 3,317 |
| 23,250                                | 23,300       | 2,603         | 2,603                                 | 26,250        | 26,300                    | 2,963                                 | 2,963        | 29,250        | 29,300 | 3,323                     | 3,323 |
| 23,300                                | 23,350       | 2,609         | 2,609                                 | 26,300        | 26,350                    | 2,969                                 | 2,969        | 29,300        | 29,350 | 3,329                     | 3,329 |
| 23,350                                | 23,400       | 2,615         | 2,615                                 | 26,350        | 26,400                    | 2,975                                 | 2,975        | 29,350        | 29,400 | 3,335                     | 3,335 |
| 23,400                                | 23,450       | 2,621         | 2,621                                 | 26,400        | 26,450                    | 2,981                                 | 2,981        | 29,400        | 29,450 | 3,341                     | 3,341 |
| 23,450                                | 23,500       | 2,627         | 2,627                                 | 26,450        | 26,500                    | 2,987                                 | 2,987        | 29,450        | 29,500 | 3,347                     | 3,347 |
| 23,500                                | 23,550       | 2,633         | 2,633                                 | 26,500        | 26,550                    | 2,993                                 | 2,993        | 29,500        | 29,550 | 3,353                     | 3,353 |
| 23,550                                | 23,600       | 2,639         | 2,639                                 | 26,550        | 26,600                    | 2,999                                 | 2,999        | 29,550        | 29,600 | 3,359                     | 3,359 |
| 23,600                                | 23,650       | 2,645         | 2,645                                 | 26,600        | 26,650                    | 3,005                                 | 3,005        | 29,600        | 29,650 | 3,365                     | 3,365 |
| 23,650                                | 23,700       | 2,651         | 2,651                                 | 26,650        | 26,700                    | 3,011                                 | 3,011        | 29,650        | 29,700 | 3,371                     | 3,371 |
| 23,700                                | 23,750       | 2,657         | 2,657                                 | 26,700        | 26,750                    | 3,017                                 | 3,017        | 29,700        | 29,750 | 3,377                     | 3,377 |
| 23,750                                | 23,800       | 2,663         | 2,663                                 | 26,750        | 26,800                    | 3,023                                 | 3,023        | 29,750        | 29,800 | 3,383                     | 3,383 |
| 23,800                                | 23,850       | 2,669         | 2,669                                 | 26,800        | 26,850                    | 3,029                                 | 3,029        | 29,800        | 29,850 | 3,389                     | 3,389 |
| 23,850                                | 23,900       | 2,675         | 2,675                                 | 26,850        | 26,900                    | 3,035                                 | 3,035        | 29,850        | 29,900 | 3,395                     | 3,395 |
| 23,900                                | 23,950       | 2,681         | 2,681                                 | 26,900        | 26,950                    | 3,041                                 | 3,041        | 29,900        | 29,950 | 3,401                     | 3,401 |
| 23,950                                | 24,000       | 2,687         | 2,687                                 | 26,950        | 27,000                    | 3,047                                 | 3,047        | 29,950        | 30,000 | 3,407                     | 3,407 |

(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— |                           |
| <b>30,000</b>                   |               |              |                           | <b>33,000</b>                   |               |              |                           | <b>36,000</b>                   |               |              |                           |
| 30,000                          | 30,050        | 3,413        | 3,413                     | 33,000                          | 33,050        | 3,773        | 3,773                     | 36,000                          | 36,050        | 4,133        | 4,133                     |
| 30,050                          | 30,100        | 3,419        | 3,419                     | 33,050                          | 33,100        | 3,779        | 3,779                     | 36,050                          | 36,100        | 4,139        | 4,139                     |
| 30,100                          | 30,150        | 3,425        | 3,425                     | 33,100                          | 33,150        | 3,785        | 3,785                     | 36,100                          | 36,150        | 4,145        | 4,145                     |
| 30,150                          | 30,200        | 3,431        | 3,431                     | 33,150                          | 33,200        | 3,791        | 3,791                     | 36,150                          | 36,200        | 4,151        | 4,151                     |
| 30,200                          | 30,250        | 3,437        | 3,437                     | 33,200                          | 33,250        | 3,797        | 3,797                     | 36,200                          | 36,250        | 4,157        | 4,157                     |
| 30,250                          | 30,300        | 3,443        | 3,443                     | 33,250                          | 33,300        | 3,803        | 3,803                     | 36,250                          | 36,300        | 4,163        | 4,163                     |
| 30,300                          | 30,350        | 3,449        | 3,449                     | 33,300                          | 33,350        | 3,809        | 3,809                     | 36,300                          | 36,350        | 4,169        | 4,169                     |
| 30,350                          | 30,400        | 3,455        | 3,455                     | 33,350                          | 33,400        | 3,815        | 3,815                     | 36,350                          | 36,400        | 4,175        | 4,175                     |
| 30,400                          | 30,450        | 3,461        | 3,461                     | 33,400                          | 33,450        | 3,821        | 3,821                     | 36,400                          | 36,450        | 4,181        | 4,181                     |
| 30,450                          | 30,500        | 3,467        | 3,467                     | 33,450                          | 33,500        | 3,827        | 3,827                     | 36,450                          | 36,500        | 4,187        | 4,187                     |
| 30,500                          | 30,550        | 3,473        | 3,473                     | 33,500                          | 33,550        | 3,833        | 3,833                     | 36,500                          | 36,550        | 4,193        | 4,193                     |
| 30,550                          | 30,600        | 3,479        | 3,479                     | 33,550                          | 33,600        | 3,839        | 3,839                     | 36,550                          | 36,600        | 4,199        | 4,199                     |
| 30,600                          | 30,650        | 3,485        | 3,485                     | 33,600                          | 33,650        | 3,845        | 3,845                     | 36,600                          | 36,650        | 4,205        | 4,205                     |
| 30,650                          | 30,700        | 3,491        | 3,491                     | 33,650                          | 33,700        | 3,851        | 3,851                     | 36,650                          | 36,700        | 4,211        | 4,211                     |
| 30,700                          | 30,750        | 3,497        | 3,497                     | 33,700                          | 33,750        | 3,857        | 3,857                     | 36,700                          | 36,750        | 4,217        | 4,217                     |
| 30,750                          | 30,800        | 3,503        | 3,503                     | 33,750                          | 33,800        | 3,863        | 3,863                     | 36,750                          | 36,800        | 4,223        | 4,223                     |
| 30,800                          | 30,850        | 3,509        | 3,509                     | 33,800                          | 33,850        | 3,869        | 3,869                     | 36,800                          | 36,850        | 4,229        | 4,229                     |
| 30,850                          | 30,900        | 3,515        | 3,515                     | 33,850                          | 33,900        | 3,875        | 3,875                     | 36,850                          | 36,900        | 4,235        | 4,235                     |
| 30,900                          | 30,950        | 3,521        | 3,521                     | 33,900                          | 33,950        | 3,881        | 3,881                     | 36,900                          | 36,950        | 4,241        | 4,241                     |
| 30,950                          | 31,000        | 3,527        | 3,527                     | 33,950                          | 34,000        | 3,887        | 3,887                     | 36,950                          | 37,000        | 4,247        | 4,247                     |
| <b>31,000</b>                   |               |              |                           | <b>34,000</b>                   |               |              |                           | <b>37,000</b>                   |               |              |                           |
| 31,000                          | 31,050        | 3,533        | 3,533                     | 34,000                          | 34,050        | 3,893        | 3,893                     | 37,000                          | 37,050        | 4,253        | 4,253                     |
| 31,050                          | 31,100        | 3,539        | 3,539                     | 34,050                          | 34,100        | 3,899        | 3,899                     | 37,050                          | 37,100        | 4,259        | 4,259                     |
| 31,100                          | 31,150        | 3,545        | 3,545                     | 34,100                          | 34,150        | 3,905        | 3,905                     | 37,100                          | 37,150        | 4,265        | 4,265                     |
| 31,150                          | 31,200        | 3,551        | 3,551                     | 34,150                          | 34,200        | 3,911        | 3,911                     | 37,150                          | 37,200        | 4,271        | 4,271                     |
| 31,200                          | 31,250        | 3,557        | 3,557                     | 34,200                          | 34,250        | 3,917        | 3,917                     | 37,200                          | 37,250        | 4,277        | 4,277                     |
| 31,250                          | 31,300        | 3,563        | 3,563                     | 34,250                          | 34,300        | 3,923        | 3,923                     | 37,250                          | 37,300        | 4,283        | 4,283                     |
| 31,300                          | 31,350        | 3,569        | 3,569                     | 34,300                          | 34,350        | 3,929        | 3,929                     | 37,300                          | 37,350        | 4,289        | 4,289                     |
| 31,350                          | 31,400        | 3,575        | 3,575                     | 34,350                          | 34,400        | 3,935        | 3,935                     | 37,350                          | 37,400        | 4,295        | 4,295                     |
| 31,400                          | 31,450        | 3,581        | 3,581                     | 34,400                          | 34,450        | 3,941        | 3,941                     | 37,400                          | 37,450        | 4,301        | 4,301                     |
| 31,450                          | 31,500        | 3,587        | 3,587                     | 34,450                          | 34,500        | 3,947        | 3,947                     | 37,450                          | 37,500        | 4,307        | 4,307                     |
| 31,500                          | 31,550        | 3,593        | 3,593                     | 34,500                          | 34,550        | 3,953        | 3,953                     | 37,500                          | 37,550        | 4,313        | 4,313                     |
| 31,550                          | 31,600        | 3,599        | 3,599                     | 34,550                          | 34,600        | 3,959        | 3,959                     | 37,550                          | 37,600        | 4,319        | 4,319                     |
| 31,600                          | 31,650        | 3,605        | 3,605                     | 34,600                          | 34,650        | 3,965        | 3,965                     | 37,600                          | 37,650        | 4,325        | 4,325                     |
| 31,650                          | 31,700        | 3,611        | 3,611                     | 34,650                          | 34,700        | 3,971        | 3,971                     | 37,650                          | 37,700        | 4,331        | 4,331                     |
| 31,700                          | 31,750        | 3,617        | 3,617                     | 34,700                          | 34,750        | 3,977        | 3,977                     | 37,700                          | 37,750        | 4,337        | 4,337                     |
| 31,750                          | 31,800        | 3,623        | 3,623                     | 34,750                          | 34,800        | 3,983        | 3,983                     | 37,750                          | 37,800        | 4,343        | 4,343                     |
| 31,800                          | 31,850        | 3,629        | 3,629                     | 34,800                          | 34,850        | 3,989        | 3,989                     | 37,800                          | 37,850        | 4,349        | 4,349                     |
| 31,850                          | 31,900        | 3,635        | 3,635                     | 34,850                          | 34,900        | 3,995        | 3,995                     | 37,850                          | 37,900        | 4,355        | 4,355                     |
| 31,900                          | 31,950        | 3,641        | 3,641                     | 34,900                          | 34,950        | 4,001        | 4,001                     | 37,900                          | 37,950        | 4,361        | 4,361                     |
| 31,950                          | 32,000        | 3,647        | 3,647                     | 34,950                          | 35,000        | 4,007        | 4,007                     | 37,950                          | 38,000        | 4,367        | 4,367                     |
| <b>32,000</b>                   |               |              |                           | <b>35,000</b>                   |               |              |                           | <b>38,000</b>                   |               |              |                           |
| 32,000                          | 32,050        | 3,653        | 3,653                     | 35,000                          | 35,050        | 4,013        | 4,013                     | 38,000                          | 38,050        | 4,373        | 4,373                     |
| 32,050                          | 32,100        | 3,659        | 3,659                     | 35,050                          | 35,100        | 4,019        | 4,019                     | 38,050                          | 38,100        | 4,379        | 4,379                     |
| 32,100                          | 32,150        | 3,665        | 3,665                     | 35,100                          | 35,150        | 4,025        | 4,025                     | 38,100                          | 38,150        | 4,385        | 4,385                     |
| 32,150                          | 32,200        | 3,671        | 3,671                     | 35,150                          | 35,200        | 4,031        | 4,031                     | 38,150                          | 38,200        | 4,391        | 4,391                     |
| 32,200                          | 32,250        | 3,677        | 3,677                     | 35,200                          | 35,250        | 4,037        | 4,037                     | 38,200                          | 38,250        | 4,397        | 4,397                     |
| 32,250                          | 32,300        | 3,683        | 3,683                     | 35,250                          | 35,300        | 4,043        | 4,043                     | 38,250                          | 38,300        | 4,403        | 4,403                     |
| 32,300                          | 32,350        | 3,689        | 3,689                     | 35,300                          | 35,350        | 4,049        | 4,049                     | 38,300                          | 38,350        | 4,409        | 4,409                     |
| 32,350                          | 32,400        | 3,695        | 3,695                     | 35,350                          | 35,400        | 4,055        | 4,055                     | 38,350                          | 38,400        | 4,415        | 4,415                     |
| 32,400                          | 32,450        | 3,701        | 3,701                     | 35,400                          | 35,450        | 4,061        | 4,061                     | 38,400                          | 38,450        | 4,421        | 4,421                     |
| 32,450                          | 32,500        | 3,707        | 3,707                     | 35,450                          | 35,500        | 4,067        | 4,067                     | 38,450                          | 38,500        | 4,427        | 4,427                     |
| 32,500                          | 32,550        | 3,713        | 3,713                     | 35,500                          | 35,550        | 4,073        | 4,073                     | 38,500                          | 38,550        | 4,433        | 4,433                     |
| 32,550                          | 32,600        | 3,719        | 3,719                     | 35,550                          | 35,600        | 4,079        | 4,079                     | 38,550                          | 38,600        | 4,439        | 4,439                     |
| 32,600                          | 32,650        | 3,725        | 3,725                     | 35,600                          | 35,650        | 4,085        | 4,085                     | 38,600                          | 38,650        | 4,445        | 4,445                     |
| 32,650                          | 32,700        | 3,731        | 3,731                     | 35,650                          | 35,700        | 4,091        | 4,091                     | 38,650                          | 38,700        | 4,451        | 4,451                     |
| 32,700                          | 32,750        | 3,737        | 3,737                     | 35,700                          | 35,750        | 4,097        | 4,097                     | 38,700                          | 38,750        | 4,457        | 4,457                     |
| 32,750                          | 32,800        | 3,743        | 3,743                     | 35,750                          | 35,800        | 4,103        | 4,103                     | 38,750                          | 38,800        | 4,463        | 4,463                     |
| 32,800                          | 32,850        | 3,749        | 3,749                     | 35,800                          | 35,850        | 4,109        | 4,109                     | 38,800                          | 38,850        | 4,469        | 4,469                     |
| 32,850                          | 32,900        | 3,755        | 3,755                     | 35,850                          | 35,900        | 4,115        | 4,115                     | 38,850                          | 38,900        | 4,475        | 4,475                     |
| 32,900                          | 32,950        | 3,761        | 3,761                     | 35,900                          | 35,950        | 4,121        | 4,121                     | 38,900                          | 38,950        | 4,481        | 4,481                     |
| 32,950                          | 33,000        | 3,767        | 3,767                     | 35,950                          | 36,000        | 4,127        | 4,127                     | 38,950                          | 39,000        | 4,487        | 4,487                     |

(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— |                           |
| <b>39,000</b>                   |               |              |                           | <b>42,000</b>                   |               |              |                           | <b>45,000</b>                   |               |              |                           |
| 39,000                          | 39,050        | 4,525        | 4,525                     | 42,000                          | 42,050        | 5,185        | 5,185                     | 45,000                          | 45,050        | 5,845        | 5,845                     |
| 39,050                          | 39,100        | 4,536        | 4,536                     | 42,050                          | 42,100        | 5,196        | 5,196                     | 45,050                          | 45,100        | 5,856        | 5,856                     |
| 39,100                          | 39,150        | 4,547        | 4,547                     | 42,100                          | 42,150        | 5,207        | 5,207                     | 45,100                          | 45,150        | 5,867        | 5,867                     |
| 39,150                          | 39,200        | 4,558        | 4,558                     | 42,150                          | 42,200        | 5,218        | 5,218                     | 45,150                          | 45,200        | 5,878        | 5,878                     |
| 39,200                          | 39,250        | 4,569        | 4,569                     | 42,200                          | 42,250        | 5,229        | 5,229                     | 45,200                          | 45,250        | 5,889        | 5,889                     |
| 39,250                          | 39,300        | 4,580        | 4,580                     | 42,250                          | 42,300        | 5,240        | 5,240                     | 45,250                          | 45,300        | 5,900        | 5,900                     |
| 39,300                          | 39,350        | 4,591        | 4,591                     | 42,300                          | 42,350        | 5,251        | 5,251                     | 45,300                          | 45,350        | 5,911        | 5,911                     |
| 39,350                          | 39,400        | 4,602        | 4,602                     | 42,350                          | 42,400        | 5,262        | 5,262                     | 45,350                          | 45,400        | 5,922        | 5,922                     |
| 39,400                          | 39,450        | 4,613        | 4,613                     | 42,400                          | 42,450        | 5,273        | 5,273                     | 45,400                          | 45,450        | 5,933        | 5,933                     |
| 39,450                          | 39,500        | 4,624        | 4,624                     | 42,450                          | 42,500        | 5,284        | 5,284                     | 45,450                          | 45,500        | 5,944        | 5,944                     |
| 39,500                          | 39,550        | 4,635        | 4,635                     | 42,500                          | 42,550        | 5,295        | 5,295                     | 45,500                          | 45,550        | 5,955        | 5,955                     |
| 39,550                          | 39,600        | 4,646        | 4,646                     | 42,550                          | 42,600        | 5,306        | 5,306                     | 45,550                          | 45,600        | 5,966        | 5,966                     |
| 39,600                          | 39,650        | 4,657        | 4,657                     | 42,600                          | 42,650        | 5,317        | 5,317                     | 45,600                          | 45,650        | 5,977        | 5,977                     |
| 39,650                          | 39,700        | 4,668        | 4,668                     | 42,650                          | 42,700        | 5,328        | 5,328                     | 45,650                          | 45,700        | 5,988        | 5,988                     |
| 39,700                          | 39,750        | 4,679        | 4,679                     | 42,700                          | 42,750        | 5,339        | 5,339                     | 45,700                          | 45,750        | 5,999        | 5,999                     |
| 39,750                          | 39,800        | 4,690        | 4,690                     | 42,750                          | 42,800        | 5,350        | 5,350                     | 45,750                          | 45,800        | 6,010        | 6,010                     |
| 39,800                          | 39,850        | 4,701        | 4,701                     | 42,800                          | 42,850        | 5,361        | 5,361                     | 45,800                          | 45,850        | 6,021        | 6,021                     |
| 39,850                          | 39,900        | 4,712        | 4,712                     | 42,850                          | 42,900        | 5,372        | 5,372                     | 45,850                          | 45,900        | 6,032        | 6,032                     |
| 39,900                          | 39,950        | 4,723        | 4,723                     | 42,900                          | 42,950        | 5,383        | 5,383                     | 45,900                          | 45,950        | 6,043        | 6,043                     |
| 39,950                          | 40,000        | 4,734        | 4,734                     | 42,950                          | 43,000        | 5,394        | 5,394                     | 45,950                          | 46,000        | 6,054        | 6,054                     |
| <b>40,000</b>                   |               |              |                           | <b>43,000</b>                   |               |              |                           | <b>46,000</b>                   |               |              |                           |
| 40,000                          | 40,050        | 4,745        | 4,745                     | 43,000                          | 43,050        | 5,405        | 5,405                     | 46,000                          | 46,050        | 6,065        | 6,065                     |
| 40,050                          | 40,100        | 4,756        | 4,756                     | 43,050                          | 43,100        | 5,416        | 5,416                     | 46,050                          | 46,100        | 6,076        | 6,076                     |
| 40,100                          | 40,150        | 4,767        | 4,767                     | 43,100                          | 43,150        | 5,427        | 5,427                     | 46,100                          | 46,150        | 6,087        | 6,087                     |
| 40,150                          | 40,200        | 4,778        | 4,778                     | 43,150                          | 43,200        | 5,438        | 5,438                     | 46,150                          | 46,200        | 6,098        | 6,098                     |
| 40,200                          | 40,250        | 4,789        | 4,789                     | 43,200                          | 43,250        | 5,449        | 5,449                     | 46,200                          | 46,250        | 6,109        | 6,109                     |
| 40,250                          | 40,300        | 4,800        | 4,800                     | 43,250                          | 43,300        | 5,460        | 5,460                     | 46,250                          | 46,300        | 6,120        | 6,120                     |
| 40,300                          | 40,350        | 4,811        | 4,811                     | 43,300                          | 43,350        | 5,471        | 5,471                     | 46,300                          | 46,350        | 6,131        | 6,131                     |
| 40,350                          | 40,400        | 4,822        | 4,822                     | 43,350                          | 43,400        | 5,482        | 5,482                     | 46,350                          | 46,400        | 6,142        | 6,142                     |
| 40,400                          | 40,450        | 4,833        | 4,833                     | 43,400                          | 43,450        | 5,493        | 5,493                     | 46,400                          | 46,450        | 6,153        | 6,153                     |
| 40,450                          | 40,500        | 4,844        | 4,844                     | 43,450                          | 43,500        | 5,504        | 5,504                     | 46,450                          | 46,500        | 6,164        | 6,164                     |
| 40,500                          | 40,550        | 4,855        | 4,855                     | 43,500                          | 43,550        | 5,515        | 5,515                     | 46,500                          | 46,550        | 6,175        | 6,175                     |
| 40,550                          | 40,600        | 4,866        | 4,866                     | 43,550                          | 43,600        | 5,526        | 5,526                     | 46,550                          | 46,600        | 6,186        | 6,186                     |
| 40,600                          | 40,650        | 4,877        | 4,877                     | 43,600                          | 43,650        | 5,537        | 5,537                     | 46,600                          | 46,650        | 6,197        | 6,197                     |
| 40,650                          | 40,700        | 4,888        | 4,888                     | 43,650                          | 43,700        | 5,548        | 5,548                     | 46,650                          | 46,700        | 6,208        | 6,208                     |
| 40,700                          | 40,750        | 4,899        | 4,899                     | 43,700                          | 43,750        | 5,559        | 5,559                     | 46,700                          | 46,750        | 6,219        | 6,219                     |
| 40,750                          | 40,800        | 4,910        | 4,910                     | 43,750                          | 43,800        | 5,570        | 5,570                     | 46,750                          | 46,800        | 6,230        | 6,230                     |
| 40,800                          | 40,850        | 4,921        | 4,921                     | 43,800                          | 43,850        | 5,581        | 5,581                     | 46,800                          | 46,850        | 6,241        | 6,241                     |
| 40,850                          | 40,900        | 4,932        | 4,932                     | 43,850                          | 43,900        | 5,592        | 5,592                     | 46,850                          | 46,900        | 6,252        | 6,252                     |
| 40,900                          | 40,950        | 4,943        | 4,943                     | 43,900                          | 43,950        | 5,603        | 5,603                     | 46,900                          | 46,950        | 6,263        | 6,263                     |
| 40,950                          | 41,000        | 4,954        | 4,954                     | 43,950                          | 44,000        | 5,614        | 5,614                     | 46,950                          | 47,000        | 6,274        | 6,274                     |
| <b>41,000</b>                   |               |              |                           | <b>44,000</b>                   |               |              |                           | <b>47,000</b>                   |               |              |                           |
| 41,000                          | 41,050        | 4,965        | 4,965                     | 44,000                          | 44,050        | 5,625        | 5,625                     | 47,000                          | 47,050        | 6,285        | 6,285                     |
| 41,050                          | 41,100        | 4,976        | 4,976                     | 44,050                          | 44,100        | 5,636        | 5,636                     | 47,050                          | 47,100        | 6,296        | 6,296                     |
| 41,100                          | 41,150        | 4,987        | 4,987                     | 44,100                          | 44,150        | 5,647        | 5,647                     | 47,100                          | 47,150        | 6,307        | 6,307                     |
| 41,150                          | 41,200        | 4,998        | 4,998                     | 44,150                          | 44,200        | 5,658        | 5,658                     | 47,150                          | 47,200        | 6,318        | 6,318                     |
| 41,200                          | 41,250        | 5,009        | 5,009                     | 44,200                          | 44,250        | 5,669        | 5,669                     | 47,200                          | 47,250        | 6,329        | 6,329                     |
| 41,250                          | 41,300        | 5,020        | 5,020                     | 44,250                          | 44,300        | 5,680        | 5,680                     | 47,250                          | 47,300        | 6,340        | 6,340                     |
| 41,300                          | 41,350        | 5,031        | 5,031                     | 44,300                          | 44,350        | 5,691        | 5,691                     | 47,300                          | 47,350        | 6,351        | 6,351                     |
| 41,350                          | 41,400        | 5,042        | 5,042                     | 44,350                          | 44,400        | 5,702        | 5,702                     | 47,350                          | 47,400        | 6,362        | 6,362                     |
| 41,400                          | 41,450        | 5,053        | 5,053                     | 44,400                          | 44,450        | 5,713        | 5,713                     | 47,400                          | 47,450        | 6,373        | 6,373                     |
| 41,450                          | 41,500        | 5,064        | 5,064                     | 44,450                          | 44,500        | 5,724        | 5,724                     | 47,450                          | 47,500        | 6,384        | 6,384                     |
| 41,500                          | 41,550        | 5,075        | 5,075                     | 44,500                          | 44,550        | 5,735        | 5,735                     | 47,500                          | 47,550        | 6,395        | 6,395                     |
| 41,550                          | 41,600        | 5,086        | 5,086                     | 44,550                          | 44,600        | 5,746        | 5,746                     | 47,550                          | 47,600        | 6,406        | 6,406                     |
| 41,600                          | 41,650        | 5,097        | 5,097                     | 44,600                          | 44,650        | 5,757        | 5,757                     | 47,600                          | 47,650        | 6,417        | 6,417                     |
| 41,650                          | 41,700        | 5,108        | 5,108                     | 44,650                          | 44,700        | 5,768        | 5,768                     | 47,650                          | 47,700        | 6,428        | 6,428                     |
| 41,700                          | 41,750        | 5,119        | 5,119                     | 44,700                          | 44,750        | 5,779        | 5,779                     | 47,700                          | 47,750        | 6,439        | 6,439                     |
| 41,750                          | 41,800        | 5,130        | 5,130                     | 44,750                          | 44,800        | 5,790        | 5,790                     | 47,750                          | 47,800        | 6,450        | 6,450                     |
| 41,800                          | 41,850        | 5,141        | 5,141                     | 44,800                          | 44,850        | 5,801        | 5,801                     | 47,800                          | 47,850        | 6,461        | 6,461                     |
| 41,850                          | 41,900        | 5,152        | 5,152                     | 44,850                          | 44,900        | 5,812        | 5,812                     | 47,850                          | 47,900        | 6,472        | 6,472                     |
| 41,900                          | 41,950        | 5,163        | 5,163                     | 44,900                          | 44,950        | 5,823        | 5,823                     | 47,900                          | 47,950        | 6,483        | 6,483                     |
| 41,950                          | 42,000        | 5,174        | 5,174                     | 44,950                          | 45,000        | 5,834        | 5,834                     | 47,950                          | 48,000        | 6,494        | 6,494                     |

(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— |                           |
| <b>48,000</b>                   |               |              |                           | <b>51,000</b>                   |               |              |                           | <b>54,000</b>                   |               |              |                           |
| 48,000                          | 48,050        | 6,505        | 6,505                     | 51,000                          | 51,050        | 7,165        | 7,165                     | 54,000                          | 54,050        | 7,825        | 7,825                     |
| 48,050                          | 48,100        | 6,516        | 6,516                     | 51,050                          | 51,100        | 7,176        | 7,176                     | 54,050                          | 54,100        | 7,836        | 7,836                     |
| 48,100                          | 48,150        | 6,527        | 6,527                     | 51,100                          | 51,150        | 7,187        | 7,187                     | 54,100                          | 54,150        | 7,847        | 7,847                     |
| 48,150                          | 48,200        | 6,538        | 6,538                     | 51,150                          | 51,200        | 7,198        | 7,198                     | 54,150                          | 54,200        | 7,858        | 7,858                     |
| 48,200                          | 48,250        | 6,549        | 6,549                     | 51,200                          | 51,250        | 7,209        | 7,209                     | 54,200                          | 54,250        | 7,869        | 7,869                     |
| 48,250                          | 48,300        | 6,560        | 6,560                     | 51,250                          | 51,300        | 7,220        | 7,220                     | 54,250                          | 54,300        | 7,880        | 7,880                     |
| 48,300                          | 48,350        | 6,571        | 6,571                     | 51,300                          | 51,350        | 7,231        | 7,231                     | 54,300                          | 54,350        | 7,891        | 7,891                     |
| 48,350                          | 48,400        | 6,582        | 6,582                     | 51,350                          | 51,400        | 7,242        | 7,242                     | 54,350                          | 54,400        | 7,902        | 7,902                     |
| 48,400                          | 48,450        | 6,593        | 6,593                     | 51,400                          | 51,450        | 7,253        | 7,253                     | 54,400                          | 54,450        | 7,913        | 7,913                     |
| 48,450                          | 48,500        | 6,604        | 6,604                     | 51,450                          | 51,500        | 7,264        | 7,264                     | 54,450                          | 54,500        | 7,924        | 7,924                     |
| 48,500                          | 48,550        | 6,615        | 6,615                     | 51,500                          | 51,550        | 7,275        | 7,275                     | 54,500                          | 54,550        | 7,935        | 7,935                     |
| 48,550                          | 48,600        | 6,626        | 6,626                     | 51,550                          | 51,600        | 7,286        | 7,286                     | 54,550                          | 54,600        | 7,946        | 7,946                     |
| 48,600                          | 48,650        | 6,637        | 6,637                     | 51,600                          | 51,650        | 7,297        | 7,297                     | 54,600                          | 54,650        | 7,957        | 7,957                     |
| 48,650                          | 48,700        | 6,648        | 6,648                     | 51,650                          | 51,700        | 7,308        | 7,308                     | 54,650                          | 54,700        | 7,968        | 7,968                     |
| 48,700                          | 48,750        | 6,659        | 6,659                     | 51,700                          | 51,750        | 7,319        | 7,319                     | 54,700                          | 54,750        | 7,979        | 7,979                     |
| 48,750                          | 48,800        | 6,670        | 6,670                     | 51,750                          | 51,800        | 7,330        | 7,330                     | 54,750                          | 54,800        | 7,990        | 7,990                     |
| 48,800                          | 48,850        | 6,681        | 6,681                     | 51,800                          | 51,850        | 7,341        | 7,341                     | 54,800                          | 54,850        | 8,001        | 8,001                     |
| 48,850                          | 48,900        | 6,692        | 6,692                     | 51,850                          | 51,900        | 7,352        | 7,352                     | 54,850                          | 54,900        | 8,012        | 8,012                     |
| 48,900                          | 48,950        | 6,703        | 6,703                     | 51,900                          | 51,950        | 7,363        | 7,363                     | 54,900                          | 54,950        | 8,023        | 8,023                     |
| 48,950                          | 49,000        | 6,714        | 6,714                     | 51,950                          | 52,000        | 7,374        | 7,374                     | 54,950                          | 55,000        | 8,034        | 8,034                     |
| <b>49,000</b>                   |               |              |                           | <b>52,000</b>                   |               |              |                           | <b>55,000</b>                   |               |              |                           |
| 49,000                          | 49,050        | 6,725        | 6,725                     | 52,000                          | 52,050        | 7,385        | 7,385                     | 55,000                          | 55,050        | 8,045        | 8,045                     |
| 49,050                          | 49,100        | 6,736        | 6,736                     | 52,050                          | 52,100        | 7,396        | 7,396                     | 55,050                          | 55,100        | 8,056        | 8,056                     |
| 49,100                          | 49,150        | 6,747        | 6,747                     | 52,100                          | 52,150        | 7,407        | 7,407                     | 55,100                          | 55,150        | 8,067        | 8,067                     |
| 49,150                          | 49,200        | 6,758        | 6,758                     | 52,150                          | 52,200        | 7,418        | 7,418                     | 55,150                          | 55,200        | 8,078        | 8,078                     |
| 49,200                          | 49,250        | 6,769        | 6,769                     | 52,200                          | 52,250        | 7,429        | 7,429                     | 55,200                          | 55,250        | 8,089        | 8,089                     |
| 49,250                          | 49,300        | 6,780        | 6,780                     | 52,250                          | 52,300        | 7,440        | 7,440                     | 55,250                          | 55,300        | 8,100        | 8,100                     |
| 49,300                          | 49,350        | 6,791        | 6,791                     | 52,300                          | 52,350        | 7,451        | 7,451                     | 55,300                          | 55,350        | 8,111        | 8,111                     |
| 49,350                          | 49,400        | 6,802        | 6,802                     | 52,350                          | 52,400        | 7,462        | 7,462                     | 55,350                          | 55,400        | 8,122        | 8,122                     |
| 49,400                          | 49,450        | 6,813        | 6,813                     | 52,400                          | 52,450        | 7,473        | 7,473                     | 55,400                          | 55,450        | 8,133        | 8,133                     |
| 49,450                          | 49,500        | 6,824        | 6,824                     | 52,450                          | 52,500        | 7,484        | 7,484                     | 55,450                          | 55,500        | 8,144        | 8,144                     |
| 49,500                          | 49,550        | 6,835        | 6,835                     | 52,500                          | 52,550        | 7,495        | 7,495                     | 55,500                          | 55,550        | 8,155        | 8,155                     |
| 49,550                          | 49,600        | 6,846        | 6,846                     | 52,550                          | 52,600        | 7,506        | 7,506                     | 55,550                          | 55,600        | 8,166        | 8,166                     |
| 49,600                          | 49,650        | 6,857        | 6,857                     | 52,600                          | 52,650        | 7,517        | 7,517                     | 55,600                          | 55,650        | 8,177        | 8,177                     |
| 49,650                          | 49,700        | 6,868        | 6,868                     | 52,650                          | 52,700        | 7,528        | 7,528                     | 55,650                          | 55,700        | 8,188        | 8,188                     |
| 49,700                          | 49,750        | 6,879        | 6,879                     | 52,700                          | 52,750        | 7,539        | 7,539                     | 55,700                          | 55,750        | 8,199        | 8,199                     |
| 49,750                          | 49,800        | 6,890        | 6,890                     | 52,750                          | 52,800        | 7,550        | 7,550                     | 55,750                          | 55,800        | 8,210        | 8,210                     |
| 49,800                          | 49,850        | 6,901        | 6,901                     | 52,800                          | 52,850        | 7,561        | 7,561                     | 55,800                          | 55,850        | 8,221        | 8,221                     |
| 49,850                          | 49,900        | 6,912        | 6,912                     | 52,850                          | 52,900        | 7,572        | 7,572                     | 55,850                          | 55,900        | 8,232        | 8,232                     |
| 49,900                          | 49,950        | 6,923        | 6,923                     | 52,900                          | 52,950        | 7,583        | 7,583                     | 55,900                          | 55,950        | 8,243        | 8,243                     |
| 49,950                          | 50,000        | 6,934        | 6,934                     | 52,950                          | 53,000        | 7,594        | 7,594                     | 55,950                          | 56,000        | 8,254        | 8,254                     |
| <b>50,000</b>                   |               |              |                           | <b>53,000</b>                   |               |              |                           | <b>56,000</b>                   |               |              |                           |
| 50,000                          | 50,050        | 6,945        | 6,945                     | 53,000                          | 53,050        | 7,605        | 7,605                     | 56,000                          | 56,050        | 8,265        | 8,265                     |
| 50,050                          | 50,100        | 6,956        | 6,956                     | 53,050                          | 53,100        | 7,616        | 7,616                     | 56,050                          | 56,100        | 8,276        | 8,276                     |
| 50,100                          | 50,150        | 6,967        | 6,967                     | 53,100                          | 53,150        | 7,627        | 7,627                     | 56,100                          | 56,150        | 8,287        | 8,287                     |
| 50,150                          | 50,200        | 6,978        | 6,978                     | 53,150                          | 53,200        | 7,638        | 7,638                     | 56,150                          | 56,200        | 8,298        | 8,298                     |
| 50,200                          | 50,250        | 6,989        | 6,989                     | 53,200                          | 53,250        | 7,649        | 7,649                     | 56,200                          | 56,250        | 8,309        | 8,309                     |
| 50,250                          | 50,300        | 7,000        | 7,000                     | 53,250                          | 53,300        | 7,660        | 7,660                     | 56,250                          | 56,300        | 8,320        | 8,320                     |
| 50,300                          | 50,350        | 7,011        | 7,011                     | 53,300                          | 53,350        | 7,671        | 7,671                     | 56,300                          | 56,350        | 8,331        | 8,331                     |
| 50,350                          | 50,400        | 7,022        | 7,022                     | 53,350                          | 53,400        | 7,682        | 7,682                     | 56,350                          | 56,400        | 8,342        | 8,342                     |
| 50,400                          | 50,450        | 7,033        | 7,033                     | 53,400                          | 53,450        | 7,693        | 7,693                     | 56,400                          | 56,450        | 8,353        | 8,353                     |
| 50,450                          | 50,500        | 7,044        | 7,044                     | 53,450                          | 53,500        | 7,704        | 7,704                     | 56,450                          | 56,500        | 8,364        | 8,364                     |
| 50,500                          | 50,550        | 7,055        | 7,055                     | 53,500                          | 53,550        | 7,715        | 7,715                     | 56,500                          | 56,550        | 8,375        | 8,375                     |
| 50,550                          | 50,600        | 7,066        | 7,066                     | 53,550                          | 53,600        | 7,726        | 7,726                     | 56,550                          | 56,600        | 8,386        | 8,386                     |
| 50,600                          | 50,650        | 7,077        | 7,077                     | 53,600                          | 53,650        | 7,737        | 7,737                     | 56,600                          | 56,650        | 8,397        | 8,397                     |
| 50,650                          | 50,700        | 7,088        | 7,088                     | 53,650                          | 53,700        | 7,748        | 7,748                     | 56,650                          | 56,700        | 8,408        | 8,408                     |
| 50,700                          | 50,750        | 7,099        | 7,099                     | 53,700                          | 53,750        | 7,759        | 7,759                     | 56,700                          | 56,750        | 8,419        | 8,419                     |
| 50,750                          | 50,800        | 7,110        | 7,110                     | 53,750                          | 53,800        | 7,770        | 7,770                     | 56,750                          | 56,800        | 8,430        | 8,430                     |
| 50,800                          | 50,850        | 7,121        | 7,121                     | 53,800                          | 53,850        | 7,781        | 7,781                     | 56,800                          | 56,850        | 8,441        | 8,441                     |
| 50,850                          | 50,900        | 7,132        | 7,132                     | 53,850                          | 53,900        | 7,792        | 7,792                     | 56,850                          | 56,900        | 8,452        | 8,452                     |
| 50,900                          | 50,950        | 7,143        | 7,143                     | 53,900                          | 53,950        | 7,803        | 7,803                     | 56,900                          | 56,950        | 8,463        | 8,463                     |
| 50,950                          | 51,000        | 7,154        | 7,154                     | 53,950                          | 54,000        | 7,814        | 7,814                     | 56,950                          | 57,000        | 8,474        | 8,474                     |

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| If Form<br>1040NR-EZ,<br>line 14, is— |                     | And you are— |                                   | If Form<br>1040NR-EZ,<br>line 14, is— |                     | And you are— |                                   | If Form<br>1040NR-EZ,<br>line 14, is— |                     | And you are— |                                   |
|---------------------------------------|---------------------|--------------|-----------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|
|                                       |                     | Single       | Married<br>filing sepa-<br>rately |                                       |                     | Single       | Married<br>filing sepa-<br>rately |                                       |                     | Single       | Married<br>filing sepa-<br>rately |
| At<br>least                           | But<br>less<br>than | Your tax is— |                                   | At<br>least                           | But<br>less<br>than | Your tax is— |                                   | At<br>least                           | But<br>less<br>than | Your tax is— |                                   |
| <b>57,000</b>                         |                     |              |                                   | <b>60,000</b>                         |                     |              |                                   | <b>63,000</b>                         |                     |              |                                   |
| 57,000                                | 57,050              | 8,485        | 8,485                             | 60,000                                | 60,050              | 9,145        | 9,145                             | 63,000                                | 63,050              | 9,805        | 9,805                             |
| 57,050                                | 57,100              | 8,496        | 8,496                             | 60,050                                | 60,100              | 9,156        | 9,156                             | 63,050                                | 63,100              | 9,816        | 9,816                             |
| 57,100                                | 57,150              | 8,507        | 8,507                             | 60,100                                | 60,150              | 9,167        | 9,167                             | 63,100                                | 63,150              | 9,827        | 9,827                             |
| 57,150                                | 57,200              | 8,518        | 8,518                             | 60,150                                | 60,200              | 9,178        | 9,178                             | 63,150                                | 63,200              | 9,838        | 9,838                             |
| 57,200                                | 57,250              | 8,529        | 8,529                             | 60,200                                | 60,250              | 9,189        | 9,189                             | 63,200                                | 63,250              | 9,849        | 9,849                             |
| 57,250                                | 57,300              | 8,540        | 8,540                             | 60,250                                | 60,300              | 9,200        | 9,200                             | 63,250                                | 63,300              | 9,860        | 9,860                             |
| 57,300                                | 57,350              | 8,551        | 8,551                             | 60,300                                | 60,350              | 9,211        | 9,211                             | 63,300                                | 63,350              | 9,871        | 9,871                             |
| 57,350                                | 57,400              | 8,562        | 8,562                             | 60,350                                | 60,400              | 9,222        | 9,222                             | 63,350                                | 63,400              | 9,882        | 9,882                             |
| 57,400                                | 57,450              | 8,573        | 8,573                             | 60,400                                | 60,450              | 9,233        | 9,233                             | 63,400                                | 63,450              | 9,893        | 9,893                             |
| 57,450                                | 57,500              | 8,584        | 8,584                             | 60,450                                | 60,500              | 9,244        | 9,244                             | 63,450                                | 63,500              | 9,904        | 9,904                             |
| 57,500                                | 57,550              | 8,595        | 8,595                             | 60,500                                | 60,550              | 9,255        | 9,255                             | 63,500                                | 63,550              | 9,915        | 9,915                             |
| 57,550                                | 57,600              | 8,606        | 8,606                             | 60,550                                | 60,600              | 9,266        | 9,266                             | 63,550                                | 63,600              | 9,926        | 9,926                             |
| 57,600                                | 57,650              | 8,617        | 8,617                             | 60,600                                | 60,650              | 9,277        | 9,277                             | 63,600                                | 63,650              | 9,937        | 9,937                             |
| 57,650                                | 57,700              | 8,628        | 8,628                             | 60,650                                | 60,700              | 9,288        | 9,288                             | 63,650                                | 63,700              | 9,948        | 9,948                             |
| 57,700                                | 57,750              | 8,639        | 8,639                             | 60,700                                | 60,750              | 9,299        | 9,299                             | 63,700                                | 63,750              | 9,959        | 9,959                             |
| 57,750                                | 57,800              | 8,650        | 8,650                             | 60,750                                | 60,800              | 9,310        | 9,310                             | 63,750                                | 63,800              | 9,970        | 9,970                             |
| 57,800                                | 57,850              | 8,661        | 8,661                             | 60,800                                | 60,850              | 9,321        | 9,321                             | 63,800                                | 63,850              | 9,981        | 9,981                             |
| 57,850                                | 57,900              | 8,672        | 8,672                             | 60,850                                | 60,900              | 9,332        | 9,332                             | 63,850                                | 63,900              | 9,992        | 9,992                             |
| 57,900                                | 57,950              | 8,683        | 8,683                             | 60,900                                | 60,950              | 9,343        | 9,343                             | 63,900                                | 63,950              | 10,003       | 10,003                            |
| 57,950                                | 58,000              | 8,694        | 8,694                             | 60,950                                | 61,000              | 9,354        | 9,354                             | 63,950                                | 64,000              | 10,014       | 10,014                            |
| <b>58,000</b>                         |                     |              |                                   | <b>61,000</b>                         |                     |              |                                   | <b>64,000</b>                         |                     |              |                                   |
| 58,000                                | 58,050              | 8,705        | 8,705                             | 61,000                                | 61,050              | 9,365        | 9,365                             | 64,000                                | 64,050              | 10,025       | 10,025                            |
| 58,050                                | 58,100              | 8,716        | 8,716                             | 61,050                                | 61,100              | 9,376        | 9,376                             | 64,050                                | 64,100              | 10,036       | 10,036                            |
| 58,100                                | 58,150              | 8,727        | 8,727                             | 61,100                                | 61,150              | 9,387        | 9,387                             | 64,100                                | 64,150              | 10,047       | 10,047                            |
| 58,150                                | 58,200              | 8,738        | 8,738                             | 61,150                                | 61,200              | 9,398        | 9,398                             | 64,150                                | 64,200              | 10,058       | 10,058                            |
| 58,200                                | 58,250              | 8,749        | 8,749                             | 61,200                                | 61,250              | 9,409        | 9,409                             | 64,200                                | 64,250              | 10,069       | 10,069                            |
| 58,250                                | 58,300              | 8,760        | 8,760                             | 61,250                                | 61,300              | 9,420        | 9,420                             | 64,250                                | 64,300              | 10,080       | 10,080                            |
| 58,300                                | 58,350              | 8,771        | 8,771                             | 61,300                                | 61,350              | 9,431        | 9,431                             | 64,300                                | 64,350              | 10,091       | 10,091                            |
| 58,350                                | 58,400              | 8,782        | 8,782                             | 61,350                                | 61,400              | 9,442        | 9,442                             | 64,350                                | 64,400              | 10,102       | 10,102                            |
| 58,400                                | 58,450              | 8,793        | 8,793                             | 61,400                                | 61,450              | 9,453        | 9,453                             | 64,400                                | 64,450              | 10,113       | 10,113                            |
| 58,450                                | 58,500              | 8,804        | 8,804                             | 61,450                                | 61,500              | 9,464        | 9,464                             | 64,450                                | 64,500              | 10,124       | 10,124                            |
| 58,500                                | 58,550              | 8,815        | 8,815                             | 61,500                                | 61,550              | 9,475        | 9,475                             | 64,500                                | 64,550              | 10,135       | 10,135                            |
| 58,550                                | 58,600              | 8,826        | 8,826                             | 61,550                                | 61,600              | 9,486        | 9,486                             | 64,550                                | 64,600              | 10,146       | 10,146                            |
| 58,600                                | 58,650              | 8,837        | 8,837                             | 61,600                                | 61,650              | 9,497        | 9,497                             | 64,600                                | 64,650              | 10,157       | 10,157                            |
| 58,650                                | 58,700              | 8,848        | 8,848                             | 61,650                                | 61,700              | 9,508        | 9,508                             | 64,650                                | 64,700              | 10,168       | 10,168                            |
| 58,700                                | 58,750              | 8,859        | 8,859                             | 61,700                                | 61,750              | 9,519        | 9,519                             | 64,700                                | 64,750              | 10,179       | 10,179                            |
| 58,750                                | 58,800              | 8,870        | 8,870                             | 61,750                                | 61,800              | 9,530        | 9,530                             | 64,750                                | 64,800              | 10,190       | 10,190                            |
| 58,800                                | 58,850              | 8,881        | 8,881                             | 61,800                                | 61,850              | 9,541        | 9,541                             | 64,800                                | 64,850              | 10,201       | 10,201                            |
| 58,850                                | 58,900              | 8,892        | 8,892                             | 61,850                                | 61,900              | 9,552        | 9,552                             | 64,850                                | 64,900              | 10,212       | 10,212                            |
| 58,900                                | 58,950              | 8,903        | 8,903                             | 61,900                                | 61,950              | 9,563        | 9,563                             | 64,900                                | 64,950              | 10,223       | 10,223                            |
| 58,950                                | 59,000              | 8,914        | 8,914                             | 61,950                                | 62,000              | 9,574        | 9,574                             | 64,950                                | 65,000              | 10,234       | 10,234                            |
| <b>59,000</b>                         |                     |              |                                   | <b>62,000</b>                         |                     |              |                                   | <b>65,000</b>                         |                     |              |                                   |
| 59,000                                | 59,050              | 8,925        | 8,925                             | 62,000                                | 62,050              | 9,585        | 9,585                             | 65,000                                | 65,050              | 10,245       | 10,245                            |
| 59,050                                | 59,100              | 8,936        | 8,936                             | 62,050                                | 62,100              | 9,596        | 9,596                             | 65,050                                | 65,100              | 10,256       | 10,256                            |
| 59,100                                | 59,150              | 8,947        | 8,947                             | 62,100                                | 62,150              | 9,607        | 9,607                             | 65,100                                | 65,150              | 10,267       | 10,267                            |
| 59,150                                | 59,200              | 8,958        | 8,958                             | 62,150                                | 62,200              | 9,618        | 9,618                             | 65,150                                | 65,200              | 10,278       | 10,278                            |
| 59,200                                | 59,250              | 8,969        | 8,969                             | 62,200                                | 62,250              | 9,629        | 9,629                             | 65,200                                | 65,250              | 10,289       | 10,289                            |
| 59,250                                | 59,300              | 8,980        | 8,980                             | 62,250                                | 62,300              | 9,640        | 9,640                             | 65,250                                | 65,300              | 10,300       | 10,300                            |
| 59,300                                | 59,350              | 8,991        | 8,991                             | 62,300                                | 62,350              | 9,651        | 9,651                             | 65,300                                | 65,350              | 10,311       | 10,311                            |
| 59,350                                | 59,400              | 9,002        | 9,002                             | 62,350                                | 62,400              | 9,662        | 9,662                             | 65,350                                | 65,400              | 10,322       | 10,322                            |
| 59,400                                | 59,450              | 9,013        | 9,013                             | 62,400                                | 62,450              | 9,673        | 9,673                             | 65,400                                | 65,450              | 10,333       | 10,333                            |
| 59,450                                | 59,500              | 9,024        | 9,024                             | 62,450                                | 62,500              | 9,684        | 9,684                             | 65,450                                | 65,500              | 10,344       | 10,344                            |
| 59,500                                | 59,550              | 9,035        | 9,035                             | 62,500                                | 62,550              | 9,695        | 9,695                             | 65,500                                | 65,550              | 10,355       | 10,355                            |
| 59,550                                | 59,600              | 9,046        | 9,046                             | 62,550                                | 62,600              | 9,706        | 9,706                             | 65,550                                | 65,600              | 10,366       | 10,366                            |
| 59,600                                | 59,650              | 9,057        | 9,057                             | 62,600                                | 62,650              | 9,717        | 9,717                             | 65,600                                | 65,650              | 10,377       | 10,377                            |
| 59,650                                | 59,700              | 9,068        | 9,068                             | 62,650                                | 62,700              | 9,728        | 9,728                             | 65,650                                | 65,700              | 10,388       | 10,388                            |
| 59,700                                | 59,750              | 9,079        | 9,079                             | 62,700                                | 62,750              | 9,739        | 9,739                             | 65,700                                | 65,750              | 10,399       | 10,399                            |
| 59,750                                | 59,800              | 9,090        | 9,090                             | 62,750                                | 62,800              | 9,750        | 9,750                             | 65,750                                | 65,800              | 10,410       | 10,410                            |
| 59,800                                | 59,850              | 9,101        | 9,101                             | 62,800                                | 62,850              | 9,761        | 9,761                             | 65,800                                | 65,850              | 10,421       | 10,421                            |
| 59,850                                | 59,900              | 9,112        | 9,112                             | 62,850                                | 62,900              | 9,772        | 9,772                             | 65,850                                | 65,900              | 10,432       | 10,432                            |
| 59,900                                | 59,950              | 9,123        | 9,123                             | 62,900                                | 62,950              | 9,783        | 9,783                             | 65,900                                | 65,950              | 10,443       | 10,443                            |
| 59,950                                | 60,000              | 9,134        | 9,134                             | 62,950                                | 63,000              | 9,794        | 9,794                             | 65,950                                | 66,000              | 10,454       | 10,454                            |

(Continued)

| If Form<br>1040NR-EZ,<br>line 14, is— |                     | And you are— |                                   | If Form<br>1040NR-EZ,<br>line 14, is— |                     | And you are— |                                   | If Form<br>1040NR-EZ,<br>line 14, is— |                     | And you are— |                                   |
|---------------------------------------|---------------------|--------------|-----------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|
|                                       |                     | Single       | Married<br>filing sepa-<br>rately |                                       |                     | Single       | Married<br>filing sepa-<br>rately |                                       |                     | Single       | Married<br>filing sepa-<br>rately |
| At<br>least                           | But<br>less<br>than | Your tax is— |                                   | At<br>least                           | But<br>less<br>than | Your tax is— |                                   | At<br>least                           | But<br>less<br>than | Your tax is— |                                   |
| <b>66,000</b>                         |                     |              |                                   | <b>69,000</b>                         |                     |              |                                   | <b>72,000</b>                         |                     |              |                                   |
| 66,000                                | 66,050              | 10,465       | 10,465                            | 69,000                                | 69,050              | 11,125       | 11,125                            | 72,000                                | 72,050              | 11,785       | 11,785                            |
| 66,050                                | 66,100              | 10,476       | 10,476                            | 69,050                                | 69,100              | 11,136       | 11,136                            | 72,050                                | 72,100              | 11,796       | 11,796                            |
| 66,100                                | 66,150              | 10,487       | 10,487                            | 69,100                                | 69,150              | 11,147       | 11,147                            | 72,100                                | 72,150              | 11,807       | 11,807                            |
| 66,150                                | 66,200              | 10,498       | 10,498                            | 69,150                                | 69,200              | 11,158       | 11,158                            | 72,150                                | 72,200              | 11,818       | 11,818                            |
| 66,200                                | 66,250              | 10,509       | 10,509                            | 69,200                                | 69,250              | 11,169       | 11,169                            | 72,200                                | 72,250              | 11,829       | 11,829                            |
| 66,250                                | 66,300              | 10,520       | 10,520                            | 69,250                                | 69,300              | 11,180       | 11,180                            | 72,250                                | 72,300              | 11,840       | 11,840                            |
| 66,300                                | 66,350              | 10,531       | 10,531                            | 69,300                                | 69,350              | 11,191       | 11,191                            | 72,300                                | 72,350              | 11,851       | 11,851                            |
| 66,350                                | 66,400              | 10,542       | 10,542                            | 69,350                                | 69,400              | 11,202       | 11,202                            | 72,350                                | 72,400              | 11,862       | 11,862                            |
| 66,400                                | 66,450              | 10,553       | 10,553                            | 69,400                                | 69,450              | 11,213       | 11,213                            | 72,400                                | 72,450              | 11,873       | 11,873                            |
| 66,450                                | 66,500              | 10,564       | 10,564                            | 69,450                                | 69,500              | 11,224       | 11,224                            | 72,450                                | 72,500              | 11,884       | 11,884                            |
| 66,500                                | 66,550              | 10,575       | 10,575                            | 69,500                                | 69,550              | 11,235       | 11,235                            | 72,500                                | 72,550              | 11,895       | 11,895                            |
| 66,550                                | 66,600              | 10,586       | 10,586                            | 69,550                                | 69,600              | 11,246       | 11,246                            | 72,550                                | 72,600              | 11,906       | 11,906                            |
| 66,600                                | 66,650              | 10,597       | 10,597                            | 69,600                                | 69,650              | 11,257       | 11,257                            | 72,600                                | 72,650              | 11,917       | 11,917                            |
| 66,650                                | 66,700              | 10,608       | 10,608                            | 69,650                                | 69,700              | 11,268       | 11,268                            | 72,650                                | 72,700              | 11,928       | 11,928                            |
| 66,700                                | 66,750              | 10,619       | 10,619                            | 69,700                                | 69,750              | 11,279       | 11,279                            | 72,700                                | 72,750              | 11,939       | 11,939                            |
| 66,750                                | 66,800              | 10,630       | 10,630                            | 69,750                                | 69,800              | 11,290       | 11,290                            | 72,750                                | 72,800              | 11,950       | 11,950                            |
| 66,800                                | 66,850              | 10,641       | 10,641                            | 69,800                                | 69,850              | 11,301       | 11,301                            | 72,800                                | 72,850              | 11,961       | 11,961                            |
| 66,850                                | 66,900              | 10,652       | 10,652                            | 69,850                                | 69,900              | 11,312       | 11,312                            | 72,850                                | 72,900              | 11,972       | 11,972                            |
| 66,900                                | 66,950              | 10,663       | 10,663                            | 69,900                                | 69,950              | 11,323       | 11,323                            | 72,900                                | 72,950              | 11,983       | 11,983                            |
| 66,950                                | 67,000              | 10,674       | 10,674                            | 69,950                                | 70,000              | 11,334       | 11,334                            | 72,950                                | 73,000              | 11,994       | 11,994                            |
| <b>67,000</b>                         |                     |              |                                   | <b>70,000</b>                         |                     |              |                                   | <b>73,000</b>                         |                     |              |                                   |
| 67,000                                | 67,050              | 10,685       | 10,685                            | 70,000                                | 70,050              | 11,345       | 11,345                            | 73,000                                | 73,050              | 12,005       | 12,005                            |
| 67,050                                | 67,100              | 10,696       | 10,696                            | 70,050                                | 70,100              | 11,356       | 11,356                            | 73,050                                | 73,100              | 12,016       | 12,016                            |
| 67,100                                | 67,150              | 10,707       | 10,707                            | 70,100                                | 70,150              | 11,367       | 11,367                            | 73,100                                | 73,150              | 12,027       | 12,027                            |
| 67,150                                | 67,200              | 10,718       | 10,718                            | 70,150                                | 70,200              | 11,378       | 11,378                            | 73,150                                | 73,200              | 12,038       | 12,038                            |
| 67,200                                | 67,250              | 10,729       | 10,729                            | 70,200                                | 70,250              | 11,389       | 11,389                            | 73,200                                | 73,250              | 12,049       | 12,049                            |
| 67,250                                | 67,300              | 10,740       | 10,740                            | 70,250                                | 70,300              | 11,400       | 11,400                            | 73,250                                | 73,300              | 12,060       | 12,060                            |
| 67,300                                | 67,350              | 10,751       | 10,751                            | 70,300                                | 70,350              | 11,411       | 11,411                            | 73,300                                | 73,350              | 12,071       | 12,071                            |
| 67,350                                | 67,400              | 10,762       | 10,762                            | 70,350                                | 70,400              | 11,422       | 11,422                            | 73,350                                | 73,400              | 12,082       | 12,082                            |
| 67,400                                | 67,450              | 10,773       | 10,773                            | 70,400                                | 70,450              | 11,433       | 11,433                            | 73,400                                | 73,450              | 12,093       | 12,093                            |
| 67,450                                | 67,500              | 10,784       | 10,784                            | 70,450                                | 70,500              | 11,444       | 11,444                            | 73,450                                | 73,500              | 12,104       | 12,104                            |
| 67,500                                | 67,550              | 10,795       | 10,795                            | 70,500                                | 70,550              | 11,455       | 11,455                            | 73,500                                | 73,550              | 12,115       | 12,115                            |
| 67,550                                | 67,600              | 10,806       | 10,806                            | 70,550                                | 70,600              | 11,466       | 11,466                            | 73,550                                | 73,600              | 12,126       | 12,126                            |
| 67,600                                | 67,650              | 10,817       | 10,817                            | 70,600                                | 70,650              | 11,477       | 11,477                            | 73,600                                | 73,650              | 12,137       | 12,137                            |
| 67,650                                | 67,700              | 10,828       | 10,828                            | 70,650                                | 70,700              | 11,488       | 11,488                            | 73,650                                | 73,700              | 12,148       | 12,148                            |
| 67,700                                | 67,750              | 10,839       | 10,839                            | 70,700                                | 70,750              | 11,499       | 11,499                            | 73,700                                | 73,750              | 12,159       | 12,159                            |
| 67,750                                | 67,800              | 10,850       | 10,850                            | 70,750                                | 70,800              | 11,510       | 11,510                            | 73,750                                | 73,800              | 12,170       | 12,170                            |
| 67,800                                | 67,850              | 10,861       | 10,861                            | 70,800                                | 70,850              | 11,521       | 11,521                            | 73,800                                | 73,850              | 12,181       | 12,181                            |
| 67,850                                | 67,900              | 10,872       | 10,872                            | 70,850                                | 70,900              | 11,532       | 11,532                            | 73,850                                | 73,900              | 12,192       | 12,192                            |
| 67,900                                | 67,950              | 10,883       | 10,883                            | 70,900                                | 70,950              | 11,543       | 11,543                            | 73,900                                | 73,950              | 12,203       | 12,203                            |
| 67,950                                | 68,000              | 10,894       | 10,894                            | 70,950                                | 71,000              | 11,554       | 11,554                            | 73,950                                | 74,000              | 12,214       | 12,214                            |
| <b>68,000</b>                         |                     |              |                                   | <b>71,000</b>                         |                     |              |                                   | <b>74,000</b>                         |                     |              |                                   |
| 68,000                                | 68,050              | 10,905       | 10,905                            | 71,000                                | 71,050              | 11,565       | 11,565                            | 74,000                                | 74,050              | 12,225       | 12,225                            |
| 68,050                                | 68,100              | 10,916       | 10,916                            | 71,050                                | 71,100              | 11,576       | 11,576                            | 74,050                                | 74,100              | 12,236       | 12,236                            |
| 68,100                                | 68,150              | 10,927       | 10,927                            | 71,100                                | 71,150              | 11,587       | 11,587                            | 74,100                                | 74,150              | 12,247       | 12,247                            |
| 68,150                                | 68,200              | 10,938       | 10,938                            | 71,150                                | 71,200              | 11,598       | 11,598                            | 74,150                                | 74,200              | 12,258       | 12,258                            |
| 68,200                                | 68,250              | 10,949       | 10,949                            | 71,200                                | 71,250              | 11,609       | 11,609                            | 74,200                                | 74,250              | 12,269       | 12,269                            |
| 68,250                                | 68,300              | 10,960       | 10,960                            | 71,250                                | 71,300              | 11,620       | 11,620                            | 74,250                                | 74,300              | 12,280       | 12,280                            |
| 68,300                                | 68,350              | 10,971       | 10,971                            | 71,300                                | 71,350              | 11,631       | 11,631                            | 74,300                                | 74,350              | 12,291       | 12,291                            |
| 68,350                                | 68,400              | 10,982       | 10,982                            | 71,350                                | 71,400              | 11,642       | 11,642                            | 74,350                                | 74,400              | 12,302       | 12,302                            |
| 68,400                                | 68,450              | 10,993       | 10,993                            | 71,400                                | 71,450              | 11,653       | 11,653                            | 74,400                                | 74,450              | 12,313       | 12,313                            |
| 68,450                                | 68,500              | 11,004       | 11,004                            | 71,450                                | 71,500              | 11,664       | 11,664                            | 74,450                                | 74,500              | 12,324       | 12,324                            |
| 68,500                                | 68,550              | 11,015       | 11,015                            | 71,500                                | 71,550              | 11,675       | 11,675                            | 74,500                                | 74,550              | 12,335       | 12,335                            |
| 68,550                                | 68,600              | 11,026       | 11,026                            | 71,550                                | 71,600              | 11,686       | 11,686                            | 74,550                                | 74,600              | 12,346       | 12,346                            |
| 68,600                                | 68,650              | 11,037       | 11,037                            | 71,600                                | 71,650              | 11,697       | 11,697                            | 74,600                                | 74,650              | 12,357       | 12,357                            |
| 68,650                                | 68,700              | 11,048       | 11,048                            | 71,650                                | 71,700              | 11,708       | 11,708                            | 74,650                                | 74,700              | 12,368       | 12,368                            |
| 68,700                                | 68,750              | 11,059       | 11,059                            | 71,700                                | 71,750              | 11,719       | 11,719                            | 74,700                                | 74,750              | 12,379       | 12,379                            |
| 68,750                                | 68,800              | 11,070       | 11,070                            | 71,750                                | 71,800              | 11,730       | 11,730                            | 74,750                                | 74,800              | 12,390       | 12,390                            |
| 68,800                                | 68,850              | 11,081       | 11,081                            | 71,800                                | 71,850              | 11,741       | 11,741                            | 74,800                                | 74,850              | 12,401       | 12,401                            |
| 68,850                                | 68,900              | 11,092       | 11,092                            | 71,850                                | 71,900              | 11,752       | 11,752                            | 74,850                                | 74,900              | 12,412       | 12,412                            |
| 68,900                                | 68,950              | 11,103       | 11,103                            | 71,900                                | 71,950              | 11,763       | 11,763                            | 74,900                                | 74,950              | 12,423       | 12,423                            |
| 68,950                                | 69,000              | 11,114       | 11,114                            | 71,950                                | 72,000              | 11,774       | 11,774                            | 74,950                                | 75,000              | 12,434       | 12,434                            |

(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— |                           |
|---------------------------------|---------------|--------------|---------------------------|---------------------------------|---------------|--------------|---------------------------|---------------------------------|---------------|--------------|---------------------------|
|                                 |               | Single       | Married filing separately |                                 |               | Single       | Married filing separately |                                 |               | Single       | Married filing separately |
| At least                        | But less than | Your tax is— |                           | At least                        | But less than | Your tax is— |                           | At least                        | But less than | Your tax is— |                           |
| <b>75,000</b>                   |               |              |                           | <b>78,000</b>                   |               |              |                           | <b>81,000</b>                   |               |              |                           |
| 75,000                          | 75,050        | 12,445       | 12,445                    | 78,000                          | 78,050        | 13,105       | 13,105                    | 81,000                          | 81,050        | 13,765       | 13,765                    |
| 75,050                          | 75,100        | 12,456       | 12,456                    | 78,050                          | 78,100        | 13,116       | 13,116                    | 81,050                          | 81,100        | 13,776       | 13,776                    |
| 75,100                          | 75,150        | 12,467       | 12,467                    | 78,100                          | 78,150        | 13,127       | 13,127                    | 81,100                          | 81,150        | 13,787       | 13,787                    |
| 75,150                          | 75,200        | 12,478       | 12,478                    | 78,150                          | 78,200        | 13,138       | 13,138                    | 81,150                          | 81,200        | 13,798       | 13,798                    |
| 75,200                          | 75,250        | 12,489       | 12,489                    | 78,200                          | 78,250        | 13,149       | 13,149                    | 81,200                          | 81,250        | 13,809       | 13,809                    |
| 75,250                          | 75,300        | 12,500       | 12,500                    | 78,250                          | 78,300        | 13,160       | 13,160                    | 81,250                          | 81,300        | 13,820       | 13,820                    |
| 75,300                          | 75,350        | 12,511       | 12,511                    | 78,300                          | 78,350        | 13,171       | 13,171                    | 81,300                          | 81,350        | 13,831       | 13,831                    |
| 75,350                          | 75,400        | 12,522       | 12,522                    | 78,350                          | 78,400        | 13,182       | 13,182                    | 81,350                          | 81,400        | 13,842       | 13,842                    |
| 75,400                          | 75,450        | 12,533       | 12,533                    | 78,400                          | 78,450        | 13,193       | 13,193                    | 81,400                          | 81,450        | 13,853       | 13,853                    |
| 75,450                          | 75,500        | 12,544       | 12,544                    | 78,450                          | 78,500        | 13,204       | 13,204                    | 81,450                          | 81,500        | 13,864       | 13,864                    |
| 75,500                          | 75,550        | 12,555       | 12,555                    | 78,500                          | 78,550        | 13,215       | 13,215                    | 81,500                          | 81,550        | 13,875       | 13,875                    |
| 75,550                          | 75,600        | 12,566       | 12,566                    | 78,550                          | 78,600        | 13,226       | 13,226                    | 81,550                          | 81,600        | 13,886       | 13,886                    |
| 75,600                          | 75,650        | 12,577       | 12,577                    | 78,600                          | 78,650        | 13,237       | 13,237                    | 81,600                          | 81,650        | 13,897       | 13,897                    |
| 75,650                          | 75,700        | 12,588       | 12,588                    | 78,650                          | 78,700        | 13,248       | 13,248                    | 81,650                          | 81,700        | 13,908       | 13,908                    |
| 75,700                          | 75,750        | 12,599       | 12,599                    | 78,700                          | 78,750        | 13,259       | 13,259                    | 81,700                          | 81,750        | 13,919       | 13,919                    |
| 75,750                          | 75,800        | 12,610       | 12,610                    | 78,750                          | 78,800        | 13,270       | 13,270                    | 81,750                          | 81,800        | 13,930       | 13,930                    |
| 75,800                          | 75,850        | 12,621       | 12,621                    | 78,800                          | 78,850        | 13,281       | 13,281                    | 81,800                          | 81,850        | 13,941       | 13,941                    |
| 75,850                          | 75,900        | 12,632       | 12,632                    | 78,850                          | 78,900        | 13,292       | 13,292                    | 81,850                          | 81,900        | 13,952       | 13,952                    |
| 75,900                          | 75,950        | 12,643       | 12,643                    | 78,900                          | 78,950        | 13,303       | 13,303                    | 81,900                          | 81,950        | 13,963       | 13,963                    |
| 75,950                          | 76,000        | 12,654       | 12,654                    | 78,950                          | 79,000        | 13,314       | 13,314                    | 81,950                          | 82,000        | 13,974       | 13,974                    |
| <b>76,000</b>                   |               |              |                           | <b>79,000</b>                   |               |              |                           | <b>82,000</b>                   |               |              |                           |
| 76,000                          | 76,050        | 12,665       | 12,665                    | 79,000                          | 79,050        | 13,325       | 13,325                    | 82,000                          | 82,050        | 13,985       | 13,985                    |
| 76,050                          | 76,100        | 12,676       | 12,676                    | 79,050                          | 79,100        | 13,336       | 13,336                    | 82,050                          | 82,100        | 13,996       | 13,996                    |
| 76,100                          | 76,150        | 12,687       | 12,687                    | 79,100                          | 79,150        | 13,347       | 13,347                    | 82,100                          | 82,150        | 14,007       | 14,007                    |
| 76,150                          | 76,200        | 12,698       | 12,698                    | 79,150                          | 79,200        | 13,358       | 13,358                    | 82,150                          | 82,200        | 14,018       | 14,018                    |
| 76,200                          | 76,250        | 12,709       | 12,709                    | 79,200                          | 79,250        | 13,369       | 13,369                    | 82,200                          | 82,250        | 14,029       | 14,029                    |
| 76,250                          | 76,300        | 12,720       | 12,720                    | 79,250                          | 79,300        | 13,380       | 13,380                    | 82,250                          | 82,300        | 14,040       | 14,040                    |
| 76,300                          | 76,350        | 12,731       | 12,731                    | 79,300                          | 79,350        | 13,391       | 13,391                    | 82,300                          | 82,350        | 14,051       | 14,051                    |
| 76,350                          | 76,400        | 12,742       | 12,742                    | 79,350                          | 79,400        | 13,402       | 13,402                    | 82,350                          | 82,400        | 14,062       | 14,062                    |
| 76,400                          | 76,450        | 12,753       | 12,753                    | 79,400                          | 79,450        | 13,413       | 13,413                    | 82,400                          | 82,450        | 14,073       | 14,073                    |
| 76,450                          | 76,500        | 12,764       | 12,764                    | 79,450                          | 79,500        | 13,424       | 13,424                    | 82,450                          | 82,500        | 14,084       | 14,084                    |
| 76,500                          | 76,550        | 12,775       | 12,775                    | 79,500                          | 79,550        | 13,435       | 13,435                    | 82,500                          | 82,550        | 14,096       | 14,096                    |
| 76,550                          | 76,600        | 12,786       | 12,786                    | 79,550                          | 79,600        | 13,446       | 13,446                    | 82,550                          | 82,600        | 14,108       | 14,108                    |
| 76,600                          | 76,650        | 12,797       | 12,797                    | 79,600                          | 79,650        | 13,457       | 13,457                    | 82,600                          | 82,650        | 14,120       | 14,120                    |
| 76,650                          | 76,700        | 12,808       | 12,808                    | 79,650                          | 79,700        | 13,468       | 13,468                    | 82,650                          | 82,700        | 14,132       | 14,132                    |
| 76,700                          | 76,750        | 12,819       | 12,819                    | 79,700                          | 79,750        | 13,479       | 13,479                    | 82,700                          | 82,750        | 14,144       | 14,144                    |
| 76,750                          | 76,800        | 12,830       | 12,830                    | 79,750                          | 79,800        | 13,490       | 13,490                    | 82,750                          | 82,800        | 14,156       | 14,156                    |
| 76,800                          | 76,850        | 12,841       | 12,841                    | 79,800                          | 79,850        | 13,501       | 13,501                    | 82,800                          | 82,850        | 14,168       | 14,168                    |
| 76,850                          | 76,900        | 12,852       | 12,852                    | 79,850                          | 79,900        | 13,512       | 13,512                    | 82,850                          | 82,900        | 14,180       | 14,180                    |
| 76,900                          | 76,950        | 12,863       | 12,863                    | 79,900                          | 79,950        | 13,523       | 13,523                    | 82,900                          | 82,950        | 14,192       | 14,192                    |
| 76,950                          | 77,000        | 12,874       | 12,874                    | 79,950                          | 80,000        | 13,534       | 13,534                    | 82,950                          | 83,000        | 14,204       | 14,204                    |
| <b>77,000</b>                   |               |              |                           | <b>80,000</b>                   |               |              |                           | <b>83,000</b>                   |               |              |                           |
| 77,000                          | 77,050        | 12,885       | 12,885                    | 80,000                          | 80,050        | 13,545       | 13,545                    | 83,000                          | 83,050        | 14,216       | 14,216                    |
| 77,050                          | 77,100        | 12,896       | 12,896                    | 80,050                          | 80,100        | 13,556       | 13,556                    | 83,050                          | 83,100        | 14,228       | 14,228                    |
| 77,100                          | 77,150        | 12,907       | 12,907                    | 80,100                          | 80,150        | 13,567       | 13,567                    | 83,100                          | 83,150        | 14,240       | 14,240                    |
| 77,150                          | 77,200        | 12,918       | 12,918                    | 80,150                          | 80,200        | 13,578       | 13,578                    | 83,150                          | 83,200        | 14,252       | 14,252                    |
| 77,200                          | 77,250        | 12,929       | 12,929                    | 80,200                          | 80,250        | 13,589       | 13,589                    | 83,200                          | 83,250        | 14,264       | 14,264                    |
| 77,250                          | 77,300        | 12,940       | 12,940                    | 80,250                          | 80,300        | 13,600       | 13,600                    | 83,250                          | 83,300        | 14,276       | 14,276                    |
| 77,300                          | 77,350        | 12,951       | 12,951                    | 80,300                          | 80,350        | 13,611       | 13,611                    | 83,300                          | 83,350        | 14,288       | 14,288                    |
| 77,350                          | 77,400        | 12,962       | 12,962                    | 80,350                          | 80,400        | 13,622       | 13,622                    | 83,350                          | 83,400        | 14,300       | 14,300                    |
| 77,400                          | 77,450        | 12,973       | 12,973                    | 80,400                          | 80,450        | 13,633       | 13,633                    | 83,400                          | 83,450        | 14,312       | 14,312                    |
| 77,450                          | 77,500        | 12,984       | 12,984                    | 80,450                          | 80,500        | 13,644       | 13,644                    | 83,450                          | 83,500        | 14,324       | 14,324                    |
| 77,500                          | 77,550        | 12,995       | 12,995                    | 80,500                          | 80,550        | 13,655       | 13,655                    | 83,500                          | 83,550        | 14,336       | 14,336                    |
| 77,550                          | 77,600        | 13,006       | 13,006                    | 80,550                          | 80,600        | 13,666       | 13,666                    | 83,550                          | 83,600        | 14,348       | 14,348                    |
| 77,600                          | 77,650        | 13,017       | 13,017                    | 80,600                          | 80,650        | 13,677       | 13,677                    | 83,600                          | 83,650        | 14,360       | 14,360                    |
| 77,650                          | 77,700        | 13,028       | 13,028                    | 80,650                          | 80,700        | 13,688       | 13,688                    | 83,650                          | 83,700        | 14,372       | 14,372                    |
| 77,700                          | 77,750        | 13,039       | 13,039                    | 80,700                          | 80,750        | 13,699       | 13,699                    | 83,700                          | 83,750        | 14,384       | 14,384                    |
| 77,750                          | 77,800        | 13,050       | 13,050                    | 80,750                          | 80,800        | 13,710       | 13,710                    | 83,750                          | 83,800        | 14,396       | 14,396                    |
| 77,800                          | 77,850        | 13,061       | 13,061                    | 80,800                          | 80,850        | 13,721       | 13,721                    | 83,800                          | 83,850        | 14,408       | 14,408                    |
| 77,850                          | 77,900        | 13,072       | 13,072                    | 80,850                          | 80,900        | 13,732       | 13,732                    | 83,850                          | 83,900        | 14,420       | 14,420                    |
| 77,900                          | 77,950        | 13,083       | 13,083                    | 80,900                          | 80,950        | 13,743       | 13,743                    | 83,900                          | 83,950        | 14,432       | 14,432                    |
| 77,950                          | 78,000        | 13,094       | 13,094                    | 80,950                          | 81,000        | 13,754       | 13,754                    | 83,950                          | 84,000        | 14,444       | 14,444                    |

(Continued)

| If Form 1040NR-EZ, line 14, is— |               | And you are— |                           | If Form 1040NR-EZ, line 14, is— |               | And you are— |                           | If Form 1040NR-EZ, line 14, is— |               | And you are— |                           |
|---------------------------------|---------------|--------------|---------------------------|---------------------------------|---------------|--------------|---------------------------|---------------------------------|---------------|--------------|---------------------------|
| At least                        | But less than | Single       | Married filing separately | At least                        | But less than | Single       | Married filing separately | At least                        | But less than | Single       | Married filing separately |
| Your tax is—                    |               | Your tax is— |                           | Your tax is—                    |               | Your tax is— |                           | Your tax is—                    |               | Your tax is— |                           |
| <b>84,000</b>                   |               |              |                           | <b>87,000</b>                   |               |              |                           | <b>90,000</b>                   |               |              |                           |
| 84,000                          | 84,050        | 14,456       | 14,456                    | 87,000                          | 87,050        | 15,176       | 15,176                    | 90,000                          | 90,050        | 15,896       | 15,896                    |
| 84,050                          | 84,100        | 14,468       | 14,468                    | 87,050                          | 87,100        | 15,188       | 15,188                    | 90,050                          | 90,100        | 15,908       | 15,908                    |
| 84,100                          | 84,150        | 14,480       | 14,480                    | 87,100                          | 87,150        | 15,200       | 15,200                    | 90,100                          | 90,150        | 15,920       | 15,920                    |
| 84,150                          | 84,200        | 14,492       | 14,492                    | 87,150                          | 87,200        | 15,212       | 15,212                    | 90,150                          | 90,200        | 15,932       | 15,932                    |
| 84,200                          | 84,250        | 14,504       | 14,504                    | 87,200                          | 87,250        | 15,224       | 15,224                    | 90,200                          | 90,250        | 15,944       | 15,944                    |
| 84,250                          | 84,300        | 14,516       | 14,516                    | 87,250                          | 87,300        | 15,236       | 15,236                    | 90,250                          | 90,300        | 15,956       | 15,956                    |
| 84,300                          | 84,350        | 14,528       | 14,528                    | 87,300                          | 87,350        | 15,248       | 15,248                    | 90,300                          | 90,350        | 15,968       | 15,968                    |
| 84,350                          | 84,400        | 14,540       | 14,540                    | 87,350                          | 87,400        | 15,260       | 15,260                    | 90,350                          | 90,400        | 15,980       | 15,980                    |
| 84,400                          | 84,450        | 14,552       | 14,552                    | 87,400                          | 87,450        | 15,272       | 15,272                    | 90,400                          | 90,450        | 15,992       | 15,992                    |
| 84,450                          | 84,500        | 14,564       | 14,564                    | 87,450                          | 87,500        | 15,284       | 15,284                    | 90,450                          | 90,500        | 16,004       | 16,004                    |
| 84,500                          | 84,550        | 14,576       | 14,576                    | 87,500                          | 87,550        | 15,296       | 15,296                    | 90,500                          | 90,550        | 16,016       | 16,016                    |
| 84,550                          | 84,600        | 14,588       | 14,588                    | 87,550                          | 87,600        | 15,308       | 15,308                    | 90,550                          | 90,600        | 16,028       | 16,028                    |
| 84,600                          | 84,650        | 14,600       | 14,600                    | 87,600                          | 87,650        | 15,320       | 15,320                    | 90,600                          | 90,650        | 16,040       | 16,040                    |
| 84,650                          | 84,700        | 14,612       | 14,612                    | 87,650                          | 87,700        | 15,332       | 15,332                    | 90,650                          | 90,700        | 16,052       | 16,052                    |
| 84,700                          | 84,750        | 14,624       | 14,624                    | 87,700                          | 87,750        | 15,344       | 15,344                    | 90,700                          | 90,750        | 16,064       | 16,064                    |
| 84,750                          | 84,800        | 14,636       | 14,636                    | 87,750                          | 87,800        | 15,356       | 15,356                    | 90,750                          | 90,800        | 16,076       | 16,076                    |
| 84,800                          | 84,850        | 14,648       | 14,648                    | 87,800                          | 87,850        | 15,368       | 15,368                    | 90,800                          | 90,850        | 16,088       | 16,088                    |
| 84,850                          | 84,900        | 14,660       | 14,660                    | 87,850                          | 87,900        | 15,380       | 15,380                    | 90,850                          | 90,900        | 16,100       | 16,100                    |
| 84,900                          | 84,950        | 14,672       | 14,672                    | 87,900                          | 87,950        | 15,392       | 15,392                    | 90,900                          | 90,950        | 16,112       | 16,112                    |
| 84,950                          | 85,000        | 14,684       | 14,684                    | 87,950                          | 88,000        | 15,404       | 15,404                    | 90,950                          | 91,000        | 16,124       | 16,124                    |
| <b>85,000</b>                   |               |              |                           | <b>88,000</b>                   |               |              |                           | <b>91,000</b>                   |               |              |                           |
| 85,000                          | 85,050        | 14,696       | 14,696                    | 88,000                          | 88,050        | 15,416       | 15,416                    | 91,000                          | 91,050        | 16,136       | 16,136                    |
| 85,050                          | 85,100        | 14,708       | 14,708                    | 88,050                          | 88,100        | 15,428       | 15,428                    | 91,050                          | 91,100        | 16,148       | 16,148                    |
| 85,100                          | 85,150        | 14,720       | 14,720                    | 88,100                          | 88,150        | 15,440       | 15,440                    | 91,100                          | 91,150        | 16,160       | 16,160                    |
| 85,150                          | 85,200        | 14,732       | 14,732                    | 88,150                          | 88,200        | 15,452       | 15,452                    | 91,150                          | 91,200        | 16,172       | 16,172                    |
| 85,200                          | 85,250        | 14,744       | 14,744                    | 88,200                          | 88,250        | 15,464       | 15,464                    | 91,200                          | 91,250        | 16,184       | 16,184                    |
| 85,250                          | 85,300        | 14,756       | 14,756                    | 88,250                          | 88,300        | 15,476       | 15,476                    | 91,250                          | 91,300        | 16,196       | 16,196                    |
| 85,300                          | 85,350        | 14,768       | 14,768                    | 88,300                          | 88,350        | 15,488       | 15,488                    | 91,300                          | 91,350        | 16,208       | 16,208                    |
| 85,350                          | 85,400        | 14,780       | 14,780                    | 88,350                          | 88,400        | 15,500       | 15,500                    | 91,350                          | 91,400        | 16,220       | 16,220                    |
| 85,400                          | 85,450        | 14,792       | 14,792                    | 88,400                          | 88,450        | 15,512       | 15,512                    | 91,400                          | 91,450        | 16,232       | 16,232                    |
| 85,450                          | 85,500        | 14,804       | 14,804                    | 88,450                          | 88,500        | 15,524       | 15,524                    | 91,450                          | 91,500        | 16,244       | 16,244                    |
| 85,500                          | 85,550        | 14,816       | 14,816                    | 88,500                          | 88,550        | 15,536       | 15,536                    | 91,500                          | 91,550        | 16,256       | 16,256                    |
| 85,550                          | 85,600        | 14,828       | 14,828                    | 88,550                          | 88,600        | 15,548       | 15,548                    | 91,550                          | 91,600        | 16,268       | 16,268                    |
| 85,600                          | 85,650        | 14,840       | 14,840                    | 88,600                          | 88,650        | 15,560       | 15,560                    | 91,600                          | 91,650        | 16,280       | 16,280                    |
| 85,650                          | 85,700        | 14,852       | 14,852                    | 88,650                          | 88,700        | 15,572       | 15,572                    | 91,650                          | 91,700        | 16,292       | 16,292                    |
| 85,700                          | 85,750        | 14,864       | 14,864                    | 88,700                          | 88,750        | 15,584       | 15,584                    | 91,700                          | 91,750        | 16,304       | 16,304                    |
| 85,750                          | 85,800        | 14,876       | 14,876                    | 88,750                          | 88,800        | 15,596       | 15,596                    | 91,750                          | 91,800        | 16,316       | 16,316                    |
| 85,800                          | 85,850        | 14,888       | 14,888                    | 88,800                          | 88,850        | 15,608       | 15,608                    | 91,800                          | 91,850        | 16,328       | 16,328                    |
| 85,850                          | 85,900        | 14,900       | 14,900                    | 88,850                          | 88,900        | 15,620       | 15,620                    | 91,850                          | 91,900        | 16,340       | 16,340                    |
| 85,900                          | 85,950        | 14,912       | 14,912                    | 88,900                          | 88,950        | 15,632       | 15,632                    | 91,900                          | 91,950        | 16,352       | 16,352                    |
| 85,950                          | 86,000        | 14,924       | 14,924                    | 88,950                          | 89,000        | 15,644       | 15,644                    | 91,950                          | 92,000        | 16,364       | 16,364                    |
| <b>86,000</b>                   |               |              |                           | <b>89,000</b>                   |               |              |                           | <b>92,000</b>                   |               |              |                           |
| 86,000                          | 86,050        | 14,936       | 14,936                    | 89,000                          | 89,050        | 15,656       | 15,656                    | 92,000                          | 92,050        | 16,376       | 16,376                    |
| 86,050                          | 86,100        | 14,948       | 14,948                    | 89,050                          | 89,100        | 15,668       | 15,668                    | 92,050                          | 92,100        | 16,388       | 16,388                    |
| 86,100                          | 86,150        | 14,960       | 14,960                    | 89,100                          | 89,150        | 15,680       | 15,680                    | 92,100                          | 92,150        | 16,400       | 16,400                    |
| 86,150                          | 86,200        | 14,972       | 14,972                    | 89,150                          | 89,200        | 15,692       | 15,692                    | 92,150                          | 92,200        | 16,412       | 16,412                    |
| 86,200                          | 86,250        | 14,984       | 14,984                    | 89,200                          | 89,250        | 15,704       | 15,704                    | 92,200                          | 92,250        | 16,424       | 16,424                    |
| 86,250                          | 86,300        | 14,996       | 14,996                    | 89,250                          | 89,300        | 15,716       | 15,716                    | 92,250                          | 92,300        | 16,436       | 16,436                    |
| 86,300                          | 86,350        | 15,008       | 15,008                    | 89,300                          | 89,350        | 15,728       | 15,728                    | 92,300                          | 92,350        | 16,448       | 16,448                    |
| 86,350                          | 86,400        | 15,020       | 15,020                    | 89,350                          | 89,400        | 15,740       | 15,740                    | 92,350                          | 92,400        | 16,460       | 16,460                    |
| 86,400                          | 86,450        | 15,032       | 15,032                    | 89,400                          | 89,450        | 15,752       | 15,752                    | 92,400                          | 92,450        | 16,472       | 16,472                    |
| 86,450                          | 86,500        | 15,044       | 15,044                    | 89,450                          | 89,500        | 15,764       | 15,764                    | 92,450                          | 92,500        | 16,484       | 16,484                    |
| 86,500                          | 86,550        | 15,056       | 15,056                    | 89,500                          | 89,550        | 15,776       | 15,776                    | 92,500                          | 92,550        | 16,496       | 16,496                    |
| 86,550                          | 86,600        | 15,068       | 15,068                    | 89,550                          | 89,600        | 15,788       | 15,788                    | 92,550                          | 92,600        | 16,508       | 16,508                    |
| 86,600                          | 86,650        | 15,080       | 15,080                    | 89,600                          | 89,650        | 15,800       | 15,800                    | 92,600                          | 92,650        | 16,520       | 16,520                    |
| 86,650                          | 86,700        | 15,092       | 15,092                    | 89,650                          | 89,700        | 15,812       | 15,812                    | 92,650                          | 92,700        | 16,532       | 16,532                    |
| 86,700                          | 86,750        | 15,104       | 15,104                    | 89,700                          | 89,750        | 15,824       | 15,824                    | 92,700                          | 92,750        | 16,544       | 16,544                    |
| 86,750                          | 86,800        | 15,116       | 15,116                    | 89,750                          | 89,800        | 15,836       | 15,836                    | 92,750                          | 92,800        | 16,556       | 16,556                    |
| 86,800                          | 86,850        | 15,128       | 15,128                    | 89,800                          | 89,850        | 15,848       | 15,848                    | 92,800                          | 92,850        | 16,568       | 16,568                    |
| 86,850                          | 86,900        | 15,140       | 15,140                    | 89,850                          | 89,900        | 15,860       | 15,860                    | 92,850                          | 92,900        | 16,580       | 16,580                    |
| 86,900                          | 86,950        | 15,152       | 15,152                    | 89,900                          | 89,950        | 15,872       | 15,872                    | 92,900                          | 92,950        | 16,592       | 16,592                    |
| 86,950                          | 87,000        | 15,164       | 15,164                    | 89,950                          | 90,000        | 15,884       | 15,884                    | 92,950                          | 93,000        | 16,604       | 16,604                    |

(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— |                           |
| <b>93,000</b>                   |               |              |                           | <b>96,000</b>                   |               |              |                           | <b>99,000</b>   |               |              |                           |
| 93,000                          | 93,050        | 16,616       | 16,616                    | 96,000                          | 96,050        | 17,336       | 17,336                    | 99,000  | 99,050        | 18,056       | 18,056                    |
| 93,050                          | 93,100        | 16,628       | 16,628                    | 96,050                          | 96,100        | 17,348       | 17,348                    | 99,050  | 99,100        | 18,068       | 18,068                    |
| 93,100                          | 93,150        | 16,640       | 16,640                    | 96,100                          | 96,150        | 17,360       | 17,360                    | 99,100  | 99,150        | 18,080       | 18,080                    |
| 93,150                          | 93,200        | 16,652       | 16,652                    | 96,150                          | 96,200        | 17,372       | 17,372                    | 99,150  | 99,200        | 18,092       | 18,092                    |
| 93,200                          | 93,250        | 16,664       | 16,664                    | 96,200                          | 96,250        | 17,384       | 17,384                    | 99,200  | 99,250        | 18,104       | 18,104                    |
| 93,250                          | 93,300        | 16,676       | 16,676                    | 96,250                          | 96,300        | 17,396       | 17,396                    | 99,250  | 99,300        | 18,116       | 18,116                    |
| 93,300                          | 93,350        | 16,688       | 16,688                    | 96,300                          | 96,350        | 17,408       | 17,408                    | 99,300  | 99,350        | 18,128       | 18,128                    |
| 93,350                          | 93,400        | 16,700       | 16,700                    | 96,350                          | 96,400        | 17,420       | 17,420                    | 99,350  | 99,400        | 18,140       | 18,140                    |
| 93,400                          | 93,450        | 16,712       | 16,712                    | 96,400                          | 96,450        | 17,432       | 17,432                    | 99,400  | 99,450        | 18,152       | 18,152                    |
| 93,450                          | 93,500        | 16,724       | 16,724                    | 96,450                          | 96,500        | 17,444       | 17,444                    | 99,450  | 99,500        | 18,164       | 18,164                    |
| 93,500                          | 93,550        | 16,736       | 16,736                    | 96,500                          | 96,550        | 17,456       | 17,456                    | 99,500  | 99,550        | 18,176       | 18,176                    |
| 93,550                          | 93,600        | 16,748       | 16,748                    | 96,550                          | 96,600        | 17,468       | 17,468                    | 99,550  | 99,600        | 18,188       | 18,188                    |
| 93,600                          | 93,650        | 16,760       | 16,760                    | 96,600                          | 96,650        | 17,480       | 17,480                    | 99,600  | 99,650        | 18,200       | 18,200                    |
| 93,650                          | 93,700        | 16,772       | 16,772                    | 96,650                          | 96,700        | 17,492       | 17,492                    | 99,650  | 99,700        | 18,212       | 18,212                    |
| 93,700                          | 93,750        | 16,784       | 16,784                    | 96,700                          | 96,750        | 17,504       | 17,504                    | 99,700  | 99,750        | 18,224       | 18,224                    |
| 93,750                          | 93,800        | 16,796       | 16,796                    | 96,750                          | 96,800        | 17,516       | 17,516                    | 99,750  | 99,800        | 18,236       | 18,236                    |
| 93,800                          | 93,850        | 16,808       | 16,808                    | 96,800                          | 96,850        | 17,528       | 17,528                    | 99,800  | 99,850        | 18,248       | 18,248                    |
| 93,850                          | 93,900        | 16,820       | 16,820                    | 96,850                          | 96,900        | 17,540       | 17,540                    | 99,850  | 99,900        | 18,260       | 18,260                    |
| 93,900                          | 93,950        | 16,832       | 16,832                    | 96,900                          | 96,950        | 17,552       | 17,552                    | 99,900  | 99,950        | 18,272       | 18,272                    |
| 93,950                          | 94,000        | 16,844       | 16,844                    | 96,950                          | 97,000        | 17,564       | 17,564                    | 99,950  | 100,000       | 18,284       | 18,284                    |
| <b>94,000</b>                   |               |              |                           | <b>97,000</b>                   |               |              |                           | <div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> <b>\$100,000<br/>or over<br/>use<br/>Form 1040NR</b> </div> |               |              |                           |
| 94,000                          | 94,050        | 16,856       | 16,856                    | 97,000                          | 97,050        | 17,576       | 17,576                    |   |               |              |                           |
| 94,050                          | 94,100        | 16,868       | 16,868                    | 97,050                          | 97,100        | 17,588       | 17,588                    |   |               |              |                           |
| 94,100                          | 94,150        | 16,880       | 16,880                    | 97,100                          | 97,150        | 17,600       | 17,600                    |   |               |              |                           |
| 94,150                          | 94,200        | 16,892       | 16,892                    | 97,150                          | 97,200        | 17,612       | 17,612                    |   |               |              |                           |
| 94,200                          | 94,250        | 16,904       | 16,904                    | 97,200                          | 97,250        | 17,624       | 17,624                    |   |               |              |                           |
| 94,250                          | 94,300        | 16,916       | 16,916                    | 97,250                          | 97,300        | 17,636       | 17,636                    |   |               |              |                           |
| 94,300                          | 94,350        | 16,928       | 16,928                    | 97,300                          | 97,350        | 17,648       | 17,648                    |   |               |              |                           |
| 94,350                          | 94,400        | 16,940       | 16,940                    | 97,350                          | 97,400        | 17,660       | 17,660                    |   |               |              |                           |
| 94,400                          | 94,450        | 16,952       | 16,952                    | 97,400                          | 97,450        | 17,672       | 17,672                    |   |               |              |                           |
| 94,450                          | 94,500        | 16,964       | 16,964                    | 97,450                          | 97,500        | 17,684       | 17,684                    |   |               |              |                           |
| 94,500                          | 94,550        | 16,976       | 16,976                    | 97,500                          | 97,550        | 17,696       | 17,696                    |   |               |              |                           |
| 94,550                          | 94,600        | 16,988       | 16,988                    | 97,550                          | 97,600        | 17,708       | 17,708                    |   |               |              |                           |
| 94,600                          | 94,650        | 17,000       | 17,000                    | 97,600                          | 97,650        | 17,720       | 17,720                    |   |               |              |                           |
| 94,650                          | 94,700        | 17,012       | 17,012                    | 97,650                          | 97,700        | 17,732       | 17,732                    |   |               |              |                           |
| 94,700                          | 94,750        | 17,024       | 17,024                    | 97,700                          | 97,750        | 17,744       | 17,744                    |   |               |              |                           |
| 94,750                          | 94,800        | 17,036       | 17,036                    | 97,750                          | 97,800        | 17,756       | 17,756                    |   |               |              |                           |
| 94,800                          | 94,850        | 17,048       | 17,048                    | 97,800                          | 97,850        | 17,768       | 17,768                    |   |               |              |                           |
| 94,850                          | 94,900        | 17,060       | 17,060                    | 97,850                          | 97,900        | 17,780       | 17,780                    |   |               |              |                           |
| 94,900                          | 94,950        | 17,072       | 17,072                    | 97,900                          | 97,950        | 17,792       | 17,792                    |   |               |              |                           |
| 94,950                          | 95,000        | 17,084       | 17,084                    | 97,950                          | 98,000        | 17,804       | 17,804                    |   |               |              |                           |
| <b>95,000</b>                   |               |              |                           | <b>98,000</b>                   |               |              |                           |   |               |              |                           |
| 95,000                          | 95,050        | 17,096       | 17,096                    | 98,000                          | 98,050        | 17,816       | 17,816                    |   |               |              |                           |
| 95,050                          | 95,100        | 17,108       | 17,108                    | 98,050                          | 98,100        | 17,828       | 17,828                    |   |               |              |                           |
| 95,100                          | 95,150        | 17,120       | 17,120                    | 98,100                          | 98,150        | 17,840       | 17,840                    |   |               |              |                           |
| 95,150                          | 95,200        | 17,132       | 17,132                    | 98,150                          | 98,200        | 17,852       | 17,852                    |   |               |              |                           |
| 95,200                          | 95,250        | 17,144       | 17,144                    | 98,200                          | 98,250        | 17,864       | 17,864                    |   |               |              |                           |
| 95,250                          | 95,300        | 17,156       | 17,156                    | 98,250                          | 98,300        | 17,876       | 17,876                    |   |               |              |                           |
| 95,300                          | 95,350        | 17,168       | 17,168                    | 98,300                          | 98,350        | 17,888       | 17,888                    |   |               |              |                           |
| 95,350                          | 95,400        | 17,180       | 17,180                    | 98,350                          | 98,400        | 17,900       | 17,900                    |   |               |              |                           |
| 95,400                          | 95,450        | 17,192       | 17,192                    | 98,400                          | 98,450        | 17,912       | 17,912                    |   |               |              |                           |
| 95,450                          | 95,500        | 17,204       | 17,204                    | 98,450                          | 98,500        | 17,924       | 17,924                    |   |               |              |                           |
| 95,500                          | 95,550        | 17,216       | 17,216                    | 98,500                          | 98,550        | 17,936       | 17,936                    |   |               |              |                           |
| 95,550                          | 95,600        | 17,228       | 17,228                    | 98,550                          | 98,600        | 17,948       | 17,948                    |   |               |              |                           |
| 95,600                          | 95,650        | 17,240       | 17,240                    | 98,600                          | 98,650        | 17,960       | 17,960                    |   |               |              |                           |
| 95,650                          | 95,700        | 17,252       | 17,252                    | 98,650                          | 98,700        | 17,972       | 17,972                    |   |               |              |                           |
| 95,700                          | 95,750        | 17,264       | 17,264                    | 98,700                          | 98,750        | 17,984       | 17,984                    |   |               |              |                           |
| 95,750                          | 95,800        | 17,276       | 17,276                    | 98,750                          | 98,800        | 17,996       | 17,996                    |   |               |              |                           |
| 95,800                          | 95,850        | 17,288       | 17,288                    | 98,800                          | 98,850        | 18,008       | 18,008                    |   |               |              |                           |
| 95,850                          | 95,900        | 17,300       | 17,300                    | 98,850                          | 98,900        | 18,020       | 18,020                    |   |               |              |                           |
| 95,900                          | 95,950        | 17,312       | 17,312                    | 98,900                          | 98,950        | 18,032       | 18,032                    |   |               |              |                           |
| 95,950                          | 96,000        | 17,324       | 17,324                    | 98,950                          | 99,000        | 18,044       | 18,044                    |   |               |              |                           |

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