



# Instructions for Form 1040NR-EZ

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

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

### May I Use Form 1040NR-EZ?

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

1. You do not claim any dependents.
2. You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
3. Your **only** U.S. source income was from wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants.

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

4. Your taxable income (line 14 of Form 1040NR-EZ) is less than \$50,000.
5. The only adjustments to income you can claim are the student loan interest deduction or scholarship and fellowship grants excluded.
6. You do not claim any tax credits.
7. If you were married, you do not claim an exemption for your spouse.
8. If you itemize deductions, the only deduction you claim is for state and local income taxes.
9. The only other taxes you owe are social security and Medicare tax on tip income not reported to your employer, or household employment taxes.

### General Instructions

**TIP:** For information about tax law changes, see **Pub. 553** or see **What's Hot** at [www.irs.ustreas.gov](http://www.irs.ustreas.gov).

### What's New for 1998?

#### Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to \$1,000 of the interest on line 8. See the instructions for line 8 on page 4 for details.

#### Estimated Tax Penalty

You generally will not owe an estimated tax penalty if the amount you owe on line 26 is less than \$1,000. See the instructions for line 27 on page 6.

#### Payment of Tax

If you owe tax, make your check or money order payable to the **United States**

**Treasury.**" See the instructions for line 26 on page 6 for more details.

### Other Reporting Requirements

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

### Additional Information

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

- Pub. 552**, Recordkeeping for Individuals
- Pub. 597**, Information on the United States-Canada Income Tax Treaty
- Pub. 901**, U.S. Tax Treaties
- Pub. 910**, Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. If you have a foreign address, send your order to the Eastern Area Distribution Center, P.O. Box 85627, Richmond, VA 23285-5627, U.S.A. You can also download forms and publications from the IRS Internet web site at [www.irs.ustreas.gov](http://www.irs.ustreas.gov).

### 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 1998. If you do not meet either of these tests for 1998 but you meet the substantial presence test for 1999, you may be able to choose to be treated as a resident alien for part of 1998. But you must have been physically present in the United States for at least 31 days in a row during 1998 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1997. For more details, see Pub. 519.

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

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

**Green Card Test.** You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 1998.

**Substantial Presence Test.** You are considered a U.S. resident if you meet the substantial presence test for 1998. You meet this test if you were physically present in the United States for at least:

1. 31 days during 1998, and
2. 183 days during the period 1998, 1997, and 1996, counting all the days of physical presence in 1998 but only  $\frac{1}{3}$  the number of days of presence in 1997 and only  $\frac{1}{6}$  the number of days in 1996.

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

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

1. **Exempt individual.** You do not count days for which you are an exempt individual. In general, an exempt individual is an individual who is a:
  - a. foreign-government-related individual,
  - b. teacher or trainee,
  - c. student, or

d. professional athlete who is temporarily in the United States to compete in a charitable sports event.

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

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

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

**3. Closer connection to foreign country.** Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1998 if you:

- a. were present in the United States for fewer than 183 days during 1998,
- b. establish that during 1998 you had a tax home in a foreign country, and
- c. establish that during 1998 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

### Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in a trade or business in the United States during 1998. You must file even if—

- none of your income came from a trade or business conducted in the United States,
- you have no income from U.S. sources, or
- your income is exempt from U.S. tax.

**Note:** If you were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, you must file Form 1040NR-EZ (or Form 1040NR) **only** if you have income (such as wages, salaries, tips, etc. or scholarship and fellowship grants) that is subject to tax under section 871.

### When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 15, 1999.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 1999.

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

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

### Where To File

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

### Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 1998. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.

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

### Dual-Status Taxpayers

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

### Dual-Status Tax Year

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

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

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

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

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

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

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

### Income Subject to Tax for Dual-Status Year

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

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

### Restrictions for Dual-Status Taxpayers

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

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

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

**Tax Rates.** If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed above, you must use the Tax Table column for *Married Filing Separately* to figure your tax on income

that is considered to be effectively connected with a U.S. trade or business. If married, you may not use the *Single Tax Table* column.

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

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

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

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

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

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

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

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

**When filing Form 1040,** show the total tax withheld on line 57. Enter amounts from the attached statement (Form 1040NR-EZ, line 19) to the left of line 57 and identify and include in the amount on line 57.

**When filing Form 1040NR-EZ,** show the total tax withheld on line 19. Enter the amount from the attached statement (Form 1040, line 57) to the left of line 19 and identify and include in the amount on line 19.

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

3. Tax paid with **Form 1040-C**, U.S. Departing Alien Income Tax Return, at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total

payments on line 64. Identify the payment in the area to the left of the entry.

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

## Line Instructions for Form 1040NR-EZ

### Identifying Number and Address

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

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

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

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

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

**Foreign Address.** Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please **do not** abbreviate the country name.

### Filing Status

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

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

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

If your spouse died in 1998, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1998.

### Rounding Off to Whole Dollars

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

### Taxable Income

#### Line 3—Wages, Salaries, Tips, etc.

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

- **Tip income** you did not report to your employer. Also include **allocated tips** shown on your W-2 form(s) unless you can prove that you received less. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included as income in box 1. See **Pub. 531**, Reporting Tip Income, for more details.

**Caution:** *You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 16 on page 5.*

- **Excess salary deferrals.** The amount deferred should be shown in box 13 of your W-2 form and the "Deferred compensation" box in box 15 should be checked. If the total amount you deferred for 1998 under **all** plans was more than \$10,000, include the excess on line 3. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. See **Pub. 575**, Pension and Annuity Income, for details.

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

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

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

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

**Missing or Incorrect Form W-2.** If you do not get a Form W-2 by February 1, 1999, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

**Dependent Care Benefits.** If you received benefits for 1998 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your W-2 form(s).

**Adoption Benefits.** If you received employer-provided adoption benefits for 1998, you must use Form 1040NR. The benefits should be shown in box 13 of your W-2 form(s) with code T.

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

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

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

If you received a refund, credit, or offset of state or local income taxes in 1998, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 1998 estimated state or local income tax, the amount applied is treated as received in 1998.

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

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

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

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

Report the total amount of the grant on line 5 and show any nontaxable part on line 9. If the grant was reported on **Form 1042-S**, enter the gross amount from column (b) on line 5. However, **do not** include amounts exempted under a tax treaty and reported on Form 1040NR-EZ, item J. If you are excluding items allowed

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

Before you begin, see the instructions for line 8 below.

1. Enter the total interest you paid in 1998 on qualified student loans (defined below). Do not include interest that was required to be paid after the first 60 months . . . . .	1. _____
2. Enter the <b>smaller</b> of line 1 or \$1,000 . . . . .	2. _____
3. Enter the amount from Form 1040NR-EZ, line 7 . . . . .	3. _____
4. Enter the amount from Form 1040NR-EZ, line 9 . . . . .	4. _____
5. Modified AGI. Subtract line 4 from line 3 . . . . .	5. _____
6. Subtract \$40,000 from line 5. If zero or less, enter -0- here and on line 8, skip line 7, and go to line 9 . . . . .	6. _____
7. Divide line 6 by \$15,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000" . . . . .	7. _____
8. Multiply line 2 by line 7 . . . . .	8. _____
9. <b>Student loan interest deduction.</b> Subtract line 8 from line 2. Enter the result here and on Form 1040NR-EZ, line 8 . . . . .	9. _____

by section 117 (i.e., amounts used for tuition and course-related expenses such as fees, books, supplies, and equipment) that exceed amounts shown on Form 1042-S, attach a statement describing these amounts. See **Pub 520**, Scholarships and Fellowships, for more information.

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

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

**Line 8—Student Loan Interest Deduction.** You may take this deduction if **all four** of the following apply.

1. You paid interest in 1998 on a qualified student loan (see below).
2. At least part of the interest paid in 1998 was paid during the first 60 months that payments were required to be made. See **Example** below.
3. Your filing status is single.
4. Your modified adjusted gross income (AGI) is less than \$55,000. Use lines 3 through 5 of the worksheet above to figure your modified AGI.

If all four apply, use the worksheet above to figure your deduction. But first you will need to complete Form 1040NR-EZ, line 9.

**Example.** You took out a qualified student loan in 1991 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1993, after you graduated. You made a payment every month as required. If you meet items 3 and 4 listed above, you may use only the interest you paid for January through June 1998 to figure your deduction. June is the end of the 60-month period (July 1993 – June 1998).

**Qualified Student Loan.** This is any loan you took out to pay the qualified higher education expenses for yourself, your spouse, or anyone who was your dependent when the loan was taken out. The person for whom the expenses were paid must have been an eligible student (see below). However, a loan is not a qualified student loan if (1) any of the proceeds were used for other purposes or (2) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see **Pub. 970**.

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

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

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

An **eligible student** is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, **and**
- Carried at least half the normal full-time work load for the course of study he or she was pursuing.

**Line 9—Scholarship and Fellowship Grants Excluded.** If you were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment). **Do not** include any amount already shown on line 6. See **Pub 520**, Scholarships and Fellowships, for more information.

**Line 11—Itemized Deductions.** Enter the total state and local income taxes you paid or that were withheld from your salary in 1998. If, during 1998, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for line 4.

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

**Line 13—Exemption Deduction.** You can take an exemption of \$2,700 for yourself.

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

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

To figure the tax, use **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income. To pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.

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

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

1. You paid **any one** household employee (defined below) cash wages of \$1,100 or more in 1998.
2. You withheld Federal income tax during 1998 at the request of any household employee.
3. You paid **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1997 or 1998 to household employees.

**BARRY MAPLE**  
**DEBORAH MAPLE**  
123 Main Street  
Anyplace, CA 90000

19

PAY TO THE ORDER OF \$

ANYPLACE BANK  
Anyplace, CA 90000

For

Routing number (line 24b): 250250025  
Account number (line 24d): 20202086

1234

Do not include the check number

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

**TIP:** For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 1998 and was a student.

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

## Payments

**Line 19—Federal Income Tax Withheld.** Add the amounts shown as Federal income tax withheld on your **Forms W-2** and **1042-S**. Enter the total on line 19.

**Line 20—1998 Estimated Tax Payments.** Enter any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 1998. Include any overpayment from your 1997 return that you applied to your 1998 estimated tax.

**Name Change.** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ. On the statement, explain all the payments you made in 1998 and list the name and identifying number under which you made each payment.

**Line 21—Credit for Amount Paid With Form 1040-C.** Enter any amount you paid with Form 1040-C for 1998.

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

**Amount Paid With Request for Extension of Time To File.** If you filed **Form 4868** to get an automatic extension of time to file Form 1040NR-EZ, include in the total on line 22 the amount, if any, you paid with that form. On the dotted line next to line 22, enter "Form 4868" and show the amount paid. Also, include any amount paid with **Form 2688** if you filed for an additional extension.

## Refund

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

**TIP:** If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See **1999 Income Tax Withholding and Estimated Tax Payments** on page 6.

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

### Why Use Direct Deposit?

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

**TIP:** You can check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers.

**Line 24b.** The routing number **must** be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check above, the routing number is 250250025.

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

**Line 24d.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086. Be sure **not** to include the check number.

**Line 25—Applied to 1999 Estimated Tax.** Enter on line 25 the amount, if any, of the overpayment on line 23 you want applied to your estimated tax for 1999. This choice cannot be changed later.

## Amount You Owe

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

Make your check or money order payable to the “United States Treasury” for the full amount due. **Do not send cash.** Write “1998 Form 1040NR-EZ” and your name, address, and SSN or ITIN on your payment. You do not have to pay if line 26 is under \$1.

**Do not** include any estimated tax payment in your check or money order. Mail any estimated tax payment in an envelope separate from the one you use to pay the tax due on Form 1040NR-EZ.

**TIP:** You may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 1999. See **1999 Income Tax Withholding and Estimated Tax Payments** below.

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

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

### Line 27—Estimated Tax Penalty.

**Caution:** Beginning in 1998, you must include household employment taxes reported on line 17 to see if you owe the penalty if line 19 is more than zero or you would owe the penalty even if you did not include those taxes. But if you entered an amount on Schedule H (Form 1040), line 7, include the total of that amount plus the amount on Form 1040NR-EZ, line 17.

You may owe this penalty if:

- Line 26 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

**Figuring the penalty.** If you choose to figure the penalty yourself, see **Form 2210** to find out if you owe the penalty. If so, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details,

see the Instructions for Form 2210. Enter the penalty on Form 1040NR-EZ, line 27. Add the penalty to any tax due and enter the total on line 26. If you are due a refund, subtract the penalty from the overpayment you show on line 23. **Do not** file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

**TIP:** Because Form 2210 is complicated, if you want to, you can leave line 27 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill.

## Other Information (Page 2)

**Item J—Reporting of Treaty Benefits Claimed.** If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement attached to your tax return.

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

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

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

## Reminders

### Sign and Date Your Return

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

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Internal Revenue Service

Center, Philadelphia, PA 19255, U.S.A., and that the IRS approved.

A return prepared by an agent must be accompanied by a power of attorney. **Form 2848** may be used for this purpose.

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

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

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

### Address Change

If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return, or the Chief, Customer Service Division, at your local IRS district office. You can use **Form 8822**, Change of Address, to notify us of your new address.

If you are expecting a refund, also notify the post office serving your old address. This will help forward your check to your new address. Please be sure to write your identifying number (defined on page 3) on any letters to the IRS.

### 1999 Income Tax Withholding and Estimated Tax Payments

If the amount you owe or the amount you overpaid is large, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your 1999 pay. In general, you do not have to make estimated tax payments if you expect that your 1999 Form 1040NR-EZ will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax (including any household employment taxes) for 1999 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 1999 and you must pay estimated tax, use **Form 1040-ES**.

### How Long Should Records Be Kept?

Keep your records as long as they may be needed to carry out any Internal Revenue law. Records of income, deductions, and credits shown on your return, as well as any worksheets you used, should be kept until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date

the tax was paid, whichever is later. Keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. Also, keep copies of your filed tax returns and any Forms W-2, 1099, and 1042-S you received as part of your records. For more details, see **Pub. 552**, Recordkeeping for Individuals.

### Requesting a Copy of Your Tax Return

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

### Amended Return

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

### Interest and Penalties

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

If you include interest or penalties with your payment, identify and enter the amount in the bottom margin of Form 1040NR-EZ, page 1. **Do not** include it in the **Amount You Owe** on line 26.

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

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

**Penalty for Late Payment of Tax.** If you pay your taxes late, the penalty is usually  $\frac{1}{2}$  of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty

is in addition to interest charges on late payments.

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

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

### Gift To Reduce the Public Debt

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

**Note:** *You may be able to deduct this gift on your 1999 tax return as a charitable contribution. But you must file Form 1040NR to do so.*

### Taxpayer Assistance

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

In the United States, call **1-800-829-1040**. If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your identifying number (defined on page 3) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from Internal Revenue Service offices in: Bonn, Germany; London, England; Mexico City, Mexico; Paris, France; Rome, Italy; Santiago, Chile; Singapore; Sydney, Australia; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filing period, you can get income tax forms and publications from U.S. embassies and consulates abroad. You can also download forms and publications from the IRS Internet web site at [www.irs.ustreas.gov](http://www.irs.ustreas.gov).

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

### Help With Unresolved Tax Issues

Most problems can be solved with one contact by calling, writing, or visiting an IRS office. But if you have tried unsuccessfully to resolve a problem with the IRS, you should contact the Taxpayer Advocate's **Problem Resolution Program (PRP)**. Someone at PRP will assign you a personal advocate who is in the best position to try to resolve your problem. The Taxpayer Advocate can also offer you special help if you have a significant hardship due to a tax problem.

You should contact the Taxpayer Advocate if:

- You have tried unsuccessfully to resolve your problem with the IRS and have not been contacted by the date promised, or
- You are on your second attempt to resolve a problem.

You may contact a Taxpayer Advocate by calling a new toll-free assistance number, **1-877-777-4778**, if in the U.S. If you prefer, you can write to the Taxpayer Advocate at the IRS office that last contacted you. (You may also contact one of the overseas IRS offices listed above.)

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review. Taxpayer Advocates are working to put service first. For more details, see **Pub. 1546**.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 1 hr., 19 min.; **Learning about the law or the form**, 50 min.; **Preparing the form**, 1 hr., 47 min.; and **Copying, assembling, and sending the form to the IRS**, 35 min.

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

# 1998 Tax Table

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

**Example.** Mr. Brown is single. His taxable income on line 14 of Form 1040NR-EZ is \$23,250. First, he finds the \$23,250–23,300 income line. Next, he finds the “Single” column and reads down the column. The amount shown where the income line and filing status column meet is \$3,491. This is the tax amount he must enter on line 15 of Form 1040NR-EZ. →

At least	But less than	Single	Married filing separately
23,200	23,250	3,484	3,750
23,250	23,300	<b>3,491</b>	3,764
23,300	23,350	3,499	3,778
23,350	23,400	3,506	3,792

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	227	227	<b>3,000</b>		<b>6,000</b>					
5	15	2	2	1,525	1,550	231	231	3,000	3,050	454	454	6,000	6,050	904	904
15	25	3	3	1,550	1,575	234	234	3,050	3,100	461	461	6,050	6,100	911	911
25	50	6	6	1,575	1,600	238	238	3,100	3,150	469	469	6,100	6,150	919	919
50	75	9	9	1,600	1,625	242	242	3,150	3,200	476	476	6,150	6,200	926	926
75	100	13	13	1,625	1,650	246	246	3,200	3,250	484	484	6,200	6,250	934	934
100	125	17	17	1,650	1,675	249	249	3,250	3,300	491	491	6,250	6,300	941	941
125	150	21	21	1,675	1,700	253	253	3,300	3,350	499	499	6,300	6,350	949	949
150	175	24	24	1,700	1,725	257	257	3,350	3,400	506	506	6,350	6,400	956	956
175	200	28	28	1,725	1,750	261	261	3,400	3,450	514	514	6,400	6,450	964	964
200	225	32	32	1,750	1,775	264	264	3,450	3,500	521	521	6,450	6,500	971	971
225	250	36	36	1,775	1,800	268	268	3,500	3,550	529	529	6,500	6,550	979	979
250	275	39	39	1,800	1,825	272	272	3,550	3,600	536	536	6,550	6,600	986	986
275	300	43	43	1,825	1,850	276	276	3,600	3,650	544	544	6,600	6,650	994	994
300	325	47	47	1,850	1,875	279	279	3,650	3,700	551	551	6,650	6,700	1,001	1,001
325	350	51	51	1,875	1,900	283	283	3,700	3,750	559	559	6,700	6,750	1,009	1,009
350	375	54	54	1,900	1,925	287	287	3,750	3,800	566	566	6,750	6,800	1,016	1,016
375	400	58	58	1,925	1,950	291	291	3,800	3,850	574	574	6,800	6,850	1,024	1,024
400	425	62	62	1,950	1,975	294	294	3,850	3,900	581	581	6,850	6,900	1,031	1,031
425	450	66	66	1,975	2,000	298	298	3,900	3,950	589	589	6,900	6,950	1,039	1,039
450	475	69	69	<b>2,000</b>		<b>302</b>		<b>4,000</b>		<b>7,000</b>					
475	500	73	73	2,000	2,025	306	306	4,000	4,050	604	604	7,000	7,050	1,054	1,054
500	525	77	77	2,025	2,050	309	309	4,050	4,100	611	611	7,050	7,100	1,061	1,061
525	550	81	81	2,050	2,075	313	313	4,100	4,150	619	619	7,100	7,150	1,069	1,069
550	575	84	84	2,075	2,100	317	317	4,150	4,200	626	626	7,150	7,200	1,076	1,076
575	600	88	88	2,100	2,125	321	321	4,200	4,250	634	634	7,200	7,250	1,084	1,084
600	625	92	92	2,125	2,150	324	324	4,250	4,300	641	641	7,250	7,300	1,091	1,091
625	650	96	96	2,150	2,175	328	328	4,300	4,350	649	649	7,300	7,350	1,099	1,099
650	675	99	99	2,175	2,200	332	332	4,350	4,400	656	656	7,350	7,400	1,106	1,106
675	700	103	103	2,200	2,225	336	336	4,400	4,450	664	664	7,400	7,450	1,114	1,114
700	725	107	107	2,225	2,250	339	339	4,450	4,500	671	671	7,450	7,500	1,121	1,121
725	750	111	111	2,250	2,275	343	343	4,500	4,550	679	679	7,500	7,550	1,129	1,129
750	775	114	114	2,275	2,300	347	347	4,550	4,600	686	686	7,550	7,600	1,136	1,136
775	800	118	118	2,300	2,325	351	351	4,600	4,650	694	694	7,600	7,650	1,144	1,144
800	825	122	122	2,325	2,350	354	354	4,650	4,700	701	701	7,650	7,700	1,151	1,151
825	850	126	126	2,350	2,375	358	358	4,700	4,750	709	709	7,700	7,750	1,159	1,159
850	875	129	129	2,375	2,400	362	362	4,750	4,800	716	716	7,750	7,800	1,166	1,166
875	900	133	133	2,400	2,425	366	366	4,800	4,850	724	724	7,800	7,850	1,174	1,174
900	925	137	137	2,425	2,450	369	369	4,850	4,900	731	731	7,850	7,900	1,181	1,181
925	950	141	141	2,450	2,475	373	373	4,900	4,950	739	739	7,900	7,950	1,189	1,189
950	975	144	144	2,475	2,500	377	377	4,950	5,000	746	746	7,950	8,000	1,196	1,196
975	1,000	148	148	<b>2,500</b>		<b>377</b>		<b>5,000</b>		<b>8,000</b>					
<b>1,000</b>		<b>152</b>		2,500	2,525	381	381	5,000	5,050	754	754	8,000	8,050	1,204	1,204
1,000	1,025	152	152	2,525	2,550	384	384	5,050	5,100	761	761	8,050	8,100	1,211	1,211
1,025	1,050	156	156	2,550	2,575	388	388	5,100	5,150	769	769	8,100	8,150	1,219	1,219
1,050	1,075	159	159	2,575	2,600	392	392	5,150	5,200	776	776	8,150	8,200	1,226	1,226
1,075	1,100	163	163	2,600	2,625	396	396	5,200	5,250	784	784	8,200	8,250	1,234	1,234
1,100	1,125	167	167	2,625	2,650	399	399	5,250	5,300	791	791	8,250	8,300	1,241	1,241
1,125	1,150	171	171	2,650	2,675	403	403	5,300	5,350	799	799	8,300	8,350	1,249	1,249
1,150	1,175	174	174	2,675	2,700	407	407	5,350	5,400	806	806	8,350	8,400	1,256	1,256
1,175	1,200	178	178	2,700	2,725	411	411	5,400	5,450	814	814	8,400	8,450	1,264	1,264
1,200	1,225	182	182	2,725	2,750	414	414	5,450	5,500	821	821	8,450	8,500	1,271	1,271
1,225	1,250	186	186	2,750	2,775	418	418	5,500	5,550	829	829	8,500	8,550	1,279	1,279
1,250	1,275	189	189	2,775	2,800	422	422	5,550	5,600	836	836	8,550	8,600	1,286	1,286
1,275	1,300	193	193	2,800	2,825	426	426	5,600	5,650	844	844	8,600	8,650	1,294	1,294
1,300	1,325	197	197	2,825	2,850	429	429	5,650	5,700	851	851	8,650	8,700	1,301	1,301
1,325	1,350	201	201	2,850	2,875	433	433	5,700	5,750	859	859	8,700	8,750	1,309	1,309
1,350	1,375	204	204	2,875	2,900	437	437	5,750	5,800	866	866	8,750	8,800	1,316	1,316
1,375	1,400	208	208	2,900	2,925	441	441	5,800	5,850	874	874	8,800	8,850	1,324	1,324
1,400	1,425	212	212	2,925	2,950	444	444	5,850	5,900	881	881	8,850	8,900	1,331	1,331
1,425	1,450	216	216	2,950	2,975	448	448	5,900	5,950	889	889	8,900	8,950	1,339	1,339
1,450	1,475	219	219	2,975	3,000	448	448	5,950	6,000	896	896	8,950	9,000	1,346	1,346
1,475	1,500	223	223												

Continued on next page

1998 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—	
<b>9,000</b>				<b>12,000</b>				<b>15,000</b>				<b>18,000</b>			
9,000	9,050	1,354	1,354	12,000	12,050	1,804	1,804	15,000	15,050	2,254	2,254	18,000	18,050	2,704	2,704
9,050	9,100	1,361	1,361	12,050	12,100	1,811	1,811	15,050	15,100	2,261	2,261	18,050	18,100	2,711	2,711
9,100	9,150	1,369	1,369	12,100	12,150	1,819	1,819	15,100	15,150	2,269	2,269	18,100	18,150	2,719	2,719
9,150	9,200	1,376	1,376	12,150	12,200	1,826	1,826	15,150	15,200	2,276	2,276	18,150	18,200	2,726	2,726
9,200	9,250	1,384	1,384	12,200	12,250	1,834	1,834	15,200	15,250	2,284	2,284	18,200	18,250	2,734	2,734
9,250	9,300	1,391	1,391	12,250	12,300	1,841	1,841	15,250	15,300	2,291	2,291	18,250	18,300	2,741	2,741
9,300	9,350	1,399	1,399	12,300	12,350	1,849	1,849	15,300	15,350	2,299	2,299	18,300	18,350	2,749	2,749
9,350	9,400	1,406	1,406	12,350	12,400	1,856	1,856	15,350	15,400	2,306	2,306	18,350	18,400	2,756	2,756
9,400	9,450	1,414	1,414	12,400	12,450	1,864	1,864	15,400	15,450	2,314	2,314	18,400	18,450	2,764	2,764
9,450	9,500	1,421	1,421	12,450	12,500	1,871	1,871	15,450	15,500	2,321	2,321	18,450	18,500	2,771	2,771
9,500	9,550	1,429	1,429	12,500	12,550	1,879	1,879	15,500	15,550	2,329	2,329	18,500	18,550	2,779	2,779
9,550	9,600	1,436	1,436	12,550	12,600	1,886	1,886	15,550	15,600	2,336	2,336	18,550	18,600	2,786	2,786
9,600	9,650	1,444	1,444	12,600	12,650	1,894	1,894	15,600	15,650	2,344	2,344	18,600	18,650	2,794	2,794
9,650	9,700	1,451	1,451	12,650	12,700	1,901	1,901	15,650	15,700	2,351	2,351	18,650	18,700	2,801	2,801
9,700	9,750	1,459	1,459	12,700	12,750	1,909	1,909	15,700	15,750	2,359	2,359	18,700	18,750	2,809	2,809
9,750	9,800	1,466	1,466	12,750	12,800	1,916	1,916	15,750	15,800	2,366	2,366	18,750	18,800	2,816	2,816
9,800	9,850	1,474	1,474	12,800	12,850	1,924	1,924	15,800	15,850	2,374	2,374	18,800	18,850	2,824	2,824
9,850	9,900	1,481	1,481	12,850	12,900	1,931	1,931	15,850	15,900	2,381	2,381	18,850	18,900	2,831	2,831
9,900	9,950	1,489	1,489	12,900	12,950	1,939	1,939	15,900	15,950	2,389	2,389	18,900	18,950	2,839	2,839
9,950	10,000	1,496	1,496	12,950	13,000	1,946	1,946	15,950	16,000	2,396	2,396	18,950	19,000	2,846	2,846
<b>10,000</b>				<b>13,000</b>				<b>16,000</b>				<b>19,000</b>			
10,000	10,050	1,504	1,504	13,000	13,050	1,954	1,954	16,000	16,050	2,404	2,404	19,000	19,050	2,854	2,854
10,050	10,100	1,511	1,511	13,050	13,100	1,961	1,961	16,050	16,100	2,411	2,411	19,050	19,100	2,861	2,861
10,100	10,150	1,519	1,519	13,100	13,150	1,969	1,969	16,100	16,150	2,419	2,419	19,100	19,150	2,869	2,869
10,150	10,200	1,526	1,526	13,150	13,200	1,976	1,976	16,150	16,200	2,426	2,426	19,150	19,200	2,876	2,876
10,200	10,250	1,534	1,534	13,200	13,250	1,984	1,984	16,200	16,250	2,434	2,434	19,200	19,250	2,884	2,884
10,250	10,300	1,541	1,541	13,250	13,300	1,991	1,991	16,250	16,300	2,441	2,441	19,250	19,300	2,891	2,891
10,300	10,350	1,549	1,549	13,300	13,350	1,999	1,999	16,300	16,350	2,449	2,449	19,300	19,350	2,899	2,899
10,350	10,400	1,556	1,556	13,350	13,400	2,006	2,006	16,350	16,400	2,456	2,456	19,350	19,400	2,906	2,906
10,400	10,450	1,564	1,564	13,400	13,450	2,014	2,014	16,400	16,450	2,464	2,464	19,400	19,450	2,914	2,914
10,450	10,500	1,571	1,571	13,450	13,500	2,021	2,021	16,450	16,500	2,471	2,471	19,450	19,500	2,921	2,921
10,500	10,550	1,579	1,579	13,500	13,550	2,029	2,029	16,500	16,550	2,479	2,479	19,500	19,550	2,929	2,929
10,550	10,600	1,586	1,586	13,550	13,600	2,036	2,036	16,550	16,600	2,486	2,486	19,550	19,600	2,936	2,936
10,600	10,650	1,594	1,594	13,600	13,650	2,044	2,044	16,600	16,650	2,494	2,494	19,600	19,650	2,944	2,944
10,650	10,700	1,601	1,601	13,650	13,700	2,051	2,051	16,650	16,700	2,501	2,501	19,650	19,700	2,951	2,951
10,700	10,750	1,609	1,609	13,700	13,750	2,059	2,059	16,700	16,750	2,509	2,509	19,700	19,750	2,959	2,959
10,750	10,800	1,616	1,616	13,750	13,800	2,066	2,066	16,750	16,800	2,516	2,516	19,750	19,800	2,966	2,966
10,800	10,850	1,624	1,624	13,800	13,850	2,074	2,074	16,800	16,850	2,524	2,524	19,800	19,850	2,974	2,974
10,850	10,900	1,631	1,631	13,850	13,900	2,081	2,081	16,850	16,900	2,531	2,531	19,850	19,900	2,981	2,981
10,900	10,950	1,639	1,639	13,900	13,950	2,089	2,089	16,900	16,950	2,539	2,539	19,900	19,950	2,989	2,989
10,950	11,000	1,646	1,646	13,950	14,000	2,096	2,096	16,950	17,000	2,546	2,546	19,950	20,000	2,996	2,996
<b>11,000</b>				<b>14,000</b>				<b>17,000</b>				<b>20,000</b>			
11,000	11,050	1,654	1,654	14,000	14,050	2,104	2,104	17,000	17,050	2,554	2,554	20,000	20,050	3,004	3,004
11,050	11,100	1,661	1,661	14,050	14,100	2,111	2,111	17,050	17,100	2,561	2,561	20,050	20,100	3,011	3,011
11,100	11,150	1,669	1,669	14,100	14,150	2,119	2,119	17,100	17,150	2,569	2,569	20,100	20,150	3,019	3,019
11,150	11,200	1,676	1,676	14,150	14,200	2,126	2,126	17,150	17,200	2,576	2,576	20,150	20,200	3,026	3,026
11,200	11,250	1,684	1,684	14,200	14,250	2,134	2,134	17,200	17,250	2,584	2,584	20,200	20,250	3,034	3,034
11,250	11,300	1,691	1,691	14,250	14,300	2,141	2,141	17,250	17,300	2,591	2,591	20,250	20,300	3,041	3,041
11,300	11,350	1,699	1,699	14,300	14,350	2,149	2,149	17,300	17,350	2,599	2,599	20,300	20,350	3,049	3,049
11,350	11,400	1,706	1,706	14,350	14,400	2,156	2,156	17,350	17,400	2,606	2,606	20,350	20,400	3,056	3,056
11,400	11,450	1,714	1,714	14,400	14,450	2,164	2,164	17,400	17,450	2,614	2,614	20,400	20,450	3,064	3,064
11,450	11,500	1,721	1,721	14,450	14,500	2,171	2,171	17,450	17,500	2,621	2,621	20,450	20,500	3,071	3,071
11,500	11,550	1,729	1,729	14,500	14,550	2,179	2,179	17,500	17,550	2,629	2,629	20,500	20,550	3,079	3,079
11,550	11,600	1,736	1,736	14,550	14,600	2,186	2,186	17,550	17,600	2,636	2,636	20,550	20,600	3,086	3,086
11,600	11,650	1,744	1,744	14,600	14,650	2,194	2,194	17,600	17,650	2,644	2,644	20,600	20,650	3,094	3,094
11,650	11,700	1,751	1,751	14,650	14,700	2,201	2,201	17,650	17,700	2,651	2,651	20,650	20,700	3,101	3,101
11,700	11,750	1,759	1,759	14,700	14,750	2,209	2,209	17,700	17,750	2,659	2,659	20,700	20,750	3,109	3,109
11,750	11,800	1,766	1,766	14,750	14,800	2,216	2,216	17,750	17,800	2,666	2,666	20,750	20,800	3,116	3,116
11,800	11,850	1,774	1,774	14,800	14,850	2,224	2,224	17,800	17,850	2,674	2,674	20,800	20,850	3,124	3,124
11,850	11,900	1,781	1,781	14,850	14,900	2,231	2,231	17,850	17,900	2,681	2,681	20,850	20,900	3,131	3,131
11,900	11,950	1,789	1,789	14,900	14,950	2,239	2,239	17,900	17,950	2,689	2,689	20,900	20,950	3,139	3,139
11,950	12,000	1,796	1,796	14,950	15,000	2,246	2,246	17,950	18,000	2,696	2,696	20,950	21,000	3,146	3,146

Continued on next page

1998 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—	
<b>21,000</b>				<b>24,000</b>				<b>27,000</b>				<b>30,000</b>			
21,000	21,050	3,154	3,154	24,000	24,050	3,604	3,974	27,000	27,050	4,272	4,814	30,000	30,050	5,112	5,654
21,050	21,100	3,161	3,161	24,050	24,100	3,611	3,988	27,050	27,100	4,286	4,828	30,050	30,100	5,126	5,668
21,100	21,150	3,169	3,169	24,100	24,150	3,619	4,002	27,100	27,150	4,300	4,842	30,100	30,150	5,140	5,682
21,150	21,200	3,176	3,176	24,150	24,200	3,626	4,016	27,150	27,200	4,314	4,856	30,150	30,200	5,154	5,696
21,200	21,250	3,184	3,190	24,200	24,250	3,634	4,030	27,200	27,250	4,328	4,870	30,200	30,250	5,168	5,710
21,250	21,300	3,191	3,204	24,250	24,300	3,641	4,044	27,250	27,300	4,342	4,884	30,250	30,300	5,182	5,724
21,300	21,350	3,199	3,218	24,300	24,350	3,649	4,058	27,300	27,350	4,356	4,898	30,300	30,350	5,196	5,738
21,350	21,400	3,206	3,232	24,350	24,400	3,656	4,072	27,350	27,400	4,370	4,912	30,350	30,400	5,210	5,752
21,400	21,450	3,214	3,246	24,400	24,450	3,664	4,086	27,400	27,450	4,384	4,926	30,400	30,450	5,224	5,766
21,450	21,500	3,221	3,260	24,450	24,500	3,671	4,100	27,450	27,500	4,398	4,940	30,450	30,500	5,238	5,780
21,500	21,550	3,229	3,274	24,500	24,550	3,679	4,114	27,500	27,550	4,412	4,954	30,500	30,550	5,252	5,794
21,550	21,600	3,236	3,288	24,550	24,600	3,686	4,128	27,550	27,600	4,426	4,968	30,550	30,600	5,266	5,808
21,600	21,650	3,244	3,302	24,600	24,650	3,694	4,142	27,600	27,650	4,440	4,982	30,600	30,650	5,280	5,822
21,650	21,700	3,251	3,316	24,650	24,700	3,701	4,156	27,650	27,700	4,454	4,996	30,650	30,700	5,294	5,836
21,700	21,750	3,259	3,330	24,700	24,750	3,709	4,170	27,700	27,750	4,468	5,010	30,700	30,750	5,308	5,850
21,750	21,800	3,266	3,344	24,750	24,800	3,716	4,184	27,750	27,800	4,482	5,024	30,750	30,800	5,322	5,864
21,800	21,850	3,274	3,358	24,800	24,850	3,724	4,198	27,800	27,850	4,496	5,038	30,800	30,850	5,336	5,878
21,850	21,900	3,281	3,372	24,850	24,900	3,731	4,212	27,850	27,900	4,510	5,052	30,850	30,900	5,350	5,892
21,900	21,950	3,289	3,386	24,900	24,950	3,739	4,226	27,900	27,950	4,524	5,066	30,900	30,950	5,364	5,906
21,950	22,000	3,296	3,400	24,950	25,000	3,746	4,240	27,950	28,000	4,538	5,080	30,950	31,000	5,378	5,920
<b>22,000</b>				<b>25,000</b>				<b>28,000</b>				<b>31,000</b>			
22,000	22,050	3,304	3,414	25,000	25,050	3,754	4,254	28,000	28,050	4,552	5,094	31,000	31,050	5,392	5,934
22,050	22,100	3,311	3,428	25,050	25,100	3,761	4,268	28,050	28,100	4,566	5,108	31,050	31,100	5,406	5,948
22,100	22,150	3,319	3,442	25,100	25,150	3,769	4,282	28,100	28,150	4,580	5,122	31,100	31,150	5,420	5,962
22,150	22,200	3,326	3,456	25,150	25,200	3,776	4,296	28,150	28,200	4,594	5,136	31,150	31,200	5,434	5,976
22,200	22,250	3,334	3,470	25,200	25,250	3,784	4,310	28,200	28,250	4,608	5,150	31,200	31,250	5,448	5,990
22,250	22,300	3,341	3,484	25,250	25,300	3,791	4,324	28,250	28,300	4,622	5,164	31,250	31,300	5,462	6,004
22,300	22,350	3,349	3,498	25,300	25,350	3,799	4,338	28,300	28,350	4,636	5,178	31,300	31,350	5,476	6,018
22,350	22,400	3,356	3,512	25,350	25,400	3,810	4,352	28,350	28,400	4,650	5,192	31,350	31,400	5,490	6,032
22,400	22,450	3,364	3,526	25,400	25,450	3,824	4,366	28,400	28,450	4,664	5,206	31,400	31,450	5,504	6,046
22,450	22,500	3,371	3,540	25,450	25,500	3,838	4,380	28,450	28,500	4,678	5,220	31,450	31,500	5,518	6,060
22,500	22,550	3,379	3,554	25,500	25,550	3,852	4,394	28,500	28,550	4,692	5,234	31,500	31,550	5,532	6,074
22,550	22,600	3,386	3,568	25,550	25,600	3,866	4,408	28,550	28,600	4,706	5,248	31,550	31,600	5,546	6,088
22,600	22,650	3,394	3,582	25,600	25,650	3,880	4,422	28,600	28,650	4,720	5,262	31,600	31,650	5,560	6,102
22,650	22,700	3,401	3,596	25,650	25,700	3,894	4,436	28,650	28,700	4,734	5,276	31,650	31,700	5,574	6,116
22,700	22,750	3,409	3,610	25,700	25,750	3,908	4,450	28,700	28,750	4,748	5,290	31,700	31,750	5,588	6,130
22,750	22,800	3,416	3,624	25,750	25,800	3,922	4,464	28,750	28,800	4,762	5,304	31,750	31,800	5,602	6,144
22,800	22,850	3,424	3,638	25,800	25,850	3,936	4,478	28,800	28,850	4,776	5,318	31,800	31,850	5,616	6,158
22,850	22,900	3,431	3,652	25,850	25,900	3,950	4,492	28,850	28,900	4,790	5,332	31,850	31,900	5,630	6,172
22,900	22,950	3,439	3,666	25,900	25,950	3,964	4,506	28,900	28,950	4,804	5,346	31,900	31,950	5,644	6,186
22,950	23,000	3,446	3,680	25,950	26,000	3,978	4,520	28,950	29,000	4,818	5,360	31,950	32,000	5,658	6,200
<b>23,000</b>				<b>26,000</b>				<b>29,000</b>				<b>32,000</b>			
23,000	23,050	3,454	3,694	26,000	26,050	3,992	4,534	29,000	29,050	4,832	5,374	32,000	32,050	5,672	6,214
23,050	23,100	3,461	3,708	26,050	26,100	4,006	4,548	29,050	29,100	4,846	5,388	32,050	32,100	5,686	6,228
23,100	23,150	3,469	3,722	26,100	26,150	4,020	4,562	29,100	29,150	4,860	5,402	32,100	32,150	5,700	6,242
23,150	23,200	3,476	3,736	26,150	26,200	4,034	4,576	29,150	29,200	4,874	5,416	32,150	32,200	5,714	6,256
23,200	23,250	3,484	3,750	26,200	26,250	4,048	4,590	29,200	29,250	4,888	5,430	32,200	32,250	5,728	6,270
23,250	23,300	3,491	3,764	26,250	26,300	4,062	4,604	29,250	29,300	4,902	5,444	32,250	32,300	5,742	6,284
23,300	23,350	3,499	3,778	26,300	26,350	4,076	4,618	29,300	29,350	4,916	5,458	32,300	32,350	5,756	6,298
23,350	23,400	3,506	3,792	26,350	26,400	4,090	4,632	29,350	29,400	4,930	5,472	32,350	32,400	5,770	6,312
23,400	23,450	3,514	3,806	26,400	26,450	4,104	4,646	29,400	29,450	4,944	5,486	32,400	32,450	5,784	6,326
23,450	23,500	3,521	3,820	26,450	26,500	4,118	4,660	29,450	29,500	4,958	5,500	32,450	32,500	5,798	6,340
23,500	23,550	3,529	3,834	26,500	26,550	4,132	4,674	29,500	29,550	4,972	5,514	32,500	32,550	5,812	6,354
23,550	23,600	3,536	3,848	26,550	26,600	4,146	4,688	29,550	29,600	4,986	5,528	32,550	32,600	5,826	6,368
23,600	23,650	3,544	3,862	26,600	26,650	4,160	4,702	29,600	29,650	5,000	5,542	32,600	32,650	5,840	6,382
23,650	23,700	3,551	3,876	26,650	26,700	4,174	4,716	29,650	29,700	5,014	5,556	32,650	32,700	5,854	6,396
23,700	23,750	3,559	3,890	26,700	26,750	4,188	4,730	29,700	29,750	5,028	5,570	32,700	32,750	5,868	6,410
23,750	23,800	3,566	3,904	26,750	26,800	4,202	4,744	29,750	29,800	5,042	5,584	32,750	32,800	5,882	6,424
23,800	23,850	3,574	3,918	26,800	26,850	4,216	4,758	29,800	29,850	5,056	5,598	32,800	32,850	5,896	6,438
23,850	23,900	3,581	3,932	26,850	26,900	4,230	4,772	29,850	29,900	5,070	5,612	32,850	32,900	5,910	6,452
23,900	23,950	3,589	3,946	26,900	26,950	4,244	4,786	29,900	29,950	5,084	5,626	32,900	32,950	5,924	6,466
23,950	24,000	3,596	3,960	26,950	27,000	4,258	4,800	29,950	30,000	5,098	5,640	32,950	33,000	5,938	6,480

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1998 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—	
<b>33,000</b>				<b>36,000</b>				<b>39,000</b>				<b>42,000</b>			
33,000	33,050	5,952	6,494	36,000	36,050	6,792	7,334	39,000	39,050	7,632	8,174	42,000	42,050	8,472	9,014
33,050	33,100	5,966	6,508	36,050	36,100	6,806	7,348	39,050	39,100	7,646	8,188	42,050	42,100	8,486	9,028
33,100	33,150	5,980	6,522	36,100	36,150	6,820	7,362	39,100	39,150	7,660	8,202	42,100	42,150	8,500	9,042
33,150	33,200	5,994	6,536	36,150	36,200	6,834	7,376	39,150	39,200	7,674	8,216	42,150	42,200	8,514	9,056
33,200	33,250	6,008	6,550	36,200	36,250	6,848	7,390	39,200	39,250	7,688	8,230	42,200	42,250	8,528	9,070
33,250	33,300	6,022	6,564	36,250	36,300	6,862	7,404	39,250	39,300	7,702	8,244	42,250	42,300	8,542	9,084
33,300	33,350	6,036	6,578	36,300	36,350	6,876	7,418	39,300	39,350	7,716	8,258	42,300	42,350	8,556	9,098
33,350	33,400	6,050	6,592	36,350	36,400	6,890	7,432	39,350	39,400	7,730	8,272	42,350	42,400	8,570	9,112
33,400	33,450	6,064	6,606	36,400	36,450	6,904	7,446	39,400	39,450	7,744	8,286	42,400	42,450	8,584	9,126
33,450	33,500	6,078	6,620	36,450	36,500	6,918	7,460	39,450	39,500	7,758	8,300	42,450	42,500	8,598	9,140
33,500	33,550	6,092	6,634	36,500	36,550	6,932	7,474	39,500	39,550	7,772	8,314	42,500	42,550	8,612	9,154
33,550	33,600	6,106	6,648	36,550	36,600	6,946	7,488	39,550	39,600	7,786	8,328	42,550	42,600	8,626	9,168
33,600	33,650	6,120	6,662	36,600	36,650	6,960	7,502	39,600	39,650	7,800	8,342	42,600	42,650	8,640	9,182
33,650	33,700	6,134	6,676	36,650	36,700	6,974	7,516	39,650	39,700	7,814	8,356	42,650	42,700	8,654	9,196
33,700	33,750	6,148	6,690	36,700	36,750	6,988	7,530	39,700	39,750	7,828	8,370	42,700	42,750	8,668	9,210
33,750	33,800	6,162	6,704	36,750	36,800	7,002	7,544	39,750	39,800	7,842	8,384	42,750	42,800	8,682	9,224
33,800	33,850	6,176	6,718	36,800	36,850	7,016	7,558	39,800	39,850	7,856	8,398	42,800	42,850	8,696	9,238
33,850	33,900	6,190	6,732	36,850	36,900	7,030	7,572	39,850	39,900	7,870	8,412	42,850	42,900	8,710	9,252
33,900	33,950	6,204	6,746	36,900	36,950	7,044	7,586	39,900	39,950	7,884	8,426	42,900	42,950	8,724	9,266
33,950	34,000	6,218	6,760	36,950	37,000	7,058	7,600	39,950	40,000	7,898	8,440	42,950	43,000	8,738	9,280
<b>34,000</b>				<b>37,000</b>				<b>40,000</b>				<b>43,000</b>			
34,000	34,050	6,232	6,774	37,000	37,050	7,072	7,614	40,000	40,050	7,912	8,454	43,000	43,050	8,752	9,294
34,050	34,100	6,246	6,788	37,050	37,100	7,086	7,628	40,050	40,100	7,926	8,468	43,050	43,100	8,766	9,308
34,100	34,150	6,260	6,802	37,100	37,150	7,100	7,642	40,100	40,150	7,940	8,482	43,100	43,150	8,780	9,322
34,150	34,200	6,274	6,816	37,150	37,200	7,114	7,656	40,150	40,200	7,954	8,496	43,150	43,200	8,794	9,336
34,200	34,250	6,288	6,830	37,200	37,250	7,128	7,670	40,200	40,250	7,968	8,510	43,200	43,250	8,808	9,350
34,250	34,300	6,302	6,844	37,250	37,300	7,142	7,684	40,250	40,300	7,982	8,524	43,250	43,300	8,822	9,364
34,300	34,350	6,316	6,858	37,300	37,350	7,156	7,698	40,300	40,350	7,996	8,538	43,300	43,350	8,836	9,378
34,350	34,400	6,330	6,872	37,350	37,400	7,170	7,712	40,350	40,400	8,010	8,552	43,350	43,400	8,850	9,392
34,400	34,450	6,344	6,886	37,400	37,450	7,184	7,726	40,400	40,450	8,024	8,566	43,400	43,450	8,864	9,406
34,450	34,500	6,358	6,900	37,450	37,500	7,198	7,740	40,450	40,500	8,038	8,580	43,450	43,500	8,878	9,420
34,500	34,550	6,372	6,914	37,500	37,550	7,212	7,754	40,500	40,550	8,052	8,594	43,500	43,550	8,892	9,434
34,550	34,600	6,386	6,928	37,550	37,600	7,226	7,768	40,550	40,600	8,066	8,608	43,550	43,600	8,906	9,448
34,600	34,650	6,400	6,942	37,600	37,650	7,240	7,782	40,600	40,650	8,080	8,622	43,600	43,650	8,920	9,462
34,650	34,700	6,414	6,956	37,650	37,700	7,254	7,796	40,650	40,700	8,094	8,636	43,650	43,700	8,934	9,476
34,700	34,750	6,428	6,970	37,700	37,750	7,268	7,810	40,700	40,750	8,108	8,650	43,700	43,750	8,948	9,490
34,750	34,800	6,442	6,984	37,750	37,800	7,282	7,824	40,750	40,800	8,122	8,664	43,750	43,800	8,962	9,504
34,800	34,850	6,456	6,998	37,800	37,850	7,296	7,838	40,800	40,850	8,136	8,678	43,800	43,850	8,976	9,518
34,850	34,900	6,470	7,012	37,850	37,900	7,310	7,852	40,850	40,900	8,150	8,692	43,850	43,900	8,990	9,532
34,900	34,950	6,484	7,026	37,900	37,950	7,324	7,866	40,900	40,950	8,164	8,706	43,900	43,950	9,004	9,546
34,950	35,000	6,498	7,040	37,950	38,000	7,338	7,880	40,950	41,000	8,178	8,720	43,950	44,000	9,018	9,560
<b>35,000</b>				<b>38,000</b>				<b>41,000</b>				<b>44,000</b>			
35,000	35,050	6,512	7,054	38,000	38,050	7,352	7,894	41,000	41,050	8,192	8,734	44,000	44,050	9,032	9,574
35,050	35,100	6,526	7,068	38,050	38,100	7,366	7,908	41,050	41,100	8,206	8,748	44,050	44,100	9,046	9,588
35,100	35,150	6,540	7,082	38,100	38,150	7,380	7,922	41,100	41,150	8,220	8,762	44,100	44,150	9,060	9,602
35,150	35,200	6,554	7,096	38,150	38,200	7,394	7,936	41,150	41,200	8,234	8,776	44,150	44,200	9,074	9,616
35,200	35,250	6,568	7,110	38,200	38,250	7,408	7,950	41,200	41,250	8,248	8,790	44,200	44,250	9,088	9,630
35,250	35,300	6,582	7,124	38,250	38,300	7,422	7,964	41,250	41,300	8,262	8,804	44,250	44,300	9,102	9,644
35,300	35,350	6,596	7,138	38,300	38,350	7,436	7,978	41,300	41,350	8,276	8,818	44,300	44,350	9,116	9,658
35,350	35,400	6,610	7,152	38,350	38,400	7,450	7,992	41,350	41,400	8,290	8,832	44,350	44,400	9,130	9,672
35,400	35,450	6,624	7,166	38,400	38,450	7,464	8,006	41,400	41,450	8,304	8,846	44,400	44,450	9,144	9,686
35,450	35,500	6,638	7,180	38,450	38,500	7,478	8,020	41,450	41,500	8,318	8,860	44,450	44,500	9,158	9,700
35,500	35,550	6,652	7,194	38,500	38,550	7,492	8,034	41,500	41,550	8,332	8,874	44,500	44,550	9,172	9,714
35,550	35,600	6,666	7,208	38,550	38,600	7,506	8,048	41,550	41,600	8,346	8,888	44,550	44,600	9,186	9,728
35,600	35,650	6,680	7,222	38,600	38,650	7,520	8,062	41,600	41,650	8,360	8,902	44,600	44,650	9,200	9,742
35,650	35,700	6,694	7,236	38,650	38,700	7,534	8,076	41,650	41,700	8,374	8,916	44,650	44,700	9,214	9,756
35,700	35,750	6,708	7,250	38,700	38,750	7,548	8,090	41,700	41,750	8,388	8,930	44,700	44,750	9,228	9,770
35,750	35,800	6,722	7,264	38,750	38,800	7,562	8,104	41,750	41,800	8,402	8,944	44,750	44,800	9,242	9,784
35,800	35,850	6,736	7,278	38,800	38,850	7,576	8,118	41,800	41,850	8,416	8,958	44,800	44,850	9,256	9,798
35,850	35,900	6,750	7,292	38,850	38,900	7,590	8,132	41,850	41,900	8,430	8,972	44,850	44,900	9,270	9,812
35,900	35,950	6,764	7,306	38,900	38,950	7,604	8,146	41,900	41,950	8,444	8,986	44,900	44,950	9,284	9,826
35,950	36,000	6,778	7,320	38,950	39,000	7,618	8,160	41,950	42,000	8,458	9,000	44,950	45,000	9,298	9,840

Continued on next page

1998 Tax Table—Continued

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
		Your tax is—				Your tax is—	
<b>45,000</b>				<b>48,000</b>			
45,000	45,050	9,312	9,854	48,000	48,050	10,152	10,694
45,050	45,100	9,326	9,868	48,050	48,100	10,166	10,708
45,100	45,150	9,340	9,882	48,100	48,150	10,180	10,722
45,150	45,200	9,354	9,896	48,150	48,200	10,194	10,736
45,200	45,250	9,368	9,910	48,200	48,250	10,208	10,750
45,250	45,300	9,382	9,924	48,250	48,300	10,222	10,764
45,300	45,350	9,396	9,938	48,300	48,350	10,236	10,778
45,350	45,400	9,410	9,952	48,350	48,400	10,250	10,792
45,400	45,450	9,424	9,966	48,400	48,450	10,264	10,806
45,450	45,500	9,438	9,980	48,450	48,500	10,278	10,820
45,500	45,550	9,452	9,994	48,500	48,550	10,292	10,834
45,550	45,600	9,466	10,008	48,550	48,600	10,306	10,848
45,600	45,650	9,480	10,022	48,600	48,650	10,320	10,862
45,650	45,700	9,494	10,036	48,650	48,700	10,334	10,876
45,700	45,750	9,508	10,050	48,700	48,750	10,348	10,890
45,750	45,800	9,522	10,064	48,750	48,800	10,362	10,904
45,800	45,850	9,536	10,078	48,800	48,850	10,376	10,918
45,850	45,900	9,550	10,092	48,850	48,900	10,390	10,932
45,900	45,950	9,564	10,106	48,900	48,950	10,404	10,946
45,950	46,000	9,578	10,120	48,950	49,000	10,418	10,960
<b>46,000</b>				<b>49,000</b>			
46,000	46,050	9,592	10,134	49,000	49,050	10,432	10,974
46,050	46,100	9,606	10,148	49,050	49,100	10,446	10,988
46,100	46,150	9,620	10,162	49,100	49,150	10,460	11,002
46,150	46,200	9,634	10,176	49,150	49,200	10,474	11,016
46,200	46,250	9,648	10,190	49,200	49,250	10,488	11,030
46,250	46,300	9,662	10,204	49,250	49,300	10,502	11,044
46,300	46,350	9,676	10,218	49,300	49,350	10,516	11,058
46,350	46,400	9,690	10,232	49,350	49,400	10,530	11,072
46,400	46,450	9,704	10,246	49,400	49,450	10,544	11,086
46,450	46,500	9,718	10,260	49,450	49,500	10,558	11,100
46,500	46,550	9,732	10,274	49,500	49,550	10,572	11,114
46,550	46,600	9,746	10,288	49,550	49,600	10,586	11,128
46,600	46,650	9,760	10,302	49,600	49,650	10,600	11,142
46,650	46,700	9,774	10,316	49,650	49,700	10,614	11,156
46,700	46,750	9,788	10,330	49,700	49,750	10,628	11,170
46,750	46,800	9,802	10,344	49,750	49,800	10,642	11,184
46,800	46,850	9,816	10,358	49,800	49,850	10,656	11,198
46,850	46,900	9,830	10,372	49,850	49,900	10,670	11,212
46,900	46,950	9,844	10,386	49,900	49,950	10,684	11,226
46,950	47,000	9,858	10,400	49,950	50,000	10,698	11,240
<b>47,000</b>				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: 100px; margin: 0 auto;"> <p><b>\$50,000 or over— use Form 1040NR</b></p> </div>			
47,000	47,050	9,872	10,414				
47,050	47,100	9,886	10,428				
47,100	47,150	9,900	10,442				
47,150	47,200	9,914	10,456				
47,200	47,250	9,928	10,470				
47,250	47,300	9,942	10,484				
47,300	47,350	9,956	10,498				
47,350	47,400	9,970	10,512				
47,400	47,450	9,984	10,526				
47,450	47,500	9,998	10,540				
47,500	47,550	10,012	10,554				
47,550	47,600	10,026	10,568				
47,600	47,650	10,040	10,582				
47,650	47,700	10,054	10,596				
47,700	47,750	10,068	10,610				
47,750	47,800	10,082	10,624				
47,800	47,850	10,096	10,638				
47,850	47,900	10,110	10,652				
47,900	47,950	10,124	10,666				
47,950	48,000	10,138	10,680				