Instructions for Form 1040NR-EZ

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

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

Can I Use Form 1040NR-EZ?

You can use Form 1040NR-EZ instead of Form 1040NR if all 11 of the following apply.

1. You do not claim any dependents.

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

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

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

4. Your taxable income (line 14 of Form 1040NR-EZ) is less than $100,000.

5. The only adjustments to income you can claim are the exclusion for scholarship and fellowship grants or the student loan interest deduction.

6. You do not claim any tax credits.

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

8. The only itemized deduction you can claim is for state and local income taxes.

Note. Residents of India who were students or business apprentices may be able to take the standard deduction instead of the itemized deduction for state and local income taxes. See the instructions for line 11 on page 6.

9. This is not an "expatriation return." See the Instructions for Form 1040NR for more information.

10. The only taxes you owe are:

a. The tax from the Tax Table on pages 12 through 20.

b. Unreported social security and Medicare tax from Forms 4137 or 8919.

11. You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

General Instructions

What's New for 2008

Personal exemption and itemized deduction phaseouts reduced. Taxpayers with adjusted gross income above a certain amount may lose part of their deduction for personal exemptions and itemized deductions. The amount by which these deductions are reduced in 2008 is only ½ of the amount of the reduction that otherwise would have applied in 2007.

Tax relief for the Kansas disaster area. Temporary tax relief was enacted as a result of the May 4, 2007, storms and tornadoes that affected the Kansas disaster area. The tax benefits provided by this relief include suspended limits for certain personal casualty losses and special rules for withdrawals and loans from IRAs and other qualified retirement plans. For more details on these and other tax benefits related to the Kansas disaster area, see Pub. 4492-A. You must use Form 1040NR to claim any of these benefits.

Tax relief for the Midwestern disaster areas. Temporary tax relief was enacted as a result of the severe storms, tornadoes, or flooding that affected the Midwestern disaster areas. The tax benefits provided by this relief include the following.

- Suspended limits for certain personal casualty losses and cash contributions.
- An additional exemption amount if you provided housing for a person displaced by the Midwestern storms, tornadoes, or flooding.
- An election to use your 2007 earned income to figure your additional child tax credit.
- An increased charitable standard mileage rate for using your vehicle for volunteer work related to the Midwestern storms, tornadoes, or flooding.
- Special rules for time and support tests for people who were temporarily relocated because of the Midwestern storms, tornadoes, or flooding.
- Special rules for withdrawals and loans from IRAs and other qualified retirement plans.

For more details on these and other tax benefits related to the Midwestern disaster areas, see Pub. 4492-B. You must use Form 1040NR to claim any of these benefits.

Other Reporting Requirements

If you meet the closer connection to a foreign country exception to the substantial presence test, you must file Form 8840. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file Form 8843. This rule does not apply to foreign government-related individuals who exclude days of presence in the United States. Certain dual-resident taxpayers who claim tax treaty benefits must file Form 8833. A dual-resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

Additional Information

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

Pub. 552 Recordkeeping for Individuals

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

Pub. 901 U.S. Tax Treaties

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

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. You can download them from the IRS website at *www.irs.gov*. Also see *Taxpayer Assistance* that begins on page 10 for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 2008. (These tests are explained later, on page 2.) 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 2008. See *First-Year Choice* in Pub. 519 for details.

You are generally considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a

U.S. resident under one of these tests, you may still be considered a nonresident alien if you qualify as a resident of a treaty country within the meaning of the tax treaty between the United States and that country. You can download the complete text of most U.S. treaties at *www.irs.gov*. Technical explanations for many of those treaties are also available at that site.

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

Green Card Test

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2008, and you took no steps to be treated as a resident of a foreign country under a tax treaty. For more details, see Pub. 519.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2008. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2008, and
2. 183 days during the period 2008, 2007, and 2006, counting all the days of physical presence in 2008, but only 1/3 the number of days of presence in 2007 and only 1/6 the number of days in 2006.

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day. However, there are exceptions to this rule. Generally, do not count the following as days of presence in the United States for the substantial presence test.
• Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
• Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.
• Days you are in the United States as a crew member of a foreign vessel.
• Days you intend, but are unable, to leave the United States because of a medical condition that arose while you were in the United States.
• Days you are an exempt individual (defined next).

Exempt individual. For these purposes, an exempt individual is generally an individual who is a:
• Foreign government-related individual,
• Teacher or trainee,
• Student, or
• Professional athlete who is temporarily in the United States to compete in a charitable sports event.

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

Closer Connection to Foreign Country

Even though you 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 2008,
• Establish that during 2008 you had a tax home in a foreign country, and
• Establish that during 2008 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries. See Pub. 519 for more information.

Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in a trade or business in the United States during 2008. 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.

Exceptions. You are not required to file Form 1040NR-EZ (or Form 1040NR) if:

1. Your only U.S. trade or business is the performance of personal services, and

a. Your wages are less than $3,500, and

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

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

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 15, 2009.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2009.

Extension of time to file. If you cannot file your return by the due date,

you should file Form 4868. You must file Form 4868 by the regular due date of the return.

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

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/ paying" rule for tax returns and payments. The list includes only the following:
• DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
• Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
• United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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

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

Election To Be Taxed as a Resident Alien

You can elect to be taxed as a U.S. resident for the whole year if all of the following apply.
• You were married.
• Your spouse was a U.S. citizen or resident alien on the last day of the tax year.
• You file a joint return for the year of the election using Form 1040, 1040A, or 1040EZ.

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2008. 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.

Instructions for Form 1040NR-EZ

⚠ 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 the specific treaty.*

Dual-Status Taxpayers

Note. If you elect to be taxed as a resident alien (discussed on page 2), the special instructions and restrictions discussed here do not apply.

Dual-Status Tax Year

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

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

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

What and Where To File for a Dual-Status Year

If you were a U.S. resident on the last day of the tax year, file Form 1040. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You can use Form 1040NR-EZ as the statement; enter "Dual-Status Statement" across the top. File your return and statement with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 U.S.A.

If you were a nonresident on the last day of the tax year, file Form 1040NR-EZ. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a U.S. resident. You can use Form 1040 as the statement; enter "Dual-Status Statement" across the top. File your return and statement with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 U.S.A.

Statements. Any statement you file with your return must show your name, address, and identifying number (see page 4).

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

Standard deduction. You cannot take the standard deduction 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.

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* on page 2) in lieu of these dual-status taxpayer rules.

Tax rates. If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed on page 2, you must use the Married filing separately Tax Table column to figure your tax on income that is considered to be effectively connected with a U.S. trade or business. If married, you cannot use the Single Tax Table column.

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

Tax credits. You cannot take the earned income credit, the recovery rebate credit, the credit for the elderly or disabled, or an education credit unless you elect to be taxed as a resident alien (see *Election To Be Taxed as a Resident Alien* on page 2) in lieu of these dual-status taxpayer rules. For information on other credits, see chapter 6 of Pub. 519.

How To Figure Tax for Dual-Status Tax Year

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

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

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

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

   When filing Form 1040, show the total tax withheld on line 62. Enter amounts from the attached statement (Form 1040NR-EZ, line 18) to the right of line 62 and identify and include in the amount on line 62.

   When filing Form 1040NR-EZ, show the total tax withheld on line 18. Enter the amount from the attached statement (Form 1040, line 62) to the right of line 18 and identify and include in the amount on line 18.

2. Estimated tax paid with Form 1040-ES or Form 1040-ES (NR).

3. Tax paid with Form 1040-C at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 71. Identify the payment in the area to the left of the entry.

Line Instructions for Form 1040NR-EZ

Identifying Number and Address

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

If you do not have an SSN and are not eligible to get one, you must apply for an individual taxpayer identification number (ITIN). For details on how to do so, see Form W-7 and its instructions. It usually takes about 4–6 weeks to get an ITIN. If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

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

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

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

Foreign address. Enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Entry visa. Enter the type of U.S. visa (for example, F-1, J-1, M-1, etc.) you used to enter the United States.

Filing Status

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

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

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

If your spouse died in 2008, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2008.

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, the Republic of Korea (South Korea), or you are a married U.S. national, check the box on line 1.

1. You file a return separate from your spouse.

2. You paid more than half of the cost to keep up your home in 2008.

3. You lived apart from your spouse during the last 6 months of 2008. 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 2008. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived with you.

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

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

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

Rounding Off to Whole Dollars

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

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding

the amounts and round off only the total.

Taxable Income

Line 3—Wages, salaries, tips, etc. Enter the total of your effectively connected wages, salaries, tips, etc. For most people, the amount to enter on this line should be shown in their Form(s) W-2, box 1. However, do not include on line 3 amounts exempted under a tax treaty. Instead, include these amounts on line 6 and complete item J on page 2 of Form 1040NR-EZ.

Also include on line 3:
• Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than $1,600 in 2008. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 3.
• Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in your Form(s) W-2, box 8. They are not included as income in box 1. See Pub. 531 for more details.

⚠ **CAUTION** *You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 16 on page 6.*
• Disability pensions shown on Form 1042-S or Form 1099-R if you have not reached the minimum retirement age set by your employer.

Note. You must use Form 1040NR to report disability pensions received after you reach your employer's minimum retirement age and other payments shown on Form 1042-S or Form 1099-R.
• Wages from Form 8919, line 6.

Missing or incorrect Form W-2. Your employer is required to provide or send Form W-2 to you no later than February 2, 2009. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Dependent care benefits. If you received benefits for 2008 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in your Form(s) W-2, box 10.

Adoption benefits. If you received employer-provided adoption benefits for 2008, you must use Form 1040NR. The benefits should be shown in your Form(s) W-2, box 12, with code T.

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

mutual fund or other regulated investment company. But do not include interest earned on your 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.

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 2008, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2008 estimated state or local income tax, the amount applied is treated as received in 2008.

For details on how to figure the amount you must report as income, see *Recoveries* in Pub. 525.

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

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

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

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

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

For more information about scholarships and fellowships in general, see Pub. 970.

Example 1. You are a citizen of a country that has not negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2008 are as follows:

Tuition and fees	$25,000
Books, supplies, and equipment	1,000
Room and board	9,000
	$35,000

The Form 1042-S you received from ABC University for 2008 shows $9,000 in box 2 and $1,260 (14% of $9,000) in box 9.

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

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

Example 2. The facts are the same as in *Example 1* except that you are a citizen of a country that has negotiated a tax treaty with the United States and you were a resident of that country immediately before leaving for the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

Note. Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR-EZ. See the instructions for item J, on page 9, for details.

When completing Form 1040NR-EZ:
• Enter $0 on line 5. The $9,000 reported to you in box 2 of Form 1042-S is reported on line 6 (not line 5).
• Enter $9,000 on line 6.
• Enter $0 on line 8. Because none of the $9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 8.
• Include on line 18 any withholding shown in box 9 of Form 1042-S.
• Provide all the required information in item J on page 2 of Form 1040NR-EZ.

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

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

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

1. You paid interest in 2008 on a qualified student loan (see page 6).
2. Your filing status is single.
3. Your modified adjusted gross income (AGI) is less than $70,000. Use lines 2 through 4 of the worksheet on this page to figure your modified AGI.

Use the worksheet on this page to figure your student loan interest deduction.

Student Loan Interest Deduction Worksheet—Line 9   *Keep for Your Records*

See the instructions for line 9 before you begin.

1. Enter the total interest you paid in 2008 on qualified student loans (defined on page 6). **Do not** enter more than $2,500 . . . . **1.** _____

2. Enter the amount from Form 1040NR-EZ, line 7 **2.** _____

3. Enter the amount from Form 1040NR-EZ, line 8 **3.** _____

4. Subtract line 3 from line 2 . . . . **4.** _____

5. Is line 4 more than $55,000?
   ❏ **No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
   ❏ **Yes.** Subtract $55,000 from line 4 . . . . **5.** _____

6. Divide line 5 by $15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . **6.** __.____

7. Multiply line 1 by line 6 . . . . **7.** _____

8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 9 . . . . **8.** _____

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

1. Yourself or your spouse.

2. Any person who was your dependent when the loan was taken out.

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

a. The person filed a joint return.

b. The person had gross income that was equal to or more than the exemption amount for that year ($3,500 for 2008), 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 (defined later on this page). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

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

• Employer-provided educational assistance benefits that are not included in Form(s) W-2, box 1.

• Excludable U.S. series EE and I savings bond interest from Form 8815.

• Any nontaxable distribution of qualified tuition program earnings.

• Any nontaxable distribution of Coverdell education savings account earnings.

• Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

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

Eligible student. An eligible student is a person who:

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

• Carried at least half the normal full-time workload for the course of study he or she was pursuing.

Line 11—Itemized deductions. Enter the total state and local income taxes you paid or that were withheld from your salary in 2008. But use the worksheet on this page to figure the amount to enter on line 11 if your adjusted gross income from line 10 is more than $159,950 if you checked filing status box 1, or more than $79,975 if you checked filing status box 2. If, during 2008, 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 on page 5.

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

Line 13—Exemption deduction. Generally, you can take an exemption of $3,500 for yourself. But use the worksheet on page 7 to figure the amount, if any, to enter on line 13 if your adjusted gross income from line 10 is more than $159,950 if you checked filing status box 1, or more than $119,975 if you checked filing status box 2.

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

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

Form 4137. If you received tips of $20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your Form(s) W-2 shows allocated tips that you are including in your income on Form 1040NR-EZ, line 3.

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

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

Itemized Deductions Worksheet—Line 11

Keep for Your Records

1. Enter the amount of state and local income taxes you paid or that were withheld from your salary in 2008 . . . **1.** _____

2. Multiply line 1 by 80% (.80) . . . . **2.** _____

3. Enter the amount from Form 1040NR-EZ, line 10 . . . . **3.** _____

4. Enter: $159,950 ($79,975 if you checked filing status box 2) . . . . **4.** _____

5. Is the amount on line 4 less than the amount on line 3? . . . .

☐ **No. Stop.** Your deduction is not limited. Enter the amount from line 1 above on Form 1040NR-EZ, line 11.

☐ **Yes.** Subtract line 4 from line 3 . . . . **5.** _____

6. Multiply line 5 by 3% (.03) . . . . **6.** _____

7. Enter the **smaller** of line 2 or line 6 . . . . **7.** _____

8. Divide line 7 by 1.5 . . . . **8.** _____

9. Subtract line 8 from line 7 . . . . **9.** _____

10. **Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Form 1040NR-EZ, line 11. Then, on the dotted line to the left of the line 12 entry space, enter "IDW" . . . . **10.** _____

Include the amount from line 6 of Form 8919 on Form 1040NR-EZ, line 3.

Payments

Line 18—Federal income tax withheld. Add the amounts shown as federal income tax withheld on your Form(s) W-2, 1042-S, and 1099-R. Enter the total on line 18. The amount(s) withheld should be shown in your Form(s) W-2, box 2, Form(s) 1042-S, box 9, and Form(s) 1099-R, box 4.

Line 19—2008 Estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2008. Include any overpayment from your 2007 return that you applied to your 2008 estimated tax.

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ. On the statement, list all of the payments you made in 2008 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 2008.

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

Amount paid with request for extension of time to file. If you filed Form 4868 to get an automatic extension of time to file Form 1040NR-EZ, include in the total on line 21 the amount you paid with that form, or by electronic funds withdrawal, or credit card. If you paid by credit card, do not include on line 21 the convenience fee you were charged. On the dotted line next to line 21, enter "Form 4868" and show the amount paid.

Refund

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

TIP *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 2009 *on page 10.*

Refund offset. If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 22 may be used (offset) to pay the past-due amount. Offsets for federal

taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Lines 23a through 23d—Direct deposit of refund.

DIRECT DEPOSIT
Simple. Safe. Secure.

Fast Refunds! 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).

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.
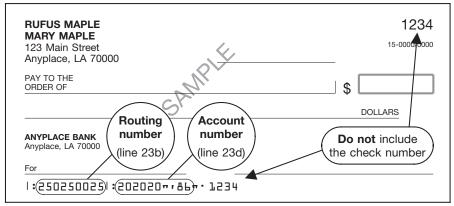• It saves tax dollars. It costs the government less to refund by direct deposit.

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

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Exemption Deduction Worksheet—Line 13   *Keep for Your Records*

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

   ☐ **No.** (STOP) Enter $3,500 on Form 1040NR-EZ, line 13.

   ☐ **Yes.** Go to line 3.

2. Exemption amount . . . .   **2.** _____$3,500_____

3. Enter the amount from Form 1040NR-EZ, line 10 . . . .   **3.** _____

4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR-EZ.
   • Box 1—$159,950 ⎫
   • Box 2—$119,975 ⎭ . . . .   **4.** _____

5. Subtract line 4 from line 3. . . . .   **5.** _____

6. Is line 5 more than $122,500 ($61,250 if you checked filing status box 2)?

   ☐ **Yes.** (STOP) Enter $2,333 on Form 1040NR-EZ, line 13. **Do not** complete the rest of this worksheet.

   ☐ **No.** Divide line 5 by $2,500 ($1,250 if you checked filing status box 2). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) . . . .   **6.** _____

7. Multiply line 6 by 2% (.02) and enter the result as a decimal . . . .   **7.** ____._____

8. Multiply line 2 by the decimal on line 7 . . . .   **8.** _____

9. Divide line 8 by 3.0 . . . .   **9.** _____

10. **Exemption deduction.** Subtract line 9 from line 2. Enter the result here and on Form 1040NR-EZ, line 13 . . . .   **10.** _____

Sample Check—Lines 23b Through 23d

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

fund, brokerage firm, or credit union) in the United States:

• Check the box on line 23a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or

• Complete lines 23b through 23d if you want your refund deposited to only one account.

Otherwise, we will send you a check.

Note. 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.

*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. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.*

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.

TreasuryDirect. You can request a deposit of your refund to a TreasuryDirect online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to *www.treasurydirect. gov.*

Line 23b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check above, 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:

• 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 IRA, 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. For 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 above, the account number is 20202086. Do not include the check number.

You cannot request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).

Line 24—Applied to your 2009 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2009 estimated tax. This election cannot be changed later.

Amount You Owe

Line 25—Amount you owe.

Pay your taxes in full to save interest and penalties. You do not have to pay if line 25 is under $1.

Include any estimated tax penalty from line 26 in the amount you enter on line 25.

You can pay by check, money order, credit card, or the electronic federal tax payment system (EFTPS). Do not include any estimated tax payment for 2009 in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay by check or money order. Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2008 Form 1040NR-EZ" and your name, address, daytime phone number, and SSN or ITIN on your payment.

To help us process your payment, enter the amount on the right side of the check like this: $ XXX.XX. Do not use dashes or lines (for example, do not enter "$ XXX−" or "$ XXX$\frac{XX}{100}$").

To pay by credit card. You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll-free or visit the website of either service provider listed below and follow the instructions. You will be asked to provide your social security number (SSN). If you do not have and are not eligible to get an SSN, use your IRS issued individual taxpayer identification number (ITIN) instead.

A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown next.

Official Payments Corporation
1-800-2PAY-TAX^{SM} (1-800-272-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040^{SM} (1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.com

To pay by EFTPS. You also can pay using EFTPS, a free tax payment system that allows you to make payments online or by phone. For more information or details on enrolling, visit *www.eftps.gov* or, if you are in the United States, call Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.

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 2009. See Income Tax Withholding and Estimated Tax Payments for 2009 *on page 10.*

What if you cannot pay? If you cannot pay the full amount shown on line 25 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But

before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to *www.irs.gov*, use the pull-down menu under "I need to..." and select "Set Up a Payment Plan." If you use Form 9465, you should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Line 26—Estimated tax penalty. You may owe this penalty if:
• Line 25 is at least $1,000 and it is more than 10% of the tax shown on your return, or
• You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on line 17 minus any tax shown on Forms 4137 and 8919.

Exception. You will not owe the penalty if your 2007 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 2007 return and you were a U.S. citizen or resident for all of 2007, or

2. Line 21 on your 2008 return is at least as much as the tax shown on your 2007 return. Your estimated tax payments for 2008 must have been made on time and for the required amount.

⚠️ **CAUTION** *If your 2007 adjusted gross income was over $150,000 (over $75,000 if you checked filing status box 2 for 2008), item (2) applies only if line 21 on your 2008 return is at least 110% of the tax shown on your 2007 return.*

Figuring the penalty. *If the Exception above does not apply and you choose to figure the penalty yourself, see Form 2210 to find out if you owe the penalty. If you do, you can use the form to figure the amount.*

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

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

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2008 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you check the "Yes" box, you are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:
• Give the IRS any information that is missing from your return,
• Call the IRS for information about the processing of your return or the status of your refund or payment(s),
• Receive copies of notices or transcripts related to your return, upon request, and
• Respond to certain IRS notices about math errors, offsets, and return preparation.

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2009 tax return (see *When To File* on page 2). If you wish to revoke the authorization before it ends, see Pub. 947.

Other Information (Page 2)

Item D

Enter your current nonimmigrant status. For example, enter your current nonimmigrant status shown on your current U.S. Citizenship and Immigration Services (USCIS) Form I-94, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change. If your status has not changed, enter "N/A."

Item E

You are generally required to enter your date of entry into the United States that pertains to your current nonimmigrant status (for example, the date of arrival shown on your most recent USCIS Form I-94).

Exception. If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher) under article 20 of the tax treaty between the United States and the Republic of Korea (South Korea). You previously claimed treaty benefits (as a student) under article 21 of that treaty. Under article 21, paragraph 4, of that treaty, the combination of consecutive exemptions under articles 20 and 21 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 21, paragraph 4, of that treaty applies, enter in item E the date you entered the United States as a student.

Item J

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

If you are claiming treaty benefits on Form 1040NR-EZ, you must provide all of the information requested in item J.

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

Reminders

Sign and Date Your Return

Form 1040NR-EZ is not considered a valid return unless you sign it. You can have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:
• You were ill.
• You were not in the United States at any time during the 60 days before the return was due.
• For other reasons that you explained in writing to the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 U.S.A., and that the IRS approved.

A return prepared and signed by an agent must be accompanied by a power of attorney that specifically authorizes the representative to sign your return. Form 2848 may be used for this purpose.

Be sure to date your return and show your occupation in the United States in the space provided. If you have someone prepare your return, you

are still responsible for the correctness of the return.

Child's return. If your child cannot sign the return, you can sign the child's name in the space provided. Then, 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 in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Address Change

If you move after filing your return, always notify the IRS in writing of your new address. To do this, use Form 8822.

Income Tax Withholding and Estimated Tax Payments for 2009

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 2009 pay. For details on how to complete Form W-4, see the Instructions for Form 8233.

In general, you do not have to make estimated tax payments if you expect that your 2009 Form 1040NR-EZ will show a tax refund or a tax balance due the IRS of less than $1,000. If your total estimated tax for 2009 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 2009 and you must pay estimated tax, use Form 1040-ES.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2, 1099, and 1042-S) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see Pub. 552.

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use Form 4506. There is a $57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us at 1-800-829-1040.

Amended Return

File Form 1040X to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

Interest and Penalties

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

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

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

Penalty for late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% 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 $135 or the amount of any tax you owe, whichever is smaller.

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

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of $5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2008-14, 2008-4 I.R.B. 310, available at *www.irs.gov/irb/ 2008-04_IRB/ar12.html*.

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

Gift To Reduce Debt Held By the Public

If you wish to make such a gift, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See *Amount You Owe* beginning on page 8 for details on how to pay any tax you owe.

TIP *You may be able to deduct this gift on your 2009 tax return as a charitable contribution. But you must file Form 1040NR to do so.*

Taxpayer Assistance

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

In the United States, you may call 1-800-829-1040. For TTY/TDD help, call 1-800-829-4059. If overseas, you may call 215-516-2000 (English-speaking only). This number is not toll free.

If you wish to write instead of call, please address your letter to: Internal Revenue Service, International Section, P.O. Box 920, Bensalem, PA 19020-8518. Make sure you include your identifying number (defined on page 4) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in London, Paris, and Frankfurt. The offices generally are located in the U.S. embassies or consulates.

The IRS conducts an overseas taxpayer assistance program during the filing season (January to mid-June). To find out if IRS personnel will be in your area, contact the consular office at the nearest U.S. embassy.

Solving problems. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment.

Instructions for Form 1040NR-EZ

To find the number, go to *www.irs.gov/localcontacts* or look in a U.S. phone book under "United States Government, Internal Revenue Service."

How can you get IRS tax forms and publications?
- You can download them from the IRS website at *www.irs.gov*.
- In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).
- You can send your order to the Internal Revenue Service, National Distribution Center, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613 U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Help With Unresolved Tax Issues

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the Taxpayer Advocate Service by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. If overseas, call 01-787-622-8940 (English-speaking only) or 01-787-622-8930 (Spanish-speaking only). These numbers are not toll-free. You also can call or write to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, Taxpayer Advocate Service - Your Voice at the IRS. You can file Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), or ask an IRS employee to complete it on your behalf. For more information, go to *www.irs.gov/advocate*.

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 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

filers and paid preparers to provide their identifying numbers. If you do not file a return, do not provide requested information, or provide fraudulent information, you may be subject to penalties and criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay any refund. Interest may also be charged.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 sometimes allows or requires the IRS to disclose the information to others. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose this information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way to determine the amount of or to collect the tax you owe. We may disclose this information to the Comptroller General of the United States to permit review of the IRS. We may disclose this information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

We welcome comments on forms. If you have comments or suggestions for making this form simpler, we would be happy to hear from you. You can email us at **taxforms@irs.gov.* (The asterisk must be included in the address.) Please put "Forms Comment" on the subject line. Or you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see *Where To File* on page 2.

Estimates of taxpayer burden. The table below shows burden estimates for taxpayers filing a Form 1040NR-EZ. Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax preparation software costs, photocopying costs, and phone calls (if not toll-free).

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. The averages include all associated forms and schedules, across all preparation methods and all taxpayer activities. Within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best forward-looking estimates available as of October 21, 2008, from income tax returns filed for 2008. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new forms and data become available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared and returns have fewer errors, implying a lower overall post-filing burden.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms* on this page.

Estimated Average Taxpayer Burden

The average time and costs required to complete and file Form 1040NR-EZ, its schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

Average Time Burden (Hours)	Average Cost* (Dollars)
11.1	$52

* This average is a weighted average for all taxpayers. Because few taxpayers use paid preparers or software for this return, the dollar estimate may be quite different from actual expenses.

2008 Tax Table

Example. Mr. Brown is single. His taxable income on line 14 of Form 1040NR-EZ is $23,250. First, he finds the $23,250-23,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is $3,090. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately
		Your tax is—	
23,200	23,250	3,083	3,083
23,250	23,300	(3,090)	3,090
23,300	23,350	3,098	3,098
23,350	23,400	3,105	3,105

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				**Your tax is—**				**Your tax is—**				**Your tax is—**	
0	5	0	0	1,500	1,525	151	151	**3,000**				**6,000**			
5	15	1	1	1,525	1,550	154	154	3,000	3,050	303	303	6,000	6,050	603	603
15	25	2	2	1,550	1,575	156	156	3,050	3,100	308	308	6,050	6,100	608	608
25	50	4	4	1,575	1,600	159	159	3,100	3,150	313	313	6,100	6,150	613	613
50	75	6	6	1,600	1,625	161	161	3,150	3,200	318	318	6,150	6,200	618	618
75	100	9	9	1,625	1,650	164	164	3,200	3,250	323	323	6,200	6,250	623	623
100	125	11	11	1,650	1,675	166	166	3,250	3,300	328	328	6,250	6,300	628	628
125	150	14	14	1,675	1,700	169	169	3,300	3,350	333	333	6,300	6,350	633	633
150	175	16	16	1,700	1,725	171	171	3,350	3,400	338	338	6,350	6,400	638	638
175	200	19	19	1,725	1,750	174	174	3,400	3,450	343	343	6,400	6,450	643	643
200	225	21	21	1,750	1,775	176	176	3,450	3,500	348	348	6,450	6,500	648	648
225	250	24	24	1,775	1,800	179	179	3,500	3,550	353	353	6,500	6,550	653	653
250	275	26	26	1,800	1,825	181	181	3,550	3,600	358	358	6,550	6,600	658	658
275	300	29	29	1,825	1,850	184	184	3,600	3,650	363	363	6,600	6,650	663	663
300	325	31	31	1,850	1,875	186	186	3,650	3,700	368	368	6,650	6,700	668	668
325	350	34	34	1,875	1,900	189	189	3,700	3,750	373	373	6,700	6,750	673	673
350	375	36	36	1,900	1,925	191	191	3,750	3,800	378	378	6,750	6,800	678	678
375	400	39	39	1,925	1,950	194	194	3,800	3,850	383	383	6,800	6,850	683	683
400	425	41	41	1,950	1,975	196	196	3,850	3,900	388	388	6,850	6,900	688	688
425	450	44	44	1,975	2,000	199	199	3,900	3,950	393	393	6,900	6,950	693	693
450	475	46	46	**2,000**				3,950	4,000	398	398	6,950	7,000	698	698
475	500	49	49	2,000	2,025	201	201	**4,000**				**7,000**			
500	525	51	51	2,025	2,050	204	204	4,000	4,050	403	403	7,000	7,050	703	703
525	550	54	54	2,050	2,075	206	206	4,050	4,100	408	408	7,050	7,100	708	708
550	575	56	56	2,075	2,100	209	209	4,100	4,150	413	413	7,100	7,150	713	713
575	600	59	59	2,100	2,125	211	211	4,150	4,200	418	418	7,150	7,200	718	718
600	625	61	61	2,125	2,150	214	214	4,200	4,250	423	423	7,200	7,250	723	723
625	650	64	64	2,150	2,175	216	216	4,250	4,300	428	428	7,250	7,300	728	728
650	675	66	66	2,175	2,200	219	219	4,300	4,350	433	433	7,300	7,350	733	733
675	700	69	69	2,200	2,225	221	221	4,350	4,400	438	438	7,350	7,400	738	738
700	725	71	71	2,225	2,250	224	224	4,400	4,450	443	443	7,400	7,450	743	743
725	750	74	74	2,250	2,275	226	226	4,450	4,500	448	448	7,450	7,500	748	748
750	775	76	76	2,275	2,300	229	229	4,500	4,550	453	453	7,500	7,550	753	753
775	800	79	79	2,300	2,325	231	231	4,550	4,600	458	458	7,550	7,600	758	758
800	825	81	81	2,325	2,350	234	234	4,600	4,650	463	463	7,600	7,650	763	763
825	850	84	84	2,350	2,375	236	236	4,650	4,700	468	468	7,650	7,700	768	768
850	875	86	86	2,375	2,400	239	239	4,700	4,750	473	473	7,700	7,750	773	773
875	900	89	89	2,400	2,425	241	241	4,750	4,800	478	478	7,750	7,800	778	778
900	925	91	91	2,425	2,450	244	244	4,800	4,850	483	483	7,800	7,850	783	783
925	950	94	94	2,450	2,475	246	246	4,850	4,900	488	488	7,850	7,900	788	788
950	975	96	96	2,475	2,500	249	249	4,900	4,950	493	493	7,900	7,950	793	793
975	1,000	99	99	2,500	2,525	251	251	4,950	5,000	498	498	7,950	8,000	798	798
1,000				2,525	2,550	254	254	**5,000**				**8,000**			
1,000	1,025	101	101	2,550	2,575	256	256	5,000	5,050	503	503	8,000	8,050	803	803
1,025	1,050	104	104	2,575	2,600	259	259	5,050	5,100	508	508	8,050	8,100	810	810
1,050	1,075	106	106	2,600	2,625	261	261	5,100	5,150	513	513	8,100	8,150	818	818
1,075	1,100	109	109	2,625	2,650	264	264	5,150	5,200	518	518	8,150	8,200	825	825
1,100	1,125	111	111	2,650	2,675	266	266	5,200	5,250	523	523	8,200	8,250	833	833
1,125	1,150	114	114	2,675	2,700	269	269	5,250	5,300	528	528	8,250	8,300	840	840
1,150	1,175	116	116	2,700	2,725	271	271	5,300	5,350	533	533	8,300	8,350	848	848
1,175	1,200	119	119	2,725	2,750	274	274	5,350	5,400	538	538	8,350	8,400	855	855
1,200	1,225	121	121	2,750	2,775	276	276	5,400	5,450	543	543	8,400	8,450	863	863
1,225	1,250	124	124	2,775	2,800	279	279	5,450	5,500	548	548	8,450	8,500	870	870
1,250	1,275	126	126	2,800	2,825	281	281	5,500	5,550	553	553	8,500	8,550	878	878
1,275	1,300	129	129	2,825	2,850	284	284	5,550	5,600	558	558	8,550	8,600	885	885
1,300	1,325	131	131	2,850	2,875	286	286	5,600	5,650	563	563	8,600	8,650	893	893
1,325	1,350	134	134	2,875	2,900	289	289	5,650	5,700	568	568	8,650	8,700	900	900
1,350	1,375	136	136	2,900	2,925	291	291	5,700	5,750	573	573	8,700	8,750	908	908
1,375	1,400	139	139	2,925	2,950	294	294	5,750	5,800	578	578	8,750	8,800	915	915
1,400	1,425	141	141	2,950	2,975	296	296	5,800	5,850	583	583	8,800	8,850	923	923
1,425	1,450	144	144	2,975	3,000	299	299	5,850	5,900	588	588	8,850	8,900	930	930
1,450	1,475	146	146					5,900	5,950	593	593	8,900	8,950	938	938
1,475	1,500	149	149					5,950	6,000	598	598	8,950	9,000	945	945

Instructions for Form 1040NR-EZ

Each table below: **If Form 1040NR-EZ, line 14, is—** (At least / But less than) **And you are—** Single / Married filing separately. **Your tax is—**

9,000 / 10,000 / 11,000

At least	But less than	Single	Married filing separately
9,000			
9,000	9,050	953	953
9,050	9,100	960	960
9,100	9,150	968	968
9,150	9,200	975	975
9,200	9,250	983	983
9,250	9,300	990	990
9,300	9,350	998	998
9,350	9,400	1,005	1,005
9,400	9,450	1,013	1,013
9,450	9,500	1,020	1,020
9,500	9,550	1,028	1,028
9,550	9,600	1,035	1,035
9,600	9,650	1,043	1,043
9,650	9,700	1,050	1,050
9,700	9,750	1,058	1,058
9,750	9,800	1,065	1,065
9,800	9,850	1,073	1,073
9,850	9,900	1,080	1,080
9,900	9,950	1,088	1,088
9,950	10,000	1,095	1,095
10,000			
10,000	10,050	1,103	1,103
10,050	10,100	1,110	1,110
10,100	10,150	1,118	1,118
10,150	10,200	1,125	1,125
10,200	10,250	1,133	1,133
10,250	10,300	1,140	1,140
10,300	10,350	1,148	1,148
10,350	10,400	1,155	1,155
10,400	10,450	1,163	1,163
10,450	10,500	1,170	1,170
10,500	10,550	1,178	1,178
10,550	10,600	1,185	1,185
10,600	10,650	1,193	1,193
10,650	10,700	1,200	1,200
10,700	10,750	1,208	1,208
10,750	10,800	1,215	1,215
10,800	10,850	1,223	1,223
10,850	10,900	1,230	1,230
10,900	10,950	1,238	1,238
10,950	11,000	1,245	1,245
11,000			
11,000	11,050	1,253	1,253
11,050	11,100	1,260	1,260
11,100	11,150	1,268	1,268
11,150	11,200	1,275	1,275
11,200	11,250	1,283	1,283
11,250	11,300	1,290	1,290
11,300	11,350	1,298	1,298
11,350	11,400	1,305	1,305
11,400	11,450	1,313	1,313
11,450	11,500	1,320	1,320
11,500	11,550	1,328	1,328
11,550	11,600	1,335	1,335
11,600	11,650	1,343	1,343
11,650	11,700	1,350	1,350
11,700	11,750	1,358	1,358
11,750	11,800	1,365	1,365
11,800	11,850	1,373	1,373
11,850	11,900	1,380	1,380
11,900	11,950	1,388	1,388
11,950	12,000	1,395	1,395

12,000 / 13,000 / 14,000

At least	But less than	Single	Married filing separately
12,000			
12,000	12,050	1,403	1,403
12,050	12,100	1,410	1,410
12,100	12,150	1,418	1,418
12,150	12,200	1,425	1,425
12,200	12,250	1,433	1,433
12,250	12,300	1,440	1,440
12,300	12,350	1,448	1,448
12,350	12,400	1,455	1,455
12,400	12,450	1,463	1,463
12,450	12,500	1,470	1,470
12,500	12,550	1,478	1,478
12,550	12,600	1,485	1,485
12,600	12,650	1,493	1,493
12,650	12,700	1,500	1,500
12,700	12,750	1,508	1,508
12,750	12,800	1,515	1,515
12,800	12,850	1,523	1,523
12,850	12,900	1,530	1,530
12,900	12,950	1,538	1,538
12,950	13,000	1,545	1,545
13,000			
13,000	13,050	1,553	1,553
13,050	13,100	1,560	1,560
13,100	13,150	1,568	1,568
13,150	13,200	1,575	1,575
13,200	13,250	1,583	1,583
13,250	13,300	1,590	1,590
13,300	13,350	1,598	1,598
13,350	13,400	1,605	1,605
13,400	13,450	1,613	1,613
13,450	13,500	1,620	1,620
13,500	13,550	1,628	1,628
13,550	13,600	1,635	1,635
13,600	13,650	1,643	1,643
13,650	13,700	1,650	1,650
13,700	13,750	1,658	1,658
13,750	13,800	1,665	1,665
13,800	13,850	1,673	1,673
13,850	13,900	1,680	1,680
13,900	13,950	1,688	1,688
13,950	14,000	1,695	1,695
14,000			
14,000	14,050	1,703	1,703
14,050	14,100	1,710	1,710
14,100	14,150	1,718	1,718
14,150	14,200	1,725	1,725
14,200	14,250	1,733	1,733
14,250	14,300	1,740	1,740
14,300	14,350	1,748	1,748
14,350	14,400	1,755	1,755
14,400	14,450	1,763	1,763
14,450	14,500	1,770	1,770
14,500	14,550	1,778	1,778
14,550	14,600	1,785	1,785
14,600	14,650	1,793	1,793
14,650	14,700	1,800	1,800
14,700	14,750	1,808	1,808
14,750	14,800	1,815	1,815
14,800	14,850	1,823	1,823
14,850	14,900	1,830	1,830
14,900	14,950	1,838	1,838
14,950	15,000	1,845	1,845

15,000 / 16,000 / 17,000

At least	But less than	Single	Married filing separately
15,000			
15,000	15,050	1,853	1,853
15,050	15,100	1,860	1,860
15,100	15,150	1,868	1,868
15,150	15,200	1,875	1,875
15,200	15,250	1,883	1,883
15,250	15,300	1,890	1,890
15,300	15,350	1,898	1,898
15,350	15,400	1,905	1,905
15,400	15,450	1,913	1,913
15,450	15,500	1,920	1,920
15,500	15,550	1,928	1,928
15,550	15,600	1,935	1,935
15,600	15,650	1,943	1,943
15,650	15,700	1,950	1,950
15,700	15,750	1,958	1,958
15,750	15,800	1,965	1,965
15,800	15,850	1,973	1,973
15,850	15,900	1,980	1,980
15,900	15,950	1,988	1,988
15,950	16,000	1,995	1,995
16,000			
16,000	16,050	2,003	2,003
16,050	16,100	2,010	2,010
16,100	16,150	2,018	2,018
16,150	16,200	2,025	2,025
16,200	16,250	2,033	2,033
16,250	16,300	2,040	2,040
16,300	16,350	2,048	2,048
16,350	16,400	2,055	2,055
16,400	16,450	2,063	2,063
16,450	16,500	2,070	2,070
16,500	16,550	2,078	2,078
16,550	16,600	2,085	2,085
16,600	16,650	2,093	2,093
16,650	16,700	2,100	2,100
16,700	16,750	2,108	2,108
16,750	16,800	2,115	2,115
16,800	16,850	2,123	2,123
16,850	16,900	2,130	2,130
16,900	16,950	2,138	2,138
16,950	17,000	2,145	2,145
17,000			
17,000	17,050	2,153	2,153
17,050	17,100	2,160	2,160
17,100	17,150	2,168	2,168
17,150	17,200	2,175	2,175
17,200	17,250	2,183	2,183
17,250	17,300	2,190	2,190
17,300	17,350	2,198	2,198
17,350	17,400	2,205	2,205
17,400	17,450	2,213	2,213
17,450	17,500	2,220	2,220
17,500	17,550	2,228	2,228
17,550	17,600	2,235	2,235
17,600	17,650	2,243	2,243
17,650	17,700	2,250	2,250
17,700	17,750	2,258	2,258
17,750	17,800	2,265	2,265
17,800	17,850	2,273	2,273
17,850	17,900	2,280	2,280
17,900	17,950	2,288	2,288
17,950	18,000	2,295	2,295

18,000 / 19,000 / 20,000

At least	But less than	Single	Married filing separately
18,000			
18,000	18,050	2,303	2,303
18,050	18,100	2,310	2,310
18,100	18,150	2,318	2,318
18,150	18,200	2,325	2,325
18,200	18,250	2,333	2,333
18,250	18,300	2,340	2,340
18,300	18,350	2,348	2,348
18,350	18,400	2,355	2,355
18,400	18,450	2,363	2,363
18,450	18,500	2,370	2,370
18,500	18,550	2,378	2,378
18,550	18,600	2,385	2,385
18,600	18,650	2,393	2,393
18,650	18,700	2,400	2,400
18,700	18,750	2,408	2,408
18,750	18,800	2,415	2,415
18,800	18,850	2,423	2,423
18,850	18,900	2,430	2,430
18,900	18,950	2,438	2,438
18,950	19,000	2,445	2,445
19,000			
19,000	19,050	2,453	2,453
19,050	19,100	2,460	2,460
19,100	19,150	2,468	2,468
19,150	19,200	2,475	2,475
19,200	19,250	2,483	2,483
19,250	19,300	2,490	2,490
19,300	19,350	2,498	2,498
19,350	19,400	2,505	2,505
19,400	19,450	2,513	2,513
19,450	19,500	2,520	2,520
19,500	19,550	2,528	2,528
19,550	19,600	2,535	2,535
19,600	19,650	2,543	2,543
19,650	19,700	2,550	2,550
19,700	19,750	2,558	2,558
19,750	19,800	2,565	2,565
19,800	19,850	2,573	2,573
19,850	19,900	2,580	2,580
19,900	19,950	2,588	2,588
19,950	20,000	2,595	2,595
20,000			
20,000	20,050	2,603	2,603
20,050	20,100	2,610	2,610
20,100	20,150	2,618	2,618
20,150	20,200	2,625	2,625
20,200	20,250	2,633	2,633
20,250	20,300	2,640	2,640
20,300	20,350	2,648	2,648
20,350	20,400	2,655	2,655
20,400	20,450	2,663	2,663
20,450	20,500	2,670	2,670
20,500	20,550	2,678	2,678
20,550	20,600	2,685	2,685
20,600	20,650	2,693	2,693
20,650	20,700	2,700	2,700
20,700	20,750	2,708	2,708
20,750	20,800	2,715	2,715
20,800	20,850	2,723	2,723
20,850	20,900	2,730	2,730
20,900	20,950	2,738	2,738
20,950	21,000	2,745	2,745

2008 Tax Table–*Continued*

Column headers for each block:

If Form 1040NR-EZ, line 14, is— At least	But less than	And you are— Single	Married filing separately
		Your tax is—	

21,000

At least	But less than	Single	Married filing separately
21,000	21,050	2,753	2,753
21,050	21,100	2,760	2,760
21,100	21,150	2,768	2,768
21,150	21,200	2,775	2,775
21,200	21,250	2,783	2,783
21,250	21,300	2,790	2,790
21,300	21,350	2,798	2,798
21,350	21,400	2,805	2,805
21,400	21,450	2,813	2,813
21,450	21,500	2,820	2,820
21,500	21,550	2,828	2,828
21,550	21,600	2,835	2,835
21,600	21,650	2,843	2,843
21,650	21,700	2,850	2,850
21,700	21,750	2,858	2,858
21,750	21,800	2,865	2,865
21,800	21,850	2,873	2,873
21,850	21,900	2,880	2,880
21,900	21,950	2,888	2,888
21,950	22,000	2,895	2,895

22,000

At least	But less than	Single	Married filing separately
22,000	22,050	2,903	2,903
22,050	22,100	2,910	2,910
22,100	22,150	2,918	2,918
22,150	22,200	2,925	2,925
22,200	22,250	2,933	2,933
22,250	22,300	2,940	2,940
22,300	22,350	2,948	2,948
22,350	22,400	2,955	2,955
22,400	22,450	2,963	2,963
22,450	22,500	2,970	2,970
22,500	22,550	2,978	2,978
22,550	22,600	2,985	2,985
22,600	22,650	2,993	2,993
22,650	22,700	3,000	3,000
22,700	22,750	3,008	3,008
22,750	22,800	3,015	3,015
22,800	22,850	3,023	3,023
22,850	22,900	3,030	3,030
22,900	22,950	3,038	3,038
22,950	23,000	3,045	3,045

23,000

At least	But less than	Single	Married filing separately
23,000	23,050	3,053	3,053
23,050	23,100	3,060	3,060
23,100	23,150	3,068	3,068
23,150	23,200	3,075	3,075
23,200	23,250	3,083	3,083
23,250	23,300	3,090	3,090
23,300	23,350	3,098	3,098
23,350	23,400	3,105	3,105
23,400	23,450	3,113	3,113
23,450	23,500	3,120	3,120
23,500	23,550	3,128	3,128
23,550	23,600	3,135	3,135
23,600	23,650	3,143	3,143
23,650	23,700	3,150	3,150
23,700	23,750	3,158	3,158
23,750	23,800	3,165	3,165
23,800	23,850	3,173	3,173
23,850	23,900	3,180	3,180
23,900	23,950	3,188	3,188
23,950	24,000	3,195	3,195

24,000

At least	But less than	Single	Married filing separately
24,000	24,050	3,203	3,203
24,050	24,100	3,210	3,210
24,100	24,150	3,218	3,218
24,150	24,200	3,225	3,225
24,200	24,250	3,233	3,233
24,250	24,300	3,240	3,240
24,300	24,350	3,248	3,248
24,350	24,400	3,255	3,255
24,400	24,450	3,263	3,263
24,450	24,500	3,270	3,270
24,500	24,550	3,278	3,278
24,550	24,600	3,285	3,285
24,600	24,650	3,293	3,293
24,650	24,700	3,300	3,300
24,700	24,750	3,308	3,308
24,750	24,800	3,315	3,315
24,800	24,850	3,323	3,323
24,850	24,900	3,330	3,330
24,900	24,950	3,338	3,338
24,950	25,000	3,345	3,345

25,000

At least	But less than	Single	Married filing separately
25,000	25,050	3,353	3,353
25,050	25,100	3,360	3,360
25,100	25,150	3,368	3,368
25,150	25,200	3,375	3,375
25,200	25,250	3,383	3,383
25,250	25,300	3,390	3,390
25,300	25,350	3,398	3,398
25,350	25,400	3,405	3,405
25,400	25,450	3,413	3,413
25,450	25,500	3,420	3,420
25,500	25,550	3,428	3,428
25,550	25,600	3,435	3,435
25,600	25,650	3,443	3,443
25,650	25,700	3,450	3,450
25,700	25,750	3,458	3,458
25,750	25,800	3,465	3,465
25,800	25,850	3,473	3,473
25,850	25,900	3,480	3,480
25,900	25,950	3,488	3,488
25,950	26,000	3,495	3,495

26,000

At least	But less than	Single	Married filing separately
26,000	26,050	3,503	3,503
26,050	26,100	3,510	3,510
26,100	26,150	3,518	3,518
26,150	26,200	3,525	3,525
26,200	26,250	3,533	3,533
26,250	26,300	3,540	3,540
26,300	26,350	3,548	3,548
26,350	26,400	3,555	3,555
26,400	26,450	3,563	3,563
26,450	26,500	3,570	3,570
26,500	26,550	3,578	3,578
26,550	26,600	3,585	3,585
26,600	26,650	3,593	3,593
26,650	26,700	3,600	3,600
26,700	26,750	3,608	3,608
26,750	26,800	3,615	3,615
26,800	26,850	3,623	3,623
26,850	26,900	3,630	3,630
26,900	26,950	3,638	3,638
26,950	27,000	3,645	3,645

27,000

At least	But less than	Single	Married filing separately
27,000	27,050	3,653	3,653
27,050	27,100	3,660	3,660
27,100	27,150	3,668	3,668
27,150	27,200	3,675	3,675
27,200	27,250	3,683	3,683
27,250	27,300	3,690	3,690
27,300	27,350	3,698	3,698
27,350	27,400	3,705	3,705
27,400	27,450	3,713	3,713
27,450	27,500	3,720	3,720
27,500	27,550	3,728	3,728
27,550	27,600	3,735	3,735
27,600	27,650	3,743	3,743
27,650	27,700	3,750	3,750
27,700	27,750	3,758	3,758
27,750	27,800	3,765	3,765
27,800	27,850	3,773	3,773
27,850	27,900	3,780	3,780
27,900	27,950	3,788	3,788
27,950	28,000	3,795	3,795

28,000

At least	But less than	Single	Married filing separately
28,000	28,050	3,803	3,803
28,050	28,100	3,810	3,810
28,100	28,150	3,818	3,818
28,150	28,200	3,825	3,825
28,200	28,250	3,833	3,833
28,250	28,300	3,840	3,840
28,300	28,350	3,848	3,848
28,350	28,400	3,855	3,855
28,400	28,450	3,863	3,863
28,450	28,500	3,870	3,870
28,500	28,550	3,878	3,878
28,550	28,600	3,885	3,885
28,600	28,650	3,893	3,893
28,650	28,700	3,900	3,900
28,700	28,750	3,908	3,908
28,750	28,800	3,915	3,915
28,800	28,850	3,923	3,923
28,850	28,900	3,930	3,930
28,900	28,950	3,938	3,938
28,950	29,000	3,945	3,945

29,000

At least	But less than	Single	Married filing separately
29,000	29,050	3,953	3,953
29,050	29,100	3,960	3,960
29,100	29,150	3,968	3,968
29,150	29,200	3,975	3,975
29,200	29,250	3,983	3,983
29,250	29,300	3,990	3,990
29,300	29,350	3,998	3,998
29,350	29,400	4,005	4,005
29,400	29,450	4,013	4,013
29,450	29,500	4,020	4,020
29,500	29,550	4,028	4,028
29,550	29,600	4,035	4,035
29,600	29,650	4,043	4,043
29,650	29,700	4,050	4,050
29,700	29,750	4,058	4,058
29,750	29,800	4,065	4,065
29,800	29,850	4,073	4,073
29,850	29,900	4,080	4,080
29,900	29,950	4,088	4,088
29,950	30,000	4,095	4,095

30,000

At least	But less than	Single	Married filing separately
30,000	30,050	4,103	4,103
30,050	30,100	4,110	4,110
30,100	30,150	4,118	4,118
30,150	30,200	4,125	4,125
30,200	30,250	4,133	4,133
30,250	30,300	4,140	4,140
30,300	30,350	4,148	4,148
30,350	30,400	4,155	4,155
30,400	30,450	4,163	4,163
30,450	30,500	4,170	4,170
30,500	30,550	4,178	4,178
30,550	30,600	4,185	4,185
30,600	30,650	4,193	4,193
30,650	30,700	4,200	4,200
30,700	30,750	4,208	4,208
30,750	30,800	4,215	4,215
30,800	30,850	4,223	4,223
30,850	30,900	4,230	4,230
30,900	30,950	4,238	4,238
30,950	31,000	4,245	4,245

31,000

At least	But less than	Single	Married filing separately
31,000	31,050	4,253	4,253
31,050	31,100	4,260	4,260
31,100	31,150	4,268	4,268
31,150	31,200	4,275	4,275
31,200	31,250	4,283	4,283
31,250	31,300	4,290	4,290
31,300	31,350	4,298	4,298
31,350	31,400	4,305	4,305
31,400	31,450	4,313	4,313
31,450	31,500	4,320	4,320
31,500	31,550	4,328	4,328
31,550	31,600	4,335	4,335
31,600	31,650	4,343	4,343
31,650	31,700	4,350	4,350
31,700	31,750	4,358	4,358
31,750	31,800	4,365	4,365
31,800	31,850	4,373	4,373
31,850	31,900	4,380	4,380
31,900	31,950	4,388	4,388
31,950	32,000	4,395	4,395

32,000

At least	But less than	Single	Married filing separately
32,000	32,050	4,403	4,403
32,050	32,100	4,410	4,410
32,100	32,150	4,418	4,418
32,150	32,200	4,425	4,425
32,200	32,250	4,433	4,433
32,250	32,300	4,440	4,440
32,300	32,350	4,448	4,448
32,350	32,400	4,455	4,455
32,400	32,450	4,463	4,463
32,450	32,500	4,470	4,470
32,500	32,550	4,478	4,478
32,550	32,600	4,488	4,488
32,600	32,650	4,500	4,500
32,650	32,700	4,513	4,513
32,700	32,750	4,525	4,525
32,750	32,800	4,538	4,538
32,800	32,850	4,550	4,550
32,850	32,900	4,563	4,563
32,900	32,950	4,575	4,575
32,950	33,000	4,588	4,588

Instructions for Form 1040NR-EZ

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
33,000				**36,000**				**39,000**				**42,000**			
33,000	33,050	4,600	4,600	36,000	36,050	5,350	5,350	39,000	39,050	6,100	6,100	42,000	42,050	6,850	6,850
33,050	33,100	4,613	4,613	36,050	36,100	5,363	5,363	39,050	39,100	6,113	6,113	42,050	42,100	6,863	6,863
33,100	33,150	4,625	4,625	36,100	36,150	5,375	5,375	39,100	39,150	6,125	6,125	42,100	42,150	6,875	6,875
33,150	33,200	4,638	4,638	36,150	36,200	5,388	5,388	39,150	39,200	6,138	6,138	42,150	42,200	6,888	6,888
33,200	33,250	4,650	4,650	36,200	36,250	5,400	5,400	39,200	39,250	6,150	6,150	42,200	42,250	6,900	6,900
33,250	33,300	4,663	4,663	36,250	36,300	5,413	5,413	39,250	39,300	6,163	6,163	42,250	42,300	6,913	6,913
33,300	33,350	4,675	4,675	36,300	36,350	5,425	5,425	39,300	39,350	6,175	6,175	42,300	42,350	6,925	6,925
33,350	33,400	4,688	4,688	36,350	36,400	5,438	5,438	39,350	39,400	6,188	6,188	42,350	42,400	6,938	6,938
33,400	33,450	4,700	4,700	36,400	36,450	5,450	5,450	39,400	39,450	6,200	6,200	42,400	42,450	6,950	6,950
33,450	33,500	4,713	4,713	36,450	36,500	5,463	5,463	39,450	39,500	6,213	6,213	42,450	42,500	6,963	6,963
33,500	33,550	4,725	4,725	36,500	36,550	5,475	5,475	39,500	39,550	6,225	6,225	42,500	42,550	6,975	6,975
33,550	33,600	4,738	4,738	36,550	36,600	5,488	5,488	39,550	39,600	6,238	6,238	42,550	42,600	6,988	6,988
33,600	33,650	4,750	4,750	36,600	36,650	5,500	5,500	39,600	39,650	6,250	6,250	42,600	42,650	7,000	7,000
33,650	33,700	4,763	4,763	36,650	36,700	5,513	5,513	39,650	39,700	6,263	6,263	42,650	42,700	7,013	7,013
33,700	33,750	4,775	4,775	36,700	36,750	5,525	5,525	39,700	39,750	6,275	6,275	42,700	42,750	7,025	7,025
33,750	33,800	4,788	4,788	36,750	36,800	5,538	5,538	39,750	39,800	6,288	6,288	42,750	42,800	7,038	7,038
33,800	33,850	4,800	4,800	36,800	36,850	5,550	5,550	39,800	39,850	6,300	6,300	42,800	42,850	7,050	7,050
33,850	33,900	4,813	4,813	36,850	36,900	5,563	5,563	39,850	39,900	6,313	6,313	42,850	42,900	7,063	7,063
33,900	33,950	4,825	4,825	36,900	36,950	5,575	5,575	39,900	39,950	6,325	6,325	42,900	42,950	7,075	7,075
33,950	34,000	4,838	4,838	36,950	37,000	5,588	5,588	39,950	40,000	6,338	6,338	42,950	43,000	7,088	7,088
34,000				**37,000**				**40,000**				**43,000**			
34,000	34,050	4,850	4,850	37,000	37,050	5,600	5,600	40,000	40,050	6,350	6,350	43,000	43,050	7,100	7,100
34,050	34,100	4,863	4,863	37,050	37,100	5,613	5,613	40,050	40,100	6,363	6,363	43,050	43,100	7,113	7,113
34,100	34,150	4,875	4,875	37,100	37,150	5,625	5,625	40,100	40,150	6,375	6,375	43,100	43,150	7,125	7,125
34,150	34,200	4,888	4,888	37,150	37,200	5,638	5,638	40,150	40,200	6,388	6,388	43,150	43,200	7,138	7,138
34,200	34,250	4,900	4,900	37,200	37,250	5,650	5,650	40,200	40,250	6,400	6,400	43,200	43,250	7,150	7,150
34,250	34,300	4,913	4,913	37,250	37,300	5,663	5,663	40,250	40,300	6,413	6,413	43,250	43,300	7,163	7,163
34,300	34,350	4,925	4,925	37,300	37,350	5,675	5,675	40,300	40,350	6,425	6,425	43,300	43,350	7,175	7,175
34,350	34,400	4,938	4,938	37,350	37,400	5,688	5,688	40,350	40,400	6,438	6,438	43,350	43,400	7,188	7,188
34,400	34,450	4,950	4,950	37,400	37,450	5,700	5,700	40,400	40,450	6,450	6,450	43,400	43,450	7,200	7,200
34,450	34,500	4,963	4,963	37,450	37,500	5,713	5,713	40,450	40,500	6,463	6,463	43,450	43,500	7,213	7,213
34,500	34,550	4,975	4,975	37,500	37,550	5,725	5,725	40,500	40,550	6,475	6,475	43,500	43,550	7,225	7,225
34,550	34,600	4,988	4,988	37,550	37,600	5,738	5,738	40,550	40,600	6,488	6,488	43,550	43,600	7,238	7,238
34,600	34,650	5,000	5,000	37,600	37,650	5,750	5,750	40,600	40,650	6,500	6,500	43,600	43,650	7,250	7,250
34,650	34,700	5,013	5,013	37,650	37,700	5,763	5,763	40,650	40,700	6,513	6,513	43,650	43,700	7,263	7,263
34,700	34,750	5,025	5,025	37,700	37,750	5,775	5,775	40,700	40,750	6,525	6,525	43,700	43,750	7,275	7,275
34,750	34,800	5,038	5,038	37,750	37,800	5,788	5,788	40,750	40,800	6,538	6,538	43,750	43,800	7,288	7,288
34,800	34,850	5,050	5,050	37,800	37,850	5,800	5,800	40,800	40,850	6,550	6,550	43,800	43,850	7,300	7,300
34,850	34,900	5,063	5,063	37,850	37,900	5,813	5,813	40,850	40,900	6,563	6,563	43,850	43,900	7,313	7,313
34,900	34,950	5,075	5,075	37,900	37,950	5,825	5,825	40,900	40,950	6,575	6,575	43,900	43,950	7,325	7,325
34,950	35,000	5,088	5,088	37,950	38,000	5,838	5,838	40,950	41,000	6,588	6,588	43,950	44,000	7,338	7,338
35,000				**38,000**				**41,000**				**44,000**			
35,000	35,050	5,100	5,100	38,000	38,050	5,850	5,850	41,000	41,050	6,600	6,600	44,000	44,050	7,350	7,350
35,050	35,100	5,113	5,113	38,050	38,100	5,863	5,863	41,050	41,100	6,613	6,613	44,050	44,100	7,363	7,363
35,100	35,150	5,125	5,125	38,100	38,150	5,875	5,875	41,100	41,150	6,625	6,625	44,100	44,150	7,375	7,375
35,150	35,200	5,138	5,138	38,150	38,200	5,888	5,888	41,150	41,200	6,638	6,638	44,150	44,200	7,388	7,388
35,200	35,250	5,150	5,150	38,200	38,250	5,900	5,900	41,200	41,250	6,650	6,650	44,200	44,250	7,400	7,400
35,250	35,300	5,163	5,163	38,250	38,300	5,913	5,913	41,250	41,300	6,663	6,663	44,250	44,300	7,413	7,413
35,300	35,350	5,175	5,175	38,300	38,350	5,925	5,925	41,300	41,350	6,675	6,675	44,300	44,350	7,425	7,425
35,350	35,400	5,188	5,188	38,350	38,400	5,938	5,938	41,350	41,400	6,688	6,688	44,350	44,400	7,438	7,438
35,400	35,450	5,200	5,200	38,400	38,450	5,950	5,950	41,400	41,450	6,700	6,700	44,400	44,450	7,450	7,450
35,450	35,500	5,213	5,213	38,450	38,500	5,963	5,963	41,450	41,500	6,713	6,713	44,450	44,500	7,463	7,463
35,500	35,550	5,225	5,225	38,500	38,550	5,975	5,975	41,500	41,550	6,725	6,725	44,500	44,550	7,475	7,475
35,550	35,600	5,238	5,238	38,550	38,600	5,988	5,988	41,550	41,600	6,738	6,738	44,550	44,600	7,488	7,488
35,600	35,650	5,250	5,250	38,600	38,650	6,000	6,000	41,600	41,650	6,750	6,750	44,600	44,650	7,500	7,500
35,650	35,700	5,263	5,263	38,650	38,700	6,013	6,013	41,650	41,700	6,763	6,763	44,650	44,700	7,513	7,513
35,700	35,750	5,275	5,275	38,700	38,750	6,025	6,025	41,700	41,750	6,775	6,775	44,700	44,750	7,525	7,525
35,750	35,800	5,288	5,288	38,750	38,800	6,038	6,038	41,750	41,800	6,788	6,788	44,750	44,800	7,538	7,538
35,800	35,850	5,300	5,300	38,800	38,850	6,050	6,050	41,800	41,850	6,800	6,800	44,800	44,850	7,550	7,550
35,850	35,900	5,313	5,313	38,850	38,900	6,063	6,063	41,850	41,900	6,813	6,813	44,850	44,900	7,563	7,563
35,900	35,950	5,325	5,325	38,900	38,950	6,075	6,075	41,900	41,950	6,825	6,825	44,900	44,950	7,575	7,575
35,950	36,000	5,338	5,338	38,950	39,000	6,088	6,088	41,950	42,000	6,838	6,838	44,950	45,000	7,588	7,588

Instructions for Form 1040NR-EZ

2008 Tax Table–*Continued*

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	

45,000

At least	But less than	Single	Married filing separately
45,000	45,050	7,600	7,600
45,050	45,100	7,613	7,613
45,100	45,150	7,625	7,625
45,150	45,200	7,638	7,638
45,200	45,250	7,650	7,650
45,250	45,300	7,663	7,663
45,300	45,350	7,675	7,675
45,350	45,400	7,688	7,688
45,400	45,450	7,700	7,700
45,450	45,500	7,713	7,713
45,500	45,550	7,725	7,725
45,550	45,600	7,738	7,738
45,600	45,650	7,750	7,750
45,650	45,700	7,763	7,763
45,700	45,750	7,775	7,775
45,750	45,800	7,788	7,788
45,800	45,850	7,800	7,800
45,850	45,900	7,813	7,813
45,900	45,950	7,825	7,825
45,950	46,000	7,838	7,838

46,000

At least	But less than	Single	Married filing separately
46,000	46,050	7,850	7,850
46,050	46,100	7,863	7,863
46,100	46,150	7,875	7,875
46,150	46,200	7,888	7,888
46,200	46,250	7,900	7,900
46,250	46,300	7,913	7,913
46,300	46,350	7,925	7,925
46,350	46,400	7,938	7,938
46,400	46,450	7,950	7,950
46,450	46,500	7,963	7,963
46,500	46,550	7,975	7,975
46,550	46,600	7,988	7,988
46,600	46,650	8,000	8,000
46,650	46,700	8,013	8,013
46,700	46,750	8,025	8,025
46,750	46,800	8,038	8,038
46,800	46,850	8,050	8,050
46,850	46,900	8,063	8,063
46,900	46,950	8,075	8,075
46,950	47,000	8,088	8,088

47,000

At least	But less than	Single	Married filing separately
47,000	47,050	8,100	8,100
47,050	47,100	8,113	8,113
47,100	47,150	8,125	8,125
47,150	47,200	8,138	8,138
47,200	47,250	8,150	8,150
47,250	47,300	8,163	8,163
47,300	47,350	8,175	8,175
47,350	47,400	8,188	8,188
47,400	47,450	8,200	8,200
47,450	47,500	8,213	8,213
47,500	47,550	8,225	8,225
47,550	47,600	8,238	8,238
47,600	47,650	8,250	8,250
47,650	47,700	8,263	8,263
47,700	47,750	8,275	8,275
47,750	47,800	8,288	8,288
47,800	47,850	8,300	8,300
47,850	47,900	8,313	8,313
47,900	47,950	8,325	8,325
47,950	48,000	8,338	8,338

48,000

At least	But less than	Single	Married filing separately
48,000	48,050	8,350	8,350
48,050	48,100	8,363	8,363
48,100	48,150	8,375	8,375
48,150	48,200	8,388	8,388
48,200	48,250	8,400	8,400
48,250	48,300	8,413	8,413
48,300	48,350	8,425	8,425
48,350	48,400	8,438	8,438
48,400	48,450	8,450	8,450
48,450	48,500	8,463	8,463
48,500	48,550	8,475	8,475
48,550	48,600	8,488	8,488
48,600	48,650	8,500	8,500
48,650	48,700	8,513	8,513
48,700	48,750	8,525	8,525
48,750	48,800	8,538	8,538
48,800	48,850	8,550	8,550
48,850	48,900	8,563	8,563
48,900	48,950	8,575	8,575
48,950	49,000	8,588	8,588

49,000

At least	But less than	Single	Married filing separately
49,000	49,050	8,600	8,600
49,050	49,100	8,613	8,613
49,100	49,150	8,625	8,625
49,150	49,200	8,638	8,638
49,200	49,250	8,650	8,650
49,250	49,300	8,663	8,663
49,300	49,350	8,675	8,675
49,350	49,400	8,688	8,688
49,400	49,450	8,700	8,700
49,450	49,500	8,713	8,713
49,500	49,550	8,725	8,725
49,550	49,600	8,738	8,738
49,600	49,650	8,750	8,750
49,650	49,700	8,763	8,763
49,700	49,750	8,775	8,775
49,750	49,800	8,788	8,788
49,800	49,850	8,800	8,800
49,850	49,900	8,813	8,813
49,900	49,950	8,825	8,825
49,950	50,000	8,838	8,838

50,000

At least	But less than	Single	Married filing separately
50,000	50,050	8,850	8,850
50,050	50,100	8,863	8,863
50,100	50,150	8,875	8,875
50,150	50,200	8,888	8,888
50,200	50,250	8,900	8,900
50,250	50,300	8,913	8,913
50,300	50,350	8,925	8,925
50,350	50,400	8,938	8,938
50,400	50,450	8,950	8,950
50,450	50,500	8,963	8,963
50,500	50,550	8,975	8,975
50,550	50,600	8,988	8,988
50,600	50,650	9,000	9,000
50,650	50,700	9,013	9,013
50,700	50,750	9,025	9,025
50,750	50,800	9,038	9,038
50,800	50,850	9,050	9,050
50,850	50,900	9,063	9,063
50,900	50,950	9,075	9,075
50,950	51,000	9,088	9,088

51,000

At least	But less than	Single	Married filing separately
51,000	51,050	9,100	9,100
51,050	51,100	9,113	9,113
51,100	51,150	9,125	9,125
51,150	51,200	9,138	9,138
51,200	51,250	9,150	9,150
51,250	51,300	9,163	9,163
51,300	51,350	9,175	9,175
51,350	51,400	9,188	9,188
51,400	51,450	9,200	9,200
51,450	51,500	9,213	9,213
51,500	51,550	9,225	9,225
51,550	51,600	9,238	9,238
51,600	51,650	9,250	9,250
51,650	51,700	9,263	9,263
51,700	51,750	9,275	9,275
51,750	51,800	9,288	9,288
51,800	51,850	9,300	9,300
51,850	51,900	9,313	9,313
51,900	51,950	9,325	9,325
51,950	52,000	9,338	9,338

52,000

At least	But less than	Single	Married filing separately
52,000	52,050	9,350	9,350
52,050	52,100	9,363	9,363
52,100	52,150	9,375	9,375
52,150	52,200	9,388	9,388
52,200	52,250	9,400	9,400
52,250	52,300	9,413	9,413
52,300	52,350	9,425	9,425
52,350	52,400	9,438	9,438
52,400	52,450	9,450	9,450
52,450	52,500	9,463	9,463
52,500	52,550	9,475	9,475
52,550	52,600	9,488	9,488
52,600	52,650	9,500	9,500
52,650	52,700	9,513	9,513
52,700	52,750	9,525	9,525
52,750	52,800	9,538	9,538
52,800	52,850	9,550	9,550
52,850	52,900	9,563	9,563
52,900	52,950	9,575	9,575
52,950	53,000	9,588	9,588

53,000

At least	But less than	Single	Married filing separately
53,000	53,050	9,600	9,600
53,050	53,100	9,613	9,613
53,100	53,150	9,625	9,625
53,150	53,200	9,638	9,638
53,200	53,250	9,650	9,650
53,250	53,300	9,663	9,663
53,300	53,350	9,675	9,675
53,350	53,400	9,688	9,688
53,400	53,450	9,700	9,700
53,450	53,500	9,713	9,713
53,500	53,550	9,725	9,725
53,550	53,600	9,738	9,738
53,600	53,650	9,750	9,750
53,650	53,700	9,763	9,763
53,700	53,750	9,775	9,775
53,750	53,800	9,788	9,788
53,800	53,850	9,800	9,800
53,850	53,900	9,813	9,813
53,900	53,950	9,825	9,825
53,950	54,000	9,838	9,838

54,000

At least	But less than	Single	Married filing separately
54,000	54,050	9,850	9,850
54,050	54,100	9,863	9,863
54,100	54,150	9,875	9,875
54,150	54,200	9,888	9,888
54,200	54,250	9,900	9,900
54,250	54,300	9,913	9,913
54,300	54,350	9,925	9,925
54,350	54,400	9,938	9,938
54,400	54,450	9,950	9,950
54,450	54,500	9,963	9,963
54,500	54,550	9,975	9,975
54,550	54,600	9,988	9,988
54,600	54,650	10,000	10,000
54,650	54,700	10,013	10,013
54,700	54,750	10,025	10,025
54,750	54,800	10,038	10,038
54,800	54,850	10,050	10,050
54,850	54,900	10,063	10,063
54,900	54,950	10,075	10,075
54,950	55,000	10,088	10,088

55,000

At least	But less than	Single	Married filing separately
55,000	55,050	10,100	10,100
55,050	55,100	10,113	10,113
55,100	55,150	10,125	10,125
55,150	55,200	10,138	10,138
55,200	55,250	10,150	10,150
55,250	55,300	10,163	10,163
55,300	55,350	10,175	10,175
55,350	55,400	10,188	10,188
55,400	55,450	10,200	10,200
55,450	55,500	10,213	10,213
55,500	55,550	10,225	10,225
55,550	55,600	10,238	10,238
55,600	55,650	10,250	10,250
55,650	55,700	10,263	10,263
55,700	55,750	10,275	10,275
55,750	55,800	10,288	10,288
55,800	55,850	10,300	10,300
55,850	55,900	10,313	10,313
55,900	55,950	10,325	10,325
55,950	56,000	10,338	10,338

56,000

At least	But less than	Single	Married filing separately
56,000	56,050	10,350	10,350
56,050	56,100	10,363	10,363
56,100	56,150	10,375	10,375
56,150	56,200	10,388	10,388
56,200	56,250	10,400	10,400
56,250	56,300	10,413	10,413
56,300	56,350	10,425	10,425
56,350	56,400	10,438	10,438
56,400	56,450	10,450	10,450
56,450	56,500	10,463	10,463
56,500	56,550	10,475	10,475
56,550	56,600	10,488	10,488
56,600	56,650	10,500	10,500
56,650	56,700	10,513	10,513
56,700	56,750	10,525	10,525
56,750	56,800	10,538	10,538
56,800	56,850	10,550	10,550
56,850	56,900	10,563	10,563
56,900	56,950	10,575	10,575
56,950	57,000	10,588	10,588

Instructions for Form 1040NR-EZ

57,000

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	
57,000	57,050	10,600	10,600
57,050	57,100	10,613	10,613
57,100	57,150	10,625	10,625
57,150	57,200	10,638	10,638
57,200	57,250	10,650	10,650
57,250	57,300	10,663	10,663
57,300	57,350	10,675	10,675
57,350	57,400	10,688	10,688
57,400	57,450	10,700	10,700
57,450	57,500	10,713	10,713
57,500	57,550	10,725	10,725
57,550	57,600	10,738	10,738
57,600	57,650	10,750	10,750
57,650	57,700	10,763	10,763
57,700	57,750	10,775	10,775
57,750	57,800	10,788	10,788
57,800	57,850	10,800	10,800
57,850	57,900	10,813	10,813
57,900	57,950	10,825	10,825
57,950	58,000	10,838	10,838

58,000

At least	But less than	Single	Married filing separately
58,000	58,050	10,850	10,850
58,050	58,100	10,863	10,863
58,100	58,150	10,875	10,875
58,150	58,200	10,888	10,888
58,200	58,250	10,900	10,900
58,250	58,300	10,913	10,913
58,300	58,350	10,925	10,925
58,350	58,400	10,938	10,938
58,400	58,450	10,950	10,950
58,450	58,500	10,963	10,963
58,500	58,550	10,975	10,975
58,550	58,600	10,988	10,988
58,600	58,650	11,000	11,000
58,650	58,700	11,013	11,013
58,700	58,750	11,025	11,025
58,750	58,800	11,038	11,038
58,800	58,850	11,050	11,050
58,850	58,900	11,063	11,063
58,900	58,950	11,075	11,075
58,950	59,000	11,088	11,088

59,000

At least	But less than	Single	Married filing separately
59,000	59,050	11,100	11,100
59,050	59,100	11,113	11,113
59,100	59,150	11,125	11,125
59,150	59,200	11,138	11,138
59,200	59,250	11,150	11,150
59,250	59,300	11,163	11,163
59,300	59,350	11,175	11,175
59,350	59,400	11,188	11,188
59,400	59,450	11,200	11,200
59,450	59,500	11,213	11,213
59,500	59,550	11,225	11,225
59,550	59,600	11,238	11,238
59,600	59,650	11,250	11,250
59,650	59,700	11,263	11,263
59,700	59,750	11,275	11,275
59,750	59,800	11,288	11,288
59,800	59,850	11,300	11,300
59,850	59,900	11,313	11,313
59,900	59,950	11,325	11,325
59,950	60,000	11,338	11,338

60,000

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	
60,000	60,050	11,350	11,350
60,050	60,100	11,363	11,363
60,100	60,150	11,375	11,375
60,150	60,200	11,388	11,388
60,200	60,250	11,400	11,400
60,250	60,300	11,413	11,413
60,300	60,350	11,425	11,425
60,350	60,400	11,438	11,438
60,400	60,450	11,450	11,450
60,450	60,500	11,463	11,463
60,500	60,550	11,475	11,475
60,550	60,600	11,488	11,488
60,600	60,650	11,500	11,500
60,650	60,700	11,513	11,513
60,700	60,750	11,525	11,525
60,750	60,800	11,538	11,538
60,800	60,850	11,550	11,550
60,850	60,900	11,563	11,563
60,900	60,950	11,575	11,575
60,950	61,000	11,588	11,588

61,000

At least	But less than	Single	Married filing separately
61,000	61,050	11,600	11,600
61,050	61,100	11,613	11,613
61,100	61,150	11,625	11,625
61,150	61,200	11,638	11,638
61,200	61,250	11,650	11,650
61,250	61,300	11,663	11,663
61,300	61,350	11,675	11,675
61,350	61,400	11,688	11,688
61,400	61,450	11,700	11,700
61,450	61,500	11,713	11,713
61,500	61,550	11,725	11,725
61,550	61,600	11,738	11,738
61,600	61,650	11,750	11,750
61,650	61,700	11,763	11,763
61,700	61,750	11,775	11,775
61,750	61,800	11,788	11,788
61,800	61,850	11,800	11,800
61,850	61,900	11,813	11,813
61,900	61,950	11,825	11,825
61,950	62,000	11,838	11,838

62,000

At least	But less than	Single	Married filing separately
62,000	62,050	11,850	11,850
62,050	62,100	11,863	11,863
62,100	62,150	11,875	11,875
62,150	62,200	11,888	11,888
62,200	62,250	11,900	11,900
62,250	62,300	11,913	11,913
62,300	62,350	11,925	11,925
62,350	62,400	11,938	11,938
62,400	62,450	11,950	11,950
62,450	62,500	11,963	11,963
62,500	62,550	11,975	11,975
62,550	62,600	11,988	11,988
62,600	62,650	12,000	12,000
62,650	62,700	12,013	12,013
62,700	62,750	12,025	12,025
62,750	62,800	12,038	12,038
62,800	62,850	12,050	12,050
62,850	62,900	12,063	12,063
62,900	62,950	12,075	12,075
62,950	63,000	12,088	12,088

63,000

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	
63,000	63,050	12,100	12,100
63,050	63,100	12,113	12,113
63,100	63,150	12,125	12,125
63,150	63,200	12,138	12,138
63,200	63,250	12,150	12,150
63,250	63,300	12,163	12,163
63,300	63,350	12,175	12,175
63,350	63,400	12,188	12,188
63,400	63,450	12,200	12,200
63,450	63,500	12,213	12,213
63,500	63,550	12,225	12,225
63,550	63,600	12,238	12,238
63,600	63,650	12,250	12,250
63,650	63,700	12,263	12,263
63,700	63,750	12,275	12,275
63,750	63,800	12,288	12,288
63,800	63,850	12,300	12,300
63,850	63,900	12,313	12,313
63,900	63,950	12,325	12,325
63,950	64,000	12,338	12,338

64,000

At least	But less than	Single	Married filing separately
64,000	64,050	12,350	12,350
64,050	64,100	12,363	12,363
64,100	64,150	12,375	12,375
64,150	64,200	12,388	12,388
64,200	64,250	12,400	12,400
64,250	64,300	12,413	12,413
64,300	64,350	12,425	12,425
64,350	64,400	12,438	12,438
64,400	64,450	12,450	12,450
64,450	64,500	12,463	12,463
64,500	64,550	12,475	12,475
64,550	64,600	12,488	12,488
64,600	64,650	12,500	12,500
64,650	64,700	12,513	12,513
64,700	64,750	12,525	12,525
64,750	64,800	12,538	12,538
64,800	64,850	12,550	12,550
64,850	64,900	12,563	12,563
64,900	64,950	12,575	12,575
64,950	65,000	12,588	12,588

65,000

At least	But less than	Single	Married filing separately
65,000	65,050	12,600	12,600
65,050	65,100	12,613	12,613
65,100	65,150	12,625	12,625
65,150	65,200	12,638	12,638
65,200	65,250	12,650	12,650
65,250	65,300	12,663	12,663
65,300	65,350	12,675	12,675
65,350	65,400	12,688	12,688
65,400	65,450	12,700	12,700
65,450	65,500	12,713	12,713
65,500	65,550	12,725	12,725
65,550	65,600	12,738	12,738
65,600	65,650	12,750	12,750
65,650	65,700	12,763	12,763
65,700	65,750	12,775	12,775
65,750	65,800	12,788	12,789
65,800	65,850	12,800	12,803
65,850	65,900	12,813	12,817
65,900	65,950	12,825	12,831
65,950	66,000	12,838	12,845

66,000

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	
66,000	66,050	12,850	12,859
66,050	66,100	12,863	12,873
66,100	66,150	12,875	12,887
66,150	66,200	12,888	12,901
66,200	66,250	12,900	12,915
66,250	66,300	12,913	12,929
66,300	66,350	12,925	12,943
66,350	66,400	12,938	12,957
66,400	66,450	12,950	12,971
66,450	66,500	12,963	12,985
66,500	66,550	12,975	12,999
66,550	66,600	12,988	13,013
66,600	66,650	13,000	13,027
66,650	66,700	13,013	13,041
66,700	66,750	13,025	13,055
66,750	66,800	13,038	13,069
66,800	66,850	13,050	13,083
66,850	66,900	13,063	13,097
66,900	66,950	13,075	13,111
66,950	67,000	13,088	13,125

67,000

At least	But less than	Single	Married filing separately
67,000	67,050	13,100	13,139
67,050	67,100	13,113	13,153
67,100	67,150	13,125	13,167
67,150	67,200	13,138	13,181
67,200	67,250	13,150	13,195
67,250	67,300	13,163	13,209
67,300	67,350	13,175	13,223
67,350	67,400	13,188	13,237
67,400	67,450	13,200	13,251
67,450	67,500	13,213	13,265
67,500	67,550	13,225	13,279
67,550	67,600	13,238	13,293
67,600	67,650	13,250	13,307
67,650	67,700	13,263	13,321
67,700	67,750	13,275	13,335
67,750	67,800	13,288	13,349
67,800	67,850	13,300	13,363
67,850	67,900	13,313	13,377
67,900	67,950	13,325	13,391
67,950	68,000	13,338	13,405

68,000

At least	But less than	Single	Married filing separately
68,000	68,050	13,350	13,419
68,050	68,100	13,363	13,433
68,100	68,150	13,375	13,447
68,150	68,200	13,388	13,461
68,200	68,250	13,400	13,475
68,250	68,300	13,413	13,489
68,300	68,350	13,425	13,503
68,350	68,400	13,438	13,517
68,400	68,450	13,450	13,531
68,450	68,500	13,463	13,545
68,500	68,550	13,475	13,559
68,550	68,600	13,488	13,573
68,600	68,650	13,500	13,587
68,650	68,700	13,513	13,601
68,700	68,750	13,525	13,615
68,750	68,800	13,538	13,629
68,800	68,850	13,550	13,643
68,850	68,900	13,563	13,657
68,900	68,950	13,575	13,671
68,950	69,000	13,588	13,685

2008 Tax Table—Continued

Column headers (apply to all blocks below):

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	

69,000

At least	But less than	Single	Married filing separately
69,000	69,050	13,600	13,699
69,050	69,100	13,613	13,713
69,100	69,150	13,625	13,727
69,150	69,200	13,638	13,741
69,200	69,250	13,650	13,755
69,250	69,300	13,663	13,769
69,300	69,350	13,675	13,783
69,350	69,400	13,688	13,797
69,400	69,450	13,700	13,811
69,450	69,500	13,713	13,825
69,500	69,550	13,725	13,839
69,550	69,600	13,738	13,853
69,600	69,650	13,750	13,867
69,650	69,700	13,763	13,881
69,700	69,750	13,775	13,895
69,750	69,800	13,788	13,909
69,800	69,850	13,800	13,923
69,850	69,900	13,813	13,937
69,900	69,950	13,825	13,951
69,950	70,000	13,838	13,965

70,000

At least	But less than	Single	Married filing separately
70,000	70,050	13,850	13,979
70,050	70,100	13,863	13,993
70,100	70,150	13,875	14,007
70,150	70,200	13,888	14,021
70,200	70,250	13,900	14,035
70,250	70,300	13,913	14,049
70,300	70,350	13,925	14,063
70,350	70,400	13,938	14,077
70,400	70,450	13,950	14,091
70,450	70,500	13,963	14,105
70,500	70,550	13,975	14,119
70,550	70,600	13,988	14,133
70,600	70,650	14,000	14,147
70,650	70,700	14,013	14,161
70,700	70,750	14,025	14,175
70,750	70,800	14,038	14,189
70,800	70,850	14,050	14,203
70,850	70,900	14,063	14,217
70,900	70,950	14,075	14,231
70,950	71,000	14,088	14,245

71,000

At least	But less than	Single	Married filing separately
71,000	71,050	14,100	14,259
71,050	71,100	14,113	14,273
71,100	71,150	14,125	14,287
71,150	71,200	14,138	14,301
71,200	71,250	14,150	14,315
71,250	71,300	14,163	14,329
71,300	71,350	14,175	14,343
71,350	71,400	14,188	14,357
71,400	71,450	14,200	14,371
71,450	71,500	14,213	14,385
71,500	71,550	14,225	14,399
71,550	71,600	14,238	14,413
71,600	71,650	14,250	14,427
71,650	71,700	14,263	14,441
71,700	71,750	14,275	14,455
71,750	71,800	14,288	14,469
71,800	71,850	14,300	14,483
71,850	71,900	14,313	14,497
71,900	71,950	14,325	14,511
71,950	72,000	14,338	14,525

72,000

At least	But less than	Single	Married filing separately
72,000	72,050	14,350	14,539
72,050	72,100	14,363	14,553
72,100	72,150	14,375	14,567
72,150	72,200	14,388	14,581
72,200	72,250	14,400	14,595
72,250	72,300	14,413	14,609
72,300	72,350	14,425	14,623
72,350	72,400	14,438	14,637
72,400	72,450	14,450	14,651
72,450	72,500	14,463	14,665
72,500	72,550	14,475	14,679
72,550	72,600	14,488	14,693
72,600	72,650	14,500	14,707
72,650	72,700	14,513	14,721
72,700	72,750	14,525	14,735
72,750	72,800	14,538	14,749
72,800	72,850	14,550	14,763
72,850	72,900	14,563	14,777
72,900	72,950	14,575	14,791
72,950	73,000	14,588	14,805

73,000

At least	But less than	Single	Married filing separately
73,000	73,050	14,600	14,819
73,050	73,100	14,613	14,833
73,100	73,150	14,625	14,847
73,150	73,200	14,638	14,861
73,200	73,250	14,650	14,875
73,250	73,300	14,663	14,889
73,300	73,350	14,675	14,903
73,350	73,400	14,688	14,917
73,400	73,450	14,700	14,931
73,450	73,500	14,713	14,945
73,500	73,550	14,725	14,959
73,550	73,600	14,738	14,973
73,600	73,650	14,750	14,987
73,650	73,700	14,763	15,001
73,700	73,750	14,775	15,015
73,750	73,800	14,788	15,029
73,800	73,850	14,800	15,043
73,850	73,900	14,813	15,057
73,900	73,950	14,825	15,071
73,950	74,000	14,838	15,085

74,000

At least	But less than	Single	Married filing separately
74,000	74,050	14,850	15,099
74,050	74,100	14,863	15,113
74,100	74,150	14,875	15,127
74,150	74,200	14,888	15,141
74,200	74,250	14,900	15,155
74,250	74,300	14,913	15,169
74,300	74,350	14,925	15,183
74,350	74,400	14,938	15,197
74,400	74,450	14,950	15,211
74,450	74,500	14,963	15,225
74,500	74,550	14,975	15,239
74,550	74,600	14,988	15,253
74,600	74,650	15,000	15,267
74,650	74,700	15,013	15,281
74,700	74,750	15,025	15,295
74,750	74,800	15,038	15,309
74,800	74,850	15,050	15,323
74,850	74,900	15,063	15,337
74,900	74,950	15,075	15,351
74,950	75,000	15,088	15,365

75,000

At least	But less than	Single	Married filing separately
75,000	75,050	15,100	15,379
75,050	75,100	15,113	15,393
75,100	75,150	15,125	15,407
75,150	75,200	15,138	15,421
75,200	75,250	15,150	15,435
75,250	75,300	15,163	15,449
75,300	75,350	15,175	15,463
75,350	75,400	15,188	15,477
75,400	75,450	15,200	15,491
75,450	75,500	15,213	15,505
75,500	75,550	15,225	15,519
75,550	75,600	15,238	15,533
75,600	75,650	15,250	15,547
75,650	75,700	15,263	15,561
75,700	75,750	15,275	15,575
75,750	75,800	15,288	15,589
75,800	75,850	15,300	15,603
75,850	75,900	15,313	15,617
75,900	75,950	15,325	15,631
75,950	76,000	15,338	15,645

76,000

At least	But less than	Single	Married filing separately
76,000	76,050	15,350	15,659
76,050	76,100	15,363	15,673
76,100	76,150	15,375	15,687
76,150	76,200	15,388	15,701
76,200	76,250	15,400	15,715
76,250	76,300	15,413	15,729
76,300	76,350	15,425	15,743
76,350	76,400	15,438	15,757
76,400	76,450	15,450	15,771
76,450	76,500	15,463	15,785
76,500	76,550	15,475	15,799
76,550	76,600	15,488	15,813
76,600	76,650	15,500	15,827
76,650	76,700	15,513	15,841
76,700	76,750	15,525	15,855
76,750	76,800	15,538	15,869
76,800	76,850	15,550	15,883
76,850	76,900	15,563	15,897
76,900	76,950	15,575	15,911
76,950	77,000	15,588	15,925

77,000

At least	But less than	Single	Married filing separately
77,000	77,050	15,600	15,939
77,050	77,100	15,613	15,953
77,100	77,150	15,625	15,967
77,150	77,200	15,638	15,981
77,200	77,250	15,650	15,995
77,250	77,300	15,663	16,009
77,300	77,350	15,675	16,023
77,350	77,400	15,688	16,037
77,400	77,450	15,700	16,051
77,450	77,500	15,713	16,065
77,500	77,550	15,725	16,079
77,550	77,600	15,738	16,093
77,600	77,650	15,750	16,107
77,650	77,700	15,763	16,121
77,700	77,750	15,775	16,135
77,750	77,800	15,788	16,149
77,800	77,850	15,800	16,163
77,850	77,900	15,813	16,177
77,900	77,950	15,825	16,191
77,950	78,000	15,838	16,205

78,000

At least	But less than	Single	Married filing separately
78,000	78,050	15,850	16,219
78,050	78,100	15,863	16,233
78,100	78,150	15,875	16,247
78,150	78,200	15,888	16,261
78,200	78,250	15,900	16,275
78,250	78,300	15,913	16,289
78,300	78,350	15,925	16,303
78,350	78,400	15,938	16,317
78,400	78,450	15,950	16,331
78,450	78,500	15,963	16,345
78,500	78,550	15,975	16,359
78,550	78,600	15,988	16,373
78,600	78,650	16,000	16,387
78,650	78,700	16,013	16,401
78,700	78,750	16,025	16,415
78,750	78,800	16,038	16,429
78,800	78,850	16,050	16,443
78,850	78,900	16,063	16,457
78,900	78,950	16,077	16,471
78,950	79,000	16,091	16,485

79,000

At least	But less than	Single	Married filing separately
79,000	79,050	16,105	16,499
79,050	79,100	16,119	16,513
79,100	79,150	16,133	16,527
79,150	79,200	16,147	16,541
79,200	79,250	16,161	16,555
79,250	79,300	16,175	16,569
79,300	79,350	16,189	16,583
79,350	79,400	16,203	16,597
79,400	79,450	16,217	16,611
79,450	79,500	16,231	16,625
79,500	79,550	16,245	16,639
79,550	79,600	16,259	16,653
79,600	79,650	16,273	16,667
79,650	79,700	16,287	16,681
79,700	79,750	16,301	16,695
79,750	79,800	16,315	16,709
79,800	79,850	16,329	16,723
79,850	79,900	16,343	16,737
79,900	79,950	16,357	16,751
79,950	80,000	16,371	16,765

80,000

At least	But less than	Single	Married filing separately
80,000	80,050	16,385	16,779
80,050	80,100	16,399	16,793
80,100	80,150	16,413	16,807
80,150	80,200	16,427	16,821
80,200	80,250	16,441	16,835
80,250	80,300	16,455	16,849
80,300	80,350	16,469	16,863
80,350	80,400	16,483	16,877
80,400	80,450	16,497	16,891
80,450	80,500	16,511	16,905
80,500	80,550	16,525	16,919
80,550	80,600	16,539	16,933
80,600	80,650	16,553	16,947
80,650	80,700	16,567	16,961
80,700	80,750	16,581	16,975
80,750	80,800	16,595	16,989
80,800	80,850	16,609	17,003
80,850	80,900	16,623	17,017
80,900	80,950	16,637	17,031
80,950	81,000	16,651	17,045

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	
81,000			
81,000	81,050	16,665	17,059
81,050	81,100	16,679	17,073
81,100	81,150	16,693	17,087
81,150	81,200	16,707	17,101
81,200	81,250	16,721	17,115
81,250	81,300	16,735	17,129
81,300	81,350	16,749	17,143
81,350	81,400	16,763	17,157
81,400	81,450	16,777	17,171
81,450	81,500	16,791	17,185
81,500	81,550	16,805	17,199
81,550	81,600	16,819	17,213
81,600	81,650	16,833	17,227
81,650	81,700	16,847	17,241
81,700	81,750	16,861	17,255
81,750	81,800	16,875	17,269
81,800	81,850	16,889	17,283
81,850	81,900	16,903	17,297
81,900	81,950	16,917	17,311
81,950	82,000	16,931	17,325
82,000			
82,000	82,050	16,945	17,339
82,050	82,100	16,959	17,353
82,100	82,150	16,973	17,367
82,150	82,200	16,987	17,381
82,200	82,250	17,001	17,395
82,250	82,300	17,015	17,409
82,300	82,350	17,029	17,423
82,350	82,400	17,043	17,437
82,400	82,450	17,057	17,451
82,450	82,500	17,071	17,465
82,500	82,550	17,085	17,479
82,550	82,600	17,099	17,493
82,600	82,650	17,113	17,507
82,650	82,700	17,127	17,521
82,700	82,750	17,141	17,535
82,750	82,800	17,155	17,549
82,800	82,850	17,169	17,563
82,850	82,900	17,183	17,577
82,900	82,950	17,197	17,591
82,950	83,000	17,211	17,605
83,000			
83,000	83,050	17,225	17,619
83,050	83,100	17,239	17,633
83,100	83,150	17,253	17,647
83,150	83,200	17,267	17,661
83,200	83,250	17,281	17,675
83,250	83,300	17,295	17,689
83,300	83,350	17,309	17,703
83,350	83,400	17,323	17,717
83,400	83,450	17,337	17,731
83,450	83,500	17,351	17,745
83,500	83,550	17,365	17,759
83,550	83,600	17,379	17,773
83,600	83,650	17,393	17,787
83,650	83,700	17,407	17,801
83,700	83,750	17,421	17,815
83,750	83,800	17,435	17,829
83,800	83,850	17,449	17,843
83,850	83,900	17,463	17,857
83,900	83,950	17,477	17,871
83,950	84,000	17,491	17,885

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	
84,000			
84,000	84,050	17,505	17,899
84,050	84,100	17,519	17,913
84,100	84,150	17,533	17,927
84,150	84,200	17,547	17,941
84,200	84,250	17,561	17,955
84,250	84,300	17,575	17,969
84,300	84,350	17,589	17,983
84,350	84,400	17,603	17,997
84,400	84,450	17,617	18,011
84,450	84,500	17,631	18,025
84,500	84,550	17,645	18,039
84,550	84,600	17,659	18,053
84,600	84,650	17,673	18,067
84,650	84,700	17,687	18,081
84,700	84,750	17,701	18,095
84,750	84,800	17,715	18,109
84,800	84,850	17,729	18,123
84,850	84,900	17,743	18,137
84,900	84,950	17,757	18,151
84,950	85,000	17,771	18,165
85,000			
85,000	85,050	17,785	18,179
85,050	85,100	17,799	18,193
85,100	85,150	17,813	18,207
85,150	85,200	17,827	18,221
85,200	85,250	17,841	18,235
85,250	85,300	17,855	18,249
85,300	85,350	17,869	18,263
85,350	85,400	17,883	18,277
85,400	85,450	17,897	18,291
85,450	85,500	17,911	18,305
85,500	85,550	17,925	18,319
85,550	85,600	17,939	18,333
85,600	85,650	17,953	18,347
85,650	85,700	17,967	18,361
85,700	85,750	17,981	18,375
85,750	85,800	17,995	18,389
85,800	85,850	18,009	18,403
85,850	85,900	18,023	18,417
85,900	85,950	18,037	18,431
85,950	86,000	18,051	18,445
86,000			
86,000	86,050	18,065	18,459
86,050	86,100	18,079	18,473
86,100	86,150	18,093	18,487
86,150	86,200	18,107	18,501
86,200	86,250	18,121	18,515
86,250	86,300	18,135	18,529
86,300	86,350	18,149	18,543
86,350	86,400	18,163	18,557
86,400	86,450	18,177	18,571
86,450	86,500	18,191	18,585
86,500	86,550	18,205	18,599
86,550	86,600	18,219	18,613
86,600	86,650	18,233	18,627
86,650	86,700	18,247	18,641
86,700	86,750	18,261	18,655
86,750	86,800	18,275	18,669
86,800	86,850	18,289	18,683
86,850	86,900	18,303	18,697
86,900	86,950	18,317	18,711
86,950	87,000	18,331	18,725

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	
87,000			
87,000	87,050	18,345	18,739
87,050	87,100	18,359	18,753
87,100	87,150	18,373	18,767
87,150	87,200	18,387	18,781
87,200	87,250	18,401	18,795
87,250	87,300	18,415	18,809
87,300	87,350	18,429	18,823
87,350	87,400	18,443	18,837
87,400	87,450	18,457	18,851
87,450	87,500	18,471	18,865
87,500	87,550	18,485	18,879
87,550	87,600	18,499	18,893
87,600	87,650	18,513	18,907
87,650	87,700	18,527	18,921
87,700	87,750	18,541	18,935
87,750	87,800	18,555	18,949
87,800	87,850	18,569	18,963
87,850	87,900	18,583	18,977
87,900	87,950	18,597	18,991
87,950	88,000	18,611	19,005
88,000			
88,000	88,050	18,625	19,019
88,050	88,100	18,639	19,033
88,100	88,150	18,653	19,047
88,150	88,200	18,667	19,061
88,200	88,250	18,681	19,075
88,250	88,300	18,695	19,089
88,300	88,350	18,709	19,103
88,350	88,400	18,723	19,117
88,400	88,450	18,737	19,131
88,450	88,500	18,751	19,145
88,500	88,550	18,765	19,159
88,550	88,600	18,779	19,173
88,600	88,650	18,793	19,187
88,650	88,700	18,807	19,201
88,700	88,750	18,821	19,215
88,750	88,800	18,835	19,229
88,800	88,850	18,849	19,243
88,850	88,900	18,863	19,257
88,900	88,950	18,877	19,271
88,950	89,000	18,891	19,285
89,000			
89,000	89,050	18,905	19,299
89,050	89,100	18,919	19,313
89,100	89,150	18,933	19,327
89,150	89,200	18,947	19,341
89,200	89,250	18,961	19,355
89,250	89,300	18,975	19,369
89,300	89,350	18,989	19,383
89,350	89,400	19,003	19,397
89,400	89,450	19,017	19,411
89,450	89,500	19,031	19,425
89,500	89,550	19,045	19,439
89,550	89,600	19,059	19,453
89,600	89,650	19,073	19,467
89,650	89,700	19,087	19,481
89,700	89,750	19,101	19,495
89,750	89,800	19,115	19,509
89,800	89,850	19,129	19,523
89,850	89,900	19,143	19,537
89,900	89,950	19,157	19,551
89,950	90,000	19,171	19,565

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	
90,000			
90,000	90,050	19,185	19,579
90,050	90,100	19,199	19,593
90,100	90,150	19,213	19,607
90,150	90,200	19,227	19,621
90,200	90,250	19,241	19,635
90,250	90,300	19,255	19,649
90,300	90,350	19,269	19,663
90,350	90,400	19,283	19,677
90,400	90,450	19,297	19,691
90,450	90,500	19,311	19,705
90,500	90,550	19,325	19,719
90,550	90,600	19,339	19,733
90,600	90,650	19,353	19,747
90,650	90,700	19,367	19,761
90,700	90,750	19,381	19,775
90,750	90,800	19,395	19,789
90,800	90,850	19,409	19,803
90,850	90,900	19,423	19,817
90,900	90,950	19,437	19,831
90,950	91,000	19,451	19,845
91,000			
91,000	91,050	19,465	19,859
91,050	91,100	19,479	19,873
91,100	91,150	19,493	19,887
91,150	91,200	19,507	19,901
91,200	91,250	19,521	19,915
91,250	91,300	19,535	19,929
91,300	91,350	19,549	19,943
91,350	91,400	19,563	19,957
91,400	91,450	19,577	19,971
91,450	91,500	19,591	19,985
91,500	91,550	19,605	19,999
91,550	91,600	19,619	20,013
91,600	91,650	19,633	20,027
91,650	91,700	19,647	20,041
91,700	91,750	19,661	20,055
91,750	91,800	19,675	20,069
91,800	91,850	19,689	20,083
91,850	91,900	19,703	20,097
91,900	91,950	19,717	20,111
91,950	92,000	19,731	20,125
92,000			
92,000	92,050	19,745	20,139
92,050	92,100	19,759	20,153
92,100	92,150	19,773	20,167
92,150	92,200	19,787	20,181
92,200	92,250	19,801	20,195
92,250	92,300	19,815	20,209
92,300	92,350	19,829	20,223
92,350	92,400	19,843	20,237
92,400	92,450	19,857	20,251
92,450	92,500	19,871	20,265
92,500	92,550	19,885	20,279
92,550	92,600	19,899	20,293
92,600	92,650	19,913	20,307
92,650	92,700	19,927	20,321
92,700	92,750	19,941	20,335
92,750	92,800	19,955	20,349
92,800	92,850	19,969	20,363
92,850	92,900	19,983	20,377
92,900	92,950	19,997	20,391
92,950	93,000	20,011	20,405

2008 Tax Table–*Continued*

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	

93,000

At least	But less than	Single	Married filing separately
93,000	93,050	20,025	20,419
93,050	93,100	20,039	20,433
93,100	93,150	20,053	20,447
93,150	93,200	20,067	20,461
93,200	93,250	20,081	20,475
93,250	93,300	20,095	20,489
93,300	93,350	20,109	20,503
93,350	93,400	20,123	20,517
93,400	93,450	20,137	20,531
93,450	93,500	20,151	20,545
93,500	93,550	20,165	20,559
93,550	93,600	20,179	20,573
93,600	93,650	20,193	20,587
93,650	93,700	20,207	20,601
93,700	93,750	20,221	20,615
93,750	93,800	20,235	20,629
93,800	93,850	20,249	20,643
93,850	93,900	20,263	20,657
93,900	93,950	20,277	20,671
93,950	94,000	20,291	20,685

94,000

At least	But less than	Single	Married filing separately
94,000	94,050	20,305	20,699
94,050	94,100	20,319	20,713
94,100	94,150	20,333	20,727
94,150	94,200	20,347	20,741
94,200	94,250	20,361	20,755
94,250	94,300	20,375	20,769
94,300	94,350	20,389	20,783
94,350	94,400	20,403	20,797
94,400	94,450	20,417	20,811
94,450	94,500	20,431	20,825
94,500	94,550	20,445	20,839
94,550	94,600	20,459	20,853
94,600	94,650	20,473	20,867
94,650	94,700	20,487	20,881
94,700	94,750	20,501	20,895
94,750	94,800	20,515	20,909
94,800	94,850	20,529	20,923
94,850	94,900	20,543	20,937
94,900	94,950	20,557	20,951
94,950	95,000	20,571	20,965

95,000

At least	But less than	Single	Married filing separately
95,000	95,050	20,585	20,979
95,050	95,100	20,599	20,993
95,100	95,150	20,613	21,007
95,150	95,200	20,627	21,021
95,200	95,250	20,641	21,035
95,250	95,300	20,655	21,049
95,300	95,350	20,669	21,063
95,350	95,400	20,683	21,077
95,400	95,450	20,697	21,091
95,450	95,500	20,711	21,105
95,500	95,550	20,725	21,119
95,550	95,600	20,739	21,133
95,600	95,650	20,753	21,147
95,650	95,700	20,767	21,161
95,700	95,750	20,781	21,175
95,750	95,800	20,795	21,189
95,800	95,850	20,809	21,203
95,850	95,900	20,823	21,217
95,900	95,950	20,837	21,231
95,950	96,000	20,851	21,245

96,000

At least	But less than	Single	Married filing separately
96,000	96,050	20,865	21,259
96,050	96,100	20,879	21,273
96,100	96,150	20,893	21,287
96,150	96,200	20,907	21,301
96,200	96,250	20,921	21,315
96,250	96,300	20,935	21,329
96,300	96,350	20,949	21,343
96,350	96,400	20,963	21,357
96,400	96,450	20,977	21,371
96,450	96,500	20,991	21,385
96,500	96,550	21,005	21,399
96,550	96,600	21,019	21,413
96,600	96,650	21,033	21,427
96,650	96,700	21,047	21,441
96,700	96,750	21,061	21,455
96,750	96,800	21,075	21,469
96,800	96,850	21,089	21,483
96,850	96,900	21,103	21,497
96,900	96,950	21,117	21,511
96,950	97,000	21,131	21,525

97,000

At least	But less than	Single	Married filing separately
97,000	97,050	21,145	21,539
97,050	97,100	21,159	21,553
97,100	97,150	21,173	21,567
97,150	97,200	21,187	21,581
97,200	97,250	21,201	21,595
97,250	97,300	21,215	21,609
97,300	97,350	21,229	21,623
97,350	97,400	21,243	21,637
97,400	97,450	21,257	21,651
97,450	97,500	21,271	21,665
97,500	97,550	21,285	21,679
97,550	97,600	21,299	21,693
97,600	97,650	21,313	21,707
97,650	97,700	21,327	21,721
97,700	97,750	21,341	21,735
97,750	97,800	21,355	21,749
97,800	97,850	21,369	21,763
97,850	97,900	21,383	21,777
97,900	97,950	21,397	21,791
97,950	98,000	21,411	21,805

98,000

At least	But less than	Single	Married filing separately
98,000	98,050	21,425	21,819
98,050	98,100	21,439	21,833
98,100	98,150	21,453	21,847
98,150	98,200	21,467	21,861
98,200	98,250	21,481	21,875
98,250	98,300	21,495	21,889
98,300	98,350	21,509	21,903
98,350	98,400	21,523	21,917
98,400	98,450	21,537	21,931
98,450	98,500	21,551	21,945
98,500	98,550	21,565	21,959
98,550	98,600	21,579	21,973
98,600	98,650	21,593	21,987
98,650	98,700	21,607	22,001
98,700	98,750	21,621	22,015
98,750	98,800	21,635	22,029
98,800	98,850	21,649	22,043
98,850	98,900	21,663	22,057
98,900	98,950	21,677	22,071
98,950	99,000	21,691	22,085

99,000

At least	But less than	Single	Married filing separately
99,000	99,050	21,705	22,099
99,050	99,100	21,719	22,113
99,100	99,150	21,733	22,127
99,150	99,200	21,747	22,141
99,200	99,250	21,761	22,155
99,250	99,300	21,775	22,169
99,300	99,350	21,789	22,183
99,350	99,400	21,803	22,197
99,400	99,450	21,817	22,211
99,450	99,500	21,831	22,225
99,500	99,550	21,845	22,239
99,550	99,600	21,859	22,253
99,600	99,650	21,873	22,267
99,650	99,700	21,887	22,281
99,700	99,750	21,901	22,295
99,750	99,800	21,915	22,309
99,800	99,850	21,929	22,323
99,850	99,900	21,943	22,337
99,900	99,950	21,957	22,351
99,950	100,000	21,971	22,365

$100,000 or over — use Form 1040NR