## Department of the Treasury Internal Revenue Service Instructions for Form 1040NR-EZ

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

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

**Paperwork Reduction Act Notice.**— We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 Iaw. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 1 hr., 19 min.; **Learning about the law or the form**, 47 min.; **Preparing the form**, 1 hr., 34 min.; and **Copying**, assembling, and sending the form to the IRS, 35 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. You can also call the IRS with your suggestions at 1-800-829-9043 and leave a recorded message 24 hours a day, 7 days a week. **DO NOT** send your return to this address. Instead, see **Where To File** on page 2.

## May I Use Form 1040NR-EZ?

You can use Form 1040NR-EZ instead of Form 1040NR if **all ten** of the following apply.

1. You do not claim any dependents.

**2.** You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).

**3.** You were born after January 1, 1932, and were not blind at the end of 1996.

**4.** Your **only** U.S. source income was from wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants.

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

**5.** Your taxable income (line 13 of Form 1040NR-EZ) was less than \$50,000.

6. You do not claim any adjustments to income **except** scholarship and fellowship grants excluded.

7. You do not claim any tax credits.

8. If you were married, you do not claim an exemption for your spouse.

**9.** If you itemize deductions, the only deduction you claim is for state and local income taxes.

**10.** The only other taxes you owe are social security and Medicare tax on tip income not reported to your employer, or household employment taxes.

## **General Instructions**

## **Changes To Note**

IRS Individual Taxpayer Identification Numbers (ITINs).— The IRS will issue you an ITIN if you do not have a social security number (SSN) and are not eligible to get one. To apply for an ITIN, file Form W-7 with the IRS. It usually takes about 30 days to get an ITIN. Enter your ITIN wherever your SSN is requested on your tax return. If you are required to include another person's SSN on your return and that person does not have and cannot get an SSN, enter that person's ITIN. An incorrect or missing identifying number may increase your tax or reduce your refund.

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

**Direct Deposit of Refund.**— This year you do not have to file an extra form to have your refund sent right to your bank. See the instructions for lines 23b-23d on page 5.

**Tax Law Changes.**— For more details, see **Pub. 553**, Highlights of 1996 Tax Changes.

## Items To Note

Other Reporting Requirements.— If you meet the closer connection to a foreign country exception to the substantial presence test or exclude days of presence in the United States for purposes of that test, you must file a statement containing certain information. This rule does not apply to foreign government-related individuals who exclude days of presence in the United States. For details, see **Form 8840**, Closer Connection Exception Statement for Aliens, or **Form 8843**, Statement for Exempt Individuals and Individuals With a Medical Condition. Certain dual resident taxpayers who claim tax treaty benefits must file **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement. A dual resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

#### **United States-India Income Tax**

**Treaty.**— If you were a resident of India who was a student or business apprentice present in the United States for educational or training purposes, you may be able to take exemptions for your spouse and dependents under this treaty. But you must use Form 1040NR to do so. For details, see **Pub. 519**, U.S. Tax Guide for Aliens.

## **Additional Information**

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

**Pub. 552**, Recordkeeping for Individuals **Pub. 597**, Information on the United States-Canada Income Tax Treaty

Pub. 901, U.S. Tax Treaties

**Pub. 910,** Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. If you have a foreign address, send your order to either: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107, U.S.A.; or Western Area Distribution Center, Rancho Cordova, CA 95743-0001, U.S.A., whichever is closer.

## 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 1996. If you do not meet either of these tests for 1996 but you meet the substantial presence test for 1997, you may be able to choose to be treated as a resident alien for part of 1996. But you must have been physically present in the United States for at least 31 days in a row during 1996 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1995. For more details, see Pub. 519.

You are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. You are also considered a nonresident alien if you otherwise meet the substantial presence test but you come under any of the three exceptions described below.

For more details on resident and nonresident status, the tests for residence and the exceptions to them, see Pub. 519. **Green Card Test.**— You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 1996. **Substantial Presence Test.**— You are considered a U.S. resident if you meet the substantial presence test for 1996. You meet this test if you were physically present in the United States for at least:

1. 31 days during 1996, and

**2.** 183 days during the period 1996, 1995, and 1994, counting all the days of physical presence in 1996 but only  $\frac{1}{3}$  the number of days of presence in 1995 and only  $\frac{1}{6}$  the number of days in 1994.

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.

**Exceptions.** The following are exceptions to the substantial presence test.

**1. Exempt individual.** You do not count days for which you are an exempt individual. In general, an exempt individual is an individual who is a:

**a.** foreign government-related individual,

b. teacher or trainee,

c. student, or

**d.** 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 or teachers and trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. However, "Q" visa holders may only exclude days of presence after September 30, 1994. "Q" visas are issued to aliens participating in certain international cultural exchange programs.

2. Medical condition. You do not count any day that you intended to leave the United States but were unable to leave because of a medical condition or medical problem that arose while you were present in the United States. Note: This exception does not apply to pre-existing medical conditions or problems. For more details, see Pub. 519.

#### 3. Closer connection to foreign

**country.** Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1996 if you:

**a.** were present in the United States for fewer than 183 days during 1996,

**b.** establish that during 1996 you had a tax home in a foreign country, and

c. establish that during 1996 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.

#### Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in, or considered to be engaged in, a trade or business in the United States during 1996. You must file even if—

 none of your income came from a trade or business conducted in the United States,

• you have no income from U.S. sources, or

• your income is exempt from U.S. tax. **Note:** If you were a nonresident alien student or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, you are considered to be engaged in a trade or business in the United States and must file Form 1040NR-EZ (or Form 1040NR).

#### When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 15, 1997.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 16, 1997.

**Extension of Time To File.**— If you cannot file your return by the due date, you should file **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. You must file Form 4868 by the regular due date of the return.

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

#### Where To File

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

#### 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 to you:

• You were married.

• Your spouse was a U.S. citizen or resident alien on the last day of the tax year.

• You file a joint return for the year of the election using Form 1040, 1040A, or 1040EZ.

To make this election, you must attach the statement described in Pub. 519 to your return. Do not use Form 1040NR-EZ.

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 1996. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.

**Caution:** Nonresident aliens who make this election may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more details, see **Pub. 901**, U.S. Tax Treaties, or refer to the specific treaty.

## **Dual-Status Taxpayers**

**Note:** If you elect to be taxed as a resident alien (discussed earlier), the special instructions and restrictions discussed here **do not** apply.

#### **Dual-Status Tax Year**

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

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

If you become a U.S. resident, you stay a resident until you leave the United States. You may become a nonresident alien when you leave, if, after leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States, and, during the next calendar year, you are not a U.S. resident under either the green card test or the substantial presence test. See Pub. 519.

## What and Where To File for a Dual-Status Year

If you were a U.S. **resident** on the last day of the tax year, file **Form 1040**, U.S. Individual Income Tax Return. Write "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You may use Form 1040NR-EZ as the statement; write "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

If you were a **nonresident** on the last day of the tax year, file Form 1040NR-EZ. Write "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a U.S. resident. You may use Form 1040 as the statement; write "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

**Statements.**— Any statement you file with your return must show your name, address, and identifying number (defined below). You do not have to sign the statement. Your signature on the return is sufficient because it also applies to supporting statements and schedules.

## Income Subject to Tax for Dual-Status Year

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

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

## Restrictions for Dual-Status Taxpayers

**Standard Deduction.**— You may not take the standard deduction.

**Head of Household.**— You may not use the *Head of Household* Tax Table column or Tax Rate Schedule.

Joint Return.— You may not file a joint return. However, see Election To Be Taxed as a Resident Alien on page 2. Tax Rates.— If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed on page 2, you must use the Tax Table column for *Married Filing Separately* to figure your tax on income that is considered to be effectively connected with a U.S. trade or business. If married, you may not use the *Single* Tax Table column.

**Deduction for Exemptions.**— As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed exemptions for your spouse in figuring taxable income for the part of the year you were a resident alien. The amount you may claim for these exemptions is limited to your taxable income (determined without regard to exemptions) for the part of the year you were a resident alien. You may

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not use exemptions (other than your own) to reduce taxable income to below zero for that period.

If you are a resident of Canada, Mexico, Japan, or the Republic of Korea; a U.S. national; or a student or business apprentice from India, special rules apply. See Pub. 519.

## How To Figure Tax for Dual-Status Tax Year

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

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

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

**1.** Tax withheld from wages earned in the United States.

When filing Form 1040, show the total tax withheld on line 52. Enter amounts from the attached statement (Form 1040NR-EZ, line 18) to the left of line 52 and identify and include in the amount on line 52.

When filing Form 1040NR-EZ, show the total tax withheld on line 18. Enter the amount from the attached statement (Form 1040, line 52) to the left of line 18 and identify and include in the amount on line 18.

2. Tax paid with Form 1040-ES, Estimated Tax for Individuals, or Form 1040-ES (NR), U.S. Estimated Tax for Nonresident Alien Individuals.

**3.** Tax paid with **Form 1040-C**, U.S. Departing Alien Income Tax Return, at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 58. Identify the payment in the area to the left of the entry.

As a dual-status taxpayer, you generally may claim tax credits using the same rules that apply to resident aliens.

## Line Instructions for Form 1040NR-EZ

# Identifying Number and Address

Identifying Number.— Generally, this number is your social security number (SSN). Apply for your SSN using Form SS-5, which you can get at Social Security Administration (SSA) offices. Fill in Form SS-5 and return it to the SSA. If you do not have an SSN and are not eligible to get one, you must get an ITIN. **To apply for an ITIN**, file **Form W-7** with the IRS. It usually takes about 30 days to get an ITIN.

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

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

**Foreign Address.**— Enter the information in the following order: city, province or state, and country. **Do not** abbreviate the country name. Include the postal code where applicable.

## **Filing Status**

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

Were You Single or Married?— If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated under a decree of divorce or separate maintenance on December 31, consider yourself single for the whole year.

**Note:** Some married persons who live apart may file as single. But they must have a child living with them and meet certain other tests to do so. For details, see **Pub. 501**, Exemptions, Standard Deduction, and Filing Information.

If your spouse died in 1996, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1996.

### Rounding Off to Whole Dollars

To round off cents to the nearest whole dollar on your forms and schedules, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. If you do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

## **Taxable Income**

Line 3—Wages, Salaries, Tips, etc.— Enter the total of your effectively connected wages, salaries, tips, etc. However, **do not** include amounts exempted under a tax treaty and reported on Form 1040NR-EZ, Item J. Also include in this total:

• **Tip income** you did not report to your employer. Also include **allocated tips** shown on your W-2 form(s) unless you can prove that you received less. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included in box 1. See **Pub. 531**, Reporting Tip Income, for more details. **Caution:** You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 15 below.

• Excess salary deferrals. The amount deferred should be shown in box 13 of your W-2 form and the "Deferred Compensation" box in box 15 should be checked. If the total amount you deferred for 1996 under all plans was more than \$9,500, include the excess on line 3. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. See **Pub. 575**, Pension and Annuity Income, for details.

**Caution:** You may **not** deduct the amount deferred. It is not included as income in box 1 of your W-2 form.

• Corrective distributions shown on Form 1099-R of (1) excess salary deferrals and (2) excess contributions to a retirement plan.

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

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

*Missing or Incorrect Form W-2.* If you do not get a Form W-2 by January 31, 1997, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings. 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 1996 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your W-2 form(s).

Tax-Exempt Interest.— Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the Federal Government. If you received such tax-exempt interest income, enter "TEI" and the amount of your tax-exempt interest on the dotted line next to line 3. Include any exempt-interest dividends from a mutual fund or other regulated investment company. But do not include interest earned on your IRA, or interest from U.S. bank, savings, credit union, or insurance company deposits that are exempt from tax under section 871(i) or a tax treaty. Do not add any tax-exempt interest into your total on line 3.

#### Line 4—Taxable Refunds, Credits, or Offsets of State and Local Income Taxes.—

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

If you received a refund, credit, or offset of state or local income taxes in 1996, you may receive a **Form 1099-G.** If you chose to apply part or all of the refund to your 1996 estimated state or local income tax, the amount applied is treated as received in 1996.

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

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

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

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

Report the total amount of the grant on line 5 and show any nontaxable part on line 8. If the grant was reported on Form 1042-S, enter the gross amount from column (b) on line 5. However, **do not** include amounts exempted under a tax treaty and reported on Form 1040NR-EZ, item J. Attach a statement that shows: the amount of your grant, the dates it covers, the grantor's name, expenses the grant covers, and the conditions under which it was given to you. Explain how much was taxable, how much was tax exempt, and why.

Attach any **Form 1042-S** or **Form W-2** you received from the college or institution. If you did not receive a 1042-S or W-2 form, attach a statement from the college or institution (on their letterhead) showing the details of the grant.

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

Line 8—Scholarship and Fellowship Grants Excluded.— If you were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, etc.). Do not include any amount already shown on line 6.

Line 10—Itemized Deductions.— Enter total state and local income taxes you paid or that were withheld from your salary in 1996. If, during 1996, 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. **Note:** Residents of India who were students or business apprentices may be able to take the standard deduction instead of their itemized deductions. See Pub. 519 for details.

Line 12—Exemption Deduction.—

Generally, you can take an exemption of \$2,550 for yourself. However, if you can be claimed as a dependent on another person's U.S. tax return (such as your parent's return), you cannot take an exemption for yourself even if that person chose not to claim you.

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

Line 15—Social Security and Medicare Tax on Tip Income Not Reported to Employer.— If you are subject to social security and Medicare tax, you received tips of \$20 or more in any month, and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your W-2 form(s) shows allocated tips that you are including in your income on Form 1040NR-EZ, line 3.

To figure the tax, get **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income. To pay the RRTA tax, contact your employer. Your employer will figure and collect the tax. **Caution:** You may be charged a penalty equal to 50% of the social security and Medicare tax due on tips you received but did not report to your employer.

Line 16—Household Employment Taxes.— If any of the following apply, see Schedule H (Form 1040) and its instructions to see if you owe these taxes.

**1.** You paid **any one** household employee (defined below) cash wages of \$1,000 or more in 1996.

**2.** You withheld Federal income tax during 1996 at the request of any household employee.

**3.** You paid **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1995 or 1996 to household employees.

**Tip:** For purposes of item **1**, do not count amounts paid to an employee who was under age 18 at any time in 1996 and was a student.

*Household Employee.* Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, maids, yard workers, and similar domestic workers.

## **Payments**

Line 18—Federal Income Tax Withheld.— Add the amounts shown as Federal income tax withheld on your Forms W-2 and 1042-S. Enter the total on line 18.

Line 19—1996 Estimated Tax Payments.— Enter any payments you made on your estimated Federal income tax (Form 1040-ES (NR)) for 1996. Include any overpayment from your 1995 return that you applied to your 1996 estimated tax.

**Name Change.** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ explaining all the payments you made in 1996 and the name and identifying number under which you made the payments.

Line 20—Credit for Amount Paid With Form 1040-C.— Enter any amount you paid with Form 1040-C for 1996.

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

Amount Paid With Request for Extension of Time To File. If you filed Form 4868 to get an automatic extension of time to file Form 1040NR-EZ, include in the total on line 21 the amount, if any, you paid with that form. On the dotted line next to line 21, enter "Form 4868" and show the amount paid. Also, include any amount paid with Form 2688 if you filed for an additional extension.

## Refund

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

Tip: If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See 1997 Income Tax Withholding and Estimated Tax Payments on page 6. Lines 23b through 23d—Direct Deposit of Refund.— Complete lines 23b through 23d if you want us to directly deposit the amount shown on line 23a into your account at a bank or other financial institution instead of sending you a check.

#### Why Use Direct Deposit?

• You get your refund faster.

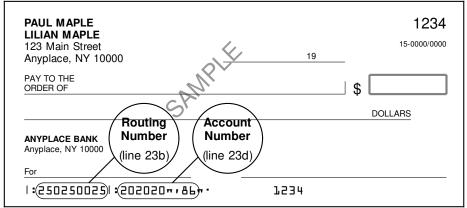
• Payment is more secure—there is no check to get lost.

• More convenient. No trip to the bank to deposit your check.

• Saves tax dollars. A refund by direct deposit costs less than a check.

**Tip:** You can check with your financial institution to get the correct routing number and account number.

Line 23b.— The routing number **must** be **nine** digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent



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

instead. Using the sample check above, the routing number is 250250025.

Your checks may state that they are payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

**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 above, the account number is 20202086.

Line 24—Applied to 1997 Estimated Tax.— Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your estimated tax for 1997. This election cannot be changed later.

## **Amount You Owe**

**Line 25—Amount You Owe.**— Include any estimated tax penalty from line 26 in the amount you enter on line 25.

Make your check or money order payable to the Internal Revenue Service for the full amount due. **Do not send cash.** Write "1996 Form 1040NR-EZ" and your name, address, and SSN or ITIN on your payment. You do not have to pay if line 25 is under \$1.

**Do not** include any estimated tax payment in your check or money order. Mail any estimated tax payment in an envelope separate from the one you use to pay the tax due on Form 1040NR-EZ. **Tip:** You may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 1997. See 1997 Income Tax Withholding and Estimated Tax Payments on page 6.

**Installment Payments.** If you cannot pay the full amount shown on line 25 when you file, you may ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, use **Form 9465**, Installment Agreement Request.

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

• Line 25 (minus line 16) is at least \$500 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.

Get **Form 2210** to see if you owe the penalty. If so, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210. Because Form 2210 is complicated, if you want, the IRS will figure the penalty for you and send you a bill.

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

If you leave line 26 blank, 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.

## Other Information (Page 2)

## Item J

## **Reporting of Treaty Benefits Claimed**

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on **Form 8833,** Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement attached to your tax return. But see Pub. 519 for exceptions to this rule. You can be charged a \$1,000 penalty for each failure to report the required information. For more details, see Form 8833 and Regulations section 301.6114-1.

## Reminders

#### Sign and Date Your Return

Form 1040NR-EZ is not considered a valid return unless you sign it. If an agent (including your spouse) signs for you, your authorization of the signature must be filed with the return. You may have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

You were ill.

• You were not in the United States at any time during the 60 days before the return was due.

• For other reasons that you explained in writing to the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A., and that the IRS approved.

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

**Child's Return.**— If your child cannot sign the return, either parent may sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."

#### Paid Preparers Must Sign Your

**Return.**— Generally, anyone you pay to prepare your return must sign it by hand in the space provided. Signature stamps or labels cannot be used. 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.

#### **Address Change**

If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return. You can use **Form 8822**, Change of Address, to notify us of your new address.

If you are expecting a refund, also notify the post office serving your old address. You will receive your check faster this way. Please be sure to write your identifying number (defined on page 3) on any letters to the IRS.

## 1997 Income Tax Withholding and Estimated Tax Payments

If the amount you owe or the amount you overpaid is large, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your 1997 pay. In general, you do not have to make estimated tax payments if you expect that your 1997 Form 1040NR-EZ will show a tax refund

or a tax balance due the IRS of less than \$500. If your total estimated tax for 1997 is \$500 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 1997 and you must pay estimated tax, use **Form 1040-ES.** 

#### **Records You Should Keep**

Keep your records as long as they may be needed to carry out any Internal Revenue law. Records of income, deductions, and credits shown on your return, as well as any worksheets you used, should be kept 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. Keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. Also, keep copies of your filed tax returns and any Forms W-2, 1099, and 1042-S you received as part of your records. For more details, see Pub. 552, Recordkeeping for Individuals.

## Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use Form 4506.

### **Amended Return**

File **Form 1040X**, Amended U.S. Individual Income Tax Return, to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later.

#### **Interest and Penalties**

**Tip:** 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.

**Note:** If you include interest or the late filing or late payment penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040NR-EZ, page 1. **Do not** include them in the **Amount You Owe** on line 25.

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

**Penalty for Late Filing.**— If you do not file your return by the due date (including extensions), the penalty is usually 5% of

the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

**Penalty for Late Payment of Tax.**— If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Penalty for Frivolous Return.— In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

**Other Penalties.**— Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See **Pub. 17** for details on some of these penalties.

#### Gift To Reduce the Public Debt

If you wish to make such a gift, make your check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, Washington, DC 20239-0601. Or, you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. If you owe tax, make a separate check for that amount payable to "Internal Revenue Service."

**Note:** You may be able to deduct this gift on your 1997 tax return as a charitable contribution. But you must file Form 1040NR to do so.

#### **Taxpayer Assistance**

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

In the United States, call the local city number listed in your telephone directory if it is not a long-distance call for you. Otherwise, call 1-800-829-1040.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your identifying number (defined on page 3) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from Internal Revenue Service offices in: Bonn, Germany; London, England; Mexico City, Mexico; Nassau, the Bahamas; Ottawa, Canada; Paris, France; Rome, Italy; Santiago, Chile; Singapore; Sydney, Australia; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filing period, you can get income tax forms and publications from U.S. embassies and consulates abroad. The Internal Revenue Service conducts an overseas taxpayer assistance program during the filing season (January to mid-June). To find out if Internal Revenue Service personnel will be in your area, please contact the consular office at the nearest U.S. embassy.

#### **Unresolved Tax Problems**

The **Problem Resolution Program** is for people who have been unable to resolve

their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. (You may also contact one of the overseas IRS offices listed above.) This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts. For more details, see **Pub. 1546.** 

## 1996 Tax Table

<b>1996 Tax Table</b> For persons with taxable incomes of less than \$50,000.			<b>Example.</b> Mr. Brown is single. His taxable income on line 13 of Form 1040NR-EZ is \$23,250. First, he finds the \$23,250–23,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is \$3,491. This is the tax amount he must enter on line 14 of Form 1040NR-EZ.							At But less than 23,200 23,250 23,250 23,300 23,300 23,350 23,350 23,400		Single Your t 3,484 (3,491) 3,499 3,506	Married filing sepa- rately <b>ax is</b> 3,897 3,911 3,925 3,939		
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At least	But less than	Single	Married filing sepa- rately <b>ax is</b> —	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately tax is—
\$0	\$5		0	1,500	1,525	227	227	3.	000			6.0	000		
5	15 25	\$0 2 3	2	1,525 1,550	1,550 1,575	231 234	231 234	3,000	3,050	454	454	6,000	6,050	904	904
15 25 50	50 75	6 9	3 6 9	1,575 1,600	1,600 1,625	238 242	238 242	3,050 3,100 3,150	3,100 3,150 3,200	461 469 476	461 469 476	6,050 6,100 6,150	6,100 6,150 6,200	911 919 926	911 919 926
75 100	100 125	13 17	13 17	1,625 1,650	1,625 1,650 1,675	246 249	246 249	3,150 3,200 3,250	3,200 3,250 3,300	476 484 491	476 484 491	6,200 6,250	6,250	926 934 941	926 934 941
100 125 150	125 150 175	21 24	17 21 24	1,675	1,700	253	253	3,250 3,300 3,350	3,300 3,350 3,400	491 499 506	491 499 506	6,250 6,300 6,350	6,300 6,350 6,400	941 949 956	941 949 956
175 200	200 225	28 32	28 32	1,700 1,725 1,750	1,725 1,750 1,775	257 261 264	257 261 264	3,400 3,450	3,450 3,500	500 514 521	514 521	6,400 6,450	6,450 6,500	964 971	964 971
225 250	250 275	36 39	36 39	1,775	1,800	268	268	3,450 3,500 3,550	3,500 3,550 3,600	521 529 536	521 529 536	6,500 6,550	6,550 6,550 6,600	971 979 986	971 979 986
275 300	300 325	43 47	43 47	1,800 1,825	1,825 1,850	272 276	272 276	3,600 3,650	3,650 3,700	544 551	544 551	6,600 6,650	6,650 6,700	994 1,001	994 1,001
325 350	350 375	51 54	51 54	1,850 1,875	1,875 1,900	279 283	279 283	3,700 3,750	3,750 3,800	559 566	559 566	6,700 6,750	6,750 6,800	1,009 1,016	1,009 1,016
375 400	400 425	58 62	58 62	1,900 1,925	1,925 1,950	287 291	287 291	3,800 3,850	3,850 3,900	574 581	574 581	6,800 6,850	6,850 6,900	1,024 1,031	1,024 1,031
425 450	450 475	66 69	66 69	1,950 1,975	1,975 2,000	294 298	294 298	3,900 3,950	3,950 4,000	589 596	589 596	6,900 6,950	6,950 7,000	1,039 1,046	1,039 1,046
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525 550	550 575	81 84	81 84	2,000 2,025	2,025 2,050	302 306	302 306	4,000 4,050	4,050 4,100	604 611	604 611	7,000 7,050	7,050 7,100	1,054 1,061	1,054 1,061
575 600	600 625	88 92	88 92	2,050 2,075	2,075 2,100	309 313	309 313	4,100 4,150	4,150 4,200	619 626	619 626	7,100 7,150	7,150 7,200	1,069 1,076	1,069 1,076
625 650	650 675	96 99	96 99	2,100 2,125	2,125 2,150	317 321	317 321	4,200 4,250	4,250 4,300	634 641	634 641	7,200 7,250	7,250 7,300	1,084 1,091	1,084 1,091
675 700	700 725	103 107	103 107	2,150 2,175	2,175 2,200	321 324 328	324 328	4,300 4,350	4,350 4,400	649 656	649 656	7,300 7,350	7,350 7,400	1,099 1,106	1,099 1,106
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775 800	800 825	118 122	118 122	2,225 2,250 2,275	2,275 2,300 2,300	339 343	339 343	4,500 4,550	4,550 4,600	679 686	679 686	7,500 7,550 7,600	7,550 7,600	1,129	1,129 1,136
825 850	850 875	126 129	126 129	2,300 2,325	2,325 2,350	347 351	347 351	4,600 4,650 4,700	4,650 4,700 4,750	694 701 709	694 701 709	7,600 7,650 7,700	7,650 7,700 7,750	1,144 1,151 1,159	1,144 1,151 1,159
875	900	133	133	2,325 2,350 2,375	2,350 2,375 2,400	351 354 358	351 354 358	4,750	4,800	716	716	7,750	7,800	1,166	1,166
900 925 950	925 950 975	137 141 144	137 141 144	2,400 2,425	2,425	362	362	4,800 4,850 4,900	4,850 4,900 4,950	724 731 739	724 731 739	7,800 7,850 7,900	7,850 7,900 7,950	1,174 1,181 1,189	1,174 1,181 1,189
975	1,000	144	144	2,425 2,450 2,475	2,450 2,475 2,500	366 369 373	366 369 373	4,950	5,000	746	746	7,950	8,000	1,196	1,196
1,000			2,475 2,500 2,525	2.525	377	377		5.050			-	000 050	1.001	1.001	
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1,075	1,100	163	163	2,575 2,600 2,625	2.625	392	392	5,150	5,200	776	776	8,150	8,200	1,226	1,226
1,100 1,125 1,150	1,125 1,150 1,175	167 171 174	167 171 174	2,650	2,650 2,675	396 399	396 399	5,200 5,250 5,300	5,250 5,300 5,350	784 791 799	784 791 799	8,200 8,250 8,300	8,250 8,300 8,350	1,234 1,241 1,249	1,234 1,241 1,249
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1 300	1,325 1,350	197 201	197 201	2,800 2,825	2,825 2,850	422 426	422 426	5,600 5,650	5,650 5,700	844 851	844 851	8,600 8,650	8,650 8,700	1,294	1,294 1,301 1,309
1,325 1,350 1,375	1,375 1,400	201 204 208	201 204 208	2,850 2,875	2,875 2,900	429 433	429 433	5,700 5,750	5,750 5,800	859 866	859 866	8,700 8,750	8,750 8,800	1,309	1,309 1,316
1,400 1,425 1,450	1,425 1,450	212 216	212 216	2,900 2,925	2,925 2,950	437 441	437 441	5,800 5,850	5,850 5,900	874 881	874 881	8,800 8,850	8,850 8,900	1,324	1,324 1,331
.,-25	1,450	210	210	2,925	2,930	441	441	5,900	5,950	889	889	8,900	8,950	1,339	1,339

Continued on next page

If Form 1040NF line 13,	R-EZ,	And yo	u are—	If Form 1040NR line 13,	,	And yo	u are—	If Form 1040NF line 13,		And yo	u are—	If Form 1040NR line 13,		And yo	u are—	
At least	But less than	Single	Married filing sepa- rately													
		Your t	ax is—			Your tax is—				Your ta	ax is—			Your ta	ax is—	
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9,200 9,250 9,300 9,350	9,300 9,350	1,384 1,391 1,399 1,406	1,384 1,391 1,399 1,406	12,200 12,250 12,300 12,350	12,300	1,834 1,841 1,849 1,856	1,834 1,841 1,849 1,856	15,200 15,250 15,300 15,350	15,250 15,300 15,350 15,400	2,284 2,291 2,299 2,306	2,284 2,291 2,299 2,306	18,200 18,250 18,300 18,350	18,300 18,350	2,734 2,741 2,749 2,756	2,734 2,741 2,749 2,756	
9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	1,414 1,421 1,429 1,436	1,414 1,421 1,429 1,436	12,400 12,450 12,500 12,550	12,500 12,550	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886	15,400 15,450 15,500 15,550	15,450 15,500 15,550 15,600	2,314 2,321 2,329 2,336	2,314 2,321 2,329 2,336	18,400 18,450 18,500 18,550	18,500 18,550	2,764 2,771 2,779 2,786	2,764 2,771 2,779 2,786	
9,600 9,650 9,700 9,750	9,700 9,750	1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466	12,600 12,650 12,700 12,750	12,700 12,750	1,894 1,901 1,909 1,916	1,894 1,901 1,909 1,916	15,600 15,650 15,700 15,750	15,650 15,700 15,750 15,800	2,344 2,351 2,359 2,366	2,344 2,351 2,359 2,366	18,600 18,650 18,700 18,750	18,750	2,794 2,801 2,809 2,816	2,794 2,801 2,809 2,816	
9,800 9,850 9,900 9,950	9,900 9,950	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	12,800 12,850 12,900 12,950	12,900 12,950	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946	15,800 15,850 15,900 15,950	15,850 15,900 15,950 16,000	2,374 2,381 2,389 2,396	2,374 2,381 2,389 2,396			2,824 2,831 2,839 2,846	2,824 2,831 2,839 2,846	
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10,200 10,250 10,300 10,350	10,300 10,350	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	13,300	13,250 13,300 13,350 13,400	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006	16,200 16,250 16,300 16,350	16,250 16,300 16,350 16,400	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	19,200 19,250 19,300 19,350	19,350	2,884 2,891 2,899 2,906	2,884 2,891 2,899 2,906	
10,400 10,450 10,500 10,550	10,500 10,550 10,600	1,564 1,571 1,579 1,586	1,564 1,571 1,579 1,586	13,400 13,450 13,500 13,550	13,500 13,550 13,600	2,014 2,021 2,029 2,036	2,014 2,021 2,029 2,036	16,400 16,450 16,500 16,550	16,450 16,500 16,550 16,600	2,464 2,471 2,479 2,486	2,464 2,471 2,479 2,486	19,400 19,450 19,500 19,550	19,550 19,600	2,914 2,921 2,929 2,936	2,914 2,921 2,929 2,936	
	10,700 10,750 10,800	1,594 1,601 1,609 1,616	1,594 1,601 1,609 1,616	13,600 13,650 13,700 13,750	13,700 13,750 13,800	2,044 2,051 2,059 2,066	2,044 2,051 2,059 2,066	16,600 16,650 16,700 16,750	16,650 16,700 16,750 16,800	2,494 2,501 2,509 2,516	2,494 2,501 2,509 2,516		19,750 19,800	2,944 2,951 2,959 2,966		
10,850 10,900	10,850 10,900 10,950 11,000	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	13,800 13,850 13,900 13,950	13,900 13,950	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096	16,900	16,850 16,900 16,950 17,000	2,524 2,531 2,539 2,546	2,524 2,531 2,539 2,546	19,850 19,900	19,850 19,900 19,950 20,000	2,974 2,981 2,989 2,996	2,981 2,989	
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11,050 11,100	11,050 11,100 11,150 11,200	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676	14,000 14,050 14,100 14,150	14,100 14,150	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	17,050	17,050 17,100 17,150 17,200	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	20,050	20,050 20,100 20,150 20,200	3,004 3,011 3,019 3,026	3,015 3,029	
11,250 11,300 11,350	11,250 11,300 11,350 11,400	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706	14,200 14,250 14,300 14,350	14,300 14,350 14,400	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	17,200 17,250 17,300 17,350	17,250 17,300 17,350 17,400	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	20,200 20,250 20,300 20,350	20,300 20,350 20,400	3,034 3,041 3,049 3,056	3,071 3,085 3,099	
11,450 11,500 11,550	11,450 11,500 11,550 11,600	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736	14,400 14,450 14,500 14,550	14,500 14,550 14,600	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	17,400 17,450 17,500 17,550	17,450 17,500 17,550 17,600	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	20,400 20,450 20,500 20,550	20,500 20,550 20,600	3,064 3,071 3,079 3,086	3,127 3,141 3,155	
11,650 11,700 11,750	11,650 11,700 11,750 11,800	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766	14,600 14,650 14,700 14,750	14,700 14,750 14,800	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	17,600 17,650 17,700 17,750	17,650 17,700 17,750 17,800	2,644 2,651 2,659 2,666	2,644 2,651 2,659 2,666	20,600 20,650 20,700 20,750	20,700 20,750 20,800	3,094 3,101 3,109 3,116	3,183 3,197 3,211	
11,900	11,850 11,900 11,950 12,000	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796	14,800 14,850 14,900 14,950	14,900 14,950	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	17,800 17,850 17,900 17,950	17,850 17,900 17,950 18,000	2,674 2,681 2,689 2,696	2,674 2,681 2,689 2,696	20,900	20,850 20,900 20,950 21,000	3,124 3,131 3,139 3,146	3,239 3,253	
													Co	ntinued on	next page	

If Form 1040NR-EZ, line 13, is—	And you	are—	If Form 1040NR-EZ, line 13, is—	And yo	u are—	If Form 1040NR-EZ, line 13, is—	And yo	u are—	lf Form 1040NR- line 13, i		And yo	u are—	
At But least less than		Married filing sepa- rately	At But least less than	Single	Married filing sepa- rately	At But least less than	Single	Married filing sepa- rately	least	But less than	Single	Married filing sepa- rately	
	Your tax	x is—		Your ta	ax is—		Your t	ax is—			Your ta	ax is—	
21,000	1		24,000	1		27,000	1		30,0	000	1		
21,000 21,050 21,050 21,100 21,100 21,150 21,150 21,200	3,154 3,161 3,169 3,176	3,281 3,295 3,309 3,323	24,000 24,050 24,050 24,100 24,100 24,150 24,150 24,200	3,607 3,621 3,635 3,649	4,121 4,135 4,149 4,163	27,000 27,050 27,050 27,100 27,100 27,150 27,150 27,200	4,447 4,461 4,475 4,489	4,961 4,975 4,989 5,003	30,000 30,050 30,100 30,150	30,100 30,150	5,287 5,301 5,315 5,329	5,801 5,815 5,829 5,843	
21,200 21,250 21,250 21,300 21,300 21,350 21,350 21,400	3,184 3,191 3,199 3,206	3,337 3,351 3,365 3,379	24,200 24,250 24,250 24,300 24,300 24,350 24,350 24,400	3,663 3,677 3,691 3,705	4,177 4,191 4,205 4,219	27,200 27,250 27,250 27,300 27,300 27,350 27,350 27,400	4,503 4,517 4,531 4,545	5,017 5,031 5,045 5,059		30,250 30,300 30,350 30,400	5,343 5,357 5,371 5,385	5,857 5,871 5,885 5,899	
21,400 21,450 21,450 21,500 21,500 21,550 21,550 21,600	3,214 3,221 3,229 3,236	3,393 3,407 3,421 3,435	24,400 24,450 24,450 24,500 24,500 24,550 24,550 24,600	3,719 3,733 3,747 3,761	4,233 4,247 4,261 4,275	27,400 27,450 27,450 27,500 27,500 27,550 27,550 27,600	4,559 4,573 4,587 4,601	5,073 5,087 5,101 5,115	30,450 30,500	30,450 30,500 30,550 30,600	5,399 5,413 5,427 5,441	5,913 5,927 5,941 5,955	
21,600 21,650 21,650 21,700 21,700 21,750 21,750 21,800	3,244 3,251 3,259 3,266	3,449 3,463 3,477 3,491	24,600 24,650 24,650 24,700 24,700 24,750 24,750 24,800	3,775 3,789 3,803 3,817	4,289 4,303 4,317 4,331	27,600 27,650 27,650 27,700 27,700 27,750 27,750 27,800	4,615 4,629 4,643 4,657	5,129 5,143 5,157 5,171	30,650 30,700	30,650 30,700 30,750 30,800	5,455 5,469 5,483 5,497	5,969 5,983 5,997 6,011	
21,800 21,850 21,850 21,900 21,900 21,950 21,950 22,000	3,274 3,281 3,289 3,296	3,505 3,519 3,533 3,547	24,800 24,850 24,850 24,900 24,900 24,950 24,950 25,000	3,831 3,845 3,859 3,873	4,345 4,359 4,373 4,387	27,800 27,850 27,850 27,900 27,900 27,950 27,950 28,000	4,671 4,685 4,699 4,713	5,185 5,199 5,213 5,227	30,800 30,850 30,900 30,950	30,900 30,950	5,511 5,525 5,539 5,553	6,025 6,039 6,053 6,067	
22,000			25,000			28,000	1	31,0			000		
22,000 22,050 22,050 22,100 22,100 22,150 22,150 22,200	3,304 3,311 3,319 3,326	3,561 3,575 3,589 3,603	25,000 25,050 25,050 25,100 25,100 25,150 25,150 25,200	3,887 3,901 3,915 3,929	4,401 4,415 4,429 4,443	28,000 28,050 28,050 28,100 28,100 28,150 28,150 28,200	4,727 4,741 4,755 4,769	5,241 5,255 5,269 5,283	31,000 31,050 31,100 31,150	31,100	5,567 5,581 5,595 5,609	6,081 6,095 6,109 6,123	
22,200 22,250 22,250 22,300 22,300 22,350 22,350 22,400	3,334 3,341 3,349 3,356	3,617 3,631 3,645 3,659	25,200 25,250 25,250 25,300 25,300 25,350 25,350 25,400	3,943 3,957 3,971 3,985	4,457 4,471 4,485 4,499	28,200 28,250 28,250 28,300 28,300 28,350 28,350 28,400	4,783 4,797 4,811 4,825	5,297 5,311 5,325 5,339	31,300	31,250 31,300 31,350 31,400	5,623 5,637 5,651 5,665	6,137 6,151 6,165 6,179	
22,400 22,450 22,450 22,500 22,500 22,550 22,550 22,600	3,371 3,379	3,673 3,687 3,701 3,715	25,400 25,450 25,450 25,500 25,500 25,550 25,550 25,600	3,999 4,013 4,027 4,041	4,513 4,527 4,541 4,555	28,400 28,450 28,450 28,500 28,500 28,550 28,550 28,600	4,839 4,853 4,867 4,881	5,353 5,367 5,381 5,395	31,500	31,450 31,500 31,550 31,600	5,679 5,693 5,707 5,721	6,193 6,207 6,221 6,235	
22,600 22,650 22,650 22,700 22,700 22,750 22,750 22,800	3,394 3,401 3,409 3,416	3,729 3,743 3,757 3,771	25,600 25,650 25,650 25,700 25,700 25,750 25,750 25,800	4,055 4,069 4,083 4,097	4,569 4,583 4,597 4,611	28,600 28,650 28,650 28,700 28,700 28,750 28,750 28,800	4,895 4,909 4,923 4,937	5,409 5,423 5,437 5,451		31,700 31,750	5,735 5,749 5,763 5,777	6,249 6,263 6,277 6,291	
22,800 22,850 22,850 22,900 22,900 22,950 22,950 23,000	3,424 3,431 3,439 3,446	3,785 3,799 3,813 3,827	25,800 25,850 25,850 25,900 25,900 25,950 25,950 26,000	4,111 4,125 4,139 4,153	4,625 4,639 4,653 4,667	28,800 28,850 28,850 28,900 28,900 28,950 28,950 29,000	4,951 4,965 4,979 4,993	5,465 5,479 5,493 5,507	31,800 31,850 31,900 31,950	31,900 31,950	5,791 5,805 5,819 5,833	6,305 6,319 6,333 6,347	
23,000			26,000	1		29,000			32,0	000			
23,000 23,050 23,050 23,100 23,100 23,150 23,150 23,200	3,469	3,841 3,855 3,869 3,883	26,000 26,050 26,050 26,100 26,100 26,150 26,150 26,200	4,167 4,181 4,195 4,209	4,681 4,695 4,709 4,723	29,000 29,050 29,050 29,100 29,100 29,150 29,150 29,200	5,007 5,021 5,035 5,049	5,521 5,535 5,549 5,563	32,000 32,050 32,100 32,150	32,100 32,150	5,847 5,861 5,875 5,889	6,361 6,375 6,389 6,403	
23,200 23,250 23,250 23,300 23,300 23,350 23,350 23,400	3,484 3,491 3,499	3,897 3,911 3,925 3,939	26,200 26,250 26,250 26,300 26,300 26,350 26,350 26,400	4,223 4,237 4,251 4,265	4,737 4,751 4,765 4,779	29,200 29,250 29,250 29,300 29,300 29,350 29,350 29,400	5,063 5,077 5,091 5,105	5,577 5,591 5,605 5,619	32,200 32,250 32,300 32,350	32,250 32,300 32,350	5,903 5,917 5,931 5,945	6,417 6,431 6,445 6,459	
23,400 23,450 23,450 23,500 23,500 23,550 23,550 23,600	3,521 3,529	3,953 3,967 3,981 3,995	26,400 26,450 26,450 26,500 26,500 26,550 26,550 26,600	4,279 4,293 4,307 4,321	4,793 4,807 4,821 4,835	29,400 29,450 29,450 29,500 29,500 29,550 29,550 29,600	5,119 5,133 5,147 5,161	5,633 5,647 5,661 5,675	32,400 32,450 32,500 32,550	32,500 32,550	5,959 5,973 5,987 6,001	6,473 6,487 6,501 6,515	
23,600 23,650 23,650 23,700 23,700 23,750 23,750 23,800	3,551 3,559 3,566	4,009 4,023 4,037 4,051	26,600 26,650 26,650 26,700 26,700 26,750 26,750 26,800	4,335 4,349 4,363 4,377	4,849 4,863 4,877 4,891	29,600 29,650 29,650 29,700 29,700 29,750 29,750 29,800	5,175 5,189 5,203 5,217	5,689 5,703 5,717 5,731	32,600 32,650 32,700 32,750	32,700 32,750 32,800	6,015 6,029 6,043 6,057	6,557 6,571	
23,800 23,850 23,850 23,900 23,900 23,950 23,950 24,000	3,574 3,581 3,589 3,596	4,065 4,079 4,093 4,107	26,800 26,850 26,850 26,900 26,900 26,950 26,950 27,000	4,391 4,405 4,419 4,433	4,905 4,919 4,933 4,947	29,800 29,850 29,850 29,900 29,900 29,950 29,950 30,000	5,231 5,245 5,259 5,273	5,745 5,759 5,773 5,787	32,800 32,850 32,900 32,950	32,900 32,950	6,071 6,085 6,099 6,113	6,585 6,599 6,613 6,627	
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If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you	u are—	If Form 1040NR line 13,		And yo	u are—	If Form 1040NR-EZ, line 13, is—		And you	u are—
least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your ta	ax is—			Your ta	ax is—			Your ta	ax is—			Your ta	ax is—
33,0	00			36,	000			39,	000			42,	,000	1	
33,050 33,100	33,050 33,100 33,150 33,200	6,127 6,141 6,155 6,169	6,641 6,655 6,669 6,683	36,000 36,050 36,100 36,150	36,050 36,100 36,150 36,200	6,967 6,981 6,995 7,009	7,481 7,495 7,509 7,523	39,000 39,050 39,100 39,150	39,150	7,807 7,821 7,835 7,849	8,321 8,335 8,349 8,363	42,000 42,050 42,100 42,150	42,150	8,647 8,661 8,675 8,689	9,161 9,175 9,189 9,203
33,250 33,300	33,250 33,300 33,350 33,400	6,183 6,197 6,211 6,225	6,697 6,711 6,725 6,739	36,200 36,250 36,300 36,350	36,300 36,350	7,023 7,037 7,051 7,065	7,537 7,551 7,565 7,579	39,200 39,250 39,300 39,350	39,300	7,863 7,877 7,891 7,905	8,377 8,391 8,405 8,419	42,200 42,250 42,300 42,350	42,300 42,350	8,703 8,717 8,731 8,745	9,217 9,231 9,245 9,259
33,450 33,500	33,450 33,500 33,550 33,600	6,239 6,253 6,267 6,281	6,753 6,767 6,781 6,795	36,400 36,450 36,500 36,550	36,500 36,550	7,079 7,093 7,107 7,121	7,593 7,607 7,621 7,635	39,400 39,450 39,500 39,550	39,500 39,550	7,919 7,933 7,947 7,961	8,433 8,447 8,461 8,475	42,400 42,450 42,500 42,550	42,500 42,550	8,759 8,773 8,787 8,801	9,273 9,287 9,301 9,315
33,650 33,700	33,650 33,700 33,750 33,800	6,295 6,309 6,323 6,337	6,809 6,823 6,837 6,851	36,600 36,650 36,700 36,750		7,135 7,149 7,163 7,177	7,649 7,663 7,677 7,691	39,600 39,650 39,700 39,750	39,650 39,700 39,750 39,800	7,975 7,989 8,003 8,017	8,489 8,503 8,517 8,531	42,600 42,650 42,700 42,750	42,700 42,750	8,815 8,829 8,843 8,857	9,329 9,343 9,357 9,357
33,850 33,900	33,850 33,900 33,950 34,000	6,351 6,365 6,379 6,393	6,865 6,879 6,893 6,907	36,800 36,850 36,900 36,950		7,191 7,205 7,219 7,233	7,705 7,719 7,733 7,747	39,800 39,850 39,900 39,950	39,900 39,950	8,031 8,045 8,059 8,073	8.573	42,800 42,850 42,900 42,950	42,900	8,871 8,885 8,899 8,913	9,385 9,399 9,413 9,427
34,000			37,	000			40,000				43,	,000			
34,050 34,100	34,050 34,100 34,150 34,200	6,407 6,421 6,435 6,449	6,921 6,935 6,949 6,963	37,000 37,050 37,100 37,150	37,150	7,247 7,261 7,275 7,289	7,761 7,775 7,789 7,803	40,000 40,050 40,100 40,150	40,150	8,087 8,101 8,115 8,129	8,601 8,615 8,629 8,643	43,000 43,050 43,100 43,150	43,150	8,927 8,941 8,955 8,969	9,441 9,455 9,469 9,483
34,250 34,300	34,250 34,300 34,350 34,400	6,463 6,477 6,491 6,505	6,977 6,991 7,005 7,019	37,200 37,250 37,300 37,350	37,250 37,300 37,350 37,400	7,303 7,317 7,331 7,345	7,817 7,831 7,845 7,859	40,200 40,250 40,300 40,350	40,350 40,400	8,143 8,157 8,171 8,185	8,657 8,671 8,685 8,699	43,200 43,250 43,300 43,350	43.350	8,983 8,997 9,011 9,025	9,497 9,511 9,525 9,539
34,450 34,500 34,550	34,450 34,500 34,550 34,600	6,519 6,533 6,547 6,561	7,033 7,047 7,061 7,075	37,400 37,450 37,500 37,550	37,600	7,359 7,373 7,387 7,401	7,873 7,887 7,901 7,915	40,400 40,450 40,500 40,550	40,500 40,550 40,600	8,199 8,213 8,227 8,241	8,713 8,727 8,741 8,755	43,400 43,450 43,500 43,550	43,500 43,550 43,600	9,039 9,053 9,067 9,081	9,553 9,567 9,581 9,595
34,650 34,700 34,750	34,650 34,700 34,750 34,800	6,575 6,589 6,603 6,617	7,089 7,103 7,117 7,131		37,800	7,415 7,429 7,443 7,457	7,929 7,943 7,957 7,971		40,700 40,750 40,800	8,255 8,269 8,283 8,297	-		43,700 43,750 43,800	9,095 9,109 9,123 9,137	9,609 9,623 9,637 9,651
34,850 34,900	34,850 34,900 34,950 35,000	6,631 6,645 6,659 6,673	7,145 7,159 7,173 7,187	37,800 37,850 37,900 37,950	37,900	7,471 7,485 7,499 7,513	7,985 7,999 8,013 8,027	40,850 40,900	40,850 40,900 40,950 41,000	8,311 8,325 8,339 8,353	8,825 8,839 8,853 8,867	43,850 43,900	43,850 43,900 43,950 44,000	9,151 9,165 9,179 9,193	9,665 9,679 9,693 9,707
35,0	00			38,	000			41,000			44,	,000			
35,050 35,100	35,050 35,100 35,150 35,200	6,687 6,701 6,715 6,729	7,201 7,215 7,229 7,243	38,000 38,050 38,100 38,150	38,150	7,527 7,541 7,555 7,569	8,041 8,055 8,069 8,083	41,050 41,100	41,050 41,100 41,150 41,200	8,367 8,381 8,395 8,409	8,881 8,895 8,909 8,923	44,050	44,050 44,100 44,150 44,200	9,207 9,221 9,235 9,249	9,721 9,735 9,749 9,763
35,250 35,300 35,350	35,250 35,300 35,350 35,400	6,743 6,757 6,771 6,785	7,257 7,271 7,285 7,299	38,200 38,250 38,300 38,350	38,300 38,350 38,400	7,583 7,597 7,611 7,625	8,097 8,111 8,125 8,139	41,250 41,300 41,350	41,250 41,300 41,350 41,400	8,423 8,437 8,451 8,465	8,937 8,951 8,965 8,979	44,250 44,300 44,350	44,400	9,263 9,277 9,291 9,305	9,777 9,791 9,805 9,819
35,450 35,500 35,550	35,450 35,500 35,550 35,600	6,799 6,813 6,827 6,841	7,313 7,327 7,341 7,355	38,400 38,450 38,500 38,550	38,500 38,550 38,600	7,639 7,653 7,667 7,681	8,153 8,167 8,181 8,195	41,450 41,500 41,550	41,450 41,500 41,550 41,600	8,479 8,493 8,507 8,521	8,993 9,007 9,021 9,035	44,500 44,550	44,500 44,550 44,600	9,319 9,333 9,347 9,361	9,833 9,847 9,861 9,875
35,650 35,700 35,750	35,650 35,700 35,750 35,800	6,855 6,869 6,883 6,897	7,369 7,383 7,397 7,411	38,750	38,700 38,750 38,800	7,695 7,709 7,723 7,737	8,209 8,223 8,237 8,251	41,650 41,700 41,750	41,650 41,700 41,750 41,800	8,535 8,549 8,563 8,577	9,049 9,063 9,077 9,091	44,600 44,650 44,700 44,750	44,700 44,750 44,800	9,375 9,389 9,403 9,417	9,889 9,903 9,917 9,931
35,850 35,900	35,850 35,900 35,950 36,000	6,911 6,925 6,939 6,953	7,425 7,439 7,453 7,467	38,900	38,900	7,751 7,765 7,779 7,793	8,265 8,279 8,293 8,307	41,850 41,900	41,850 41,900 41,950 42,000	8,591 8,605 8,619 8,633	9,105 9,119 9,133 9,147	44,850 44,900	44,850 44,900 44,950 45,000	9,431 9,445 9,459 9,473	9,945 9,959 9,973 9,987

If Form 1040NR-EZ, line 13, is—	And yo	u are—	If Form 1040NR line 13,	,	And you are—			
At But least less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately		
	Your ta	ax is—			Your t	ax is—		
45,000			48,	000				
45,000 45,050	9,487	10,001	48,000	48,050	10,327	10,841		
45,050 45,100	9,501	10,015	48,050	48,100	10,341	10,855		
45,100 45,150	9,515	10,029	48,100	48,150	10,355	10,869		
45,150 45,200	9,529	10,043	48,150	48,200	10,369	10,883		
45,200 45,250	9,543	10,057	48,200	48,250	10,383	10,897		
45,250 45,300	9,557	10,071	48,250	48,300	10,397	10,911		
45,300 45,350	9,571	10,085	48,300	48,350	10,411	10,925		
45,350 45,400	9,585	10,099	48,350	48,400	10,425	10,939		
45,400 45,450	9,599	10,113	48,400	48,450	10,439	10,953		
45,450 45,500	9,613	10,127	48,450	48,500	10,453	10,967		
45,500 45,550	9,627	10,141	48,500	48,550	10,467	10,983		
45,550 45,600	9,641	10,155	48,550	48,600	10,481	10,998		
45,600 45,650	9,655	10,169	48,600	48,650	10,495	11,014		
45,650 45,700	9,669	10,183	48,650	48,700	10,509	11,029		
45,700 45,750	9,683	10,197	48,700	48,750	10,523	11,045		
45,750 45,800	9,697	10,211	48,750	48,800	10,537	11,060		
45,800 45,850	9,711	10,225	48,800	48,850	10,551	11,076		
45,850 45,900	9,725	10,239	48,850	48,900	10,565	11,091		
45,900 45,950	9,739	10,253	48,900	48,950	10,579	11,107		
45,950 46,000	9,753	10,267	48,950	49,000	10,593	11,122		
46,000			49,	000				
46,000 46,050	9,767	10,281	49,000	49,050	10,607	11,138		
46,050 46,100	9,781	10,295	49,050	49,100	10,621	11,153		
46,100 46,150	9,795	10,309	49,100	49,150	10,635	11,169		
46,150 46,200	9,809	10,323	49,150	49,200	10,649	11,184		
46,200 46,250	9,823	10,337	49,200	49,250	10,663	11,200		
46,250 46,300	9,837	10,351	49,250	49,300	10,677	11,215		
46,300 46,350	9,851	10,365	49,300	49,350	10,691	11,231		
46,350 46,400	9,865	10,379	49,350	49,400	10,705	11,246		
46,400 46,450	9,879	10,393	49,400	49,450	10,719	11,262		
46,450 46,500	9,893	10,407	49,450	49,500	10,733	11,277		
46,500 46,550	9,907	10,421	49,500	49,550	10,747	11,293		
46,550 46,600	9,921	10,435	49,550	49,600	10,761	11,308		
46,600 46,650	9,935	10,449	49,600	49,650	10,775	11,324		
46,650 46,700	9,949	10,463	49,650	49,700	10,789	11,339		
46,700 46,750	9,963	10,477	49,700	49,750	10,803	11,355		
46,750 46,800	9,977	10,491	49,750	49,800	10,817	11,370		
46,800 46,850	9,991	10,505	49,800	49,850	10,831	11,386		
46,850 46,900	10,005	10,519	49,850	49,900	10,845	11,401		
46,900 46,950	10,019	10,533	49,900	49,950	10,859	11,417		
46,950 47,000	10,033	10,547	49,950	50,000	10,873	11,432		
47,000								
47,000 47,050 47,050 47,100 47,100 47,150 47,150 47,200 47,200 47,250 47,250 47,300 47,300 47,350 47,350 47,400 47,400 47,450 47,450 47,550 47,550 47,600 47,650 47,650 47,650 47,700 47,650 47,700 47,700 47,750 47,750 47,800 47,800 47,850 47,900 47,950	10,047 10,061 10,075 10,089 10,103 10,117 10,131 10,145 10,159 10,173 10,201 10,215 10,229 10,243 10,257 10,271 10,285 10,299	10,561 10,575 10,589 10,603 10,617 10,631 10,645 10,659 10,673 10,673 10,701 10,715 10,729 10,743 10,757 10,771 10,785 10,799 10,813						