

2010

Instructions for Form 1040NR-EZ



Department of the Treasury
Internal Revenue Service

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

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

Can I Use Form 1040NR-EZ?

You can use Form 1040NR-EZ instead of Form 1040NR if **all** items in this checklist apply.

- ☐ You do not claim any dependents.
- ☐ You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
- ☐ Your only U.S. source income was from wages, salaries, tips, refunds of state and local income taxes, and scholarship or fellowship grants.
Note. If you had taxable interest or dividend income, you must use Form 1040NR instead of Form 1040NR-EZ.
- ☐ Your taxable income (line 14 of Form 1040NR-EZ) is less than \$100,000.
- ☐ The only exclusion you can take is the exclusion for scholarship and fellowship grants, and the only adjustment to income you can take is the student loan interest deduction.
- ☐ You do not claim any tax credits.
- ☐ If you were married, you do not claim an exemption for your spouse.
- ☐ 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.
- ☐ This is not an "expatriation return." See the Instructions for Form 1040NR for more information.
- ☐ The only taxes you owe are:
 - a. The tax from the Tax Table on pages 16 through 24, or
 - b. Unreported social security and Medicare tax from Forms 4137 or 8919.
- ☐ You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

General Instructions

What's New for 2010

Due date of return. If you generally must file Form 1040NR-EZ by April 15, the due date for your 2010 return is April 18, 2011. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.

Limits on personal exemption and overall itemized deductions ended.

For 2010, you will no longer lose part of your deduction for personal exemptions and itemized deductions, regardless of the amount of your adjusted gross income (AGI).

Disclosure of information by paid preparers. If you use a paid preparer to file your return, the preparer is allowed, in some cases, to disclose certain information from your return, such as your name and address, to certain other parties, such as the preparer's professional liability insurance company or the publisher of a tax newsletter. For details, see Revenue Rulings 2010-4 and 2010-5. You can find Revenue Ruling 2010-4 on page 309 of Internal Revenue Bulletin 2010-4 at www.irs.gov/irb/2010-04_IRB/ar08.html. You can find Revenue Ruling 2010-5 on page 312 of Internal Revenue Bulletin 2010-4 at www.irs.gov/irb/2010-04_IRB/ar09.html.

Other Reporting Requirements

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

- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
- Form 8840, Closer Connection Exception Statement for Aliens.
- Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition.

For more information, and to see if you must file one of these forms, see chapter 1 of Pub. 519, U.S. Tax Guide for Aliens.

Additional Information

If you need more information, our free publications may help you. Pub. 519 will be the most important, but the following publications also may 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 IRS Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available from the Internal Revenue

Service. You can download them at IRS.gov. Also see *Taxpayer Assistance* on page 13 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 2010. (These tests are explained below and 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 2010. See *First-Year Choice* in chapter 1 of Pub. 519 for details.

Generally, you are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a U.S. resident under one of these tests, you still may be considered a nonresident alien if you qualify as a resident of a treaty country within the meaning of an income tax treaty between the United States and that country. You can download the complete text of most U.S. tax treaties at 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 2010 and you took no steps to be treated as a resident of a foreign country under an income tax treaty. (However, see *Dual-Status Taxpayers* on page 3.) In most cases you are a lawful permanent resident if the U.S. Citizenship and Immigration Services (USCIS) (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

If you surrender your green card, your status as a resident for tax purposes will change as of the date you surrender your green card if all of the following are true.

1. You mail a letter stating your intent to surrender your green card.
2. You send this letter by certified mail, return receipt requested (or the foreign equivalent).
3. You have proof that the letter was received by the USCIS.

Keep a copy of the letter and the proof that the letter was received.

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

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

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2010. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2010, and
2. 183 days during the period 2010, 2009, and 2008, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2010		1.000	
2009		.333	
2008		.167	
Total testing days (add column (d))			

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day. However, there are exceptions to this rule. In general, do not count the following as days of presence in the United States for the substantial presence test.

- 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).



You may need to file Form 8843 to exclude days of presence in the United States for the substantial presence test. For more information on the requirements, see Form 8843 in chapter 1 of Pub. 519.

Exempt individual. For these purposes, an exempt individual is generally an individual who is a:

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

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

See 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 2010,
- Establish that during 2010 you had a tax home in a foreign country, and
- Establish that during 2010 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.

Closer connection exception for foreign students. If you are a foreign student in the United States, and you have met the substantial presence test, you still may be able to claim you are a nonresident alien. You must meet both of the following requirements.

1. You establish that you do not intend to reside permanently in the United States. The facts and circumstances of your situation are considered to determine if you do not intend to reside permanently in the United States. The facts and circumstances include the following.
 - a. Whether you have taken any steps to change your U.S. immigration status to lawful permanent resident.
 - b. During your stay in the United States, whether you have maintained a closer connection with a foreign country than with the United States.
2. You have substantially complied with your visa requirements.

You must file a fully completed Form 8843 with the IRS to claim the closer

connection exception. See Form 8843 in chapter 1 of Pub. 519.



You cannot use the closer connection exception to remain a nonresident alien indefinitely. You must have in mind an estimated departure date from the United States in the near future.

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 2010. 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 do not need to file Form 1040NR-EZ (or Form 1040NR) if:

1. Your only U.S. trade or business was the performance of personal services; and
 - a. Your wages were less than \$3,650; 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 18, 2011. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2011.

Extension of time to file. If you cannot file your return by the due date, you should file Form 4868 to get an automatic 6-month extension of time to file. You must file Form 4868 by the regular due date of the return.

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

Where To File

Send your Form 1040NR-EZ to the following address.

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. These private delivery services include only the following.

- DHL Express (DHL): DHL Same 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 2010. 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.



If you make this election, you may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more information about the benefits that otherwise might be available, see the specific treaty.

Dual-Status Taxpayers

Note. If you elect to be taxed as a resident alien (discussed on this page), 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 you meet both of the following conditions.

- After leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States.
- During the next calendar year you are not a U.S. resident under either the green card test or the substantial presence test.

See Pub. 519 for more information.

What and Where To File for a Dual-Status Year

If you were a U.S. resident on the last day of the tax year, file Form 1040. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You can use Form 1040NR-EZ as the statement; enter "Dual-Status Statement" across the top. Do not sign Form 1040NR-EZ. Send your return and statement to the following address.

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. Do not sign Form 1040. Send your return and statement to the following address.

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 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 this page) instead of as a dual-status taxpayer.

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

Deduction for exemptions. 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 an exemption 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.

Special rules apply for exemptions for the part of the year a dual-status taxpayer is a nonresident alien if the taxpayer is a resident of Canada, Mexico, or South Korea; a U.S. national; or a student or business apprentice from India. See Pub. 519 for more information.

Tax credits. You cannot take the earned income credit, the credit for the

elderly or disabled, or any education credit unless you elect to be taxed as a resident alien (see *Election To Be Taxed as a Resident Alien* on page 3) instead of as a dual-status taxpayer. 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 effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is combined and taxed at the same rates that apply to U.S. citizens and residents.

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

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

When filing Form 1040, show the total tax withheld on line 61. Enter amounts from the attached statement (Form 1040NR-EZ, lines 18a and 18b) in the column to the right of line 61 and identify and include them in the amount on line 61.

When filing Form 1040NR-EZ, show the total tax withheld on lines 18a and 18b. Enter the amount from the attached statement (Form 1040, line 61) in the column to the right of line 18a, and identify and include it in the amount on line 18a.

2. Estimated tax paid with Form 1040-ES or Form 1040-ES (NR).
3. Tax paid with Form 1040-C at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 72. Identify the payment in the area to the left of the entry.

Line Instructions for Form 1040NR-EZ

Name and Address

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

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

Foreign address. Enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. In some countries the postal code may come before the city or town name.

Country. Enter the full name of the country in uppercase letters in English.

Address change. If you plan to move after filing your return, use Form 8822, Change of Address, to notify the IRS of your new address.

Identifying Number

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

Social security number (SSN). In most cases, you are required to enter your SSN. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5, Application for a Social Security Card, online at www.socialsecurity.gov, from your local Social Security Administration (SSA) office, or by calling the SSA at 1-800-772-1213.

Fill in Form SS-5 and bring it to your local SSA office in person, along with original documentation showing your age, identity, immigration status, and authority to work in the United States.

If you are an F-1 or M-1 student, you also must show your Form I-20. If you are a J-1 exchange visitor, you also must show your Form DS-2019.

It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

IRS individual taxpayer identification number (ITIN). If you do not have and are not eligible to get an SSN, you must enter your ITIN whenever an SSN is requested on your tax return.

For details on how to apply for an ITIN, see Form W-7, Application for IRS Individual Taxpayer Identification Number, and its instructions. Get Form W-7 online at IRS.gov. Click on "Individuals," then "Individual Taxpayer Identification Number (ITIN)."

It usually takes 6 to 10 weeks to get an ITIN.

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.

Filing Status

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

Were you single or married? If you were married on December 31, 2010, 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* below, you can consider yourself single for the whole year.

If your spouse died in 2010, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2010.

U.S. national. A U.S. national is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

Married persons who live apart.

Some married persons who have a child and who do not live with their spouse can file as single. If you meet all five of the following tests and you are a married resident of Canada, Mexico, or South Korea, or you are a married U.S. national, check the box on line 1.

1. You file a separate return from your spouse.
2. You paid over half the cost of keeping up your home for 2010.
3. You lived apart from your spouse for the last 6 months of 2010. 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 2010. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived in the home. If the child was born or died in 2010, you still can file as single as long as the home was that child's main home for the part of the year he or she was alive in 2010.
5. You can 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. Only U.S. source income is included on line 3 as effectively connected wages. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2.



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

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 \$1,700 in 2010. 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 box 8 of your Form(s) W-2. They are not included as income in box 1. See Pub. 531, Reporting Tip Income, for more details.



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 January 31, 2011. 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 still must report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Dependent care benefits. If you received benefits for 2010 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your Form(s) W-2.

Adoption benefits. If you received employer-provided adoption benefits for

2010, you must use Form 1040NR. The benefits should be shown in box 12 of your Form(s) W-2, with code T.

Tax-exempt interest. Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income, enter "TEI" and the amount of your tax-exempt interest on the dotted line next to line 3. Include any exempt-interest dividends from a mutual fund or other regulated investment company. Do not include interest earned on your individual retirement arrangement (IRA), health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account. Also, do not include interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that is exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business. Do not add any tax-exempt interest to your line 3 total.

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 2010, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2010 estimated state or local income tax, the amount applied is treated as received in 2010.



None of your refund is taxable if, in the year you paid the tax, you did not itemize deductions. If you were a student or business apprentice from India in 2009 and you claimed the standard deduction on your 2009 tax return, none of your refund is taxable. See Students and business apprentices from India in chapter 5 of Pub. 519. If none of your refund is taxable, leave line 4 blank.

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

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

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses (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 generally must

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

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

For more information about scholarships and fellowships in general, see Pub. 970, Tax Benefits for Education.

Example 1. You are a citizen of a country that does not have an income tax treaty in force with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2010 are as follows:

Tuition and fees	\$25,000
Books, supplies, and equipment	1,000
Room and board	9,000
	<u>\$35,000</u>

The Form 1042-S you received from ABC University for 2010 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 18b 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 an income tax treaty in force with the United States that includes a provision that exempts scholarship income and you were a resident of that country 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. For details, see the instructions for item J on page 10.

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 18b any withholding shown in box 9 of Form 1042-S.
- Provide all the required information in item J of Schedule OI on page 2 of Form 1040NR-EZ.

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

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

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

1. You paid interest in 2010 on a qualified student loan (see below).
2. Your filing status is single.
3. Your modified AGI is less than \$75,000. 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.

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

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return.
 - b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,650 for 2010), 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 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 box 1 of Form(s) W-2.
- 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 2010. If, during 2010, 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 \$3,650 for yourself.

Note. Residents of Canada, Mexico, or 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, you must use Form 1040-NR if you want to claim the additional exemptions.

Line 15—Tax. Use the Tax Table on pages 16 through 24 to figure your tax. Be sure you use the correct column.

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

Form 4137. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You also must 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.

Student Loan Interest Deduction Worksheet—Line 9

Keep for Your Records



See the instructions for line 9 on this page before you begin.

1. Enter the total interest you paid in 2010 on qualified student loans (defined on this page). **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 \$60,000?
☐ **No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
☐ **Yes.** Subtract \$60,000 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. _____

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



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

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 16 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040NR-EZ, line 3.

Payments

Lines 18a and 18b—Federal income tax withheld. Enter on line 18a the total amount shown as federal income tax withheld on your Form(s) W-2 and 1099-R. The amount(s) withheld should be shown in box 2 of your Form(s) W-2 and box 4 of your Form(s) 1099-R. Enter on line 18b the total amount shown as federal income tax withheld on your Form(s) 1042-S. The amount(s) withheld should be shown in box 9 of your Form(s) 1042-S. Attach all Form(s) W-2 and 1042-S to the front of your return. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

Line 19—2010 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2010. Include any overpayment that you applied to your 2010 estimated tax from:

- Your 2009 return, or
- An amended return (Form 1040X).

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ. On the statement, list all of the payments you made in 2010 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 2010.

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

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

Refund

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



If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2011 on page 11.

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 23e—Amount refunded to you. If you want to check the status of your refund, see page 11. Before checking the status of your refund, please wait at least 3 to 4 weeks after you mail your return.

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).

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

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

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

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.

Note. Your choice of direct deposit is only valid for the current year. You can choose another method to receive your refund next year.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2010). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2010 return during 2011 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2011. If you designate your deposit to be for 2010, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2010.



You may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of 2010) to a traditional IRA or Roth IRA for 2010. The limit for 2011 is also \$5,000 (\$6,000 if age 50 or older at the end of 2011). You may owe a penalty if your contributions exceed these limits.

For more information on IRAs, see Pub. 590.

TreasuryDirect® You can request a deposit of your refund (or part of it) to a Treasury Direct® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to www.treasurydirect.gov.

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 23b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check on page 8, the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

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

- The routing number on a deposit slip is different from the routing number on your checks,

Sample Check—Lines 23b Through 23d

RUFUS MAPLE
MARY MAPLE
 123 Main Street
 Anyplace, LA 70000

PAY TO THE
 ORDER OF _____

ANYPLACE BANK
 Anyplace, LA 70000

For _____

1: (250250025) : 20202086 : 1234

Routing number (line 23b)

Account number (line 23d)

Do not include the check number

1234
 15-00000000

\$ _____

DOLLARS

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

- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 23c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. 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 on this page, the account number is 20202086. Do not include the check number.

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

Reasons Your Direct Deposit Request May Be Rejected

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

- Any numbers or letters on lines 23b through 23d are crossed out or whited out.
- You request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).
- You file your 2010 return after December 31, 2011.



The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the **correct** routing and account

numbers and to make sure your direct deposit will be accepted.

Line 23e. If you want your refund mailed to an address not listed on page 1 of Form 1040NR-EZ, enter that address here. See *Foreign address* on page 4 for information on entering a foreign address.

Note. If the address on page 1 is not in the United States, you can enter an address in the United States on line 23e. However, if the address on page 1 is in the United States, the IRS cannot mail a refund to a different address in the United States.

Line 24—Applied to your 2011 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2011 estimated tax.



This election to apply part or all of the amount overpaid to your 2011 estimated tax cannot be changed later.

Amount You Owe

Line 25—Amount you owe.



To save interest and penalties, pay your taxes in full by the due date. 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 or debit card, or the electronic federal tax payment system (EFTPS). Do not include any estimated tax payment for 2011 in this payment. 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 "2010 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^{XX}/₁₀₀").

To pay by credit or debit card. For information on paying your tax with a credit or debit card, go to www.irs.gov/e-pay.

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.irs.gov/e-pay or www.eftps.gov or, if you are in the United States, call EFTPS' 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 2011. See Income Tax Withholding and Estimated Tax Payments for 2011 on page 11.

What if you cannot pay? If you cannot pay the full amount shown on line 25 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. Generally, you can 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, Installment Agreement Request. To apply online, go to IRS.gov, click on "I Need To," and select "Set Up a Payment Agreement." 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.

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship, on or before the due date (without regard to extensions) for filing your return. An extension generally will not be granted for more than 6 months. You will be charged interest on the tax not paid by the due date (without regard to extensions) for filing your return. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

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

- Line 25 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on your 2010 Form 1040NR-EZ, line 15.

Exception. You will not owe the penalty if your 2009 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 2009 return and you were a U.S. citizen or resident for all of 2009.
2. Line 21 on your 2010 return is at least 100% of the tax shown on your 2009 return. (But see Caution below.) Your estimated tax payments for 2010 must have been made on time and for the required amount.



If your 2009 AGI was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2010), item (2) applies only if line 21 on your 2010 tax return is at least 110% of the tax shown on your 2009 return. This rule does not apply to farmers and fishermen.

For most people, the "tax shown on your 2009 return" is the amount on your 2009 Form 1040NR-EZ, line 15.

Figuring the penalty. If the *Exception* above does not apply and you choose to figure the penalty yourself, see Form 2210 (or 2210-F for farmers or fishermen) to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter the penalty on line 26. Add the penalty to any tax due and enter the total on line 25.

However, if you have an overpayment on line 22, subtract the penalty from the amount you otherwise would enter on line 23a or line 24. Lines 23a, 24, and 26 must equal line 22.

If the penalty is more than the overpayment on line 22, enter -0- on lines 23a and 24. Then subtract line 22 from line 26 and enter the result on line 25.

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



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

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2010 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2011 tax return (see *When To File* on page 2). If you want to revoke the authorization before it ends, see Pub. 947.

Signature

Form 1040 NR-EZ is not considered a valid return unless you sign it. Be sure to date your return and enter your occupation(s) in the United States. If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848.

You can have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

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

Child's return. If your child cannot sign the return, either parent can sign the child's name in the space provided.

Then, enter "By (your signature), parent for minor child."

Paid preparer must sign your return.

Generally, anyone you pay to prepare your return must sign it in the space provided and fill in the *Paid Preparer Use Only* area. 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.

Instructions for Schedule OI, Other Information

Answer all questions.

Item A

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

Item B

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

Item C

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

Item D

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

Item E

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

Examples are the following:

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

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

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

Item F

If you ever changed your visa type or U.S. immigration status, check the "Yes" box. For example, you entered the United States in 2009 on an F-1 visa as an academic student. During 2010, you changed to an H-1B visa as a teacher. You will check the "Yes" box and enter on the dotted line "Changed status from F-1 student to H-1B teacher on August 20, 2010."

Item G

Enter the dates you entered and left the United States during 2010 on short business trips or to visit family, go on vacation, or return home briefly. If you are a resident of Canada or Mexico and commute to work in the United States on more than 75% of the workdays during your working period, you are a regular commuter and do not need to enter the dates you entered and left the United States during the year. "Commute" means to travel to work and return to your residence within a 24-hour period. Check the appropriate box for Canada or Mexico and skip to item H. See *Days of Presence in the United States* in Pub. 519, chapter 1.

If you were in the United States on January 1, enter 01/01 as the first date you entered the United States. If you were in the United States on December 31, do not enter a final date departed.

Item H

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

Item I

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

Item J

Line 1. If you are a resident of a treaty country (that is, you qualify as a resident of that country within the meaning of the tax treaty between the United States and that country), you must know the terms of the tax treaty between the United States and that country to properly complete item J. You can download the complete text of most U.S. tax treaties at IRS.gov. 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 exemption from income tax under a U.S. income tax treaty with a foreign country on Form 1040NR-EZ, you must provide all the information requested in item J.

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

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

Column (c), Number of months claimed in prior tax years. Enter the number of months in prior tax years for

which you claimed an exemption from U.S. tax based on the specified treaty article.

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

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

If required, attach Form 8833. See *Treaty-based return position disclosure* below.

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

Example. Sara is a citizen of Italy and was a resident there until September 2009, when she moved to the United States to accept a position as a high school teacher at an accredited public high school. Sara came to the United States on a J-1 visa (Exchange visitor) and signed a contract to teach for 2 years at this U.S. school. She began teaching in September 2009 and plans to continue teaching through May 2011. Sara's salary per school year is \$40,000. She plans to return to Italy in June 2011 and resume her Italian residence. For calendar year 2010, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2010 tax return as shown in the example on this page.



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

Treaty-based return position disclosure. If you take the position that a treaty of the United States

overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on Form 8833 and attach it to Form 1040NR-EZ.

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

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

1. You claim a treaty reduces the withholding tax on interest, dividends, rents, royalties, or other fixed or determinable annual or periodical income ordinarily subject to the 30% rate.

2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.

3. You claim an International Social Security Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of income.

4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust reports the required information on its return.

5. The payments or items of income that otherwise are required to be disclosed total no more than \$10,000.

Reminders

Return Checklist

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

Example. Item J—Income Exempt from Tax

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

Did you:

- ☐ Enter the correct SSN or ITIN in the space provided on Form 1040NR-EZ? Check that your name and SSN or ITIN agree with your social security card or the IRS notice assigning your ITIN. If not, certain deductions and credits may be reduced or disallowed, your refund may be delayed, and you may not receive credit for your social security earnings.
- ☐ Use the amount from line 14 (Taxable income), and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 15.
- ☐ Check your math, especially when figuring your taxable income, federal income tax withheld, total payments, and refund or amount you owe?
- ☐ Enter the correct amounts for line 11 (Itemized deductions) and line 13 (Exemption)?
- ☐ Sign and date Form 1040NR-EZ and enter your occupation(s) in the United States?
- ☐ Enter your name and address in the correct order in the spaces provided on Form 1040NR-EZ?
- ☐ Include your apartment number in your address if you live in an apartment?
- ☐ Attach Form(s) W-2, 1042-S, and 1099-R to the front of the return? Attach Form(s) 1099-R only if federal income tax was withheld.
- ☐ Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 25 on page 8 for details.
- ☐ File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

Refund Information

You can go online to check the status of your refund 3 to 4 weeks after you file your return.



Go to IRS.gov and click on *Where's My Refund*. Have a copy of your tax return handy. You will need to provide the following information from your return:

- Your SSN or ITIN,
- Your filing status, and
- The exact whole dollar amount of your expected refund.



Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.

If you do not have Internet access, call:

- 1-800-829-1954 during the hours shown on page 13 under *Calling the IRS*, or

- 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

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

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

Refund information also is available in Spanish at www.irs.gov/espanol and the phone numbers listed on this page.

Income Tax Withholding and Estimated Tax Payments for 2011

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 2011 pay. For details on how to complete Form W-4, see the Instructions for Form 8233 and Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens.

If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax. In general, you do not have to make estimated tax payments if you expect that your 2011 Form 1040NR-EZ will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2011 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 2011 and you must pay estimated tax, use Form 1040-ES. For more information, see Pub. 505, Tax Withholding and Estimated Tax, and Pub. 519.

Need 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 4506T-EZ or call us at 1-800-908-8846. If you are outside the United States, call 267-941-1000 (English-speaking only). This number is not toll-free.

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 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. You may have more time to file Form 1040X if you live in a federally declared disaster area or you are

physically or mentally unable to manage your financial affairs. See Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for details.

Past Due Returns

The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual, family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, visit IRS.gov and click on "Individuals" for help in filing those returns. Send the return to the address that applies to you in the latest instructions. For example, if you are filing a 2007 Form 1040NR-EZ in 2011, use the address shown on page 3 in these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

Interest and Penalties

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

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

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

Penalty for late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a

maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$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 $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

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

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

How Long Should Records Be Kept?

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

- Protect your SSN or ITIN,
- Ensure your employer is protecting your SSN or ITIN, and

- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

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

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

What Are Your Rights As A Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To

ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see Pub. 1, Your Rights As A Taxpayer.

Other Ways To Get Help

Send Your Written Tax Questions to the IRS

You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (hearing impaired customers with access to TTY/TDD equipment can call 1-800-829-4059). Do not send questions with your return.

Research Your Tax Questions Online

You can find answers to many of your tax questions online in several ways by accessing

www.irs.gov/businesses/small and then clicking on "International Taxpayers" and then "Help With Tax Questions - International Taxpayers." Here are some of the methods you may want to try.

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics.

Free Help With Your Return

Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return preparation. VITA/TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Volunteers will help you with claiming the credits and deductions you may be entitled to. For more information on these programs, go to IRS.gov and enter keyword "VITA" in the upper right corner. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Take a copy of your 2009 tax return (if available), all your Forms W-2, 1042-S, and 1099 for 2010, and any other information about your 2010 income and expenses.

Everyday Tax Solutions

In the United States 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. To find the number, go to www.irs.gov/localcontacts, or look in the phone book under "United States Government, Internal Revenue Service." You can call 1-800-829-1040. For TTY/TDD help, call 1-800-829-4059.

If you wish to write instead of call, please address your letter to: Internal Revenue Service, International Section, Philadelphia, PA 19255-0525. Make sure you include your identifying number (defined on page 4) when you write.

If you are outside the United States, you can call 267-941-1000 (English-speaking only). This number is not toll-free. Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in Beijing, Frankfurt, London, and Paris. 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.

IRS Videos

The IRS Video portal at www.IRSvideos.gov contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, as well as audio archives of tax practitioner phone forums.

Taxpayer Assistance

How can you get IRS tax forms and publications?

- You can download them from the IRS website. Click on "Forms and Publications" at 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; 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 for People With Disabilities

Telephone help is available using TTY/TDD equipment by calling 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

Tax Services in Other Languages

To better serve taxpayers whose native language is not English, we have products and services in various languages.

For Spanish speaking taxpayers, we have:

- Spanish Publication 17, El Impuesto Federal sobre los Ingresos, and
- www.irs.gov/espanol.

The Multilingual Gateway, www.irs.gov/languages, offers basic tax filing information in the following languages.

- Chinese.
- Korean.
- Vietnamese.
- Russian.

We also offer a Basic Tax Responsibilities CD/DVD in the following languages.

- Spanish.
- Chinese.
- Vietnamese.
- Korean.
- Russian.

If you are in the United States and want to get a copy of this CD/DVD, call the National Distribution Center at 1-800-829-3676 and ask for Pub. 4580 in your language.



The IRS Taxpayer Assistance Centers provide over-the-phone interpreter assistance in more than 170 different languages. To find the number see Everyday Tax Solutions on page 12.

Death of a Taxpayer

If a taxpayer died before filing a return for 2010, the taxpayer's personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

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

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

For more details, see Pub. 559.

How Do You Make a Gift to Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the 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* on page 8 for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2011 tax return as a charitable contribution. But you must file Form 1040NR to do so.

Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* on page 14. If you are in the United States, you will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



If you want to check the status of your 2010 refund, see Refund Information on page 11.

Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number or individual taxpayer identification number.
- The amount of refund and filing status shown on your tax return.
- The "Caller ID Number" shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.
- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can

pay each month and the date on which you can pay it.

Evaluation of services provided.

The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

If you are in the United States, call 1-800-829-1040 (hearing impaired customers with TTY/TDD equipment can call 1-800-829-4059). Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

If you are outside the United States, call 267-941-1000 (English-speaking only). This number is not toll-free.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

Quick and Easy Access to Tax Help and Tax Products



Internet. You can access IRS.gov 24 hours a day, 7 days a week.

Online services and help. Go to IRS.gov to obtain information on:

- **Online Services**—Conduct business with the IRS electronically.
- **Taxpayer Advocate Service**—Helps taxpayers resolve problems with the IRS.
- **Where's My Refund**—Your refund status anytime from anywhere.
- **Free Tax Return Preparation**—Free tax assistance and preparation.
- **Recent Tax Changes**—Highlights on newly enacted tax law.
- **Disaster Tax Relief**—Tax relief provisions for disaster situations.
- **Identity Theft and Your Tax Records**—Safeguard your identity and tax records.
- **Online Payment Agreement (OPA) Application**—Online agreements.

- **Applying for Offers in Compromise**—Information on offers in compromise.

If you do not see the link you need, use the search box.

View and download products. Click on "Forms and Publications" or go to www.irs.gov/formspubs to:

- View or download current and previous year tax products.
- Order current year tax products online.

The Forms and Publications page provides links to access and acquire both electronic and print media. Additionally, the "Search" function provides basic and advanced search capabilities for published products available on IRS.gov.

Online ordering of products. To order tax products delivered by mail, go to www.irs.gov/formspubs.

- For current year products, click on "Forms and publications by U.S. mail."
- For tax products on a DVD, click on "Tax products on DVD (Pub. 1796)." See DVD below.



To get information, forms, and publications in Spanish, go to www.irs.gov/espanol.



Phone.

Tax forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

Tax help and questions. Call 1-800-829-1040.

Hearing impaired TTY/TDD. Call 1-800-829-4059.

Refund hotline. Call 1-800-829-1954.

National Taxpayer Advocate helpline. Call 1-877-777-4778.



Walk-in. You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries, and from our U.S. embassies and consulates abroad (but only during the tax return filing period).



Mail. You can order forms, instructions, and publications by sending an order to the Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613 U.S.A.



DVD. Buy IRS Publication 1796 (IRS Tax Products DVD). The DVD is released twice during the year. The first release will ship early January 2011 and the final release will ship early March 2011.

Internet. Buy the DVD from:

- National Technical Information Service (NTIS) at www.irs.gov/cdorders

- Government Printing Office (GPO) at <http://bookstore.gpo.gov> (search for Pub. 1796)

Telephone. Buy the DVD from:

- NTIS at 1-877-233-6767
- GPO at 1-866-512-1800

Other ways to get help. See page 12 for information.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice.

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

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

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

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 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 3.

Estimates of taxpayer burden. The table below shows burden estimates as of November 15, 2010, for taxpayers filing a Form 1040NR-EZ. Time spent and out-of-pocket costs are presented separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the estimated average time burden for all taxpayers filing a Form 1040NR or 1040NR-EZ is 12 hours,

with an average cost of \$200 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. Taxpayers filing Form 1040NR-EZ are expected to have an average burden of about 7 hours and \$40. Within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates 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)
7	\$40

* 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.

The Taxpayer Advocate Service Is Here To Help

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated equally and fairly, and that you know and understand your rights. We offer free help to guide you through the often confusing process of resolving tax problems that you have not been able to solve on your own. The worst thing you can do is nothing at all!

First, try to resolve your problem on your own. But, if you cannot do so, then come back to us. TAS can help if:

- Your problem with the IRS is causing financial difficulties or hardship for you or your family.
- You have tried repeatedly to contact the IRS, but no one has responded.
- The IRS has not responded to you by the date promised.

When you come to the TAS for help, you will be assigned to one advocate who will be with you at every turn. Your advocate will listen to you, help you understand what needs to be done, and stay with you until your problem is resolved. We have offices in every state, and our advocates are all experienced with the IRS, so we know how to cut through the red tape. TAS can help you work out an alternative payment plan. We'll make sure the right people hear your case, and that they act upon it.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at www.taxtoolkit.irs.gov is a first step toward understanding what your rights are. You can get updates on hot tax topics by visiting our YouTube channel at www.youtube.com/tasnta and our Facebook page at www.facebook.com/YourVoiceAtIRS, or by following our tweets at www.twitter.com/YourVoiceAtIRS.

If you think TAS might be able to help you, you can call your local advocate, whose number is in your phone book; in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS; and on our website at www.irs.gov/advocate. You can also call our toll-free number at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Low Income Taxpayer Clinics (LITCs)

The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or for a small fee. If an individual's native language is not English, some clinics can provide information in certain other languages about taxpayer rights and responsibilities. For more information, see Pub. 4134, Low Income Taxpayer Clinic List. This publication is available at IRS.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at www.improveirs.org or 1-888-912-1227 (toll-free).

2010 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 \$3,073. This is the tax amount he should enter on line 15 of Form 1040NR-EZ. ➔

At least	But less than	Single	Married filing separately
23,200	23,250	3,065	3,065
23,250	23,300	3,073	3,073
23,300	23,350	3,080	3,080
23,350	23,400	3,088	3,088

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—		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	808	808
1,050	1,075	106	106	2,600	2,625	261	261	5,100	5,150	513	513	8,100	8,150	813	813
1,075	1,100	109	109	2,625	2,650	264	264	5,150	5,200	518	518	8,150	8,200	818	818
1,100	1,125	111	111	2,650	2,675	266	266	5,200	5,250	523	523	8,200	8,250	823	823
1,125	1,150	114	114	2,675	2,700	269	269	5,250	5,300	528	528	8,250	8,300	828	828
1,150	1,175	116	116	2,700	2,725	271	271	5,300	5,350	533	533	8,300	8,350	833	833
1,175	1,200	119	119	2,725	2,750	274	274	5,350	5,400	538	538	8,350	8,400	838	838
1,200	1,225	121	121	2,750	2,775	276	276	5,400	5,450	543	543	8,400	8,450	843	843
1,225	1,250	124	124	2,775	2,800	279	279	5,450	5,500	548	548	8,450	8,500	848	848
1,250	1,275	126	126	2,800	2,825	281	281	5,500	5,550	553	553	8,500	8,550	853	853
1,275	1,300	129	129	2,825	2,850	284	284	5,550	5,600	558	558	8,550	8,600	858	858
1,300	1,325	131	131	2,850	2,875	286	286	5,600	5,650	563	563	8,600	8,650	863	863
1,325	1,350	134	134	2,875	2,900	289	289	5,650	5,700	568	568	8,650	8,700	868	868
1,350	1,375	136	136	2,900	2,925	291	291	5,700	5,750	573	573	8,700	8,750	873	873
1,375	1,400	139	139	2,925	2,950	294	294	5,750	5,800	578	578	8,750	8,800	878	878
1,400	1,425	141	141	2,950	2,975	296	296	5,800	5,850	583	583	8,800	8,850	883	883
1,425	1,450	144	144	2,975	3,000	299	299	5,850	5,900	588	588	8,850	8,900	888	888
1,450	1,475	146	146					5,900	5,950	593	593	8,900	8,950	893	893
1,475	1,500	149	149					5,950	6,000	598	598	8,950	9,000	898	898

(Continued on page 17)

If Form 1040NR-EZ, line 14, is—				And you are—				If Form 1040NR-EZ, line 14, is—				And you are—				If Form 1040NR-EZ, line 14, is—				And you are—			
At least		But less than		Single	Married filing separately			At least		But less than		Single	Married filing separately			At least		But less than		Single	Married filing separately		
Your tax is—				Your tax is—				Your tax is—				Your tax is—				Your tax is—							
9,000				12,000				15,000				18,000											
9,000	9,050	935	935	12,000	12,050	1,385	1,385	15,000	15,050	1,835	1,835	18,000	18,050	2,285	2,285								
9,050	9,100	943	943	12,050	12,100	1,393	1,393	15,050	15,100	1,843	1,843	18,050	18,100	2,293	2,293								
9,100	9,150	950	950	12,100	12,150	1,400	1,400	15,100	15,150	1,850	1,850	18,100	18,150	2,300	2,300								
9,150	9,200	958	958	12,150	12,200	1,408	1,408	15,150	15,200	1,858	1,858	18,150	18,200	2,308	2,308								
9,200	9,250	965	965	12,200	12,250	1,415	1,415	15,200	15,250	1,865	1,865	18,200	18,250	2,315	2,315								
9,250	9,300	973	973	12,250	12,300	1,423	1,423	15,250	15,300	1,873	1,873	18,250	18,300	2,323	2,323								
9,300	9,350	980	980	12,300	12,350	1,430	1,430	15,300	15,350	1,880	1,880	18,300	18,350	2,330	2,330								
9,350	9,400	988	988	12,350	12,400	1,438	1,438	15,350	15,400	1,888	1,888	18,350	18,400	2,338	2,338								
9,400	9,450	995	995	12,400	12,450	1,445	1,445	15,400	15,450	1,895	1,895	18,400	18,450	2,345	2,345								
9,450	9,500	1,003	1,003	12,450	12,500	1,453	1,453	15,450	15,500	1,903	1,903	18,450	18,500	2,353	2,353								
9,500	9,550	1,010	1,010	12,500	12,550	1,460	1,460	15,500	15,550	1,910	1,910	18,500	18,550	2,360	2,360								
9,550	9,600	1,018	1,018	12,550	12,600	1,468	1,468	15,550	15,600	1,918	1,918	18,550	18,600	2,368	2,368								
9,600	9,650	1,025	1,025	12,600	12,650	1,475	1,475	15,600	15,650	1,925	1,925	18,600	18,650	2,375	2,375								
9,650	9,700	1,033	1,033	12,650	12,700	1,483	1,483	15,650	15,700	1,933	1,933	18,650	18,700	2,383	2,383								
9,700	9,750	1,040	1,040	12,700	12,750	1,490	1,490	15,700	15,750	1,940	1,940	18,700	18,750	2,390	2,390								
9,750	9,800	1,048	1,048	12,750	12,800	1,498	1,498	15,750	15,800	1,948	1,948	18,750	18,800	2,398	2,398								
9,800	9,850	1,055	1,055	12,800	12,850	1,505	1,505	15,800	15,850	1,955	1,955	18,800	18,850	2,405	2,405								
9,850	9,900	1,063	1,063	12,850	12,900	1,513	1,513	15,850	15,900	1,963	1,963	18,850	18,900	2,413	2,413								
9,900	9,950	1,070	1,070	12,900	12,950	1,520	1,520	15,900	15,950	1,970	1,970	18,900	18,950	2,420	2,420								
9,950	10,000	1,078	1,078	12,950	13,000	1,528	1,528	15,950	16,000	1,978	1,978	18,950	19,000	2,428	2,428								
10,000				13,000				16,000				19,000											
10,000	10,050	1,085	1,085	13,000	13,050	1,535	1,535	16,000	16,050	1,985	1,985	19,000	19,050	2,435	2,435								
10,050	10,100	1,093	1,093	13,050	13,100	1,543	1,543	16,050	16,100	1,993	1,993	19,050	19,100	2,443	2,443								
10,100	10,150	1,100	1,100	13,100	13,150	1,550	1,550	16,100	16,150	2,000	2,000	19,100	19,150	2,450	2,450								
10,150	10,200	1,108	1,108	13,150	13,200	1,558	1,558	16,150	16,200	2,008	2,008	19,150	19,200	2,458	2,458								
10,200	10,250	1,115	1,115	13,200	13,250	1,565	1,565	16,200	16,250	2,015	2,015	19,200	19,250	2,465	2,465								
10,250	10,300	1,123	1,123	13,250	13,300	1,573	1,573	16,250	16,300	2,023	2,023	19,250	19,300	2,473	2,473								
10,300	10,350	1,130	1,130	13,300	13,350	1,580	1,580	16,300	16,350	2,030	2,030	19,300	19,350	2,480	2,480								
10,350	10,400	1,138	1,138	13,350	13,400	1,588	1,588	16,350	16,400	2,038	2,038	19,350	19,400	2,488	2,488								
10,400	10,450	1,145	1,145	13,400	13,450	1,595	1,595	16,400	16,450	2,045	2,045	19,400	19,450	2,495	2,495								
10,450	10,500	1,153	1,153	13,450	13,500	1,603	1,603	16,450	16,500	2,053	2,053	19,450	19,500	2,503	2,503								
10,500	10,550	1,160	1,160	13,500	13,550	1,610	1,610	16,500	16,550	2,060	2,060	19,500	19,550	2,510	2,510								
10,550	10,600	1,168	1,168	13,550	13,600	1,618	1,618	16,550	16,600	2,068	2,068	19,550	19,600	2,518	2,518								
10,600	10,650	1,175	1,175	13,600	13,650	1,625	1,625	16,600	16,650	2,075	2,075	19,600	19,650	2,525	2,525								
10,650	10,700	1,183	1,183	13,650	13,700	1,633	1,633	16,650	16,700	2,083	2,083	19,650	19,700	2,533	2,533								
10,700	10,750	1,190	1,190	13,700	13,750	1,640	1,640	16,700	16,750	2,090	2,090	19,700	19,750	2,540	2,540								
10,750	10,800	1,198	1,198	13,750	13,800	1,648	1,648	16,750	16,800	2,098	2,098	19,750	19,800	2,548	2,548								
10,800	10,850	1,205	1,205	13,800	13,850	1,655	1,655	16,800	16,850	2,105	2,105	19,800	19,850	2,555	2,555								
10,850	10,900	1,213	1,213	13,850	13,900	1,663	1,663	16,850	16,900	2,113	2,113	19,850	19,900	2,563	2,563								
10,900	10,950	1,220	1,220	13,900	13,950	1,670	1,670	16,900	16,950	2,120	2,120	19,900	19,950	2,570	2,570								
10,950	11,000	1,228	1,228	13,950	14,000	1,678	1,678	16,950	17,000	2,128	2,128	19,950	20,000	2,578	2,578								
11,000				14,000				17,000				20,000											
11,000	11,050	1,235	1,235	14,000	14,050	1,685	1,685	17,000	17,050	2,135	2,135	20,000	20,050	2,585	2,585								
11,050	11,100	1,243	1,243	14,050	14,100	1,693	1,693	17,050	17,100	2,143	2,143	20,050	20,100	2,593	2,593								
11,100	11,150	1,250	1,250	14,100	14,150	1,700	1,700	17,100	17,150	2,150	2,150	20,100	20,150	2,600	2,600								
11,150	11,200	1,258	1,258	14,150	14,200	1,708	1,708	17,150	17,200	2,158	2,158	20,150	20,200	2,608	2,608								
11,200	11,250	1,265	1,265	14,200	14,250	1,715	1,715	17,200	17,250	2,165	2,165	20,200	20,250	2,615	2,615								
11,250	11,300	1,273	1,273	14,250	14,300	1,723	1,723	17,250	17,300	2,173	2,173	20,250	20,300	2,623	2,623								
11,300	11,350	1,280	1,280	14,300	14,350	1,730	1,730	17,300	17,350	2,180	2,180	20,300	20,350	2,630	2,630								
11,350	11,400	1,288	1,288	14,350	14,400	1,738	1,738	17,350	17,400	2,188	2,188	20,350	20,400	2,638	2,638								
11,400	11,450	1,295	1,295	14,400	14,450	1,745	1,745	17,400	17,450	2,195	2,195	20,400	20,450	2,645	2,645								
11,450	11,500	1,303	1,303	14,450	14,500	1,753	1,753	17,450	17,500	2,203	2,203	20,450	20,500	2,653	2,653								
11,500	11,550	1,310	1,310	14,500	14,550	1,760	1,760	17,500	17,550	2,210	2,210	20,500	20,550	2,660	2,660								
11,550	11,600	1,318	1,318	14,550	14,600	1,768	1,768	17,550	17,600	2,218	2,218	20,550	20,600	2,668	2,668								
11,600	11,650	1,325	1,325	14,600	14,650	1,775	1,775	17,600	17,650	2,225	2,225	20,600	20,650	2,675	2,675								
11,650	11,700	1,333	1,333	14,650	14,700	1,783	1,783	17,650	17,700	2,233	2,233	20,650	20,700	2,683	2,683								
11,700	11,750	1,340	1,340	14,700	14,750	1,790	1,790	17,700	17,750	2,240	2,240	20,700	20,750	2,690	2,690								
11,750	11,800	1,348	1,348	14,750	14,800	1,798	1,798	17,750	17,800	2,248	2,248	20,750	20,800	2,698	2,698								
11,800	11,850	1,355	1,355	14,800	14,850	1,805	1,805	17,800	17,850	2,255	2,255	20,800	20,850	2,705	2,705								
11,850	11,900	1,363	1,363	14,850	14,900	1,813	1,813	17,850	17,900	2,263	2,263	20,850	20,900	2,713	2,713								
11,900	11,950	1,370	1,370	14,900	14,950	1,820	1,820	17,900	17,950	2,270	2,270	20,900	20,950	2,720	2,720								
11,950	12,000	1,378	1,378	14,950	15,000	1,828																	

2010 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		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—			
21,000				24,000				27,000				30,000			
21,000	21,050	2,735	2,735	24,000	24,050	3,185	3,185	27,000	27,050	3,635	3,635	30,000	30,050	4,085	4,085
21,050	21,100	2,743	2,743	24,050	24,100	3,193	3,193	27,050	27,100	3,643	3,643	30,050	30,100	4,093	4,093
21,100	21,150	2,750	2,750	24,100	24,150	3,200	3,200	27,100	27,150	3,650	3,650	30,100	30,150	4,100	4,100
21,150	21,200	2,758	2,758	24,150	24,200	3,208	3,208	27,150	27,200	3,658	3,658	30,150	30,200	4,108	4,108
21,200	21,250	2,765	2,765	24,200	24,250	3,215	3,215	27,200	27,250	3,665	3,665	30,200	30,250	4,115	4,115
21,250	21,300	2,773	2,773	24,250	24,300	3,223	3,223	27,250	27,300	3,673	3,673	30,250	30,300	4,123	4,123
21,300	21,350	2,780	2,780	24,300	24,350	3,230	3,230	27,300	27,350	3,680	3,680	30,300	30,350	4,130	4,130
21,350	21,400	2,788	2,788	24,350	24,400	3,238	3,238	27,350	27,400	3,688	3,688	30,350	30,400	4,138	4,138
21,400	21,450	2,795	2,795	24,400	24,450	3,245	3,245	27,400	27,450	3,695	3,695	30,400	30,450	4,145	4,145
21,450	21,500	2,803	2,803	24,450	24,500	3,253	3,253	27,450	27,500	3,703	3,703	30,450	30,500	4,153	4,153
21,500	21,550	2,810	2,810	24,500	24,550	3,260	3,260	27,500	27,550	3,710	3,710	30,500	30,550	4,160	4,160
21,550	21,600	2,818	2,818	24,550	24,600	3,268	3,268	27,550	27,600	3,718	3,718	30,550	30,600	4,168	4,168
21,600	21,650	2,825	2,825	24,600	24,650	3,275	3,275	27,600	27,650	3,725	3,725	30,600	30,650	4,175	4,175
21,650	21,700	2,833	2,833	24,650	24,700	3,283	3,283	27,650	27,700	3,733	3,733	30,650	30,700	4,183	4,183
21,700	21,750	2,840	2,840	24,700	24,750	3,290	3,290	27,700	27,750	3,740	3,740	30,700	30,750	4,190	4,190
21,750	21,800	2,848	2,848	24,750	24,800	3,298	3,298	27,750	27,800	3,748	3,748	30,750	30,800	4,198	4,198
21,800	21,850	2,855	2,855	24,800	24,850	3,305	3,305	27,800	27,850	3,755	3,755	30,800	30,850	4,205	4,205
21,850	21,900	2,863	2,863	24,850	24,900	3,313	3,313	27,850	27,900	3,763	3,763	30,850	30,900	4,213	4,213
21,900	21,950	2,870	2,870	24,900	24,950	3,320	3,320	27,900	27,950	3,770	3,770	30,900	30,950	4,220	4,220
21,950	22,000	2,878	2,878	24,950	25,000	3,328	3,328	27,950	28,000	3,778	3,778	30,950	31,000	4,228	4,228
22,000				25,000				28,000				31,000			
22,000	22,050	2,885	2,885	25,000	25,050	3,335	3,335	28,000	28,050	3,785	3,785	31,000	31,050	4,235	4,235
22,050	22,100	2,893	2,893	25,050	25,100	3,343	3,343	28,050	28,100	3,793	3,793	31,050	31,100	4,243	4,243
22,100	22,150	2,900	2,900	25,100	25,150	3,350	3,350	28,100	28,150	3,800	3,800	31,100	31,150	4,250	4,250
22,150	22,200	2,908	2,908	25,150	25,200	3,358	3,358	28,150	28,200	3,808	3,808	31,150	31,200	4,258	4,258
22,200	22,250	2,915	2,915	25,200	25,250	3,365	3,365	28,200	28,250	3,815	3,815	31,200	31,250	4,265	4,265
22,250	22,300	2,923	2,923	25,250	25,300	3,373	3,373	28,250	28,300	3,823	3,823	31,250	31,300	4,273	4,273
22,300	22,350	2,930	2,930	25,300	25,350	3,380	3,380	28,300	28,350	3,830	3,830	31,300	31,350	4,280	4,280
22,350	22,400	2,938	2,938	25,350	25,400	3,388	3,388	28,350	28,400	3,838	3,838	31,350	31,400	4,288	4,288
22,400	22,450	2,945	2,945	25,400	25,450	3,395	3,395	28,400	28,450	3,845	3,845	31,400	31,450	4,295	4,295
22,450	22,500	2,953	2,953	25,450	25,500	3,403	3,403	28,450	28,500	3,853	3,853	31,450	31,500	4,303	4,303
22,500	22,550	2,960	2,960	25,500	25,550	3,410	3,410	28,500	28,550	3,860	3,860	31,500	31,550	4,310	4,310
22,550	22,600	2,968	2,968	25,550	25,600	3,418	3,418	28,550	28,600	3,868	3,868	31,550	31,600	4,318	4,318
22,600	22,650	2,975	2,975	25,600	25,650	3,425	3,425	28,600	28,650	3,875	3,875	31,600	31,650	4,325	4,325
22,650	22,700	2,983	2,983	25,650	25,700	3,433	3,433	28,650	28,700	3,883	3,883	31,650	31,700	4,333	4,333
22,700	22,750	2,990	2,990	25,700	25,750	3,440	3,440	28,700	28,750	3,890	3,890	31,700	31,750	4,340	4,340
22,750	22,800	2,998	2,998	25,750	25,800	3,448	3,448	28,750	28,800	3,898	3,898	31,750	31,800	4,348	4,348
22,800	22,850	3,005	3,005	25,800	25,850	3,455	3,455	28,800	28,850	3,905	3,905	31,800	31,850	4,355	4,355
22,850	22,900	3,013	3,013	25,850	25,900	3,463	3,463	28,850	28,900	3,913	3,913	31,850	31,900	4,363	4,363
22,900	22,950	3,020	3,020	25,900	25,950	3,470	3,470	28,900	28,950	3,920	3,920	31,900	31,950	4,370	4,370
22,950	23,000	3,028	3,028	25,950	26,000	3,478	3,478	28,950	29,000	3,928	3,928	31,950	32,000	4,378	4,378
23,000				26,000				29,000				32,000			
23,000	23,050	3,035	3,035	26,000	26,050	3,485	3,485	29,000	29,050	3,935	3,935	32,000	32,050	4,385	4,385
23,050	23,100	3,043	3,043	26,050	26,100	3,493	3,493	29,050	29,100	3,943	3,943	32,050	32,100	4,393	4,393
23,100	23,150	3,050	3,050	26,100	26,150	3,500	3,500	29,100	29,150	3,950	3,950	32,100	32,150	4,400	4,400
23,150	23,200	3,058	3,058	26,150	26,200	3,508	3,508	29,150	29,200	3,958	3,958	32,150	32,200	4,408	4,408
23,200	23,250	3,065	3,065	26,200	26,250	3,515	3,515	29,200	29,250	3,965	3,965	32,200	32,250	4,415	4,415
23,250	23,300	3,073	3,073	26,250	26,300	3,523	3,523	29,250	29,300	3,973	3,973	32,250	32,300	4,423	4,423
23,300	23,350	3,080	3,080	26,300	26,350	3,530	3,530	29,300	29,350	3,980	3,980	32,300	32,350	4,430	4,430
23,350	23,400	3,088	3,088	26,350	26,400	3,538	3,538	29,350	29,400	3,988	3,988	32,350	32,400	4,438	4,438
23,400	23,450	3,095	3,095	26,400	26,450	3,545	3,545	29,400	29,450	3,995	3,995	32,400	32,450	4,445	4,445
23,450	23,500	3,103	3,103	26,450	26,500	3,553	3,553	29,450	29,500	4,003	4,003	32,450	32,500	4,453	4,453
23,500	23,550	3,110	3,110	26,500	26,550	3,560	3,560	29,500	29,550	4,010	4,010	32,500	32,550	4,460	4,460
23,550	23,600	3,118	3,118	26,550	26,600	3,568	3,568	29,550	29,600	4,018	4,018	32,550	32,600	4,468	4,468
23,600	23,650	3,125	3,125	26,600	26,650	3,575	3,575	29,600	29,650	4,025	4,025	32,600	32,650	4,475	4,475
23,650	23,700	3,133	3,133	26,650	26,700	3,583	3,583	29,650	29,700	4,033	4,033	32,650	32,700	4,483	4,483
23,700	23,750	3,140	3,140	26,700	26,750	3,590	3,590	29,700	29,750	4,040	4,040	32,700	32,750	4,490	4,490
23,750	23,800	3,148	3,148	26,750	26,800	3,598	3,598	29,750	29,800	4,048	4,048	32,750	32,800	4,498	4,498
23,800	23,850	3,155	3,155	26,800	26,850	3,605	3,605	29,800	29,850	4,055	4,055	32,800	32,850	4,505	4,505
23,850	23,900	3,163	3,163	26,850	26,900	3,613	3,613	29,850	29,900	4,063	4,063	32,850	32,900	4,513	4,513
23,900	23,950	3,170	3,170	26,900	26,950	3,620	3,620	29,900	29,950	4,070	4,070	32,900	32,950	4,520	4,520
23,950	24,000	3,178	3,178	26,950	27,000	3,628	3,628	29,950	30,000	4,078	4,078	32,950	33,000	4,528	4,528

(Continued on page 19)

2010 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		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—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
33,000				36,000				39,000				42,000			
33,000	33,050	4,535	4,535	36,000	36,050	5,188	5,188	39,000	39,050	5,938	5,938	42,000	42,050	6,688	6,688
33,050	33,100	4,543	4,543	36,050	36,100	5,200	5,200	39,050	39,100	5,950	5,950	42,050	42,100	6,700	6,700
33,100	33,150	4,550	4,550	36,100	36,150	5,213	5,213	39,100	39,150	5,963	5,963	42,100	42,150	6,713	6,713
33,150	33,200	4,558	4,558	36,150	36,200	5,225	5,225	39,150	39,200	5,975	5,975	42,150	42,200	6,725	6,725
33,200	33,250	4,565	4,565	36,200	36,250	5,238	5,238	39,200	39,250	5,988	5,988	42,200	42,250	6,738	6,738
33,250	33,300	4,573	4,573	36,250	36,300	5,250	5,250	39,250	39,300	6,000	6,000	42,250	42,300	6,750	6,750
33,300	33,350	4,580	4,580	36,300	36,350	5,263	5,263	39,300	39,350	6,013	6,013	42,300	42,350	6,763	6,763
33,350	33,400	4,588	4,588	36,350	36,400	5,275	5,275	39,350	39,400	6,025	6,025	42,350	42,400	6,775	6,775
33,400	33,450	4,595	4,595	36,400	36,450	5,288	5,288	39,400	39,450	6,038	6,038	42,400	42,450	6,788	6,788
33,450	33,500	4,603	4,603	36,450	36,500	5,300	5,300	39,450	39,500	6,050	6,050	42,450	42,500	6,800	6,800
33,500	33,550	4,610	4,610	36,500	36,550	5,313	5,313	39,500	39,550	6,063	6,063	42,500	42,550	6,813	6,813
33,550	33,600	4,618	4,618	36,550	36,600	5,325	5,325	39,550	39,600	6,075	6,075	42,550	42,600	6,825	6,825
33,600	33,650	4,625	4,625	36,600	36,650	5,338	5,338	39,600	39,650	6,088	6,088	42,600	42,650	6,838	6,838
33,650	33,700	4,633	4,633	36,650	36,700	5,350	5,350	39,650	39,700	6,100	6,100	42,650	42,700	6,850	6,850
33,700	33,750	4,640	4,640	36,700	36,750	5,363	5,363	39,700	39,750	6,113	6,113	42,700	42,750	6,863	6,863
33,750	33,800	4,648	4,648	36,750	36,800	5,375	5,375	39,750	39,800	6,125	6,125	42,750	42,800	6,875	6,875
33,800	33,850	4,655	4,655	36,800	36,850	5,388	5,388	39,800	39,850	6,138	6,138	42,800	42,850	6,888	6,888
33,850	33,900	4,663	4,663	36,850	36,900	5,400	5,400	39,850	39,900	6,150	6,150	42,850	42,900	6,900	6,900
33,900	33,950	4,670	4,670	36,900	36,950	5,413	5,413	39,900	39,950	6,163	6,163	42,900	42,950	6,913	6,913
33,950	34,000	4,678	4,678	36,950	37,000	5,425	5,425	39,950	40,000	6,175	6,175	42,950	43,000	6,925	6,925
34,000				37,000				40,000				43,000			
34,000	34,050	4,688	4,688	37,000	37,050	5,438	5,438	40,000	40,050	6,188	6,188	43,000	43,050	6,938	6,938
34,050	34,100	4,700	4,700	37,050	37,100	5,450	5,450	40,050	40,100	6,200	6,200	43,050	43,100	6,950	6,950
34,100	34,150	4,713	4,713	37,100	37,150	5,463	5,463	40,100	40,150	6,213	6,213	43,100	43,150	6,963	6,963
34,150	34,200	4,725	4,725	37,150	37,200	5,475	5,475	40,150	40,200	6,225	6,225	43,150	43,200	6,975	6,975
34,200	34,250	4,738	4,738	37,200	37,250	5,488	5,488	40,200	40,250	6,238	6,238	43,200	43,250	6,988	6,988
34,250	34,300	4,750	4,750	37,250	37,300	5,500	5,500	40,250	40,300	6,250	6,250	43,250	43,300	7,000	7,000
34,300	34,350	4,763	4,763	37,300	37,350	5,513	5,513	40,300	40,350	6,263	6,263	43,300	43,350	7,013	7,013
34,350	34,400	4,775	4,775	37,350	37,400	5,525	5,525	40,350	40,400	6,275	6,275	43,350	43,400	7,025	7,025
34,400	34,450	4,788	4,788	37,400	37,450	5,538	5,538	40,400	40,450	6,288	6,288	43,400	43,450	7,038	7,038
34,450	34,500	4,800	4,800	37,450	37,500	5,550	5,550	40,450	40,500	6,300	6,300	43,450	43,500	7,050	7,050
34,500	34,550	4,813	4,813	37,500	37,550	5,563	5,563	40,500	40,550	6,313	6,313	43,500	43,550	7,063	7,063
34,550	34,600	4,825	4,825	37,550	37,600	5,575	5,575	40,550	40,600	6,325	6,325	43,550	43,600	7,075	7,075
34,600	34,650	4,838	4,838	37,600	37,650	5,588	5,588	40,600	40,650	6,338	6,338	43,600	43,650	7,088	7,088
34,650	34,700	4,850	4,850	37,650	37,700	5,600	5,600	40,650	40,700	6,350	6,350	43,650	43,700	7,100	7,100
34,700	34,750	4,863	4,863	37,700	37,750	5,613	5,613	40,700	40,750	6,363	6,363	43,700	43,750	7,113	7,113
34,750	34,800	4,875	4,875	37,750	37,800	5,625	5,625	40,750	40,800	6,375	6,375	43,750	43,800	7,125	7,125
34,800	34,850	4,888	4,888	37,800	37,850	5,638	5,638	40,800	40,850	6,388	6,388	43,800	43,850	7,138	7,138
34,850	34,900	4,900	4,900	37,850	37,900	5,650	5,650	40,850	40,900	6,400	6,400	43,850	43,900	7,150	7,150
34,900	34,950	4,913	4,913	37,900	37,950	5,663	5,663	40,900	40,950	6,413	6,413	43,900	43,950	7,163	7,163
34,950	35,000	4,925	4,925	37,950	38,000	5,675	5,675	40,950	41,000	6,425	6,425	43,950	44,000	7,175	7,175
35,000				38,000				41,000				44,000			
35,000	35,050	4,938	4,938	38,000	38,050	5,688	5,688	41,000	41,050	6,438	6,438	44,000	44,050	7,188	7,188
35,050	35,100	4,950	4,950	38,050	38,100	5,700	5,700	41,050	41,100	6,450	6,450	44,050	44,100	7,200	7,200
35,100	35,150	4,963	4,963	38,100	38,150	5,713	5,713	41,100	41,150	6,463	6,463	44,100	44,150	7,213	7,213
35,150	35,200	4,975	4,975	38,150	38,200	5,725	5,725	41,150	41,200	6,475	6,475	44,150	44,200	7,225	7,225
35,200	35,250	4,988	4,988	38,200	38,250	5,738	5,738	41,200	41,250	6,488	6,488	44,200	44,250	7,238	7,238
35,250	35,300	5,000	5,000	38,250	38,300	5,750	5,750	41,250	41,300	6,500	6,500	44,250	44,300	7,250	7,250
35,300	35,350	5,013	5,013	38,300	38,350	5,763	5,763	41,300	41,350	6,513	6,513	44,300	44,350	7,263	7,263
35,350	35,400	5,025	5,025	38,350	38,400	5,775	5,775	41,350	41,400	6,525	6,525	44,350	44,400	7,275	7,275
35,400	35,450	5,038	5,038	38,400	38,450	5,788	5,788	41,400	41,450	6,538	6,538	44,400	44,450	7,288	7,288
35,450	35,500	5,050	5,050	38,450	38,500	5,800	5,800	41,450	41,500	6,550	6,550	44,450	44,500	7,300	7,300
35,500	35,550	5,063	5,063	38,500	38,550	5,813	5,813	41,500	41,550	6,563	6,563	44,500	44,550	7,313	7,313
35,550	35,600	5,075	5,075	38,550	38,600	5,825	5,825	41,550	41,600	6,575	6,575	44,550	44,600	7,325	7,325
35,600	35,650	5,088	5,088	38,600	38,650	5,838	5,838	41,600	41,650	6,588	6,588	44,600	44,650	7,338	7,338
35,650	35,700	5,100	5,100	38,650	38,700	5,850	5,850	41,650	41,700	6,600	6,600	44,650	44,700	7,350	7,350
35,700	35,750	5,113	5,113	38,700	38,750	5,863	5,863	41,700	41,750	6,613	6,613	44,700	44,750	7,363	7,363
35,750	35,800	5,125	5,125	38,750	38,800	5,875	5,875	41,750	41,800	6,625	6,625	44,750	44,800	7,375	7,375
35,800	35,850	5,138	5,138	38,800	38,850	5,888	5,888	41,800	41,850	6,638	6,638	44,800	44,850	7,388	7,388
35,850	35,900	5,150	5,150	38,850	38,900	5,900	5,900	41,850	41,900	6,650	6,650	44,850	44,900	7,400	7,400
35,900	35,950	5,163	5,163	38,900	38,950	5,913	5,913	41,900	41,950	6,663	6,663	44,900	44,950	7,413	7,413
35,950	36,000	5,175	5,175	38,950	39,000	5,925	5,925	41,950	42,000	6,675	6,675	44,950	45,000	7,425	7,425

(Continued on page 20)

2010 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—					
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately				
Your tax is—				Your tax is—				Your tax is—							
45,000				48,000				51,000				54,000			
45,000	45,050	7,438	7,438	48,000	48,050	8,188	8,188	51,000	51,050	8,938	8,938	54,000	54,050	9,688	9,688
45,050	45,100	7,450	7,450	48,050	48,100	8,200	8,200	51,050	51,100	8,950	8,950	54,050	54,100	9,700	9,700
45,100	45,150	7,463	7,463	48,100	48,150	8,213	8,213	51,100	51,150	8,963	8,963	54,100	54,150	9,713	9,713
45,150	45,200	7,475	7,475	48,150	48,200	8,225	8,225	51,150	51,200	8,975	8,975	54,150	54,200	9,725	9,725
45,200	45,250	7,488	7,488	48,200	48,250	8,238	8,238	51,200	51,250	8,988	8,988	54,200	54,250	9,738	9,738
45,250	45,300	7,500	7,500	48,250	48,300	8,250	8,250	51,250	51,300	9,000	9,000	54,250	54,300	9,750	9,750
45,300	45,350	7,513	7,513	48,300	48,350	8,263	8,263	51,300	51,350	9,013	9,013	54,300	54,350	9,763	9,763
45,350	45,400	7,525	7,525	48,350	48,400	8,275	8,275	51,350	51,400	9,025	9,025	54,350	54,400	9,775	9,775
45,400	45,450	7,538	7,538	48,400	48,450	8,288	8,288	51,400	51,450	9,038	9,038	54,400	54,450	9,788	9,788
45,450	45,500	7,550	7,550	48,450	48,500	8,300	8,300	51,450	51,500	9,050	9,050	54,450	54,500	9,800	9,800
45,500	45,550	7,563	7,563	48,500	48,550	8,313	8,313	51,500	51,550	9,063	9,063	54,500	54,550	9,813	9,813
45,550	45,600	7,575	7,575	48,550	48,600	8,325	8,325	51,550	51,600	9,075	9,075	54,550	54,600	9,825	9,825
45,600	45,650	7,588	7,588	48,600	48,650	8,338	8,338	51,600	51,650	9,088	9,088	54,600	54,650	9,838	9,838
45,650	45,700	7,600	7,600	48,650	48,700	8,350	8,350	51,650	51,700	9,100	9,100	54,650	54,700	9,850	9,850
45,700	45,750	7,613	7,613	48,700	48,750	8,363	8,363	51,700	51,750	9,113	9,113	54,700	54,750	9,863	9,863
45,750	45,800	7,625	7,625	48,750	48,800	8,375	8,375	51,750	51,800	9,125	9,125	54,750	54,800	9,875	9,875
45,800	45,850	7,638	7,638	48,800	48,850	8,388	8,388	51,800	51,850	9,138	9,138	54,800	54,850	9,888	9,888
45,850	45,900	7,650	7,650	48,850	48,900	8,400	8,400	51,850	51,900	9,150	9,150	54,850	54,900	9,900	9,900
45,900	45,950	7,663	7,663	48,900	48,950	8,413	8,413	51,900	51,950	9,163	9,163	54,900	54,950	9,913	9,913
45,950	46,000	7,675	7,675	48,950	49,000	8,425	8,425	51,950	52,000	9,175	9,175	54,950	55,000	9,925	9,925
46,000				49,000				52,000				55,000			
46,000	46,050	7,688	7,688	49,000	49,050	8,438	8,438	52,000	52,050	9,188	9,188	55,000	55,050	9,938	9,938
46,050	46,100	7,700	7,700	49,050	49,100	8,450	8,450	52,050	52,100	9,200	9,200	55,050	55,100	9,950	9,950
46,100	46,150	7,713	7,713	49,100	49,150	8,463	8,463	52,100	52,150	9,213	9,213	55,100	55,150	9,963	9,963
46,150	46,200	7,725	7,725	49,150	49,200	8,475	8,475	52,150	52,200	9,225	9,225	55,150	55,200	9,975	9,975
46,200	46,250	7,738	7,738	49,200	49,250	8,488	8,488	52,200	52,250	9,238	9,238	55,200	55,250	9,988	9,988
46,250	46,300	7,750	7,750	49,250	49,300	8,500	8,500	52,250	52,300	9,250	9,250	55,250	55,300	10,000	10,000
46,300	46,350	7,763	7,763	49,300	49,350	8,513	8,513	52,300	52,350	9,263	9,263	55,300	55,350	10,013	10,013
46,350	46,400	7,775	7,775	49,350	49,400	8,525	8,525	52,350	52,400	9,275	9,275	55,350	55,400	10,025	10,025
46,400	46,450	7,788	7,788	49,400	49,450	8,538	8,538	52,400	52,450	9,288	9,288	55,400	55,450	10,038	10,038
46,450	46,500	7,800	7,800	49,450	49,500	8,550	8,550	52,450	52,500	9,300	9,300	55,450	55,500	10,050	10,050
46,500	46,550	7,813	7,813	49,500	49,550	8,563	8,563	52,500	52,550	9,313	9,313	55,500	55,550	10,063	10,063
46,550	46,600	7,825	7,825	49,550	49,600	8,575	8,575	52,550	52,600	9,325	9,325	55,550	55,600	10,075	10,075
46,600	46,650	7,838	7,838	49,600	49,650	8,588	8,588	52,600	52,650	9,338	9,338	55,600	55,650	10,088	10,088
46,650	46,700	7,850	7,850	49,650	49,700	8,600	8,600	52,650	52,700	9,350	9,350	55,650	55,700	10,100	10,100
46,700	46,750	7,863	7,863	49,700	49,750	8,613	8,613	52,700	52,750	9,363	9,363	55,700	55,750	10,113	10,113
46,750	46,800	7,875	7,875	49,750	49,800	8,625	8,625	52,750	52,800	9,375	9,375	55,750	55,800	10,125	10,125
46,800	46,850	7,888	7,888	49,800	49,850	8,638	8,638	52,800	52,850	9,388	9,388	55,800	55,850	10,138	10,138
46,850	46,900	7,900	7,900	49,850	49,900	8,650	8,650	52,850	52,900	9,400	9,400	55,850	55,900	10,150	10,150
46,900	46,950	7,913	7,913	49,900	49,950	8,663	8,663	52,900	52,950	9,413	9,413	55,900	55,950	10,163	10,163
46,950	47,000	7,925	7,925	49,950	50,000	8,675	8,675	52,950	53,000	9,425	9,425	55,950	56,000	10,175	10,175
47,000				50,000				53,000				56,000			
47,000	47,050	7,938	7,938	50,000	50,050	8,688	8,688	53,000	53,050	9,438	9,438	56,000	56,050	10,188	10,188
47,050	47,100	7,950	7,950	50,050	50,100	8,700	8,700	53,050	53,100	9,450	9,450	56,050	56,100	10,200	10,200
47,100	47,150	7,963	7,963	50,100	50,150	8,713	8,713	53,100	53,150	9,463	9,463	56,100	56,150	10,213	10,213
47,150	47,200	7,975	7,975	50,150	50,200	8,725	8,725	53,150	53,200	9,475	9,475	56,150	56,200	10,225	10,225
47,200	47,250	7,988	7,988	50,200	50,250	8,738	8,738	53,200	53,250	9,488	9,488	56,200	56,250	10,238	10,238
47,250	47,300	8,000	8,000	50,250	50,300	8,750	8,750	53,250	53,300	9,500	9,500	56,250	56,300	10,250	10,250
47,300	47,350	8,013	8,013	50,300	50,350	8,763	8,763	53,300	53,350	9,513	9,513	56,300	56,350	10,263	10,263
47,350	47,400	8,025	8,025	50,350	50,400	8,775	8,775	53,350	53,400	9,525	9,525	56,350	56,400	10,275	10,275
47,400	47,450	8,038	8,038	50,400	50,450	8,788	8,788	53,400	53,450	9,538	9,538	56,400	56,450	10,288	10,288
47,450	47,500	8,050	8,050	50,450	50,500	8,800	8,800	53,450	53,500	9,550	9,550	56,450	56,500	10,300	10,300
47,500	47,550	8,063	8,063	50,500	50,550	8,813	8,813	53,500	53,550	9,563	9,563	56,500	56,550	10,313	10,313
47,550	47,600	8,075	8,075	50,550	50,600	8,825	8,825	53,550	53,600	9,575	9,575	56,550	56,600	10,325	10,325
47,600	47,650	8,088	8,088	50,600	50,650	8,838	8,838	53,600	53,650	9,588	9,588	56,600	56,650	10,338	10,338
47,650	47,700	8,100	8,100	50,650	50,700	8,850	8,850	53,650	53,700	9,600	9,600	56,650	56,700	10,350	10,350
47,700	47,750	8,113	8,113	50,700	50,750	8,863	8,863	53,700	53,750	9,613	9,613	56,700	56,750	10,363	10,363
47,750	47,800	8,125	8,125	50,750	50,800	8,875	8,875	53,750	53,800	9,625	9,625	56,750	56,800	10,375	10,375
47,800	47,850	8,138	8,138	50,800	50,850	8,888	8,888	53,800	53,850	9,638	9,638	56,800	56,850	10,388	10,388
47,850	47,900	8,150	8,150	50,850	50,900	8,900	8,900	53,850	53,900	9,650	9,650	56,850	56,900	10,400	10,400
47,900	47,950	8,163	8,163	50,900	50,950	8,913	8,913	53,900	53,950	9,663	9,663	56,900	56,950	10,413	10,413
47,950	48,000	8,175	8,175	50,950	51,000	8,925	8,925	53,950	54,000	9,675	9,675	56,950	57,000	10,425	10,425

(Continued on page 21)

2010 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		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 —			
57,000				60,000				63,000				66,000			
57,000	57,050	10,438	10,438	60,000	60,050	11,188	11,188	63,000	63,050	11,938	11,938	66,000	66,050	12,688	12,688
57,050	57,100	10,450	10,450	60,050	60,100	11,200	11,200	63,050	63,100	11,950	11,950	66,050	66,100	12,700	12,700
57,100	57,150	10,463	10,463	60,100	60,150	11,213	11,213	63,100	63,150	11,963	11,963	66,100	66,150	12,713	12,713
57,150	57,200	10,475	10,475	60,150	60,200	11,225	11,225	63,150	63,200	11,975	11,975	66,150	66,200	12,725	12,725
57,200	57,250	10,488	10,488	60,200	60,250	11,238	11,238	63,200	63,250	11,988	11,988	66,200	66,250	12,738	12,738
57,250	57,300	10,500	10,500	60,250	60,300	11,250	11,250	63,250	63,300	12,000	12,000	66,250	66,300	12,750	12,750
57,300	57,350	10,513	10,513	60,300	60,350	11,263	11,263	63,300	63,350	12,013	12,013	66,300	66,350	12,763	12,763
57,350	57,400	10,525	10,525	60,350	60,400	11,275	11,275	63,350	63,400	12,025	12,025	66,350	66,400	12,775	12,775
57,400	57,450	10,538	10,538	60,400	60,450	11,288	11,288	63,400	63,450	12,038	12,038	66,400	66,450	12,788	12,788
57,450	57,500	10,550	10,550	60,450	60,500	11,300	11,300	63,450	63,500	12,050	12,050	66,450	66,500	12,800	12,800
57,500	57,550	10,563	10,563	60,500	60,550	11,313	11,313	63,500	63,550	12,063	12,063	66,500	66,550	12,813	12,813
57,550	57,600	10,575	10,575	60,550	60,600	11,325	11,325	63,550	63,600	12,075	12,075	66,550	66,600	12,825	12,825
57,600	57,650	10,588	10,588	60,600	60,650	11,338	11,338	63,600	63,650	12,088	12,088	66,600	66,650	12,838	12,838
57,650	57,700	10,600	10,600	60,650	60,700	11,350	11,350	63,650	63,700	12,100	12,100	66,650	66,700	12,850	12,850
57,700	57,750	10,613	10,613	60,700	60,750	11,363	11,363	63,700	63,750	12,113	12,113	66,700	66,750	12,863	12,863
57,750	57,800	10,625	10,625	60,750	60,800	11,375	11,375	63,750	63,800	12,125	12,125	66,750	66,800	12,875	12,875
57,800	57,850	10,638	10,638	60,800	60,850	11,388	11,388	63,800	63,850	12,138	12,138	66,800	66,850	12,888	12,888
57,850	57,900	10,650	10,650	60,850	60,900	11,400	11,400	63,850	63,900	12,150	12,150	66,850	66,900	12,900	12,900
57,900	57,950	10,663	10,663	60,900	60,950	11,413	11,413	63,900	63,950	12,163	12,163	66,900	66,950	12,913	12,913
57,950	58,000	10,675	10,675	60,950	61,000	11,425	11,425	63,950	64,000	12,175	12,175	66,950	67,000	12,925	12,925
58,000				61,000				64,000				67,000			
58,000	58,050	10,688	10,688	61,000	61,050	11,438	11,438	64,000	64,050	12,188	12,188	67,000	67,050	12,938	12,938
58,050	58,100	10,700	10,700	61,050	61,100	11,450	11,450	64,050	64,100	12,200	12,200	67,050	67,100	12,950	12,950
58,100	58,150	10,713	10,713	61,100	61,150	11,463	11,463	64,100	64,150	12,213	12,213	67,100	67,150	12,963	12,963
58,150	58,200	10,725	10,725	61,150	61,200	11,475	11,475	64,150	64,200	12,225	12,225	67,150	67,200	12,975	12,975
58,200	58,250	10,738	10,738	61,200	61,250	11,488	11,488	64,200	64,250	12,238	12,238	67,200	67,250	12,988	12,988
58,250	58,300	10,750	10,750	61,250	61,300	11,500	11,500	64,250	64,300	12,250	12,250	67,250	67,300	13,000	13,000
58,300	58,350	10,763	10,763	61,300	61,350	11,513	11,513	64,300	64,350	12,263	12,263	67,300	67,350	13,013	13,013
58,350	58,400	10,775	10,775	61,350	61,400	11,525	11,525	64,350	64,400	12,275	12,275	67,350	67,400	13,025	13,025
58,400	58,450	10,788	10,788	61,400	61,450	11,538	11,538	64,400	64,450	12,288	12,288	67,400	67,450	13,038	13,038
58,450	58,500	10,800	10,800	61,450	61,500	11,550	11,550	64,450	64,500	12,300	12,300	67,450	67,500	13,050	13,050
58,500	58,550	10,813	10,813	61,500	61,550	11,563	11,563	64,500	64,550	12,313	12,313	67,500	67,550	13,063	13,063
58,550	58,600	10,825	10,825	61,550	61,600	11,575	11,575	64,550	64,600	12,325	12,325	67,550	67,600	13,075	13,075
58,600	58,650	10,838	10,838	61,600	61,650	11,588	11,588	64,600	64,650	12,338	12,338	67,600	67,650	13,088	13,088
58,650	58,700	10,850	10,850	61,650	61,700	11,600	11,600	64,650	64,700	12,350	12,350	67,650	67,700	13,100	13,100
58,700	58,750	10,863	10,863	61,700	61,750	11,613	11,613	64,700	64,750	12,363	12,363	67,700	67,750	13,113	13,113
58,750	58,800	10,875	10,875	61,750	61,800	11,625	11,625	64,750	64,800	12,375	12,375	67,750	67,800	13,125	13,125
58,800	58,850	10,888	10,888	61,800	61,850	11,638	11,638	64,800	64,850	12,388	12,388	67,800	67,850	13,138	13,138
58,850	58,900	10,900	10,900	61,850	61,900	11,650	11,650	64,850	64,900	12,400	12,400	67,850	67,900	13,150	13,150
58,900	58,950	10,913	10,913	61,900	61,950	11,663	11,663	64,900	64,950	12,413	12,413	67,900	67,950	13,163	13,163
58,950	59,000	10,925	10,925	61,950	62,000	11,675	11,675	64,950	65,000	12,425	12,425	67,950	68,000	13,175	13,175
59,000				62,000				65,000				68,000			
59,000	59,050	10,938	10,938	62,000	62,050	11,688	11,688	65,000	65,050	12,438	12,438	68,000	68,050	13,188	13,188
59,050	59,100	10,950	10,950	62,050	62,100	11,700	11,700	65,050	65,100	12,450	12,450	68,050	68,100	13,200	13,200
59,100	59,150	10,963	10,963	62,100	62,150	11,713	11,713	65,100	65,150	12,463	12,463	68,100	68,150	13,213	13,213
59,150	59,200	10,975	10,975	62,150	62,200	11,725	11,725	65,150	65,200	12,475	12,475	68,150	68,200	13,225	13,225
59,200	59,250	10,988	10,988	62,200	62,250	11,738	11,738	65,200	65,250	12,488	12,488	68,200	68,250	13,238	13,238
59,250	59,300	11,000	11,000	62,250	62,300	11,750	11,750	65,250	65,300	12,500	12,500	68,250	68,300	13,250	13,250
59,300	59,350	11,013	11,013	62,300	62,350	11,763	11,763	65,300	65,350	12,513	12,513	68,300	68,350	13,263	13,263
59,350	59,400	11,025	11,025	62,350	62,400	11,775	11,775	65,350	65,400	12,525	12,525	68,350	68,400	13,275	13,275
59,400	59,450	11,038	11,038	62,400	62,450	11,788	11,788	65,400	65,450	12,538	12,538	68,400	68,450	13,288	13,288
59,450	59,500	11,050	11,050	62,450	62,500	11,800	11,800	65,450	65,500	12,550	12,550	68,450	68,500	13,300	13,300
59,500	59,550	11,063	11,063	62,500	62,550	11,813	11,813	65,500	65,550	12,563	12,563	68,500	68,550	13,313	13,313
59,550	59,600	11,075	11,075	62,550	62,600	11,825	11,825	65,550	65,600	12,575	12,575	68,550	68,600	13,325	13,325
59,600	59,650	11,088	11,088	62,600	62,650	11,838	11,838	65,600	65,650	12,588	12,588	68,600	68,650	13,338	13,338
59,650	59,700	11,100	11,100	62,650	62,700	11,850	11,850	65,650	65,700	12,600	12,600	68,650	68,700	13,350	13,351
59,700	59,750	11,113	11,113	62,700	62,750	11,863	11,863	65,700	65,750	12,613	12,613	68,700	68,750	13,363	13,365
59,750	59,800	11,125	11,125	62,750	62,800	11,875	11,875	65,750	65,800	12,625	12,625	68,750	68,800	13,375	13,379
59,800	59,850	11,138	11,138												

2010 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—				And you are—				If Form 1040NR-EZ, line 14, is—				And you are—				If Form 1040NR-EZ, line 14, is—				And you are—					
At least		But less than		Single	Married filing separately			At least		But less than		Single	Married filing separately			At least		But less than		Single	Married filing separately				
Your tax is—				Your tax is—					Your tax is—				Your tax is—					Your tax is—				Your tax is—			
69,000				72,000					75,000				78,000												
69,000	69,050	13,438	13,449	72,000	72,050	14,188	14,289	75,000	75,050	14,938	15,129	78,000	78,050	15,688	15,969										
69,050	69,100	13,450	13,463	72,050	72,100	14,200	14,303	75,050	75,100	14,950	15,143	78,050	78,100	15,700	15,983										
69,100	69,150	13,463	13,477	72,100	72,150	14,213	14,317	75,100	75,150	14,963	15,157	78,100	78,150	15,713	15,997										
69,150	69,200	13,475	13,491	72,150	72,200	14,225	14,331	75,150	75,200	14,975	15,171	78,150	78,200	15,725	16,011										
69,200	69,250	13,488	13,505	72,200	72,250	14,238	14,345	75,200	75,250	14,988	15,185	78,200	78,250	15,738	16,025										
69,250	69,300	13,500	13,519	72,250	72,300	14,250	14,359	75,250	75,300	15,000	15,199	78,250	78,300	15,750	16,039										
69,300	69,350	13,513	13,533	72,300	72,350	14,263	14,373	75,300	75,350	15,013	15,213	78,300	78,350	15,763	16,053										
69,350	69,400	13,525	13,547	72,350	72,400	14,275	14,387	75,350	75,400	15,025	15,227	78,350	78,400	15,775	16,067										
69,400	69,450	13,538	13,561	72,400	72,450	14,288	14,401	75,400	75,450	15,038	15,241	78,400	78,450	15,788	16,081										
69,450	69,500	13,550	13,575	72,450	72,500	14,300	14,415	75,450	75,500	15,050	15,255	78,450	78,500	15,800	16,095										
69,500	69,550	13,563	13,589	72,500	72,550	14,313	14,429	75,500	75,550	15,063	15,269	78,500	78,550	15,813	16,109										
69,550	69,600	13,575	13,603	72,550	72,600	14,325	14,443	75,550	75,600	15,075	15,283	78,550	78,600	15,825	16,123										
69,600	69,650	13,588	13,617	72,600	72,650	14,338	14,457	75,600	75,650	15,088	15,297	78,600	78,650	15,838	16,137										
69,650	69,700	13,600	13,631	72,650	72,700	14,350	14,471	75,650	75,700	15,100	15,311	78,650	78,700	15,850	16,151										
69,700	69,750	13,613	13,645	72,700	72,750	14,363	14,485	75,700	75,750	15,113	15,325	78,700	78,750	15,863	16,165										
69,750	69,800	13,625	13,659	72,750	72,800	14,375	14,499	75,750	75,800	15,125	15,339	78,750	78,800	15,875	16,179										
69,800	69,850	13,638	13,673	72,800	72,850	14,388	14,513	75,800	75,850	15,138	15,353	78,800	78,850	15,888	16,193										
69,850	69,900	13,650	13,687	72,850	72,900	14,400	14,527	75,850	75,900	15,150	15,367	78,850	78,900	15,900	16,207										
69,900	69,950	13,663	13,701	72,900	72,950	14,413	14,541	75,900	75,950	15,163	15,381	78,900	78,950	15,913	16,221										
69,950	70,000	13,675	13,715	72,950	73,000	14,425	14,555	75,950	76,000	15,175	15,395	78,950	79,000	15,925	16,235										
70,000				73,000				76,000				79,000													
70,000	70,050	13,688	13,729	73,000	73,050	14,438	14,569	76,000	76,050	15,188	15,409	79,000	79,050	15,938	16,249										
70,050	70,100	13,700	13,743	73,050	73,100	14,450	14,583	76,050	76,100	15,200	15,423	79,050	79,100	15,950	16,263										
70,100	70,150	13,713	13,757	73,100	73,150	14,463	14,597	76,100	76,150	15,213	15,437	79,100	79,150	15,963	16,277										
70,150	70,200	13,725	13,771	73,150	73,200	14,475	14,611	76,150	76,200	15,225	15,451	79,150	79,200	15,975	16,291										
70,200	70,250	13,738	13,785	73,200	73,250	14,488	14,625	76,200	76,250	15,238	15,465	79,200	79,250	15,988	16,305										
70,250	70,300	13,750	13,799	73,250	73,300	14,500	14,639	76,250	76,300	15,250	15,479	79,250	79,300	16,000	16,319										
70,300	70,350	13,763	13,813	73,300	73,350	14,513	14,653	76,300	76,350	15,263	15,493	79,300	79,350	16,013	16,333										
70,350	70,400	13,775	13,827	73,350	73,400	14,525	14,667	76,350	76,400	15,275	15,507	79,350	79,400	16,025	16,347										
70,400	70,450	13,788	13,841	73,400	73,450	14,538	14,681	76,400	76,450	15,288	15,521	79,400	79,450	16,038	16,361										
70,450	70,500	13,800	13,855	73,450	73,500	14,550	14,695	76,450	76,500	15,300	15,535	79,450	79,500	16,050	16,375										
70,500	70,550	13,813	13,869	73,500	73,550	14,563	14,709	76,500	76,550	15,313	15,549	79,500	79,550	16,063	16,389										
70,550	70,600	13,825	13,883	73,550	73,600	14,575	14,723	76,550	76,600	15,325	15,563	79,550	79,600	16,075	16,403										
70,600	70,650	13,838	13,897	73,600	73,650	14,588	14,737	76,600	76,650	15,338	15,577	79,600	79,650	16,088	16,417										
70,650	70,700	13,850	13,911	73,650	73,700	14,600	14,751	76,650	76,700	15,350	15,591	79,650	79,700	16,100	16,431										
70,700	70,750	13,863	13,925	73,700	73,750	14,613	14,765	76,700	76,750	15,363	15,605	79,700	79,750	16,113	16,445										
70,750	70,800	13,875	13,939	73,750	73,800	14,625	14,779	76,750	76,800	15,375	15,619	79,750	79,800	16,125	16,459										
70,800	70,850	13,888	13,953	73,800	73,850	14,638	14,793	76,800	76,850	15,388	15,633	79,800	79,850	16,138	16,473										
70,850	70,900	13,900	13,967	73,850	73,900	14,650	14,807	76,850	76,900	15,400	15,647	79,850	79,900	16,150	16,487										
70,900	70,950	13,913	13,981	73,900	73,950	14,663	14,821	76,900	76,950	15,413	15,661	79,900	79,950	16,163	16,501										
70,950	71,000	13,925	13,995	73,950	74,000	14,675	14,835	76,950	77,000	15,425	15,675	79,950	80,000	16,175	16,515										
71,000				74,000				77,000				80,000													
71,000	71,050	13,938	14,009	74,000	74,050	14,688	14,849	77,000	77,050	15,438	15,689	80,000	80,050	16,188	16,529										
71,050	71,100	13,950	14,023	74,050	74,100	14,700	14,863	77,050	77,100	15,450	15,703	80,050	80,100	16,200	16,543										
71,100	71,150	13,963	14,037	74,100	74,150	14,713	14,877	77,100	77,150	15,463	15,717	80,100	80,150	16,213	16,557										
71,150	71,200	13,975	14,051	74,150	74,200	14,725	14,891	77,150	77,200	15,475	15,731	80,150	80,200	16,225	16,571										
71,200	71,250	13,988	14,065	74,200	74,250	14,738	14,905	77,200	77,250	15,488	15,745	80,200	80,250	16,238	16,585										
71,250	71,300	14,000	14,079	74,250	74,300	14,750	14,919	77,250	77,300	15,500	15,759	80,250	80,300	16,250	16,599										
71,300	71,350	14,013	14,093	74,300	74,350	14,763	14,933	77,300	77,350	15,513	15,773	80,300	80,350	16,263	16,613										
71,350	71,400	14,025	14,107	74,350	74,400	14,775	14,947	77,350	77,400	15,525	15,787	80,350	80,400	16,275	16,627										
71,400	71,450	14,038	14,121	74,400	74,450	14,788	14,961	77,400	77,450	15,538	15,801	80,400	80,450	16,288	16,641										
71,450	71,500	14,050	14,135	74,450	74,500	14,800	14,975	77,450	77,500	15,550	15,815	80,450	80,500	16,300	16,655										
71,500	71,550	14,063	14,149	74,500	74,550	14,813	14,989	77,500	77,550	15,563	15,829	80,500	80,550	16,313	16,669										
71,550	71,600	14,075	14,163	74,550	74,600	14,825	15,003	77,550	77,600	15,575	15,843	80,550	80,600	16,325	16,683										
71,600	71,650	14,088	14,177	74,600	74,650	14,838	15,017	77,600	77,650	15,588	15,857	80,600	80,650	16,338	16,697										
71,650	71,700	14,100	14,191	74,650	74,700	14,850	15,031	77,650	77,700	15,600	15,871	80,650	80,700	16,350	16,711										
71,700	71,750	14,113	14,205	74,700	74,750	14,863	15,045	77,700	77,750	15,613	15,885	80,700	80,750	16,363	16,725										
71,750	71,800	14,125	14,219	74,750	74,800	14,875	15,059	77,750	77,800	15,625	15														

(Continued on page 23)

2010 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—					
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately				
Your tax is —				Your tax is —				Your tax is —							
81,000				84,000				87,000				90,000			
81,000	81,050	16,438	16,809	84,000	84,050	17,236	17,649	87,000	87,050	18,076	18,489	90,000	90,050	18,916	19,329
81,050	81,100	16,450	16,823	84,050	84,100	17,250	17,663	87,050	87,100	18,090	18,503	90,050	90,100	18,930	19,343
81,100	81,150	16,463	16,837	84,100	84,150	17,264	17,677	87,100	87,150	18,104	18,517	90,100	90,150	18,944	19,357
81,150	81,200	16,475	16,851	84,150	84,200	17,278	17,691	87,150	87,200	18,118	18,531	90,150	90,200	18,958	19,371
81,200	81,250	16,488	16,865	84,200	84,250	17,292	17,705	87,200	87,250	18,132	18,545	90,200	90,250	18,972	19,385
81,250	81,300	16,500	16,879	84,250	84,300	17,306	17,719	87,250	87,300	18,146	18,559	90,250	90,300	18,986	19,399
81,300	81,350	16,513	16,893	84,300	84,350	17,320	17,733	87,300	87,350	18,160	18,573	90,300	90,350	19,000	19,413
81,350	81,400	16,525	16,907	84,350	84,400	17,334	17,747	87,350	87,400	18,174	18,587	90,350	90,400	19,014	19,427
81,400	81,450	16,538	16,921	84,400	84,450	17,348	17,761	87,400	87,450	18,188	18,601	90,400	90,450	19,028	19,441
81,450	81,500	16,550	16,935	84,450	84,500	17,362	17,775	87,450	87,500	18,202	18,615	90,450	90,500	19,042	19,455
81,500	81,550	16,563	16,949	84,500	84,550	17,376	17,789	87,500	87,550	18,216	18,629	90,500	90,550	19,056	19,469
81,550	81,600	16,575	16,963	84,550	84,600	17,390	17,803	87,550	87,600	18,230	18,643	90,550	90,600	19,070	19,483
81,600	81,650	16,588	16,977	84,600	84,650	17,404	17,817	87,600	87,650	18,244	18,657	90,600	90,650	19,084	19,497
81,650	81,700	16,600	16,991	84,650	84,700	17,418	17,831	87,650	87,700	18,258	18,671	90,650	90,700	19,098	19,511
81,700	81,750	16,613	17,005	84,700	84,750	17,432	17,845	87,700	87,750	18,272	18,685	90,700	90,750	19,112	19,525
81,750	81,800	16,625	17,019	84,750	84,800	17,446	17,859	87,750	87,800	18,286	18,699	90,750	90,800	19,126	19,539
81,800	81,850	16,638	17,033	84,800	84,850	17,460	17,873	87,800	87,850	18,300	18,713	90,800	90,850	19,140	19,553
81,850	81,900	16,650	17,047	84,850	84,900	17,474	17,887	87,850	87,900	18,314	18,727	90,850	90,900	19,154	19,567
81,900	81,950	16,663	17,061	84,900	84,950	17,488	17,901	87,900	87,950	18,328	18,741	90,900	90,950	19,168	19,581
81,950	82,000	16,675	17,075	84,950	85,000	17,502	17,915	87,950	88,000	18,342	18,755	90,950	91,000	19,182	19,595
82,000				85,000				88,000				91,000			
82,000	82,050	16,688	17,089	85,000	85,050	17,516	17,929	88,000	88,050	18,356	18,769	91,000	91,050	19,196	19,609
82,050	82,100	16,700	17,103	85,050	85,100	17,530	17,943	88,050	88,100	18,370	18,783	91,050	91,100	19,210	19,623
82,100	82,150	16,713	17,117	85,100	85,150	17,544	17,957	88,100	88,150	18,384	18,797	91,100	91,150	19,224	19,637
82,150	82,200	16,725	17,131	85,150	85,200	17,558	17,971	88,150	88,200	18,398	18,811	91,150	91,200	19,238	19,651
82,200	82,250	16,738	17,145	85,200	85,250	17,572	17,985	88,200	88,250	18,412	18,825	91,200	91,250	19,252	19,665
82,250	82,300	16,750	17,159	85,250	85,300	17,586	17,999	88,250	88,300	18,426	18,839	91,250	91,300	19,266	19,679
82,300	82,350	16,763	17,173	85,300	85,350	17,600	18,013	88,300	88,350	18,440	18,853	91,300	91,350	19,280	19,693
82,350	82,400	16,775	17,187	85,350	85,400	17,614	18,027	88,350	88,400	18,454	18,867	91,350	91,400	19,294	19,707
82,400	82,450	16,788	17,201	85,400	85,450	17,628	18,041	88,400	88,450	18,468	18,881	91,400	91,450	19,308	19,721
82,450	82,500	16,802	17,215	85,450	85,500	17,642	18,055	88,450	88,500	18,482	18,895	91,450	91,500	19,322	19,735
82,500	82,550	16,816	17,229	85,500	85,550	17,656	18,069	88,500	88,550	18,496	18,909	91,500	91,550	19,336	19,749
82,550	82,600	16,830	17,243	85,550	85,600	17,670	18,083	88,550	88,600	18,510	18,923	91,550	91,600	19,350	19,763
82,600	82,650	16,844	17,257	85,600	85,650	17,684	18,097	88,600	88,650	18,524	18,937	91,600	91,650	19,364	19,777
82,650	82,700	16,858	17,271	85,650	85,700	17,698	18,111	88,650	88,700	18,538	18,951	91,650	91,700	19,378	19,791
82,700	82,750	16,872	17,285	85,700	85,750	17,712	18,125	88,700	88,750	18,552	18,965	91,700	91,750	19,392	19,805
82,750	82,800	16,886	17,299	85,750	85,800	17,726	18,139	88,750	88,800	18,566	18,979	91,750	91,800	19,406	19,819
82,800	82,850	16,900	17,313	85,800	85,850	17,740	18,153	88,800	88,850	18,580	18,993	91,800	91,850	19,420	19,833
82,850	82,900	16,914	17,327	85,850	85,900	17,754	18,167	88,850	88,900	18,594	19,007	91,850	91,900	19,434	19,847
82,900	82,950	16,928	17,341	85,900	85,950	17,768	18,181	88,900	88,950	18,608	19,021	91,900	91,950	19,448	19,861
82,950	83,000	16,942	17,355	85,950	86,000	17,782	18,195	88,950	89,000	18,622	19,035	91,950	92,000	19,462	19,875
83,000				86,000				89,000				92,000			
83,000	83,050	16,956	17,369	86,000	86,050	17,796	18,209	89,000	89,050	18,636	19,049	92,000	92,050	19,476	19,889
83,050	83,100	16,970	17,383	86,050	86,100	17,810	18,223	89,050	89,100	18,650	19,063	92,050	92,100	19,490	19,903
83,100	83,150	16,984	17,397	86,100	86,150	17,824	18,237	89,100	89,150	18,664	19,077	92,100	92,150	19,504	19,917
83,150	83,200	16,998	17,411	86,150	86,200	17,838	18,251	89,150	89,200	18,678	19,091	92,150	92,200	19,518	19,931
83,200	83,250	17,012	17,425	86,200	86,250	17,852	18,265	89,200	89,250	18,692	19,105	92,200	92,250	19,532	19,945
83,250	83,300	17,026	17,439	86,250	86,300	17,866	18,279	89,250	89,300	18,706	19,119	92,250	92,300	19,546	19,959
83,300	83,350	17,040	17,453	86,300	86,350	17,880	18,293	89,300	89,350	18,720	19,133	92,300	92,350	19,560	19,973
83,350	83,400	17,054	17,467	86,350	86,400	17,894	18,307	89,350	89,400	18,734	19,147	92,350	92,400	19,574	19,987
83,400	83,450	17,068	17,481	86,400	86,450	17,908	18,321	89,400	89,450	18,748	19,161	92,400	92,450	19,588	20,001
83,450	83,500	17,082	17,495	86,450	86,500	17,922	18,335	89,450	89,500	18,762	19,175	92,450	92,500	19,602	20,015
83,500	83,550	17,096	17,509	86,500	86,550	17,936	18,349	89,500	89,550	18,776	19,189	92,500	92,550	19,616	20,029
83,550	83,600	17,110	17,523	86,550	86,600	17,950	18,363	89,550	89,600	18,790	19,203	92,550	92,600	19,630	20,043
83,600	83,650	17,124	17,537	86,600	86,650	17,964	18,377	89,600	89,650	18,804	19,217	92,600	92,650	19,644	20,057
83,650	83,700	17,138	17,551	86,650	86,700	17,978	18,391	89,650	89,700	18,818	19,231	92,650	92,700	19,658	20,071
83,700	83,750	17,152	17,565	86,700	86,750	17,992	18,405	89,700	89,750	18,832	19,245	92,700	92,750	19,672	20,085
83,750	83,800	17,166	17,579	86,750	86,800	18,006	18,419	89,750	89,800	18,846	19,259	92,750	92,800	19,686	20,099
83,800	83,850	17,180	17,593	86,800	86,850	18,020	18,433	89,800	89,850	18,860	19,273	92,800	92,850	19,700	20,113
83,850	83,900	17,194	17,607	86,850	86,900	18,034	18,447	89,850	89,900	18,874	19,287	92,850	92,900	19,714	20,127
83,900	83,950	17,208	17,621	86,900	86,950	18,048	18,461	89,900	89,950	18,888	19,301	92,900	92,950	19,728	20,141
83,950	84,000	17,222	17,635	86,950	87,000	18,062	18,475	89,950	90,000	18,902	19,315	92,950	93,000	19,742	20,155

2010 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—				Your tax is—				Your tax is—			
93,000				96,000				99,000			
93,000	93,050	19,756	20,169	96,000	96,050	20,596	21,009	99,000	99,050	21,436	21,849
93,050	93,100	19,770	20,183	96,050	96,100	20,610	21,023	99,050	99,100	21,450	21,863
93,100	93,150	19,784	20,197	96,100	96,150	20,624	21,037	99,100	99,150	21,464	21,877
93,150	93,200	19,798	20,211	96,150	96,200	20,638	21,051	99,150	99,200	21,478	21,891
93,200	93,250	19,812	20,225	96,200	96,250	20,652	21,065	99,200	99,250	21,492	21,905
93,250	93,300	19,826	20,239	96,250	96,300	20,666	21,079	99,250	99,300	21,506	21,919
93,300	93,350	19,840	20,253	96,300	96,350	20,680	21,093	99,300	99,350	21,520	21,933
93,350	93,400	19,854	20,267	96,350	96,400	20,694	21,107	99,350	99,400	21,534	21,947
93,400	93,450	19,868	20,281	96,400	96,450	20,708	21,121	99,400	99,450	21,548	21,961
93,450	93,500	19,882	20,295	96,450	96,500	20,722	21,135	99,450	99,500	21,562	21,975
93,500	93,550	19,896	20,309	96,500	96,550	20,736	21,149	99,500	99,550	21,576	21,989
93,550	93,600	19,910	20,323	96,550	96,600	20,750	21,163	99,550	99,600	21,590	22,003
93,600	93,650	19,924	20,337	96,600	96,650	20,764	21,177	99,600	99,650	21,604	22,017
93,650	93,700	19,938	20,351	96,650	96,700	20,778	21,191	99,650	99,700	21,618	22,031
93,700	93,750	19,952	20,365	96,700	96,750	20,792	21,205	99,700	99,750	21,632	22,045
93,750	93,800	19,966	20,379	96,750	96,800	20,806	21,219	99,750	99,800	21,646	22,059
93,800	93,850	19,980	20,393	96,800	96,850	20,820	21,233	99,800	99,850	21,660	22,073
93,850	93,900	19,994	20,407	96,850	96,900	20,834	21,247	99,850	99,900	21,674	22,087
93,900	93,950	20,008	20,421	96,900	96,950	20,848	21,261	99,900	99,950	21,688	22,101
93,950	94,000	20,022	20,435	96,950	97,000	20,862	21,275	99,950	100,000	21,702	22,115
94,000				97,000				<div>\$100,000 or over — use Form 1040NR</div>			
94,000	94,050	20,036	20,449	97,000	97,050	20,876	21,289				
94,050	94,100	20,050	20,463	97,050	97,100	20,890	21,303				
94,100	94,150	20,064	20,477	97,100	97,150	20,904	21,317				
94,150	94,200	20,078	20,491	97,150	97,200	20,918	21,331				
94,200	94,250	20,092	20,505	97,200	97,250	20,932	21,345				
94,250	94,300	20,106	20,519	97,250	97,300	20,946	21,359				
94,300	94,350	20,120	20,533	97,300	97,350	20,960	21,373				
94,350	94,400	20,134	20,547	97,350	97,400	20,974	21,387				
94,400	94,450	20,148	20,561	97,400	97,450	20,988	21,401				
94,450	94,500	20,162	20,575	97,450	97,500	21,002	21,415				
94,500	94,550	20,176	20,589	97,500	97,550	21,016	21,429				
94,550	94,600	20,190	20,603	97,550	97,600	21,030	21,443				
94,600	94,650	20,204	20,617	97,600	97,650	21,044	21,457				
94,650	94,700	20,218	20,631	97,650	97,700	21,058	21,471				
94,700	94,750	20,232	20,645	97,700	97,750	21,072	21,485				
94,750	94,800	20,246	20,659	97,750	97,800	21,086	21,499				
94,800	94,850	20,260	20,673	97,800	97,850	21,100	21,513				
94,850	94,900	20,274	20,687	97,850	97,900	21,114	21,527				
94,900	94,950	20,288	20,701	97,900	97,950	21,128	21,541				
94,950	95,000	20,302	20,715	97,950	98,000	21,142	21,555				
95,000				98,000							
95,000	95,050	20,316	20,729	98,000	98,050	21,156	21,569				
95,050	95,100	20,330	20,743	98,050	98,100	21,170	21,583				
95,100	95,150	20,344	20,757	98,100	98,150	21,184	21,597				
95,150	95,200	20,358	20,771	98,150	98,200	21,198	21,611				
95,200	95,250	20,372	20,785	98,200	98,250	21,212	21,625				
95,250	95,300	20,386	20,799	98,250	98,300	21,226	21,639				
95,300	95,350	20,400	20,813	98,300	98,350	21,240	21,653				
95,350	95,400	20,414	20,827	98,350	98,400	21,254	21,667				
95,400	95,450	20,428	20,841	98,400	98,450	21,268	21,681				
95,450	95,500	20,442	20,855	98,450	98,500	21,282	21,695				
95,500	95,550	20,456	20,869	98,500	98,550	21,296	21,709				
95,550	95,600	20,470	20,883	98,550	98,600	21,310	21,723				
95,600	95,650	20,484	20,897	98,600	98,650	21,324	21,737				
95,650	95,700	20,498	20,911	98,650	98,700	21,338	21,751				
95,700	95,750	20,512	20,925	98,700	98,750	21,352	21,765				
95,750	95,800	20,526	20,939	98,750	98,800	21,366	21,779				
95,800	95,850	20,540	20,953	98,800	98,850	21,380	21,793				
95,850	95,900	20,554	20,967	98,850	98,900	21,394	21,807				
95,900	95,950	20,568	20,981	98,900	98,950	21,408	21,821				
95,950	96,000	20,582	20,995	98,950	99,000	21,422	21,835				