

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.

May I Use Form 1040NR-EZ?

You can use Form 1040NR-EZ instead of Form 1040NR if **all nine** 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 \$50,000.
- **5.** The only adjustments to income you can claim are the student loan interest deduction or the exclusion for scholarship and fellowship grants.
 - **6.** You do not claim any tax credits.
- 7. If you were married, you do not claim an exemption for your spouse.
- **8.** If you itemize deductions, the only deduction you claim is for state and local income taxes.
 - 9. The only taxes you owe are:
- a. The tax from the tax table on pages 8 through 12.
- **b.** The social security and Medicare tax on tip income not reported to your employer.
 - **c.** The household employment taxes.

General Instructions

What's New for 2000?

Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to \$2,000 of the interest on line 8. See the instructions for line 8 on page 4 for details.

Paid Preparer Authorization

If you want to allow the IRS to discuss your 2000 tax return with the paid preparer who signed it, check the "Yes" box in the area where you sign your return. See page 6 for details.

What To Look for in 2001

Student Loan Interest Deduction

You may be able to deduct up to \$2,500 of the interest you pay on a qualified student loan.

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. If you have a foreign address, send your order to the Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A. You may also download forms and publications from the IRS Web Site at www.irs.gov. Also see Taxpayer Assistance on page 7 for other ways to get these forms and publications (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 2000. If you do not meet either of these tests for 2000 but you meet the substantial presence test for 2001, you may be able to choose to be treated as a resident alien for part of 2000. But you must have been physically present in the United States for at least 31 days in a row during 2000 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1999. For more details, see Pub. 519.

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

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

Green Card Test. You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2000. Substantial Presence Test. You are considered a U.S. resident if you meet the substantial presence test for 2000. You

- meet this test if you were physically present in the United States for at least:

 1. 31 days during 2000 and
- **2.** 183 days during the period 2000, 1999, and 1998, counting all the days of physical presence in 2000 but only ½ the number of days of presence in 1999 and only ½ the number of days in 1998.

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day.

Exceptions:

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

- **a.** Foreign-government-related individual.
 - b. Teacher or trainee,
 - c. Student, or
- **d.** Professional athlete who is temporarily in the United States to compete in a charitable sports event.

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

2. Medical condition. You do not count any day that you intended to leave the United States but were unable to leave because of a medical condition or medical problem that arose while you were present in the United States.

Note: This exception does not apply to pre-existing medical conditions or problems. For more details, see Pub. 519.

- 3. Closer connection to foreign country. Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 2000 if you:
- **a.** Were present in the United States for fewer than 183 days during 2000,
- **b.** Establish that during 2000 you had a tax home in a foreign country, and
- **c.** Establish that during 2000 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in a trade or business in the United States during 2000. You must file even if—

- None of your income came from a trade or business conducted in the United States,
- You have no income from U.S. sources, or
- Your income is exempt from U.S. tax. Exception. If 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, you must file Form 1040NR-EZ (or Form 1040NR) only if you have income (such as wages, salaries, tips, etc. or scholarship and fellowship grants) that is

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 16, 2001.

subject to tax under section 871.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2001.

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

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

Where To File

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

Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 2000. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.

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

Dual-Status Taxpayers

Note: If you elect to be taxed as a resident alien (discussed above), 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. Write "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You may use Form 1040NR-EZ as the statement; write "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

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

Statements. Any statement you file with your return must show your name, address, and identifying number (defined on page 3).

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

Standard Deduction. You may not take the standard deduction.

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

Joint Return. You may not file a joint return. However, see Election To Be Taxed as a Resident Alien above.

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

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

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

Education Credits. You may not take an education credit unless your filing status is married filing jointly.

How To Figure Tax for Dual-Status Tax Year

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

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

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

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

When filing Form 1040, show the total tax withheld on line 58. Enter amounts from the attached statement (Form 1040NR-EZ, line 19) to the left of line 58 and identify and include in the amount on line 58.

When filing Form 1040NR-EZ, show the total tax withheld on line 19. Enter the amount from the attached statement (Form 1040, line 58) to the left of line 19 and identify and include in the amount on line 19.

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 65. Identify the payment in the area to the left of the entry.

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

Line Instructions for Form 1040NR-EZ

Identifying Number and Address

Identifying Number. Generally, this number is your social security number (SSN). To apply for an SSN, get Form SS-5 from a Social Security Administration (SSA) office. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an individual taxpayer identification number (ITIN). To apply for an ITIN, file Form W-7 with the IRS. It usually takes about 30 days to get an ITIN. Enter your ITIN wherever your SSN is requested on your tax return.

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 may increase your tax or reduce your refund.

P.O. Box. Enter your box number instead of your street address 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. Please do not abbreviate the country name.

Filing Status

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

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

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

If your spouse died in 2000, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2000.

Rounding Off to Whole Dollars

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

Taxable Income

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

• Tip income you did not report to your employer. Also include allocated tips shown on your W-2 form(s) unless you can prove that you received less. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included 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 5.

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

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

Missing or Incorrect Form W-2. If you do not get a W-2 form by January 31, 2001, 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 2000 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your W-2 form(s).

Adoption Benefits. If you received employer-provided adoption benefits for 2000, you must use Form 1040NR. The benefits should be shown in box 13 of your W-2 form(s) 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 Federal Government. If you received such tax-exempt interest income, enter "TEI" and the amount of your tax-exempt interest on the dotted line next to line 3.

Include any exempt-interest dividends from a mutual fund or other regulated investment company. But **do not** include interest earned on your IRA, or interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that are 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 into your line 3 total.

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

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

If you received a refund, credit, or offset of state or local income taxes in 2000, you may receive a **Form 1099-G.** If you chose to apply part or all of the refund to your 2000 estimated state or local income tax, the amount applied is treated as received in 2000.

For details on how to figure the amount, if any, 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 are generally taxable. For example, amounts used for room, board, and travel are generally taxable.

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

Report the total amount of the grant on line 5 and show any nontaxable part on line 9. If the grant was reported on **Form 1042-S**, enter the gross amount from column (b) on line 5. However, **do not** include amounts exempted under a tax treaty and reported on Form 1040NR-EZ, item J. If you are excluding items allowed by section 117 (i.e., amounts used for tuition and course-related expenses such as fees, books, supplies, and equipment) that exceed amounts shown on Form 1042-S, attach a statement describing these amounts. See **Pub. 520** for more information.

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

Line 6. Use line 6 to report your total effectively connected income that is exempt from tax by a tax treaty. **Do not** include this exempt income on line 7 or line 9. Also, you must complete item J on page 2 of Form 1040NR-EZ.

Student Loan Interest Deduction Worksheet—Line 8 (keep for your records)

Bef	• See the instructions for line 8 below. • Complete Form 1040NR-EZ, line 9, if it applies to y • See the instructions for line 8 below.	/ou.
1.	Enter the total interest you paid in 2000 on qualified student loans (defined below). Do not include interest that was required to be paid after the first 60 months	1
2.	Enter the smaller of line 1 or \$2,000	2
3.	Enter the amount from Form 1040NR-EZ, line 7	
4.	Enter the amount from Form 1040NR-EZ, line 9	
5.	Modified AGI. Subtract line 4 from line 3 5	
6.	Is line 5 more than \$40,000?	
	No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.	
	Yes. Subtract \$40,000 from line 5 6.	
7.	Divide line 6 by \$15,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000" \dots	7
8.	Multiply line 2 by line 7	8
9.	Student loan interest deduction. Subtract line 8 from line 2. Enter	

the result here and on Form 1040NR-EZ, line 8 9. _

Line 8—Student Loan Interest Deduction. Use the worksheet above to figure this deduction if all four of the following apply.

- 1. You paid interest in 2000 on a qualified student loan (see below).
- **2.** At least part of the interest paid in 2000 was paid during the first 60 months that interest payments were required to be made. See *Example* below.
 - 3. Your filing status is single.
- **4.** Your modified adjusted gross income (AGI) is less than \$55,000. Use lines 3 through 5 of the worksheet above to figure your modified AGI.

Example. You took out a qualified student loan in 1993 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1995, after you graduated. You made a payment every month as required. If you meet items 3 and 4 listed above, you may use only the interest you paid for January through June 2000 to figure your deduction. June is the end of the 60-month period (July 1995 – June 2000).

Qualified Student Loan. This is any loan you took out to pay the qualified higher education expenses for yourself, your spouse, or anyone who was your dependent when the loan was taken out. The person for whom the expenses were paid must have been an eligible student (see below). 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 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 nontaxable benefits.

- Employer-provided educational assistance benefits that are not included in box 1 of your W-2 form(s).
- Any scholarship, educational assistance allowance, or other payment (but **not** gifts, inheritances, etc.) excluded from income.

For more details, see Pub. 970.

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 9—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). Do not include any amount already shown on line 6. See Pub. 520 for details. Line 11—Itemized Deductions. Enter the total state and local income taxes you paid or that were withheld from your salary in 2000. If, during 2000, you received any refunds of, or credits for,

income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for line 4.

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

Line 13—Exemption Deduction. You can take an exemption of \$2,800 for yourself.

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

Line 16—Social Security and Medicare Tax on Tip Income Not Reported to Employer. If you are subject to social security and Medicare tax, you received tips of \$20 or more in any month, and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your W-2 form(s) shows allocated tips that you are including in your income on Form 1040NR-EZ, line 3.

To figure the tax, use **Form 4137.** To pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.

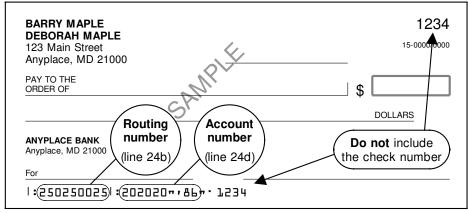
Caution: You may be charged a penalty equal to 50% of the social security and Medicare tax due on tips you received but did not report to your employer.

Line 17—Household Employment Taxes. If any of the following apply, see Schedule H (Form 1040) and its instructions to see if you owe these taxes.

- 1. You paid any one household employee (defined below) cash wages of \$1,200 or more in 2000. Cash wages include wages paid by checks, money orders, etc.
- **2.** You withheld Federal income tax during 2000 at the request of any household employee.
- **3.** You paid **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1999 or 2000 to household employees.

Tip: For purposes of item **1**, do not count amounts paid to an employee who was under age 18 at any time in 2000 and was a student.

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



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

Payments

Line 19—Federal Income Tax Withheld. Add the amounts shown as Federal income tax withheld on your Form(s) W-2 and 1042-S. Enter the total on line 19. The amount(s) withheld should be shown in box 2 of your Form(s) W-2 and on line 3, column (g) of your Form(s) 1042-S.

Line 20—2000 Estimated Tax Payments. Enter any payments you made on your estimated Federal income tax (Form 1040-ES (NR)) for 2000. Include any overpayment from your 1999 return that you applied to your 2000 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, explain all the payments you made in 2000 and the name(s) and identifying number(s) under which you made them.

Line 21—Credit for Amount Paid With Form 1040-C. Enter any amount you paid with Form 1040-C for 2000.

Line 22—Total Payments. Add lines 19 through 21. Enter the total on line 22.

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 22 the amount, if any, you paid with that form. On the dotted line next to line 22, enter "Form 4868" and show the amount paid. Also, include any amount paid with Form 2688 if you filed for an additional extension.

Refund

Line 23—Amount Overpaid. If line 23 is under \$1, we will send a refund only on written request.

Tip: If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for 2001** on page 7.

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 23 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). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) you owe the debt to.

Lines 24b Through 24d—Direct
Deposit of Refund. Complete lines 24b
through 24d if you want us to directly
deposit the amount shown on line 24a into
your account at a bank or other financial
institution (such as a mutual fund,
brokerage firm, or credit union) in the
United States instead of sending you a
check.

Why Use Direct Deposit?

- You get your refund fast.
- Payment is more secure—there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

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

Line 24b. 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.

Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 24b.

Line 24d. 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 on page 5, the account number is 20202086. Be sure not to include the check number. Line 25—Applied to 2001 Estimated Tax. Enter on line 25 the amount, if any, of the overpayment on line 23 you want applied to your estimated tax for 2001. This choice cannot be changed later.

Amount You Owe

Line 26—Amount You Owe. Include any estimated tax penalty from line 27 in the amount you enter on line 26.

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 "2000 Form 1040NR-EZ" and your name, address, and SSN or ITIN on your payment. You do not have to pay if line 26 is under \$1.

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 $\frac{XX}{100}$ ").

Do not include any estimated tax payment in your check or money order. Instead, make the estimated tax payment separately.

Tip: You may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 2001. See Income Tax Withholding and Estimated Tax Payments for 2001 on page 7.

What if You Cannot Pay? If you cannot pay the full amount shown on line 26 when you file, you may ask to make monthly installment payments. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, use **Form 9465.** You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Line 27—Estimated Tax Penalty.

Caution: You must include household employment taxes reported on line 17 to see if you owe the penalty if line 19 is more than zero **or** you would owe the penalty even if you did not include those

taxes. But if you entered an amount on Schedule H (Form 1040), line 7, include the total of that amount plus the amount on Form 1040NR-EZ, line 17.

You may owe this penalty if:

- Line 26 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.

Figuring the penalty. If 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. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210. Enter the penalty on Form 1040NR-EZ, line 27. Add the penalty to any tax due and enter the total on line 26. If you are due a refund, subtract the penalty from the overpayment you show on line 23. 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, if you want to, you can leave line 27 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.

Other Information (Page 2)

Item J—Reporting of Treaty Benefits Claimed. If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must attach Form 8833 or a similar statement to your return.

You can be charged a \$1,000 penalty for each failure to report the required information. For more details, see Form 8833 and Regulations section 301.6114-1.

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

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

Reminders

Sign and Date Your Return

Form 1040NR-EZ is not considered a valid return unless you sign it. You may have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A., and that the IRS approved.

A return prepared by an agent must be accompanied by a power of attorney. **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, either parent may sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."

Paid Preparer Must Sign Your Return. Generally, anyone you pay to prepare your return must sign it by hand in the space provided. Signature stamps or labels cannot be used. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Paid Preparer Authorization

If you want to allow the IRS to discuss your 2000 tax return with the paid preparer who signed it, check the "Yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Paid Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section.

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

- Give the IRS any information that it 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), and
- Respond to certain IRS notices that you have shared with the preparer about math errors, offsets, and return preparation.
 The notices will not be sent to the preparer.

You are not authorizing the preparer 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 preparer's authorization, see **Pub. 947.**

The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2001 tax return.

Address Change

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

Income Tax Withholding and Estimated Tax Payments for 2001

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 to be withheld from your 2001 pay. In general, you do not have to make estimated tax payments if you expect that your 2001 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 (including any household employment taxes) for 2001 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 2001 and you must pay estimated tax, use Form 1040-ES.

How Long Should Records Be Kept?

Keep your records as long as they may be needed to carry out any Internal Revenue law. Records of income, deductions, and credits shown on your return, as well as any worksheets you used, should be kept until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. Keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. Also, keep copies of your filed tax returns and any Forms W-2, 1099, and 1042-S you received as part of your records. For more details, see Pub. 552.

Requesting a Copy of Your Tax Return

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

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

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

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 26.

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

Penalty for Late Filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

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

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

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

Gift To Reduce the Public Debt

If you wish to make such a gift, make 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 page 6 for details on how to pay any tax you owe.

Tip: You may be able to deduct this gift on your 2001 tax return as a charitable contribution. But you must file Form 1040NR to do so.

Taxpayer Assistance

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

In the United States, call **1-800-829-1040.**

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

Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in: Berlin, Germany; London, England; Mexico City, Mexico; Paris, France; Rome, Italy; Singapore; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filing period, you can get income tax forms and publications from U.S. embassies and consulates abroad. You can also download forms and publications from the IRS Web Site at www.irs.gov.

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.

Help With Unresolved Tax Issues

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

• In the United States, call the toll-free number 1-877-777-4778.

 Write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed above).

For more information about the Taxpayer Advocate, see **Pub. 1546.**

2000 Tax Table

For persons with taxable incomes of less than \$50,000.

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 \$3,491. This is the tax amount he must enter on line 15 of Form 1040NR-EZ.

At least But less than Single Married filing separately
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												23,350	23,400	3,506	3,695	
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At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	
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75 100 125 150	100 125	13 17 21 24 28	13 17 21 24 28	1,625 1,650 1,675	1,650 1,675 1,700	242 246 249 253	242 246 249 253	3,200 3,250 3,300	3,250 3,300 3,350	484 491 499	484 491 499	6,200 6,250 6,300	6,250 6,300 6,350	934 941 949	934 941 949 956	
175 200 225	200 225 250	28 32 36 39 43	32 36	1,700 1,725 1,750 1,775	1,725 1,750 1,775 1,800	257 261 264 268	257 261 264 268	3,350 3,400 3,450 3,500	3,400 3,450 3,500 3,550	506 514 521 529 536	506 514 521 529 536	6,350 6,400 6,450 6,500	6,400 6,450 6,500 6,550	956 964 971 979	964 971 979	
250 275 300 325 350	325 350 375	47 51 54	39 43 47 51 54	1,800 1,825 1,850 1,875	1,825 1,850 1,875 1,900	272 276 279 283	272 276 279 283	3,550 3,600 3,650 3,700 3,750	3,600 3,650 3,700 3,750 3,800	536 544 551 559 566	536 544 551 559 566	6,550 6,600 6,650 6,700 6,750	6,600 6,650 6,700 6,750 6,800	986 994 1,001 1,009 1,016	986 994 1,001 1,009 1,016	
375 400 425 450	425 450 475	58 62 66 69 73	58 62 66 69 73	1,900 1,925 1,950 1,975	1,925 1,950 1,975 2,000	287 291 294 298	287 291 294 298	3,800 3,850 3,900 3,950	3,850 3,900 3,950 4,000	574 581 589 596	574 581 589 596	6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	
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1,100 1,125 1,150 1,175	1,125 1,150 1,175 1,200	167 171 174 178	167 171 174 178	2,600 2,625 2,650 2,675	2,625 2,650 2,675 2,700	392 396 399 403	392 396 399 403	5,200 5,250 5,300 5,350	5,250 5,300 5,350 5,400	784 791 799 806	784 791 799 806	8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	
1,200 1,225 1,250 1,275	1,225 1,250 1,275 1,300	182 186 189 193	182 186 189 193	2,700 2,725 2,750 2,775	2,725 2,750 2,775 2,800	407 411 414 418	407 411 414 418	5,400 5,450 5,500 5,550	5,450 5,500 5,550 5,600	814 821 829 836	814 821 829 836	8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	
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If Form 1040NR-EZ, line 14, is—		And yo	u are—	If Form 1040NR-EZ line 14, is—		And yo	u are—	If Form 1040NF line 14,	R-EZ,	And yo	u are—	If Form 1040NF line 14,	R-EZ,	And yo	u are—
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9,800 9,850 9,900 9,950	9,850 9,900 9,950	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	12,800 12, 12,850 12, 12,900 12, 12,950 13,	900 950	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946	15,800 15,850 15,900 15,950	15,850 15,900 15,950 16,000	2,374 2,381 2,389 2,396	2,374 2,381 2,389 2,396	18,900	18,850 18,900 18,950 19,000	2,824 2,831 2,839 2,846	2,824 2,831 2,839 2,846
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10,050 10,100 10,150	10,050 10,100 10,150 10,200	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526	13,000 13, 13,050 13, 13,100 13, 13,150 13,	100 150 200	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976	16,000 16,050 16,100 16,150	16,050 16,100 16,150 16,200	2,404 2,411 2,419 2,426	2,404 2,411 2,419 2,426	19,050 19,100 19,150	•	2,854 2,861 2,869 2,876	2,854 2,861 2,869 2,876
10,200 10,250 10,300 10,350	10,300 10,350	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	13,200 13, 13,250 13, 13,300 13, 13,350 13,	300 350	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006	16,200 16,250 16,300 16,350	16,250 16,300 16,350 16,400	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	19,200 19,250 19,300 19,350	19,250 19,300 19,350 19,400	2,884 2,891 2,899 2,906	2,884 2,891 2,899 2,906
10,400 10,450 10,500 10,550	10,500	1,564 1,571 1,579 1,586	1,564 1,571 1,579 1,586	13,400 13, 13,450 13, 13,500 13, 13,550 13,	500 550	2,014 2,021 2,029 2,036	2,014 2,021 2,029 2,036	16,400 16,450 16,500 16,550	16,450 16,500 16,550 16,600	2,464 2,471 2,479 2,486	2,464 2,471 2,479 2,486	19,400 19,450 19,500 19,550	19,450 19,500 19,550 19,600	2,914 2,921 2,929 2,936	2,914 2,921 2,929 2,936
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10,850 10,900	10,850 10,900 10,950 11,000	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	13,800 13, 13,850 13, 13,900 13, 13,950 14,	900 950	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096	16,800 16,850 16,900 16,950	16,850 16,900 16,950 17,000	2,524 2,531 2,539 2,546	2,524 2,531 2,539 2,546	19,850 19,900	19,850 19,900 19,950 20,000	2,974 2,981 2,989 2,996	2,974 2,981 2,989 2,996
11,	,000			14,000) 			17,000			20,000				
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11,250 11,300	11,250 11,300 11,350 11,400	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706	14,200 14, 14,250 14, 14,300 14, 14,350 14,	350 400	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	17,200 17,250 17,300 17,350	17,250 17,300 17,350 17,400	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	20,200 20,250 20,300 20,350	20,250 20,300 20,350 20,400	3,034 3,041 3,049 3,056	3,034 3,041 3,049 3,056
11,450 11,500	11,450 11,500 11,550 11,600	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736	14,400 14, 14,450 14, 14,500 14, 14,550 14,	500 550 600	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	17,400 17,450 17,500 17,550	17,450 17,500 17,550 17,600	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	20,400 20,450 20,500 20,550		3,064 3,071 3,079 3,086	3,064 3,071 3,079 3,086
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11,850 11,900	11,850 11,900 11,950 12,000	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796	14,800 14, 14,850 14, 14,900 14, 14,950 15,	900 950	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	17,800 17,850 17,900 17,950	17,850 17,900 17,950 18,000	2,674 2,681 2,689 2,696	2,674 2,681 2,689 2,696	20,850 20,900	20,850 20,900 20,950 21,000	3,124 3,131 3,139 3,146	3,124 3,131 3,139 3,146
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If Form 1040NR-EZ, line 14, is—	And yo	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 But least less than		Married filing sepa- rately	At But least less than	Single Married filing sepa-rately	At But least less than	Single Married filing separately	At But least less than	Single Married filing separately	
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21,250 21,3 21,300 21,3 21,350 21,4	3,199 3,206	3,199 3,206	24,250 24,300 24,300 24,350 24,350 24,400	3,641 3,947 3,649 3,961 3,656 3,975	27,250 27,300 27,300 27,350 27,350 27,400	4,225 4,787 4,239 4,801 4,253 4,815	30,250 30,300 30,300 30,350 30,350 30,400	5,065 5,627 5,079 5,641 5,093 5,655	
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6,549 50 6,563 6,577 6,591 6,605 6,619	7,111 7,125 7,139 7,153 7,167 7,181	38,550 38,600 38,600 38,650 38,650 38,700 38,700 38,750 38,750 38,800 38,800 38,850	7,389 7,403 7,417 7,431 7,445 7,459	7,957 7,951 7,965 7,979 7,993 8,007 8,021	41,550 4' 41,650 4' 41,650 4' 41,700 4' 41,750 4' 41,800 4'	1,600 1,650 1,700 1,750 1,800	8,229 8,243 8,257 8,271 8,285 8,299	8,791 8,805 8,819 8,833 8,847 8,861	44,600 44,650 44,700 44,750 44,800	44,650 44,700 44,750 44,800 44,850	9,069 9,083 9,097 9,111 9,125 9,139	9,631 9,645 9,659 9,673 9,687 9,701
00 6,633 50 6,647	7,195 7,209 7,223	38,850 38,900 38,900 38,950 38,950 39,000	7,473 7,487 7,501	8,035 8,049 8,063	41,850 4 41,900 4	1,900 1,950	8,313 8,327 8,341	8,875 8,889 8,903	44,850 44,900	44,900 44,950 45,000	9,153 9,167 9,181	9,715 9,729 9,743
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36,650 6,847 7,419 39,650 39,750 7,725 8,287 50 6,031 6,653 36,600 36,650 6,847 7,447 39,750 39,800 7,725 8,287 50 6,031 6,653 36,600 36,650 6,847 7,447 39,750 39,800 7,725 8,287 50 6,031 6,653 36,600 6,840 7,467 39,800 7,725 8,287 50 6,031 6,663 36,600 6,840 7,467 39,800 7,725 8,287 50 6,031 6,663 36,600 6,840 7,467 39,800 7,725 8,287 50 6,031 6,663 36,600 6,841 7,503 39,850 7,725 8,387 50 6,031 6,663 36,950 6,941 7,553 39,850 39,900 7,725 8,387 50 6,031 6,663 36,950 6,941 7,553 39,850 39,900 7,725 8,387 50 6,031 6,663 36,950 37,000 6,941 7,553 39,850 39,900 7,725 8,387 50 6,031 6,660 6,662 36,660 36,660 6,947 7,753 8,301 50 6,047 6,649 36,900 36,950 7,725 8,375 50 6,047 6,733 7,700 7,705 7,705 7,705 8,375 50 6,047 6,709 7,705 7,709 7,7	00 5,849 6,411 36,050 36,100 6,689 7,251 39,050 39,100 7,529 8,010 42,050 05 5,867 6,439 36,150 36,150 6,703 7,259 39,150	00 5,849 6,411 38,050 36,100 6,689 7,251 39,050 39,100 7,529 8,091 42,050 42,150 00 5,887 6,439 36,150 36,200 6,717 7,278 39,150 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If Form 1040NR-EZ, line 14, is—	And yo	u are—	If Form 1040NR-EZ, line 14, is—	And you are—
At But less than	Single	Married filing sepa- rately	At But least less than	Single Married filing separately
	Your ta	ax is—		Your tax is—
45,000		48,000	_	
45,000 45,050 45,050 45,100 45,100 45,150 45,150 45,200	9,195 9,209 9,223 9,237	9,757 9,771 9,785 9,799	48,000 48,050 48,050 48,100 48,100 48,150 48,150 48,200	10,035 10,597 10,049 10,611 10,063 10,625 10,077 10,639
45,200 45,250 45,250 45,300 45,300 45,350 45,350 45,400	9,251 9,265 9,279 9,293	9,813 9,827 9,841 9,855	48,200 48,250 48,250 48,300 48,300 48,350 48,350 48,400	10,091 10,653 10,105 10,667 10,119 10,681 10,133 10,695
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45,600 45,650 45,650 45,700 45,700 45,750 45,750 45,800 45,800 45,850	9,363 9,377 9,391 9,405 9,419	9,925 9,939 9,953 9,967 9,981	48,600 48,650 48,650 48,700 48,700 48,750 48,750 48,800 48,800 48,850	10,203 10,765 10,217 10,779 10,231 10,793 10,245 10,807 10,259 10,821
45,850 45,900 45,900 45,950 45,950 46,000	9,433 9,447 9,461	9,995 10,009 10,023	48,850 48,900 48,900 48,950 48,950 49,000	10,273 10,835 10,287 10,849 10,301 10,863
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Disclosure and Paperwork Reduction Act Notices. The IRS Restructuring and Reform Act of 1998 requires that we tell you the conditions under which return information may be disclosed to any party outside the Internal Revenue Service. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need the information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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

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

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax 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 in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may also disclose your tax 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.

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 1 hr., 18 min.; **Learning about the law or the form**, 49 min.; **Preparing the form**, 1 hr., 48 min.; and **Copying**, **assembling**, and **sending the form to the IRS**, 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send your return to this address. Instead, see **Where To File** on page 2.