



Instructions for Form 1040-NR-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 1040-NR-EZ?

You can use Form 1040-NR-EZ instead of Form 1040-NR 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 1040-NR.
- Your taxable income (line 14 of Form 1040-NR-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. Students or business apprentices from India 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 1040-NR if you are required to file that form. You cannot use Form 1040-NR-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 railroad retirement 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 student or business apprentice from India eligible for the benefits of Article 21(2) of the U.S.-India Income Tax Treaty, the standard deduction).

General Instructions

What's New

Income exempt from U.S. tax under a treaty. A new section has been added to *Line 3* detailing how to proceed in different scenarios when you have income exempt from U.S. tax under an income tax treaty and reminding you that this income is included on line 6, **not** line 3. Examples are provided. See [Amounts exempt under a treaty](#), later.

Form 1040-NR-EZ and Form 1040-NR. Form 1040NR-EZ is now Form 1040-NR-EZ. Form 1040NR is now Form 1040-NR. References to the forms have been updated throughout.

Due date of return. File Form 1040-NR-EZ by April 15, 2020, if you were an employee and received wages subject to U.S. income tax withholding. Otherwise, the deadline is June 15, 2020.

Qualified student loan. The gross income limit for a qualified student loan increased from \$4,150 to \$4,200 for tax year 2019. See [Qualified student loan](#), later.

Penalty for late filing. If your return is more than 60 days late, the minimum penalty will be \$435 or the amount of tax you owe, whichever is smaller. See [Penalty for late filing](#), later.

Future Developments

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

Other Reporting Requirements

You may also 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*.



If you have to file one or more of the forms listed above, you may not be able to file Form 1040-NR-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 may also help.

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

Pub. 901 U.S. Tax Treaties

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

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 2019. (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 2019. 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, see *Dual-Resident Taxpayer*, later, if you are a resident of the United States under these tests but are eligible to claim benefits as a resident of a foreign country under a U.S. income tax treaty.

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 2019. (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 2019. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2019; and
2. 183 testing days during the period 2019, 2018, and 2017, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2019		1.000	
2018		0.333	
2017		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 2019 if you were exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years. You will not be an exempt individual as a student in 2019 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 2019,
- Establish that during 2019 you had a tax home in a foreign country, and
- Establish that during 2019 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.

Dual-Resident Taxpayer

You are a dual-resident taxpayer if you are a resident of both the United States and a foreign country under each country's tax laws. If the income tax treaty between the United States and that foreign country contains a provision for resolving conflicting claims of residence (often referred to as "tie-breaker" rules), and you determine that you are a resident of the foreign country under that provision, you can be

treated as a nonresident of the United States for purposes of figuring out your income tax liability if you file a Form 1040-NR-EZ by the due date of the return (see *When To File*, later) and attach a Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b). A dual-resident taxpayer who does not timely file Form 1040-NR-EZ may be eligible for U.S. competent authority assistance. See Rev. Proc. 2015-40, 2015-35 I.R.B. 236, or its successor. You can download the complete text of most U.S. tax treaties at IRS.gov. Go to IRS.gov, enter "tax treaties" in the search box at the top of the page, and click on United States Income Tax Treaties - A to Z. Technical explanations for many of those treaties are also available at that site.

Who Must File

File Form 1040-NR-EZ (or Form 1040-NR) if you were a nonresident alien engaged in a trade or business in the United States during 2019. 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 must also file a return for 2019 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 1040-NR-EZ (or Form 1040-NR) 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 1040-NR-EZ by April 15, 2020.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040-NR-EZ by June 15, 2020.

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 1040-NR-EZ to:

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

If enclosing a payment, mail Form 1040-NR-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 or 1040-SR.

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 1040-NR-EZ or 1040-NR.

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 2019. If you file a separate return, use Form 1040 or 1040-SR. 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 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 or 1040-SR. 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 1040-NR-EZ as the statement; enter “Dual-Status Statement” across the top. Do not sign Form 1040-NR-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 1040-NR-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 or 1040-SR as the statement; enter “Dual-Status Statement” across the top. Do not sign Form 1040 or 1040-SR. If you are not enclosing a payment, mail your return and statement to the following address.

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

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 Forms 1040 and 1040-SR.

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 2019.

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 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 or 1040-SR, show the total tax withheld on line 17. Enter amounts from the attached statement (Form 1040-NR-EZ, lines 18a and 18b) in the column to the right of line 17 and identify and include them in the amount on line 17.

When filing Form 1040-NR-EZ, show the total tax withheld on lines 18a and 18b. Enter the amount from the attached statement (Form 1040 or 1040-SR, line 17) 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 or 1040-SR, include the tax paid with Form 1040-C with the total payments on line 19. Identify the payment in the area to the left of the entry.

Line Instructions for Form 1040-NR-EZ

Name and Address

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

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

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

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

Address change. If you plan to move after filing your return, use Form 8822,

Change of Address, to notify the IRS of your new address.

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

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

Identifying Number

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

Social security number (SSN). In most cases, you are required to enter your SSN. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5, Application for a Social Security Card, online at [SSA.gov/ssnumber](#), from your local Social Security Administration (SSA) office, or by calling the SSA at 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 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 must also show your Form I-20. If you are a J-1 exchange visitor, you must also 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 1040-NR-EZ, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040-NR-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 800-772-1213 or go to


<https://blog.ssa.gov/need-to-change-your-name-on-your-social-security-card/> for more information.

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/FormW7](https://irs.gov/FormW7).

It usually takes about 7 weeks to get an ITIN.

Some ITINs must be renewed. If you haven't used your ITIN on a federal tax return at least once in the last 3 years, or if your ITIN has the middle digits 83, 84, 85, 86, or 87 (for example, 9NN-83-NNNN), it expired at the end of 2019 and must be renewed if you need to file a federal tax return in 2020. You don't need to renew your ITIN if you don't need to file a federal tax return. You can find more information at [IRS.gov/ITIN](https://irs.gov/ITIN).

 **TIP** ITINs with middle digits 70 through 82 have expired and must also be renewed if you need to file a tax return in 2020 and haven't already renewed the ITIN.

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

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

Filing Status

Lines 1 and 2. The amount of your tax depends on your filing status. Before you decide which box to check, read the following explanations. For more information about marital status, see Pub. 501.

Were You Single or Married?

Single. You can check the box on line 1 if any of the following was true on December 31, 2019.

- You were never married.
- You were legally separated under a decree of divorce or separate maintenance. But if, at the end of 2019,

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, 2019, and did not remarry before the end of 2019.
- 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 1040-NR instead. For more information about filing as a "Qualifying widow(er)," see *Line 6—Qualifying widow(er)* in the Instructions for Form 1040-NR.

Married. If you were married on December 31, 2019, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2019.

If your spouse died in 2019, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2019.

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, you are a married business apprentice or student from India eligible for the benefits of Article 21(2) of the U.S.-India Income Tax Treaty, 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 2019.
3. You lived apart from your spouse for the last 6 months of 2019. 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 2019. 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

2019, 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 2019.

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

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

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

Rounding Off to Whole Dollars

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


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

If you are entering amounts that include cents, make sure to include the decimal point. There is no cents column on the form.

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.

 **CAUTION** 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 1040-NR-EZ](#). See [Amounts exempt under a treaty below](#).

The following types of income must also 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 2019. 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 2019, enter "HSH" and the amount not reported to you on a Form W-2 on the dotted line next to line 3. For information on employment taxes for household employees, see Tax Topic 756 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).

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



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

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

Note. You must use Form 1040-NR 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.

Amounts exempt under a treaty.

Wages, salaries, tips, etc. that you claim are exempt from U.S. tax under an income tax treaty should **not** be reported on line 3. Instead, include these amounts on line 6 and complete item J of Schedule OI on page 2 of Form 1040-NR-EZ. Generally, if you submitted a properly completed Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, to claim an exemption from withholding based on a treaty, your employer would not have withheld tax on the exempt amount and would have reported the exempt amount on a Form 1042-S and not in box 1 of Form W-2. However, if you did not submit a Form 8233 to your employer or if you submitted a Form

8233 to your employer but your employer withheld tax on the exempt amount because it could not readily determine your eligibility for the exemption, you can claim the exemption on Form 1040-NR-EZ by reducing your line 3 wages by the exempt amount. You will need to complete item J on Schedule OI and attach a statement to your return containing all information that otherwise would have been required on a Form 8233 to explain your eligibility for the exemption. See the examples next.

Example 1. Anna is a citizen of France who came to the United States on an F-1 visa in 2018 for the primary purpose of studying at an accredited university. In 2019, Anna completed a paid summer internship with a U.S. company as part of her optional practical training. Anna earned \$8,000 from this internship. Under Article 21 (Students and Trainees) of the income tax treaty with France, Anna can exempt up to \$5,000 of personal services income from U.S. tax. Anna submitted a valid Form 8233 to her employer to claim an exemption from withholding for the portion of her wages that is exempt under the treaty. She received a Form 1042-S from her employer showing the \$5,000 exempt amount and a Form W-2 showing \$3,000 in box 1 of Form W-2. On her 2019 Form 1040-NR-EZ, Anna should report \$3,000 on line 3, include \$5,000 on line 6, and complete item J on Schedule OI. Anna should attach both the Form W-2 and the Form 1042-S to her return.

Example 2. The facts are the same as above except that Anna did not realize she was eligible for a \$5,000 exemption when she began work and did not submit a Form 8233 to her employer claiming the exemption amount. All of Anna's wages from the internship were withheld upon and reported in box 1 on her Form W-2. On her 2019 Form 1040-NR-EZ, Anna should report \$3,000 on line 3, include \$5,000 on line 6, and complete item J on Schedule OI. Anna should attach the Form W-2 to her Form 1040-NR-EZ. She should also attach a statement to her Form 1040-NR-EZ containing all information that otherwise would have been required on a Form 8233 to justify the exemption claimed.

Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than January 31, 2020. If you do not receive it by early February, use Tax Topic 154 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) to find out what to

do. Even if you do not get a Form W-2, you still must report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Dependent care benefits. If you received benefits for 2019 under your employer's dependent care plan, you must use Form 1040-NR. The benefits should be shown in box 10 of your Form(s) W-2.

Adoption benefits. If you received employer-provided adoption benefits for 2019, you must use Form 1040-NR. 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 activity.

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 1040-NR instead of Form 1040-NR-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 2019, you may receive a Form 1099-G.

If you chose to apply part or all of the refund to your 2019 estimated state or local income tax, the amount applied is treated as received in 2019.

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 eligible for the benefits of Article 21(2) of the U.S.-India Income Tax Treaty. If you were a student or business apprentice from India meeting this criteria in 2018 and you claimed the standard deduction on your 2018 tax return, none of your refund of 2018 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 1040-NR-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 2019 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 2019 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 1040-NR-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 1040-NR-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 1040-NR-EZ. For details, see the instructions for [item J](#) of Schedule OI, later.

When completing Form 1040-NR-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 1040-NR-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 1040-NR-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 2019 on a qualified student loan (defined next).
2. Your filing status is single.

3. Your modified adjusted gross income (AGI) is less than \$85,000. 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.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return,
 - b. The person had gross income that was equal to or more than the exemption amount for that year or \$4,200 for 2019, or
 - c. You could be claimed as a dependent on someone else's return.

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

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

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

Eligible student. An eligible student is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution; and

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 2019 on [qualified student loans](#) (defined earlier). **Do not** enter more than \$2,500 **1.** _____
2. Enter the amount from Form 1040-NR-EZ, line 7 **2.** _____
3. Enter the amount from Form 1040-NR-EZ, line 8 **3.** _____
4. Subtract line 3 from line 2 **4.** _____
5. Is line 4 more than \$70,000?
 - No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 - Yes.** Subtract \$70,000 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 1040-NR-EZ, line 9 **8.** _____

- 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 2019, **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 2019, 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. Students or business apprentices from India may be able to take the standard deduction instead of their itemized deductions if they are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty. They may be able to take the standard deduction along with a net disaster loss (see the instructions for Form 4684 and Pub. 547). However, if their spouse has itemized, they must itemize their deductions also. See chapter 5 of Pub. 519 for details.

Line 13—Reserved. Line 13 is reserved. The personal exemption deduction for individuals 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 (or railroad retirement (RRTA)) and Medicare taxes on the unreported tips.

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security (or RRTA) and Medicare taxes 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 (or RRTA) and Medicare taxes 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 taxes 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 1040-NR-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—2019 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2019. Include any overpayment that you applied to your 2019 estimated tax from:

- Your 2018 return, or
- An amended return (Form 1040-X).

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 1040-NR-EZ. On the statement, explain all of the payments you made in 2019 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 2019.

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 1040-NR-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 1040-NR.

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 2020](#) 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 [Check My Refund Status at IRS.gov/Refunds](#). See [Refund Information](#), later. Information about your return will generally be available 4 weeks after you mail your return. Have your 2019 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 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/DepositLimits](#).

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

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

15-00000000 1234

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

institution in the United States before you request direct deposit. Make sure your direct deposit will be accepted. You must also 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 2019). 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 2019 return during 2020 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2020. If you designate your deposit to be for 2019, you must verify that the deposit was actually made to the account by the due date of the 2019 return (not counting extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2019.

 You may be able to contribute up to \$6,000 (\$7,000 if age 50 or older at the end of 2019) to a traditional IRA or Roth IRA for 2019. 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.

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 or electronic 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 2019 return after November 30, 2020.
- Any numbers or letters on lines 23b through 23d are crossed out or whited out.

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


Line 23e. If you want your refund mailed to an address not listed on page 1 of Form 1040-NR-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 2020 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2020 estimated tax.

 This election to apply part or all of the amount overpaid to your 2020 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 2020 in this payment. Instead, make the estimated tax payment separately.

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

Line 25—Amount you owe. 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](https://www.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](https://www.irs.gov/Payments). You can pay using any of the following methods.

- **IRS Direct Pay** for online transfers from your checking or savings account at a U.S. bank or other financial institution in the United States at no cost to you; go to [IRS.gov/Payments](https://www.irs.gov/Payments).
- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](https://www.irs.gov/Payments). A convenience fee is charged by these service providers.
- **Online Payment Agreement.** If you cannot pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/OPA](https://www.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.

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

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

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

EFTPS. To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, call 800-555-4477 (English) or 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 800-733-4829. For more information about EFTPS, go to [IRS.gov/Payments](https://www.irs.gov/Payments) or [EFTPS.gov](https://www.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 “2019 Form 1040-NR-EZ” and your name, address, daytime phone number, and SSN or ITIN on your payment.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use

dashes or lines (for example, do not enter “\$ XXX-” or “\$ XXX^{xx/100}”).



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 2020. See [Income Tax Withholding and Estimated Tax Payments for 2020](#) 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 must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [IRS.gov/OPA](https://www.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 2019 Form 1040-NR-EZ, line 15.

Exception. You will not owe the penalty if your 2018 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 2018 return and you were a U.S. citizen or resident for all of 2018.

2. Line 21 on your 2019 return is at least 100% of the tax shown on your 2018 return. (But see *Caution* below.) Your estimated tax payments for 2019 must have been made on time and for the required amount.



If your 2018 AGI was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2018), item (2) applies only if line 21 on your 2019 tax return is at least 110% of the tax shown on your 2018 return. This rule does not apply to farmers and fishermen.

For most people, the “tax shown on your 2018 return” is the amount on your 2018 Form 1040-NR-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 2019 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 are also authorizing the designee to:

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

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee’s authorization, see Pub. 947, 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 2020 tax return (see [When To File](#), earlier). If you want to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040-NR-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 1040-NR-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 2019, 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 2019 tax returns generally were sent in December 2019.

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 800-908-4490.

Instructions for Schedule OI, Other Information

Answer all questions.

Item A

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

Item B

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

Item C

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

Item D

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

Item E

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

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

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

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

Item F

If you ever changed your visa type or U.S. immigration status, check the “Yes” box. For example, you entered the United States in 2018 on an F-1 visa as an academic student. On August 20, 2019, 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, 2019.”

Item G

Enter the dates you entered and left the United States during 2019 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 1040-NR-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. 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 1040-NR-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 2018, 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 2018 and plans to continue teaching through May 2020. Sara’s salary per school year is \$40,000. She plans to return to Italy in June 2020 and resume her Italian residence. For calendar year 2019, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2019 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 1040-NR-EZ.

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

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

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

Reminders

Return Checklist

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

Example. Item J—Income Exempt From Tax by Treaty

Keep for Your Records 


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

Did you:

- Enter your name and address in the correct order in the spaces provided on Form 1040-NR-EZ?
- Enter the correct SSN or ITIN in the space provided on Form 1040-NR-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 1040-NR-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 [Check My Refund Status](#) 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.

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

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

Our phone and walk-in assistors can research the status of your refund only if it's been more than 6 weeks since you mailed your 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 is also 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 2020

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 2020 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 2020 Form 1040-NR-EZ will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2020 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 2020 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 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 1040-X to change a return you already filed. Also, use Form 1040-X if you filed Form 1040-NR-EZ and you should have filed Form 1040 or 1040-SR, or vice versa. Generally, Form

1040-X 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 1040-X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 519 and Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for details.

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

Past Due Returns

If you or someone you know needs to file past due tax returns, see Tax Topic 153 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or go to [IRS.gov/Individuals](https://www.irs.gov/Individuals) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040-NR-EZ instructions. For example, if you are filing a 2016 return in 2020, 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 choose to include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040-NR-EZ, page 1. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 25.

Interest. We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial or gross 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 an explanation meeting reasonable cause criteria. If you have

an explanation meeting the criteria for reasonable cause, 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 \$435 or the amount of any tax you owe, whichever is smaller.

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

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

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

How Long Should Records Be Kept?

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

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN) 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 or ITIN to get a job or may file a tax return using your SSN or ITIN to receive a refund.

To reduce your risk:

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

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

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

Victims of identity theft who are experiencing economic harm or a

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

Protect yourself from suspicious emails or phishing schemes.

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

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask

taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll free at 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 800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at spam@uce.gov or report them at ftc.gov/complaint. You can contact them at ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been a victim of identity theft, see 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 866-653-4261.

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

Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 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.

Preparing and filing your tax return.

After receiving your wage and earning statements (Form W-2, W-2G, 1099-R, 1099-MISC) from all employers and interest and dividend statements from banks (Forms 1099), you can 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 with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who

need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

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

- **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 may also be able to access tax law information in your electronic filing software.

Tax reform. Tax reform legislation affects individuals, businesses, and tax-exempt and government entities. Go to [IRS.gov/TaxReform](https://www.irs.gov/TaxReform) for information and updates on how this legislation affects your taxes.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are paramount. We use these tools to share public information with you. **Do not** post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideosmultilingual](https://www.youtube.com/irsvideosmultilingual).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Getting tax forms and publications.

Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 and 1040-SR instructions) on mobile devices as an eBook at no charge at [IRS.gov/eBooks](https://www.irs.gov/eBooks). 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.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.
- Access your tax records online.
- Review the past 24 months of your payment history.
- Go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess) to review the required identity authentication process.

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.

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/EIN) helps you get an employer identification number.
- The [Tax Withholding Estimator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) makes it easier for everyone to pay the correct amount of tax during the year. The Estimator replaces the Withholding Calculator. The redesigned tool is a convenient, online way to check and tailor your withholding. It’s more user-friendly for taxpayers, including retirees and self-employed individuals. The new and improved features include the following.
 - Easy to understand language;
 - The ability to switch between screens, correct previous entries, and skip screens that do not apply;
 - Tips and links to help you determine if you qualify for tax credits and deductions;

- A progress tracker;
- A self-employment tax feature; and
- Automatic calculation of taxable social security benefits.

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.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and cut-off times.

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

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you 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/OIC) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X 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 Taxpayer 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/Videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

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

Taxpayers can find information on [IRS.gov](https://www.irs.gov) in the following languages.

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

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

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

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

Death of a Taxpayer

If a taxpayer died before filing a return for 2019, 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 1040-NR-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.

For information on how to make this type of gift online, go to [TreasuryDirect.gov](https://www.treasurydirect.gov) and click on "How To Make a Contribution to Reduce the Debt."

 *You may be able to deduct this gift on your 2020 tax return as a charitable contribution. But you must file Form 1040-NR 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 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 the 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. We try to create forms and instructions

that can be easily understood. Often, this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

We welcome your comments about these instructions and your suggestions for future editions. You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the: Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do not send your Form 1040-NR-EZ 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 October 2019 for taxpayers filing a 2019 Form 1040-NR-EZ tax return.

Estimates of Taxpayer Burden

	Average Time Burden (Hours)	Average Cost*
1040-NR-EZ	6	\$70

* Dollars rounded to the nearest \$10.

Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. The estimated average time burden for all taxpayers filing a Form 1040-NR-EZ is 6 hours, with an average cost of \$70 per return. This average includes all related forms and schedules, across all preparation methods and taxpayer activities. There may be significant variation in taxpayer activity within this estimate.

Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. Tax preparation fees vary widely depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates 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 LTC 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](#) 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.

2019 Tax Table

Example. Mr. Brown is single. His taxable income on line 14 of Form 1040-NR-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 \$2,599. This is the tax amount he should enter on line 15 of Form 1040-NR-EZ.

At least	But less than	Single	Married filing separately
		Your tax is—	
23,200	23,250	2,593	2,593
23,250	23,300	2,599	2,599
23,300	23,350	2,605	2,605
23,350	23,400	2,611	2,611

Graphic shows the relevant portion of the Tax Table with the tax amount (\$2,599) circled.

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

(Continued)

If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
3,000				6,000				9,000			
3,000	3,050	303	303	6,000	6,050	603	603	9,000	9,050	903	903
3,050	3,100	308	308	6,050	6,100	608	608	9,050	9,100	908	908
3,100	3,150	313	313	6,100	6,150	613	613	9,100	9,150	913	913
3,150	3,200	318	318	6,150	6,200	618	618	9,150	9,200	918	918
3,200	3,250	323	323	6,200	6,250	623	623	9,200	9,250	923	923
3,250	3,300	328	328	6,250	6,300	628	628	9,250	9,300	928	928
3,300	3,350	333	333	6,300	6,350	633	633	9,300	9,350	933	933
3,350	3,400	338	338	6,350	6,400	638	638	9,350	9,400	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	958	958
3,600	3,650	363	363	6,600	6,650	663	663	9,600	9,650	963	963
3,650	3,700	368	368	6,650	6,700	668	668	9,650	9,700	968	968
3,700	3,750	373	373	6,700	6,750	673	673	9,700	9,750	973	973
3,750	3,800	378	378	6,750	6,800	678	678	9,750	9,800	979	979
3,800	3,850	383	383	6,800	6,850	683	683	9,800	9,850	985	985
3,850	3,900	388	388	6,850	6,900	688	688	9,850	9,900	991	991
3,900	3,950	393	393	6,900	6,950	693	693	9,900	9,950	997	997
3,950	4,000	398	398	6,950	7,000	698	698	9,950	10,000	1,003	1,003
4,000				7,000				10,000			
4,000	4,050	403	403	7,000	7,050	703	703	10,000	10,050	1,009	1,009
4,050	4,100	408	408	7,050	7,100	708	708	10,050	10,100	1,015	1,015
4,100	4,150	413	413	7,100	7,150	713	713	10,100	10,150	1,021	1,021
4,150	4,200	418	418	7,150	7,200	718	718	10,150	10,200	1,027	1,027
4,200	4,250	423	423	7,200	7,250	723	723	10,200	10,250	1,033	1,033
4,250	4,300	428	428	7,250	7,300	728	728	10,250	10,300	1,039	1,039
4,300	4,350	433	433	7,300	7,350	733	733	10,300	10,350	1,045	1,045
4,350	4,400	438	438	7,350	7,400	738	738	10,350	10,400	1,051	1,051
4,400	4,450	443	443	7,400	7,450	743	743	10,400	10,450	1,057	1,057
4,450	4,500	448	448	7,450	7,500	748	748	10,450	10,500	1,063	1,063
4,500	4,550	453	453	7,500	7,550	753	753	10,500	10,550	1,069	1,069
4,550	4,600	458	458	7,550	7,600	758	758	10,550	10,600	1,075	1,075
4,600	4,650	463	463	7,600	7,650	763	763	10,600	10,650	1,081	1,081
4,650	4,700	468	468	7,650	7,700	768	768	10,650	10,700	1,087	1,087
4,700	4,750	473	473	7,700	7,750	773	773	10,700	10,750	1,093	1,093
4,750	4,800	478	478	7,750	7,800	778	778	10,750	10,800	1,099	1,099
4,800	4,850	483	483	7,800	7,850	783	783	10,800	10,850	1,105	1,105
4,850	4,900	488	488	7,850	7,900	788	788	10,850	10,900	1,111	1,111
4,900	4,950	493	493	7,900	7,950	793	793	10,900	10,950	1,117	1,117
4,950	5,000	498	498	7,950	8,000	798	798	10,950	11,000	1,123	1,123
5,000				8,000				11,000			
5,000	5,050	503	503	8,000	8,050	803	803	11,000	11,050	1,129	1,129
5,050	5,100	508	508	8,050	8,100	808	808	11,050	11,100	1,135	1,135
5,100	5,150	513	513	8,100	8,150	813	813	11,100	11,150	1,141	1,141
5,150	5,200	518	518	8,150	8,200	818	818	11,150	11,200	1,147	1,147
5,200	5,250	523	523	8,200	8,250	823	823	11,200	11,250	1,153	1,153
5,250	5,300	528	528	8,250	8,300	828	828	11,250	11,300	1,159	1,159
5,300	5,350	533	533	8,300	8,350	833	833	11,300	11,350	1,165	1,165
5,350	5,400	538	538	8,350	8,400	838	838	11,350	11,400	1,171	1,171
5,400	5,450	543	543	8,400	8,450	843	843	11,400	11,450	1,177	1,177
5,450	5,500	548	548	8,450	8,500	848	848	11,450	11,500	1,183	1,183
5,500	5,550	553	553	8,500	8,550	853	853	11,500	11,550	1,189	1,189
5,550	5,600	558	558	8,550	8,600	858	858	11,550	11,600	1,195	1,195
5,600	5,650	563	563	8,600	8,650	863	863	11,600	11,650	1,201	1,201
5,650	5,700	568	568	8,650	8,700	868	868	11,650	11,700	1,207	1,207
5,700	5,750	573	573	8,700	8,750	873	873	11,700	11,750	1,213	1,213
5,750	5,800	578	578	8,750	8,800	878	878	11,750	11,800	1,219	1,219
5,800	5,850	583	583	8,800	8,850	883	883	11,800	11,850	1,225	1,225
5,850	5,900	588	588	8,850	8,900	888	888	11,850	11,900	1,231	1,231
5,900	5,950	593	593	8,900	8,950	893	893	11,900	11,950	1,237	1,237
5,950	6,000	598	598	8,950	9,000	898	898	11,950	12,000	1,243	1,243

(Continued)

If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
12,000				15,000				18,000			
12,000	12,050	1,249	1,249	15,000	15,050	1,609	1,609	18,000	18,050	1,969	1,969
12,050	12,100	1,255	1,255	15,050	15,100	1,615	1,615	18,050	18,100	1,975	1,975
12,100	12,150	1,261	1,261	15,100	15,150	1,621	1,621	18,100	18,150	1,981	1,981
12,150	12,200	1,267	1,267	15,150	15,200	1,627	1,627	18,150	18,200	1,987	1,987
12,200	12,250	1,273	1,273	15,200	15,250	1,633	1,633	18,200	18,250	1,993	1,993
12,250	12,300	1,279	1,279	15,250	15,300	1,639	1,639	18,250	18,300	1,999	1,999
12,300	12,350	1,285	1,285	15,300	15,350	1,645	1,645	18,300	18,350	2,005	2,005
12,350	12,400	1,291	1,291	15,350	15,400	1,651	1,651	18,350	18,400	2,011	2,011
12,400	12,450	1,297	1,297	15,400	15,450	1,657	1,657	18,400	18,450	2,017	2,017
12,450	12,500	1,303	1,303	15,450	15,500	1,663	1,663	18,450	18,500	2,023	2,023
12,500	12,550	1,309	1,309	15,500	15,550	1,669	1,669	18,500	18,550	2,029	2,029
12,550	12,600	1,315	1,315	15,550	15,600	1,675	1,675	18,550	18,600	2,035	2,035
12,600	12,650	1,321	1,321	15,600	15,650	1,681	1,681	18,600	18,650	2,041	2,041
12,650	12,700	1,327	1,327	15,650	15,700	1,687	1,687	18,650	18,700	2,047	2,047
12,700	12,750	1,333	1,333	15,700	15,750	1,693	1,693	18,700	18,750	2,053	2,053
12,750	12,800	1,339	1,339	15,750	15,800	1,699	1,699	18,750	18,800	2,059	2,059
12,800	12,850	1,345	1,345	15,800	15,850	1,705	1,705	18,800	18,850	2,065	2,065
12,850	12,900	1,351	1,351	15,850	15,900	1,711	1,711	18,850	18,900	2,071	2,071
12,900	12,950	1,357	1,357	15,900	15,950	1,717	1,717	18,900	18,950	2,077	2,077
12,950	13,000	1,363	1,363	15,950	16,000	1,723	1,723	18,950	19,000	2,083	2,083
13,000				16,000				19,000			
13,000	13,050	1,369	1,369	16,000	16,050	1,729	1,729	19,000	19,050	2,089	2,089
13,050	13,100	1,375	1,375	16,050	16,100	1,735	1,735	19,050	19,100	2,095	2,095
13,100	13,150	1,381	1,381	16,100	16,150	1,741	1,741	19,100	19,150	2,101	2,101
13,150	13,200	1,387	1,387	16,150	16,200	1,747	1,747	19,150	19,200	2,107	2,107
13,200	13,250	1,393	1,393	16,200	16,250	1,753	1,753	19,200	19,250	2,113	2,113
13,250	13,300	1,399	1,399	16,250	16,300	1,759	1,759	19,250	19,300	2,119	2,119
13,300	13,350	1,405	1,405	16,300	16,350	1,765	1,765	19,300	19,350	2,125	2,125
13,350	13,400	1,411	1,411	16,350	16,400	1,771	1,771	19,350	19,400	2,131	2,131
13,400	13,450	1,417	1,417	16,400	16,450	1,777	1,777	19,400	19,450	2,137	2,137
13,450	13,500	1,423	1,423	16,450	16,500	1,783	1,783	19,450	19,500	2,143	2,143
13,500	13,550	1,429	1,429	16,500	16,550	1,789	1,789	19,500	19,550	2,149	2,149
13,550	13,600	1,435	1,435	16,550	16,600	1,795	1,795	19,550	19,600	2,155	2,155
13,600	13,650	1,441	1,441	16,600	16,650	1,801	1,801	19,600	19,650	2,161	2,161
13,650	13,700	1,447	1,447	16,650	16,700	1,807	1,807	19,650	19,700	2,167	2,167
13,700	13,750	1,453	1,453	16,700	16,750	1,813	1,813	19,700	19,750	2,173	2,173
13,750	13,800	1,459	1,459	16,750	16,800	1,819	1,819	19,750	19,800	2,179	2,179
13,800	13,850	1,465	1,465	16,800	16,850	1,825	1,825	19,800	19,850	2,185	2,185
13,850	13,900	1,471	1,471	16,850	16,900	1,831	1,831	19,850	19,900	2,191	2,191
13,900	13,950	1,477	1,477	16,900	16,950	1,837	1,837	19,900	19,950	2,197	2,197
13,950	14,000	1,483	1,483	16,950	17,000	1,843	1,843	19,950	20,000	2,203	2,203
14,000				17,000				20,000			
14,000	14,050	1,489	1,489	17,000	17,050	1,849	1,849	20,000	20,050	2,209	2,209
14,050	14,100	1,495	1,495	17,050	17,100	1,855	1,855	20,050	20,100	2,215	2,215
14,100	14,150	1,501	1,501	17,100	17,150	1,861	1,861	20,100	20,150	2,221	2,221
14,150	14,200	1,507	1,507	17,150	17,200	1,867	1,867	20,150	20,200	2,227	2,227
14,200	14,250	1,513	1,513	17,200	17,250	1,873	1,873	20,200	20,250	2,233	2,233
14,250	14,300	1,519	1,519	17,250	17,300	1,879	1,879	20,250	20,300	2,239	2,239
14,300	14,350	1,525	1,525	17,300	17,350	1,885	1,885	20,300	20,350	2,245	2,245
14,350	14,400	1,531	1,531	17,350	17,400	1,891	1,891	20,350	20,400	2,251	2,251
14,400	14,450	1,537	1,537	17,400	17,450	1,897	1,897	20,400	20,450	2,257	2,257
14,450	14,500	1,543	1,543	17,450	17,500	1,903	1,903	20,450	20,500	2,263	2,263
14,500	14,550	1,549	1,549	17,500	17,550	1,909	1,909	20,500	20,550	2,269	2,269
14,550	14,600	1,555	1,555	17,550	17,600	1,915	1,915	20,550	20,600	2,275	2,275
14,600	14,650	1,561	1,561	17,600	17,650	1,921	1,921	20,600	20,650	2,281	2,281
14,650	14,700	1,567	1,567	17,650	17,700	1,927	1,927	20,650	20,700	2,287	2,287
14,700	14,750	1,573	1,573	17,700	17,750	1,933	1,933	20,700	20,750	2,293	2,293
14,750	14,800	1,579	1,579	17,750	17,800	1,939	1,939	20,750	20,800	2,299	2,299
14,800	14,850	1,585	1,585	17,800	17,850	1,945	1,945	20,800	20,850	2,305	2,305
14,850	14,900	1,591	1,591	17,850	17,900	1,951	1,951	20,850	20,900	2,311	2,311
14,900	14,950	1,597	1,597	17,900	17,950	1,957	1,957	20,900	20,950	2,317	2,317
14,950	15,000	1,603	1,603	17,950	18,000	1,963	1,963	20,950	21,000	2,323	2,323

(Continued)

If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
21,000				24,000				27,000			
21,000	21,050	2,329	2,329	24,000	24,050	2,689	2,689	27,000	27,050	3,049	3,049
21,050	21,100	2,335	2,335	24,050	24,100	2,695	2,695	27,050	27,100	3,055	3,055
21,100	21,150	2,341	2,341	24,100	24,150	2,701	2,701	27,100	27,150	3,061	3,061
21,150	21,200	2,347	2,347	24,150	24,200	2,707	2,707	27,150	27,200	3,067	3,067
21,200	21,250	2,353	2,353	24,200	24,250	2,713	2,713	27,200	27,250	3,073	3,073
21,250	21,300	2,359	2,359	24,250	24,300	2,719	2,719	27,250	27,300	3,079	3,079
21,300	21,350	2,365	2,365	24,300	24,350	2,725	2,725	27,300	27,350	3,085	3,085
21,350	21,400	2,371	2,371	24,350	24,400	2,731	2,731	27,350	27,400	3,091	3,091
21,400	21,450	2,377	2,377	24,400	24,450	2,737	2,737	27,400	27,450	3,097	3,097
21,450	21,500	2,383	2,383	24,450	24,500	2,743	2,743	27,450	27,500	3,103	3,103
21,500	21,550	2,389	2,389	24,500	24,550	2,749	2,749	27,500	27,550	3,109	3,109
21,550	21,600	2,395	2,395	24,550	24,600	2,755	2,755	27,550	27,600	3,115	3,115
21,600	21,650	2,401	2,401	24,600	24,650	2,761	2,761	27,600	27,650	3,121	3,121
21,650	21,700	2,407	2,407	24,650	24,700	2,767	2,767	27,650	27,700	3,127	3,127
21,700	21,750	2,413	2,413	24,700	24,750	2,773	2,773	27,700	27,750	3,133	3,133
21,750	21,800	2,419	2,419	24,750	24,800	2,779	2,779	27,750	27,800	3,139	3,139
21,800	21,850	2,425	2,425	24,800	24,850	2,785	2,785	27,800	27,850	3,145	3,145
21,850	21,900	2,431	2,431	24,850	24,900	2,791	2,791	27,850	27,900	3,151	3,151
21,900	21,950	2,437	2,437	24,900	24,950	2,797	2,797	27,900	27,950	3,157	3,157
21,950	22,000	2,443	2,443	24,950	25,000	2,803	2,803	27,950	28,000	3,163	3,163
22,000				25,000				28,000			
22,000	22,050	2,449	2,449	25,000	25,050	2,809	2,809	28,000	28,050	3,169	3,169
22,050	22,100	2,455	2,455	25,050	25,100	2,815	2,815	28,050	28,100	3,175	3,175
22,100	22,150	2,461	2,461	25,100	25,150	2,821	2,821	28,100	28,150	3,181	3,181
22,150	22,200	2,467	2,467	25,150	25,200	2,827	2,827	28,150	28,200	3,187	3,187
22,200	22,250	2,473	2,473	25,200	25,250	2,833	2,833	28,200	28,250	3,193	3,193
22,250	22,300	2,479	2,479	25,250	25,300	2,839	2,839	28,250	28,300	3,199	3,199
22,300	22,350	2,485	2,485	25,300	25,350	2,845	2,845	28,300	28,350	3,205	3,205
22,350	22,400	2,491	2,491	25,350	25,400	2,851	2,851	28,350	28,400	3,211	3,211
22,400	22,450	2,497	2,497	25,400	25,450	2,857	2,857	28,400	28,450	3,217	3,217
22,450	22,500	2,503	2,503	25,450	25,500	2,863	2,863	28,450	28,500	3,223	3,223
22,500	22,550	2,509	2,509	25,500	25,550	2,869	2,869	28,500	28,550	3,229	3,229
22,550	22,600	2,515	2,515	25,550	25,600	2,875	2,875	28,550	28,600	3,235	3,235
22,600	22,650	2,521	2,521	25,600	25,650	2,881	2,881	28,600	28,650	3,241	3,241
22,650	22,700	2,527	2,527	25,650	25,700	2,887	2,887	28,650	28,700	3,247	3,247
22,700	22,750	2,533	2,533	25,700	25,750	2,893	2,893	28,700	28,750	3,253	3,253
22,750	22,800	2,539	2,539	25,750	25,800	2,899	2,899	28,750	28,800	3,259	3,259
22,800	22,850	2,545	2,545	25,800	25,850	2,905	2,905	28,800	28,850	3,265	3,265
22,850	22,900	2,551	2,551	25,850	25,900	2,911	2,911	28,850	28,900	3,271	3,271
22,900	22,950	2,557	2,557	25,900	25,950	2,917	2,917	28,900	28,950	3,277	3,277
22,950	23,000	2,563	2,563	25,950	26,000	2,923	2,923	28,950	29,000	3,283	3,283
23,000				26,000				29,000			
23,000	23,050	2,569	2,569	26,000	26,050	2,929	2,929	29,000	29,050	3,289	3,289
23,050	23,100	2,575	2,575	26,050	26,100	2,935	2,935	29,050	29,100	3,295	3,295
23,100	23,150	2,581	2,581	26,100	26,150	2,941	2,941	29,100	29,150	3,301	3,301
23,150	23,200	2,587	2,587	26,150	26,200	2,947	2,947	29,150	29,200	3,307	3,307
23,200	23,250	2,593	2,593	26,200	26,250	2,953	2,953	29,200	29,250	3,313	3,313
23,250	23,300	2,599	2,599	26,250	26,300	2,959	2,959	29,250	29,300	3,319	3,319
23,300	23,350	2,605	2,605	26,300	26,350	2,965	2,965	29,300	29,350	3,325	3,325
23,350	23,400	2,611	2,611	26,350	26,400	2,971	2,971	29,350	29,400	3,331	3,331
23,400	23,450	2,617	2,617	26,400	26,450	2,977	2,977	29,400	29,450	3,337	3,337
23,450	23,500	2,623	2,623	26,450	26,500	2,983	2,983	29,450	29,500	3,343	3,343
23,500	23,550	2,629	2,629	26,500	26,550	2,989	2,989	29,500	29,550	3,349	3,349
23,550	23,600	2,635	2,635	26,550	26,600	2,995	2,995	29,550	29,600	3,355	3,355
23,600	23,650	2,641	2,641	26,600	26,650	3,001	3,001	29,600	29,650	3,361	3,361
23,650	23,700	2,647	2,647	26,650	26,700	3,007	3,007	29,650	29,700	3,367	3,367
23,700	23,750	2,653	2,653	26,700	26,750	3,013	3,013	29,700	29,750	3,373	3,373
23,750	23,800	2,659	2,659	26,750	26,800	3,019	3,019	29,750	29,800	3,379	3,379
23,800	23,850	2,665	2,665	26,800	26,850	3,025	3,025	29,800	29,850	3,385	3,385
23,850	23,900	2,671	2,671	26,850	26,900	3,031	3,031	29,850	29,900	3,391	3,391
23,900	23,950	2,677	2,677	26,900	26,950	3,037	3,037	29,900	29,950	3,397	3,397
23,950	24,000	2,683	2,683	26,950	27,000	3,043	3,043	29,950	30,000	3,403	3,403

(Continued)

If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
30,000				33,000				36,000			
30,000	30,050	3,409	3,409	33,000	33,050	3,769	3,769	36,000	36,050	4,129	4,129
30,050	30,100	3,415	3,415	33,050	33,100	3,775	3,775	36,050	36,100	4,135	4,135
30,100	30,150	3,421	3,421	33,100	33,150	3,781	3,781	36,100	36,150	4,141	4,141
30,150	30,200	3,427	3,427	33,150	33,200	3,787	3,787	36,150	36,200	4,147	4,147
30,200	30,250	3,433	3,433	33,200	33,250	3,793	3,793	36,200	36,250	4,153	4,153
30,250	30,300	3,439	3,439	33,250	33,300	3,799	3,799	36,250	36,300	4,159	4,159
30,300	30,350	3,445	3,445	33,300	33,350	3,805	3,805	36,300	36,350	4,165	4,165
30,350	30,400	3,451	3,451	33,350	33,400	3,811	3,811	36,350	36,400	4,171	4,171
30,400	30,450	3,457	3,457	33,400	33,450	3,817	3,817	36,400	36,450	4,177	4,177
30,450	30,500	3,463	3,463	33,450	33,500	3,823	3,823	36,450	36,500	4,183	4,183
30,500	30,550	3,469	3,469	33,500	33,550	3,829	3,829	36,500	36,550	4,189	4,189
30,550	30,600	3,475	3,475	33,550	33,600	3,835	3,835	36,550	36,600	4,195	4,195
30,600	30,650	3,481	3,481	33,600	33,650	3,841	3,841	36,600	36,650	4,201	4,201
30,650	30,700	3,487	3,487	33,650	33,700	3,847	3,847	36,650	36,700	4,207	4,207
30,700	30,750	3,493	3,493	33,700	33,750	3,853	3,853	36,700	36,750	4,213	4,213
30,750	30,800	3,499	3,499	33,750	33,800	3,859	3,859	36,750	36,800	4,219	4,219
30,800	30,850	3,505	3,505	33,800	33,850	3,865	3,865	36,800	36,850	4,225	4,225
30,850	30,900	3,511	3,511	33,850	33,900	3,871	3,871	36,850	36,900	4,231	4,231
30,900	30,950	3,517	3,517	33,900	33,950	3,877	3,877	36,900	36,950	4,237	4,237
30,950	31,000	3,523	3,523	33,950	34,000	3,883	3,883	36,950	37,000	4,243	4,243
31,000				34,000				37,000			
31,000	31,050	3,529	3,529	34,000	34,050	3,889	3,889	37,000	37,050	4,249	4,249
31,050	31,100	3,535	3,535	34,050	34,100	3,895	3,895	37,050	37,100	4,255	4,255
31,100	31,150	3,541	3,541	34,100	34,150	3,901	3,901	37,100	37,150	4,261	4,261
31,150	31,200	3,547	3,547	34,150	34,200	3,907	3,907	37,150	37,200	4,267	4,267
31,200	31,250	3,553	3,553	34,200	34,250	3,913	3,913	37,200	37,250	4,273	4,273
31,250	31,300	3,559	3,559	34,250	34,300	3,919	3,919	37,250	37,300	4,279	4,279
31,300	31,350	3,565	3,565	34,300	34,350	3,925	3,925	37,300	37,350	4,285	4,285
31,350	31,400	3,571	3,571	34,350	34,400	3,931	3,931	37,350	37,400	4,291	4,291
31,400	31,450	3,577	3,577	34,400	34,450	3,937	3,937	37,400	37,450	4,297	4,297
31,450	31,500	3,583	3,583	34,450	34,500	3,943	3,943	37,450	37,500	4,303	4,303
31,500	31,550	3,589	3,589	34,500	34,550	3,949	3,949	37,500	37,550	4,309	4,309
31,550	31,600	3,595	3,595	34,550	34,600	3,955	3,955	37,550	37,600	4,315	4,315
31,600	31,650	3,601	3,601	34,600	34,650	3,961	3,961	37,600	37,650	4,321	4,321
31,650	31,700	3,607	3,607	34,650	34,700	3,967	3,967	37,650	37,700	4,327	4,327
31,700	31,750	3,613	3,613	34,700	34,750	3,973	3,973	37,700	37,750	4,333	4,333
31,750	31,800	3,619	3,619	34,750	34,800	3,979	3,979	37,750	37,800	4,339	4,339
31,800	31,850	3,625	3,625	34,800	34,850	3,985	3,985	37,800	37,850	4,345	4,345
31,850	31,900	3,631	3,631	34,850	34,900	3,991	3,991	37,850	37,900	4,351	4,351
31,900	31,950	3,637	3,637	34,900	34,950	3,997	3,997	37,900	37,950	4,357	4,357
31,950	32,000	3,643	3,643	34,950	35,000	4,003	4,003	37,950	38,000	4,363	4,363
32,000				35,000				38,000			
32,000	32,050	3,649	3,649	35,000	35,050	4,009	4,009	38,000	38,050	4,369	4,369
32,050	32,100	3,655	3,655	35,050	35,100	4,015	4,015	38,050	38,100	4,375	4,375
32,100	32,150	3,661	3,661	35,100	35,150	4,021	4,021	38,100	38,150	4,381	4,381
32,150	32,200	3,667	3,667	35,150	35,200	4,027	4,027	38,150	38,200	4,387	4,387
32,200	32,250	3,673	3,673	35,200	35,250	4,033	4,033	38,200	38,250	4,393	4,393
32,250	32,300	3,679	3,679	35,250	35,300	4,039	4,039	38,250	38,300	4,399	4,399
32,300	32,350	3,685	3,685	35,300	35,350	4,045	4,045	38,300	38,350	4,405	4,405
32,350	32,400	3,691	3,691	35,350	35,400	4,051	4,051	38,350	38,400	4,411	4,411
32,400	32,450	3,697	3,697	35,400	35,450	4,057	4,057	38,400	38,450	4,417	4,417
32,450	32,500	3,703	3,703	35,450	35,500	4,063	4,063	38,450	38,500	4,423	4,423
32,500	32,550	3,709	3,709	35,500	35,550	4,069	4,069	38,500	38,550	4,429	4,429
32,550	32,600	3,715	3,715	35,550	35,600	4,075	4,075	38,550	38,600	4,435	4,435
32,600	32,650	3,721	3,721	35,600	35,650	4,081	4,081	38,600	38,650	4,441	4,441
32,650	32,700	3,727	3,727	35,650	35,700	4,087	4,087	38,650	38,700	4,447	4,447
32,700	32,750	3,733	3,733	35,700	35,750	4,093	4,093	38,700	38,750	4,453	4,453
32,750	32,800	3,739	3,739	35,750	35,800	4,099	4,099	38,750	38,800	4,459	4,459
32,800	32,850	3,745	3,745	35,800	35,850	4,105	4,105	38,800	38,850	4,465	4,465
32,850	32,900	3,751	3,751	35,850	35,900	4,111	4,111	38,850	38,900	4,471	4,471
32,900	32,950	3,757	3,757	35,900	35,950	4,117	4,117	38,900	38,950	4,477	4,477
32,950	33,000	3,763	3,763	35,950	36,000	4,123	4,123	38,950	39,000	4,483	4,483

(Continued)

If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
39,000				42,000				45,000			
39,000	39,050	4,489	4,489	42,000	42,050	5,104	5,104	45,000	45,050	5,764	5,764
39,050	39,100	4,495	4,495	42,050	42,100	5,115	5,115	45,050	45,100	5,775	5,775
39,100	39,150	4,501	4,501	42,100	42,150	5,126	5,126	45,100	45,150	5,786	5,786
39,150	39,200	4,507	4,507	42,150	42,200	5,137	5,137	45,150	45,200	5,797	5,797
39,200	39,250	4,513	4,513	42,200	42,250	5,148	5,148	45,200	45,250	5,808	5,808
39,250	39,300	4,519	4,519	42,250	42,300	5,159	5,159	45,250	45,300	5,819	5,819
39,300	39,350	4,525	4,525	42,300	42,350	5,170	5,170	45,300	45,350	5,830	5,830
39,350	39,400	4,531	4,531	42,350	42,400	5,181	5,181	45,350	45,400	5,841	5,841
39,400	39,450	4,537	4,537	42,400	42,450	5,192	5,192	45,400	45,450	5,852	5,852
39,450	39,500	4,543	4,543	42,450	42,500	5,203	5,203	45,450	45,500	5,863	5,863
39,500	39,550	4,554	4,554	42,500	42,550	5,214	5,214	45,500	45,550	5,874	5,874
39,550	39,600	4,565	4,565	42,550	42,600	5,225	5,225	45,550	45,600	5,885	5,885
39,600	39,650	4,576	4,576	42,600	42,650	5,236	5,236	45,600	45,650	5,896	5,896
39,650	39,700	4,587	4,587	42,650	42,700	5,247	5,247	45,650	45,700	5,907	5,907
39,700	39,750	4,598	4,598	42,700	42,750	5,258	5,258	45,700	45,750	5,918	5,918
39,750	39,800	4,609	4,609	42,750	42,800	5,269	5,269	45,750	45,800	5,929	5,929
39,800	39,850	4,620	4,620	42,800	42,850	5,280	5,280	45,800	45,850	5,940	5,940
39,850	39,900	4,631	4,631	42,850	42,900	5,291	5,291	45,850	45,900	5,951	5,951
39,900	39,950	4,642	4,642	42,900	42,950	5,302	5,302	45,900	45,950	5,962	5,962
39,950	40,000	4,653	4,653	42,950	43,000	5,313	5,313	45,950	46,000	5,973	5,973
40,000				43,000				46,000			
40,000	40,050	4,664	4,664	43,000	43,050	5,324	5,324	46,000	46,050	5,984	5,984
40,050	40,100	4,675	4,675	43,050	43,100	5,335	5,335	46,050	46,100	5,995	5,995
40,100	40,150	4,686	4,686	43,100	43,150	5,346	5,346	46,100	46,150	6,006	6,006
40,150	40,200	4,697	4,697	43,150	43,200	5,357	5,357	46,150	46,200	6,017	6,017
40,200	40,250	4,708	4,708	43,200	43,250	5,368	5,368	46,200	46,250	6,028	6,028
40,250	40,300	4,719	4,719	43,250	43,300	5,379	5,379	46,250	46,300	6,039	6,039
40,300	40,350	4,730	4,730	43,300	43,350	5,390	5,390	46,300	46,350	6,050	6,050
40,350	40,400	4,741	4,741	43,350	43,400	5,401	5,401	46,350	46,400	6,061	6,061
40,400	40,450	4,752	4,752	43,400	43,450	5,412	5,412	46,400	46,450	6,072	6,072
40,450	40,500	4,763	4,763	43,450	43,500	5,423	5,423	46,450	46,500	6,083	6,083
40,500	40,550	4,774	4,774	43,500	43,550	5,434	5,434	46,500	46,550	6,094	6,094
40,550	40,600	4,785	4,785	43,550	43,600	5,445	5,445	46,550	46,600	6,105	6,105
40,600	40,650	4,796	4,796	43,600	43,650	5,456	5,456	46,600	46,650	6,116	6,116
40,650	40,700	4,807	4,807	43,650	43,700	5,467	5,467	46,650	46,700	6,127	6,127
40,700	40,750	4,818	4,818	43,700	43,750	5,478	5,478	46,700	46,750	6,138	6,138
40,750	40,800	4,829	4,829	43,750	43,800	5,489	5,489	46,750	46,800	6,149	6,149
40,800	40,850	4,840	4,840	43,800	43,850	5,500	5,500	46,800	46,850	6,160	6,160
40,850	40,900	4,851	4,851	43,850	43,900	5,511	5,511	46,850	46,900	6,171	6,171
40,900	40,950	4,862	4,862	43,900	43,950	5,522	5,522	46,900	46,950	6,182	6,182
40,950	41,000	4,873	4,873	43,950	44,000	5,533	5,533	46,950	47,000	6,193	6,193
41,000				44,000				47,000			
41,000	41,050	4,884	4,884	44,000	44,050	5,544	5,544	47,000	47,050	6,204	6,204
41,050	41,100	4,895	4,895	44,050	44,100	5,555	5,555	47,050	47,100	6,215	6,215
41,100	41,150	4,906	4,906	44,100	44,150	5,566	5,566	47,100	47,150	6,226	6,226
41,150	41,200	4,917	4,917	44,150	44,200	5,577	5,577	47,150	47,200	6,237	6,237
41,200	41,250	4,928	4,928	44,200	44,250	5,588	5,588	47,200	47,250	6,248	6,248
41,250	41,300	4,939	4,939	44,250	44,300	5,599	5,599	47,250	47,300	6,259	6,259
41,300	41,350	4,950	4,950	44,300	44,350	5,610	5,610	47,300	47,350	6,270	6,270
41,350	41,400	4,961	4,961	44,350	44,400	5,621	5,621	47,350	47,400	6,281	6,281
41,400	41,450	4,972	4,972	44,400	44,450	5,632	5,632	47,400	47,450	6,292	6,292
41,450	41,500	4,983	4,983	44,450	44,500	5,643	5,643	47,450	47,500	6,303	6,303
41,500	41,550	4,994	4,994	44,500	44,550	5,654	5,654	47,500	47,550	6,314	6,314
41,550	41,600	5,005	5,005	44,550	44,600	5,665	5,665	47,550	47,600	6,325	6,325
41,600	41,650	5,016	5,016	44,600	44,650	5,676	5,676	47,600	47,650	6,336	6,336
41,650	41,700	5,027	5,027	44,650	44,700	5,687	5,687	47,650	47,700	6,347	6,347
41,700	41,750	5,038	5,038	44,700	44,750	5,698	5,698	47,700	47,750	6,358	6,358
41,750	41,800	5,049	5,049	44,750	44,800	5,709	5,709	47,750	47,800	6,369	6,369
41,800	41,850	5,060	5,060	44,800	44,850	5,720	5,720	47,800	47,850	6,380	6,380
41,850	41,900	5,071	5,071	44,850	44,900	5,731	5,731	47,850	47,900	6,391	6,391
41,900	41,950	5,082	5,082	44,900	44,950	5,742	5,742	47,900	47,950	6,402	6,402
41,950	42,000	5,093	5,093	44,950	45,000	5,753	5,753	47,950	48,000	6,413	6,413

(Continued)

If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
48,000				51,000				54,000			
48,000	48,050	6,424	6,424	51,000	51,050	7,084	7,084	54,000	54,050	7,744	7,744
48,050	48,100	6,435	6,435	51,050	51,100	7,095	7,095	54,050	54,100	7,755	7,755
48,100	48,150	6,446	6,446	51,100	51,150	7,106	7,106	54,100	54,150	7,766	7,766
48,150	48,200	6,457	6,457	51,150	51,200	7,117	7,117	54,150	54,200	7,777	7,777
48,200	48,250	6,468	6,468	51,200	51,250	7,128	7,128	54,200	54,250	7,788	7,788
48,250	48,300	6,479	6,479	51,250	51,300	7,139	7,139	54,250	54,300	7,799	7,799
48,300	48,350	6,490	6,490	51,300	51,350	7,150	7,150	54,300	54,350	7,810	7,810
48,350	48,400	6,501	6,501	51,350	51,400	7,161	7,161	54,350	54,400	7,821	7,821
48,400	48,450	6,512	6,512	51,400	51,450	7,172	7,172	54,400	54,450	7,832	7,832
48,450	48,500	6,523	6,523	51,450	51,500	7,183	7,183	54,450	54,500	7,843	7,843
48,500	48,550	6,534	6,534	51,500	51,550	7,194	7,194	54,500	54,550	7,854	7,854
48,550	48,600	6,545	6,545	51,550	51,600	7,205	7,205	54,550	54,600	7,865	7,865
48,600	48,650	6,556	6,556	51,600	51,650	7,216	7,216	54,600	54,650	7,876	7,876
48,650	48,700	6,567	6,567	51,650	51,700	7,227	7,227	54,650	54,700	7,887	7,887
48,700	48,750	6,578	6,578	51,700	51,750	7,238	7,238	54,700	54,750	7,898	7,898
48,750	48,800	6,589	6,589	51,750	51,800	7,249	7,249	54,750	54,800	7,909	7,909
48,800	48,850	6,600	6,600	51,800	51,850	7,260	7,260	54,800	54,850	7,920	7,920
48,850	48,900	6,611	6,611	51,850	51,900	7,271	7,271	54,850	54,900	7,931	7,931
48,900	48,950	6,622	6,622	51,900	51,950	7,282	7,282	54,900	54,950	7,942	7,942
48,950	49,000	6,633	6,633	51,950	52,000	7,293	7,293	54,950	55,000	7,953	7,953
49,000				52,000				55,000			
49,000	49,050	6,644	6,644	52,000	52,050	7,304	7,304	55,000	55,050	7,964	7,964
49,050	49,100	6,655	6,655	52,050	52,100	7,315	7,315	55,050	55,100	7,975	7,975
49,100	49,150	6,666	6,666	52,100	52,150	7,326	7,326	55,100	55,150	7,986	7,986
49,150	49,200	6,677	6,677	52,150	52,200	7,337	7,337	55,150	55,200	7,997	7,997
49,200	49,250	6,688	6,688	52,200	52,250	7,348	7,348	55,200	55,250	8,008	8,008
49,250	49,300	6,699	6,699	52,250	52,300	7,359	7,359	55,250	55,300	8,019	8,019
49,300	49,350	6,710	6,710	52,300	52,350	7,370	7,370	55,300	55,350	8,030	8,030
49,350	49,400	6,721	6,721	52,350	52,400	7,381	7,381	55,350	55,400	8,041	8,041
49,400	49,450	6,732	6,732	52,400	52,450	7,392	7,392	55,400	55,450	8,052	8,052
49,450	49,500	6,743	6,743	52,450	52,500	7,403	7,403	55,450	55,500	8,063	8,063
49,500	49,550	6,754	6,754	52,500	52,550	7,414	7,414	55,500	55,550	8,074	8,074
49,550	49,600	6,765	6,765	52,550	52,600	7,425	7,425	55,550	55,600	8,085	8,085
49,600	49,650	6,776	6,776	52,600	52,650	7,436	7,436	55,600	55,650	8,096	8,096
49,650	49,700	6,787	6,787	52,650	52,700	7,447	7,447	55,650	55,700	8,107	8,107
49,700	49,750	6,798	6,798	52,700	52,750	7,458	7,458	55,700	55,750	8,118	8,118
49,750	49,800	6,809	6,809	52,750	52,800	7,469	7,469	55,750	55,800	8,129	8,129
49,800	49,850	6,820	6,820	52,800	52,850	7,480	7,480	55,800	55,850	8,140	8,140
49,850	49,900	6,831	6,831	52,850	52,900	7,491	7,491	55,850	55,900	8,151	8,151
49,900	49,950	6,842	6,842	52,900	52,950	7,502	7,502	55,900	55,950	8,162	8,162
49,950	50,000	6,853	6,853	52,950	53,000	7,513	7,513	55,950	56,000	8,173	8,173
50,000				53,000				56,000			
50,000	50,050	6,864	6,864	53,000	53,050	7,524	7,524	56,000	56,050	8,184	8,184
50,050	50,100	6,875	6,875	53,050	53,100	7,535	7,535	56,050	56,100	8,195	8,195
50,100	50,150	6,886	6,886	53,100	53,150	7,546	7,546	56,100	56,150	8,206	8,206
50,150	50,200	6,897	6,897	53,150	53,200	7,557	7,557	56,150	56,200	8,217	8,217
50,200	50,250	6,908	6,908	53,200	53,250	7,568	7,568	56,200	56,250	8,228	8,228
50,250	50,300	6,919	6,919	53,250	53,300	7,579	7,579	56,250	56,300	8,239	8,239
50,300	50,350	6,930	6,930	53,300	53,350	7,590	7,590	56,300	56,350	8,250	8,250
50,350	50,400	6,941	6,941	53,350	53,400	7,601	7,601	56,350	56,400	8,261	8,261
50,400	50,450	6,952	6,952	53,400	53,450	7,612	7,612	56,400	56,450	8,272	8,272
50,450	50,500	6,963	6,963	53,450	53,500	7,623	7,623	56,450	56,500	8,283	8,283
50,500	50,550	6,974	6,974	53,500	53,550	7,634	7,634	56,500	56,550	8,294	8,294
50,550	50,600	6,985	6,985	53,550	53,600	7,645	7,645	56,550	56,600	8,305	8,305
50,600	50,650	6,996	6,996	53,600	53,650	7,656	7,656	56,600	56,650	8,316	8,316
50,650	50,700	7,007	7,007	53,650	53,700	7,667	7,667	56,650	56,700	8,327	8,327
50,700	50,750	7,018	7,018	53,700	53,750	7,678	7,678	56,700	56,750	8,338	8,338
50,750	50,800	7,029	7,029	53,750	53,800	7,689	7,689	56,750	56,800	8,349	8,349
50,800	50,850	7,040	7,040	53,800	53,850	7,700	7,700	56,800	56,850	8,360	8,360
50,850	50,900	7,051	7,051	53,850	53,900	7,711	7,711	56,850	56,900	8,371	8,371
50,900	50,950	7,062	7,062	53,900	53,950	7,722	7,722	56,900	56,950	8,382	8,382
50,950	51,000	7,073	7,073	53,950	54,000	7,733	7,733	56,950	57,000	8,393	8,393

(Continued)

If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
57,000				60,000				63,000			
57,000	57,050	8,404	8,404	60,000	60,050	9,064	9,064	63,000	63,050	9,724	9,724
57,050	57,100	8,415	8,415	60,050	60,100	9,075	9,075	63,050	63,100	9,735	9,735
57,100	57,150	8,426	8,426	60,100	60,150	9,086	9,086	63,100	63,150	9,746	9,746
57,150	57,200	8,437	8,437	60,150	60,200	9,097	9,097	63,150	63,200	9,757	9,757
57,200	57,250	8,448	8,448	60,200	60,250	9,108	9,108	63,200	63,250	9,768	9,768
57,250	57,300	8,459	8,459	60,250	60,300	9,119	9,119	63,250	63,300	9,779	9,779
57,300	57,350	8,470	8,470	60,300	60,350	9,130	9,130	63,300	63,350	9,790	9,790
57,350	57,400	8,481	8,481	60,350	60,400	9,141	9,141	63,350	63,400	9,801	9,801
57,400	57,450	8,492	8,492	60,400	60,450	9,152	9,152	63,400	63,450	9,812	9,812
57,450	57,500	8,503	8,503	60,450	60,500	9,163	9,163	63,450	63,500	9,823	9,823
57,500	57,550	8,514	8,514	60,500	60,550	9,174	9,174	63,500	63,550	9,834	9,834
57,550	57,600	8,525	8,525	60,550	60,600	9,185	9,185	63,550	63,600	9,845	9,845
57,600	57,650	8,536	8,536	60,600	60,650	9,196	9,196	63,600	63,650	9,856	9,856
57,650	57,700	8,547	8,547	60,650	60,700	9,207	9,207	63,650	63,700	9,867	9,867
57,700	57,750	8,558	8,558	60,700	60,750	9,218	9,218	63,700	63,750	9,878	9,878
57,750	57,800	8,569	8,569	60,750	60,800	9,229	9,229	63,750	63,800	9,889	9,889
57,800	57,850	8,580	8,580	60,800	60,850	9,240	9,240	63,800	63,850	9,900	9,900
57,850	57,900	8,591	8,591	60,850	60,900	9,251	9,251	63,850	63,900	9,911	9,911
57,900	57,950	8,602	8,602	60,900	60,950	9,262	9,262	63,900	63,950	9,922	9,922
57,950	58,000	8,613	8,613	60,950	61,000	9,273	9,273	63,950	64,000	9,933	9,933
58,000				61,000				64,000			
58,000	58,050	8,624	8,624	61,000	61,050	9,284	9,284	64,000	64,050	9,944	9,944
58,050	58,100	8,635	8,635	61,050	61,100	9,295	9,295	64,050	64,100	9,955	9,955
58,100	58,150	8,646	8,646	61,100	61,150	9,306	9,306	64,100	64,150	9,966	9,966
58,150	58,200	8,657	8,657	61,150	61,200	9,317	9,317	64,150	64,200	9,977	9,977
58,200	58,250	8,668	8,668	61,200	61,250	9,328	9,328	64,200	64,250	9,988	9,988
58,250	58,300	8,679	8,679	61,250	61,300	9,339	9,339	64,250	64,300	9,999	9,999
58,300	58,350	8,690	8,690	61,300	61,350	9,350	9,350	64,300	64,350	10,010	10,010
58,350	58,400	8,701	8,701	61,350	61,400	9,361	9,361	64,350	64,400	10,021	10,021
58,400	58,450	8,712	8,712	61,400	61,450	9,372	9,372	64,400	64,450	10,032	10,032
58,450	58,500	8,723	8,723	61,450	61,500	9,383	9,383	64,450	64,500	10,043	10,043
58,500	58,550	8,734	8,734	61,500	61,550	9,394	9,394	64,500	64,550	10,054	10,054
58,550	58,600	8,745	8,745	61,550	61,600	9,405	9,405	64,550	64,600	10,065	10,065
58,600	58,650	8,756	8,756	61,600	61,650	9,416	9,416	64,600	64,650	10,076	10,076
58,650	58,700	8,767	8,767	61,650	61,700	9,427	9,427	64,650	64,700	10,087	10,087
58,700	58,750	8,778	8,778	61,700	61,750	9,438	9,438	64,700	64,750	10,098	10,098
58,750	58,800	8,789	8,789	61,750	61,800	9,449	9,449	64,750	64,800	10,109	10,109
58,800	58,850	8,800	8,800	61,800	61,850	9,460	9,460	64,800	64,850	10,120	10,120
58,850	58,900	8,811	8,811	61,850	61,900	9,471	9,471	64,850	64,900	10,131	10,131
58,900	58,950	8,822	8,822	61,900	61,950	9,482	9,482	64,900	64,950	10,142	10,142
58,950	59,000	8,833	8,833	61,950	62,000	9,493	9,493	64,950	65,000	10,153	10,153
59,000				62,000				65,000			
59,000	59,050	8,844	8,844	62,000	62,050	9,504	9,504	65,000	65,050	10,164	10,164
59,050	59,100	8,855	8,855	62,050	62,100	9,515	9,515	65,050	65,100	10,175	10,175
59,100	59,150	8,866	8,866	62,100	62,150	9,526	9,526	65,100	65,150	10,186	10,186
59,150	59,200	8,877	8,877	62,150	62,200	9,537	9,537	65,150	65,200	10,197	10,197
59,200	59,250	8,888	8,888	62,200	62,250	9,548	9,548	65,200	65,250	10,208	10,208
59,250	59,300	8,899	8,899	62,250	62,300	9,559	9,559	65,250	65,300	10,219	10,219
59,300	59,350	8,910	8,910	62,300	62,350	9,570	9,570	65,300	65,350	10,230	10,230
59,350	59,400	8,921	8,921	62,350	62,400	9,581	9,581	65,350	65,400	10,241	10,241
59,400	59,450	8,932	8,932	62,400	62,450	9,592	9,592	65,400	65,450	10,252	10,252
59,450	59,500	8,943	8,943	62,450	62,500	9,603	9,603	65,450	65,500	10,263	10,263
59,500	59,550	8,954	8,954	62,500	62,550	9,614	9,614	65,500	65,550	10,274	10,274
59,550	59,600	8,965	8,965	62,550	62,600	9,625	9,625	65,550	65,600	10,285	10,285
59,600	59,650	8,976	8,976	62,600	62,650	9,636	9,636	65,600	65,650	10,296	10,296
59,650	59,700	8,987	8,987	62,650	62,700	9,647	9,647	65,650	65,700	10,307	10,307
59,700	59,750	8,998	8,998	62,700	62,750	9,658	9,658	65,700	65,750	10,318	10,318
59,750	59,800	9,009	9,009	62,750	62,800	9,669	9,669	65,750	65,800	10,329	10,329
59,800	59,850	9,020	9,020	62,800	62,850	9,680	9,680	65,800	65,850	10,340	10,340
59,850	59,900	9,031	9,031	62,850	62,900	9,691	9,691	65,850	65,900	10,351	10,351
59,900	59,950	9,042	9,042	62,900	62,950	9,702	9,702	65,900	65,950	10,362	10,362
59,950	60,000	9,053	9,053	62,950	63,000	9,713	9,713	65,950	66,000	10,373	10,373

(Continued)

If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
66,000				69,000				72,000			
66,000	66,050	10,384	10,384	69,000	69,050	11,044	11,044	72,000	72,050	11,704	11,704
66,050	66,100	10,395	10,395	69,050	69,100	11,055	11,055	72,050	72,100	11,715	11,715
66,100	66,150	10,406	10,406	69,100	69,150	11,066	11,066	72,100	72,150	11,726	11,726
66,150	66,200	10,417	10,417	69,150	69,200	11,077	11,077	72,150	72,200	11,737	11,737
66,200	66,250	10,428	10,428	69,200	69,250	11,088	11,088	72,200	72,250	11,748	11,748
66,250	66,300	10,439	10,439	69,250	69,300	11,099	11,099	72,250	72,300	11,759	11,759
66,300	66,350	10,450	10,450	69,300	69,350	11,110	11,110	72,300	72,350	11,770	11,770
66,350	66,400	10,461	10,461	69,350	69,400	11,121	11,121	72,350	72,400	11,781	11,781
66,400	66,450	10,472	10,472	69,400	69,450	11,132	11,132	72,400	72,450	11,792	11,792
66,450	66,500	10,483	10,483	69,450	69,500	11,143	11,143	72,450	72,500	11,803	11,803
66,500	66,550	10,494	10,494	69,500	69,550	11,154	11,154	72,500	72,550	11,814	11,814
66,550	66,600	10,505	10,505	69,550	69,600	11,165	11,165	72,550	72,600	11,825	11,825
66,600	66,650	10,516	10,516	69,600	69,650	11,176	11,176	72,600	72,650	11,836	11,836
66,650	66,700	10,527	10,527	69,650	69,700	11,187	11,187	72,650	72,700	11,847	11,847
66,700	66,750	10,538	10,538	69,700	69,750	11,198	11,198	72,700	72,750	11,858	11,858
66,750	66,800	10,549	10,549	69,750	69,800	11,209	11,209	72,750	72,800	11,869	11,869
66,800	66,850	10,560	10,560	69,800	69,850	11,220	11,220	72,800	72,850	11,880	11,880
66,850	66,900	10,571	10,571	69,850	69,900	11,231	11,231	72,850	72,900	11,891	11,891
66,900	66,950	10,582	10,582	69,900	69,950	11,242	11,242	72,900	72,950	11,902	11,902
66,950	67,000	10,593	10,593	69,950	70,000	11,253	11,253	72,950	73,000	11,913	11,913
67,000				70,000				73,000			
67,000	67,050	10,604	10,604	70,000	70,050	11,264	11,264	73,000	73,050	11,924	11,924
67,050	67,100	10,615	10,615	70,050	70,100	11,275	11,275	73,050	73,100	11,935	11,935
67,100	67,150	10,626	10,626	70,100	70,150	11,286	11,286	73,100	73,150	11,946	11,946
67,150	67,200	10,637	10,637	70,150	70,200	11,297	11,297	73,150	73,200	11,957	11,957
67,200	67,250	10,648	10,648	70,200	70,250	11,308	11,308	73,200	73,250	11,968	11,968
67,250	67,300	10,659	10,659	70,250	70,300	11,319	11,319	73,250	73,300	11,979	11,979
67,300	67,350	10,670	10,670	70,300	70,350	11,330	11,330	73,300	73,350	11,990	11,990
67,350	67,400	10,681	10,681	70,350	70,400	11,341	11,341	73,350	73,400	12,001	12,001
67,400	67,450	10,692	10,692	70,400	70,450	11,352	11,352	73,400	73,450	12,012	12,012
67,450	67,500	10,703	10,703	70,450	70,500	11,363	11,363	73,450	73,500	12,023	12,023
67,500	67,550	10,714	10,714	70,500	70,550	11,374	11,374	73,500	73,550	12,034	12,034
67,550	67,600	10,725	10,725	70,550	70,600	11,385	11,385	73,550	73,600	12,045	12,045
67,600	67,650	10,736	10,736	70,600	70,650	11,396	11,396	73,600	73,650	12,056	12,056
67,650	67,700	10,747	10,747	70,650	70,700	11,407	11,407	73,650	73,700	12,067	12,067
67,700	67,750	10,758	10,758	70,700	70,750	11,418	11,418	73,700	73,750	12,078	12,078
67,750	67,800	10,769	10,769	70,750	70,800	11,429	11,429	73,750	73,800	12,089	12,089
67,800	67,850	10,780	10,780	70,800	70,850	11,440	11,440	73,800	73,850	12,100	12,100
67,850	67,900	10,791	10,791	70,850	70,900	11,451	11,451	73,850	73,900	12,111	12,111
67,900	67,950	10,802	10,802	70,900	70,950	11,462	11,462	73,900	73,950	12,122	12,122
67,950	68,000	10,813	10,813	70,950	71,000	11,473	11,473	73,950	74,000	12,133	12,133
68,000				71,000				74,000			
68,000	68,050	10,824	10,824	71,000	71,050	11,484	11,484	74,000	74,050	12,144	12,144
68,050	68,100	10,835	10,835	71,050	71,100	11,495	11,495	74,050	74,100	12,155	12,155
68,100	68,150	10,846	10,846	71,100	71,150	11,506	11,506	74,100	74,150	12,166	12,166
68,150	68,200	10,857	10,857	71,150	71,200	11,517	11,517	74,150	74,200	12,177	12,177
68,200	68,250	10,868	10,868	71,200	71,250	11,528	11,528	74,200	74,250	12,188	12,188
68,250	68,300	10,879	10,879	71,250	71,300	11,539	11,539	74,250	74,300	12,199	12,199
68,300	68,350	10,890	10,890	71,300	71,350	11,550	11,550	74,300	74,350	12,210	12,210
68,350	68,400	10,901	10,901	71,350	71,400	11,561	11,561	74,350	74,400	12,221	12,221
68,400	68,450	10,912	10,912	71,400	71,450	11,572	11,572	74,400	74,450	12,232	12,232
68,450	68,500	10,923	10,923	71,450	71,500	11,583	11,583	74,450	74,500	12,243	12,243
68,500	68,550	10,934	10,934	71,500	71,550	11,594	11,594	74,500	74,550	12,254	12,254
68,550	68,600	10,945	10,945	71,550	71,600	11,605	11,605	74,550	74,600	12,265	12,265
68,600	68,650	10,956	10,956	71,600	71,650	11,616	11,616	74,600	74,650	12,276	12,276
68,650	68,700	10,967	10,967	71,650	71,700	11,627	11,627	74,650	74,700	12,287	12,287
68,700	68,750	10,978	10,978	71,700	71,750	11,638	11,638	74,700	74,750	12,298	12,298
68,750	68,800	10,989	10,989	71,750	71,800	11,649	11,649	74,750	74,800	12,309	12,309
68,800	68,850	11,000	11,000	71,800	71,850	11,660	11,660	74,800	74,850	12,320	12,320
68,850	68,900	11,011	11,011	71,850	71,900	11,671	11,671	74,850	74,900	12,331	12,331
68,900	68,950	11,022	11,022	71,900	71,950	11,682	11,682	74,900	74,950	12,342	12,342
68,950	69,000	11,033	11,033	71,950	72,000	11,693	11,693	74,950	75,000	12,353	12,353

(Continued)

If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
75,000				78,000				81,000			
75,000	75,050	12,364	12,364	78,000	78,050	13,024	13,024	81,000	81,050	13,684	13,684
75,050	75,100	12,375	12,375	78,050	78,100	13,035	13,035	81,050	81,100	13,695	13,695
75,100	75,150	12,386	12,386	78,100	78,150	13,046	13,046	81,100	81,150	13,706	13,706
75,150	75,200	12,397	12,397	78,150	78,200	13,057	13,057	81,150	81,200	13,717	13,717
75,200	75,250	12,408	12,408	78,200	78,250	13,068	13,068	81,200	81,250	13,728	13,728
75,250	75,300	12,419	12,419	78,250	78,300	13,079	13,079	81,250	81,300	13,739	13,739
75,300	75,350	12,430	12,430	78,300	78,350	13,090	13,090	81,300	81,350	13,750	13,750
75,350	75,400	12,441	12,441	78,350	78,400	13,101	13,101	81,350	81,400	13,761	13,761
75,400	75,450	12,452	12,452	78,400	78,450	13,112	13,112	81,400	81,450	13,772	13,772
75,450	75,500	12,463	12,463	78,450	78,500	13,123	13,123	81,450	81,500	13,783	13,783
75,500	75,550	12,474	12,474	78,500	78,550	13,134	13,134	81,500	81,550	13,794	13,794
75,550	75,600	12,485	12,485	78,550	78,600	13,145	13,145	81,550	81,600	13,805	13,805
75,600	75,650	12,496	12,496	78,600	78,650	13,156	13,156	81,600	81,650	13,816	13,816
75,650	75,700	12,507	12,507	78,650	78,700	13,167	13,167	81,650	81,700	13,827	13,827
75,700	75,750	12,518	12,518	78,700	78,750	13,178	13,178	81,700	81,750	13,838	13,838
75,750	75,800	12,529	12,529	78,750	78,800	13,189	13,189	81,750	81,800	13,849	13,849
75,800	75,850	12,540	12,540	78,800	78,850	13,200	13,200	81,800	81,850	13,860	13,860
75,850	75,900	12,551	12,551	78,850	78,900	13,211	13,211	81,850	81,900	13,871	13,871
75,900	75,950	12,562	12,562	78,900	78,950	13,222	13,222	81,900	81,950	13,882	13,882
75,950	76,000	12,573	12,573	78,950	79,000	13,233	13,233	81,950	82,000	13,893	13,893
76,000				79,000				82,000			
76,000	76,050	12,584	12,584	79,000	79,050	13,244	13,244	82,000	82,050	13,904	13,904
76,050	76,100	12,595	12,595	79,050	79,100	13,255	13,255	82,050	82,100	13,915	13,915
76,100	76,150	12,606	12,606	79,100	79,150	13,266	13,266	82,100	82,150	13,926	13,926
76,150	76,200	12,617	12,617	79,150	79,200	13,277	13,277	82,150	82,200	13,937	13,937
76,200	76,250	12,628	12,628	79,200	79,250	13,288	13,288	82,200	82,250	13,948	13,948
76,250	76,300	12,639	12,639	79,250	79,300	13,299	13,299	82,250	82,300	13,959	13,959
76,300	76,350	12,650	12,650	79,300	79,350	13,310	13,310	82,300	82,350	13,970	13,970
76,350	76,400	12,661	12,661	79,350	79,400	13,321	13,321	82,350	82,400	13,981	13,981
76,400	76,450	12,672	12,672	79,400	79,450	13,332	13,332	82,400	82,450	13,992	13,992
76,450	76,500	12,683	12,683	79,450	79,500	13,343	13,343	82,450	82,500	14,003	14,003
76,500	76,550	12,694	12,694	79,500	79,550	13,354	13,354	82,500	82,550	14,014	14,014
76,550	76,600	12,705	12,705	79,550	79,600	13,365	13,365	82,550	82,600	14,025	14,025
76,600	76,650	12,716	12,716	79,600	79,650	13,376	13,376	82,600	82,650	14,036	14,036
76,650	76,700	12,727	12,727	79,650	79,700	13,387	13,387	82,650	82,700	14,047	14,047
76,700	76,750	12,738	12,738	79,700	79,750	13,398	13,398	82,700	82,750	14,058	14,058
76,750	76,800	12,749	12,749	79,750	79,800	13,409	13,409	82,750	82,800	14,069	14,069
76,800	76,850	12,760	12,760	79,800	79,850	13,420	13,420	82,800	82,850	14,080	14,080
76,850	76,900	12,771	12,771	79,850	79,900	13,431	13,431	82,850	82,900	14,091	14,091
76,900	76,950	12,782	12,782	79,900	79,950	13,442	13,442	82,900	82,950	14,102	14,102
76,950	77,000	12,793	12,793	79,950	80,000	13,453	13,453	82,950	83,000	14,113	14,113
77,000				80,000				83,000			
77,000	77,050	12,804	12,804	80,000	80,050	13,464	13,464	83,000	83,050	14,124	14,124
77,050	77,100	12,815	12,815	80,050	80,100	13,475	13,475	83,050	83,100	14,135	14,135
77,100	77,150	12,826	12,826	80,100	80,150	13,486	13,486	83,100	83,150	14,146	14,146
77,150	77,200	12,837	12,837	80,150	80,200	13,497	13,497	83,150	83,200	14,157	14,157
77,200	77,250	12,848	12,848	80,200	80,250	13,508	13,508	83,200	83,250	14,168	14,168
77,250	77,300	12,859	12,859	80,250	80,300	13,519	13,519	83,250	83,300	14,179	14,179
77,300	77,350	12,870	12,870	80,300	80,350	13,530	13,530	83,300	83,350	14,190	14,190
77,350	77,400	12,881	12,881	80,350	80,400	13,541	13,541	83,350	83,400	14,201	14,201
77,400	77,450	12,892	12,892	80,400	80,450	13,552	13,552	83,400	83,450	14,212	14,212
77,450	77,500	12,903	12,903	80,450	80,500	13,563	13,563	83,450	83,500	14,223	14,223
77,500	77,550	12,914	12,914	80,500	80,550	13,574	13,574	83,500	83,550	14,234	14,234
77,550	77,600	12,925	12,925	80,550	80,600	13,585	13,585	83,550	83,600	14,245	14,245
77,600	77,650	12,936	12,936	80,600	80,650	13,596	13,596	83,600	83,650	14,256	14,256
77,650	77,700	12,947	12,947	80,650	80,700	13,607	13,607	83,650	83,700	14,267	14,267
77,700	77,750	12,958	12,958	80,700	80,750	13,618	13,618	83,700	83,750	14,278	14,278
77,750	77,800	12,969	12,969	80,750	80,800	13,629	13,629	83,750	83,800	14,289	14,289
77,800	77,850	12,980	12,980	80,800	80,850	13,640	13,640	83,800	83,850	14,300	14,300
77,850	77,900	12,991	12,991	80,850	80,900	13,651	13,651	83,850	83,900	14,311	14,311
77,900	77,950	13,002	13,002	80,900	80,950	13,662	13,662	83,900	83,950	14,322	14,322
77,950	78,000	13,013	13,013	80,950	81,000	13,673	13,673	83,950	84,000	14,333	14,333

(Continued)

If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
84,000				87,000				90,000			
84,000	84,050	14,344	14,344	87,000	87,050	15,061	15,061	90,000	90,050	15,781	15,781
84,050	84,100	14,355	14,355	87,050	87,100	15,073	15,073	90,050	90,100	15,793	15,793
84,100	84,150	14,366	14,366	87,100	87,150	15,085	15,085	90,100	90,150	15,805	15,805
84,150	84,200	14,377	14,377	87,150	87,200	15,097	15,097	90,150	90,200	15,817	15,817
84,200	84,250	14,389	14,389	87,200	87,250	15,109	15,109	90,200	90,250	15,829	15,829
84,250	84,300	14,401	14,401	87,250	87,300	15,121	15,121	90,250	90,300	15,841	15,841
84,300	84,350	14,413	14,413	87,300	87,350	15,133	15,133	90,300	90,350	15,853	15,853
84,350	84,400	14,425	14,425	87,350	87,400	15,145	15,145	90,350	90,400	15,865	15,865
84,400	84,450	14,437	14,437	87,400	87,450	15,157	15,157	90,400	90,450	15,877	15,877
84,450	84,500	14,449	14,449	87,450	87,500	15,169	15,169	90,450	90,500	15,889	15,889
84,500	84,550	14,461	14,461	87,500	87,550	15,181	15,181	90,500	90,550	15,901	15,901
84,550	84,600	14,473	14,473	87,550	87,600	15,193	15,193	90,550	90,600	15,913	15,913
84,600	84,650	14,485	14,485	87,600	87,650	15,205	15,205	90,600	90,650	15,925	15,925
84,650	84,700	14,497	14,497	87,650	87,700	15,217	15,217	90,650	90,700	15,937	15,937
84,700	84,750	14,509	14,509	87,700	87,750	15,229	15,229	90,700	90,750	15,949	15,949
84,750	84,800	14,521	14,521	87,750	87,800	15,241	15,241	90,750	90,800	15,961	15,961
84,800	84,850	14,533	14,533	87,800	87,850	15,253	15,253	90,800	90,850	15,973	15,973
84,850	84,900	14,545	14,545	87,850	87,900	15,265	15,265	90,850	90,900	15,985	15,985
84,900	84,950	14,557	14,557	87,900	87,950	15,277	15,277	90,900	90,950	15,997	15,997
84,950	85,000	14,569	14,569	87,950	88,000	15,289	15,289	90,950	91,000	16,009	16,009
85,000				88,000				91,000			
85,000	85,050	14,581	14,581	88,000	88,050	15,301	15,301	91,000	91,050	16,021	16,021
85,050	85,100	14,593	14,593	88,050	88,100	15,313	15,313	91,050	91,100	16,033	16,033
85,100	85,150	14,605	14,605	88,100	88,150	15,325	15,325	91,100	91,150	16,045	16,045
85,150	85,200	14,617	14,617	88,150	88,200	15,337	15,337	91,150	91,200	16,057	16,057
85,200	85,250	14,629	14,629	88,200	88,250	15,349	15,349	91,200	91,250	16,069	16,069
85,250	85,300	14,641	14,641	88,250	88,300	15,361	15,361	91,250	91,300	16,081	16,081
85,300	85,350	14,653	14,653	88,300	88,350	15,373	15,373	91,300	91,350	16,093	16,093
85,350	85,400	14,665	14,665	88,350	88,400	15,385	15,385	91,350	91,400	16,105	16,105
85,400	85,450	14,677	14,677	88,400	88,450	15,397	15,397	91,400	91,450	16,117	16,117
85,450	85,500	14,689	14,689	88,450	88,500	15,409	15,409	91,450	91,500	16,129	16,129
85,500	85,550	14,701	14,701	88,500	88,550	15,421	15,421	91,500	91,550	16,141	16,141
85,550	85,600	14,713	14,713	88,550	88,600	15,433	15,433	91,550	91,600	16,153	16,153
85,600	85,650	14,725	14,725	88,600	88,650	15,445	15,445	91,600	91,650	16,165	16,165
85,650	85,700	14,737	14,737	88,650	88,700	15,457	15,457	91,650	91,700	16,177	16,177
85,700	85,750	14,749	14,749	88,700	88,750	15,469	15,469	91,700	91,750	16,189	16,189
85,750	85,800	14,761	14,761	88,750	88,800	15,481	15,481	91,750	91,800	16,201	16,201
85,800	85,850	14,773	14,773	88,800	88,850	15,493	15,493	91,800	91,850	16,213	16,213
85,850	85,900	14,785	14,785	88,850	88,900	15,505	15,505	91,850	91,900	16,225	16,225
85,900	85,950	14,797	14,797	88,900	88,950	15,517	15,517	91,900	91,950	16,237	16,237
85,950	86,000	14,809	14,809	88,950	89,000	15,529	15,529	91,950	92,000	16,249	16,249
86,000				89,000				92,000			
86,000	86,050	14,821	14,821	89,000	89,050	15,541	15,541	92,000	92,050	16,261	16,261
86,050	86,100	14,833	14,833	89,050	89,100	15,553	15,553	92,050	92,100	16,273	16,273
86,100	86,150	14,845	14,845	89,100	89,150	15,565	15,565	92,100	92,150	16,285	16,285
86,150	86,200	14,857	14,857	89,150	89,200	15,577	15,577	92,150	92,200	16,297	16,297
86,200	86,250	14,869	14,869	89,200	89,250	15,589	15,589	92,200	92,250	16,309	16,309
86,250	86,300	14,881	14,881	89,250	89,300	15,601	15,601	92,250	92,300	16,321	16,321
86,300	86,350	14,893	14,893	89,300	89,350	15,613	15,613	92,300	92,350	16,333	16,333
86,350	86,400	14,905	14,905	89,350	89,400	15,625	15,625	92,350	92,400	16,345	16,345
86,400	86,450	14,917	14,917	89,400	89,450	15,637	15,637	92,400	92,450	16,357	16,357
86,450	86,500	14,929	14,929	89,450	89,500	15,649	15,649	92,450	92,500	16,369	16,369
86,500	86,550	14,941	14,941	89,500	89,550	15,661	15,661	92,500	92,550	16,381	16,381
86,550	86,600	14,953	14,953	89,550	89,600	15,673	15,673	92,550	92,600	16,393	16,393
86,600	86,650	14,965	14,965	89,600	89,650	15,685	15,685	92,600	92,650	16,405	16,405
86,650	86,700	14,977	14,977	89,650	89,700	15,697	15,697	92,650	92,700	16,417	16,417
86,700	86,750	14,989	14,989	89,700	89,750	15,709	15,709	92,700	92,750	16,429	16,429
86,750	86,800	15,001	15,001	89,750	89,800	15,721	15,721	92,750	92,800	16,441	16,441
86,800	86,850	15,013	15,013	89,800	89,850	15,733	15,733	92,800	92,850	16,453	16,453
86,850	86,900	15,025	15,025	89,850	89,900	15,745	15,745	92,850	92,900	16,465	16,465
86,900	86,950	15,037	15,037	89,900	89,950	15,757	15,757	92,900	92,950	16,477	16,477
86,950	87,000	15,049	15,049	89,950	90,000	15,769	15,769	92,950	93,000	16,489	16,489

(Continued)

If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—		If Form 1040-NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
93,000				96,000				99,000			
93,000	93,050	16,501	16,501	96,000	96,050	17,221	17,221	99,000	99,050	17,941	17,941
93,050	93,100	16,513	16,513	96,050	96,100	17,233	17,233	99,050	99,100	17,953	17,953
93,100	93,150	16,525	16,525	96,100	96,150	17,245	17,245	99,100	99,150	17,965	17,965
93,150	93,200	16,537	16,537	96,150	96,200	17,257	17,257	99,150	99,200	17,977	17,977
93,200	93,250	16,549	16,549	96,200	96,250	17,269	17,269	99,200	99,250	17,989	17,989
93,250	93,300	16,561	16,561	96,250	96,300	17,281	17,281	99,250	99,300	18,001	18,001
93,300	93,350	16,573	16,573	96,300	96,350	17,293	17,293	99,300	99,350	18,013	18,013
93,350	93,400	16,585	16,585	96,350	96,400	17,305	17,305	99,350	99,400	18,025	18,025
93,400	93,450	16,597	16,597	96,400	96,450	17,317	17,317	99,400	99,450	18,037	18,037
93,450	93,500	16,609	16,609	96,450	96,500	17,329	17,329	99,450	99,500	18,049	18,049
93,500	93,550	16,621	16,621	96,500	96,550	17,341	17,341	99,500	99,550	18,061	18,061
93,550	93,600	16,633	16,633	96,550	96,600	17,353	17,353	99,550	99,600	18,073	18,073
93,600	93,650	16,645	16,645	96,600	96,650	17,365	17,365	99,600	99,650	18,085	18,085
93,650	93,700	16,657	16,657	96,650	96,700	17,377	17,377	99,650	99,700	18,097	18,097
93,700	93,750	16,669	16,669	96,700	96,750	17,389	17,389	99,700	99,750	18,109	18,109
93,750	93,800	16,681	16,681	96,750	96,800	17,401	17,401	99,750	99,800	18,121	18,121
93,800	93,850	16,693	16,693	96,800	96,850	17,413	17,413	99,800	99,850	18,133	18,133
93,850	93,900	16,705	16,705	96,850	96,900	17,425	17,425	99,850	99,900	18,145	18,145
93,900	93,950	16,717	16,717	96,900	96,950	17,437	17,437	99,900	99,950	18,157	18,157
93,950	94,000	16,729	16,729	96,950	97,000	17,449	17,449	99,950	100,000	18,169	18,169
94,000				97,000				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over use Form 1040-NR</p> </div>			
94,000	94,050	16,741	16,741	97,000	97,050	17,461	17,461				
94,050	94,100	16,753	16,753	97,050	97,100	17,473	17,473				
94,100	94,150	16,765	16,765	97,100	97,150	17,485	17,485				
94,150	94,200	16,777	16,777	97,150	97,200	17,497	17,497				
94,200	94,250	16,789	16,789	97,200	97,250	17,509	17,509				
94,250	94,300	16,801	16,801	97,250	97,300	17,521	17,521				
94,300	94,350	16,813	16,813	97,300	97,350	17,533	17,533				
94,350	94,400	16,825	16,825	97,350	97,400	17,545	17,545				
94,400	94,450	16,837	16,837	97,400	97,450	17,557	17,557				
94,450	94,500	16,849	16,849	97,450	97,500	17,569	17,569				
94,500	94,550	16,861	16,861	97,500	97,550	17,581	17,581				
94,550	94,600	16,873	16,873	97,550	97,600	17,593	17,593				
94,600	94,650	16,885	16,885	97,600	97,650	17,605	17,605				
94,650	94,700	16,897	16,897	97,650	97,700	17,617	17,617				
94,700	94,750	16,909	16,909	97,700	97,750	17,629	17,629				
94,750	94,800	16,921	16,921	97,750	97,800	17,641	17,641				
94,800	94,850	16,933	16,933	97,800	97,850	17,653	17,653				
94,850	94,900	16,945	16,945	97,850	97,900	17,665	17,665				
94,900	94,950	16,957	16,957	97,900	97,950	17,677	17,677				
94,950	95,000	16,969	16,969	97,950	98,000	17,689	17,689				
95,000				98,000							
95,000	95,050	16,981	16,981	98,000	98,050	17,701	17,701				
95,050	95,100	16,993	16,993	98,050	98,100	17,713	17,713				
95,100	95,150	17,005	17,005	98,100	98,150	17,725	17,725				
95,150	95,200	17,017	17,017	98,150	98,200	17,737	17,737				
95,200	95,250	17,029	17,029	98,200	98,250	17,749	17,749				
95,250	95,300	17,041	17,041	98,250	98,300	17,761	17,761				
95,300	95,350	17,053	17,053	98,300	98,350	17,773	17,773				
95,350	95,400	17,065	17,065	98,350	98,400	17,785	17,785				
95,400	95,450	17,077	17,077	98,400	98,450	17,797	17,797				
95,450	95,500	17,089	17,089	98,450	98,500	17,809	17,809				
95,500	95,550	17,101	17,101	98,500	98,550	17,821	17,821				
95,550	95,600	17,113	17,113	98,550	98,600	17,833	17,833				
95,600	95,650	17,125	17,125	98,600	98,650	17,845	17,845				
95,650	95,700	17,137	17,137	98,650	98,700	17,857	17,857				
95,700	95,750	17,149	17,149	98,700	98,750	17,869	17,869				
95,750	95,800	17,161	17,161	98,750	98,800	17,881	17,881				
95,800	95,850	17,173	17,173	98,800	98,850	17,893	17,893				
95,850	95,900	17,185	17,185	98,850	98,900	17,905	17,905				
95,900	95,950	17,197	17,197	98,900	98,950	17,917	17,917				
95,950	96,000	17,209	17,209	98,950	99,000	17,929	17,929				

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