

# Instructions for Form 1040NR-EZ

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

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

# Can I Use Form 1040NR-EZ?

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

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

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

- 4. Your taxable income (line 14 of Form 1040NR-EZ) is less than \$100,000.
- 5. The only adjustments to income you can claim are the exclusion for scholarship and fellowship grants or the student loan interest deduction.
  - You do not claim any tax credits.
- 7. 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.

- 9. This is not an "expatriation return." See the Instructions for Form 1040NR for more information.
  - 10. The only taxes you owe are:
- a. The tax from the Tax Table on pages 12 through 20.
- b. The social security and Medicare tax on tip income not reported to your employer.
- 11. You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

# **General Instructions**

### What's New for 2006

New exception from the filing requirement for nonresident alien

individuals. Generally, the requirement to file a return has been eliminated for nonresident aliens who earn wages effectively connected with a U.S. trade or business that are less than the amount of one personal exemption (\$3,300 for 2006). For more information, see *Who Must File* on page 2.

Credit for federal telephone excise tax paid. If you paid the federal excise tax on your long distance or bundled telephone service, you may be able to request a credit. See the instructions for line 21 on page 7.

Personal exemption and itemized deduction phaseouts reduced.

Taxpayers with adjusted gross income above a certain amount may lose part of their deduction for the personal exemption and itemized deductions. The amount by which these deductions are reduced in 2006 is only ½ of the amount of the reduction that otherwise would have applied.

**Direct deposit of refunds.** If you choose direct deposit of your refund, you may be able to split the refund into two or three accounts. See the instructions for line 24a on page 8.

# Other Reporting Requirements

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

### **Additional Information**

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

Pub. 552 Recordkeeping for Individuals

Pub. 597 Information on the United States-Canada Income Tax Treaty Pub. 901 U.S. Tax Treaties

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

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

### Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 2006. (These tests are explained later, beginning on this page.) 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 2006. See *First-Year Choice* in Pub. 519 for details.

You are generally considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a U.S. resident under one of these tests, you may still be considered a nonresident alien if you qualify as a resident of a treaty country within the meaning of the tax treaty between the United States and that country. You can download the complete text of most U.S. treaties at www.irs.gov. Technical explanations for many of those treaties are also available at that site.

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

#### **Green Card Test**

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2006.

#### Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test

for 2006. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2006, and

2. 183 days during the period 2006, 2005, and 2004, counting all the days of physical presence in 2006, but only 1/3 the number of days of presence in 2005 and only 1/6 the number of days in

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

- Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
- Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.
- Days you are in the United States as a crew member of a foreign vessel.
- Days you intend, but are unable, to leave the United States because of a medical condition that arose while you were in the United States.
- Days you are an exempt individual (defined below).

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

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

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

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

#### Closer Connection to Foreign Country

Even though you otherwise would meet the substantial presence test, you can be treated as a nonresident alien if you: Were present in the United States for

fewer than 183 days during 2006, Establish that during 2006 you had a

tax home in a foreign country, and Establish that during 2006 you had a

closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries. See Pub. 519 for more information.

#### Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in a trade or business in the United States during 2006. You must file even if:

- You have no income from a trade or business conducted in the United States.
- You have no income from U.S. sources, or
- Your income is exempt from U.S. tax under a tax treaty or any section of the Internal Revenue Code.

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

- 1. Your only U.S. trade or business is the performance of personal services, and
- a. Your wages are less than \$3,300, 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 16, 2007.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2007.

Extension of time to file. If you cannot file your return by the due date, you should file Form 4868. You must file Form 4868 by the regular due date of the return.

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

#### Where To File

File Form 1040NR-EZ with the Internal Revenue Service Center, Austin, TX 73301-0215, U.S.A.

#### Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/ paying" rule for tax returns and payments. The list includes only the following:

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard

Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

 United Parcel Service (UPS): UPS
Next Day Air, UPS Next Day Air Saver,
UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal

Service to mail any item to an IRS P.O. box address.

#### Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2006. 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.



Nonresident aliens who make this election may forfeit the right CAUTION to claim benefits otherwise available under a U.S. tax treaty. For

more details, see the specific treaty. **Dual-Status Taxpayers** 

Note. If you elect to be taxed as a resident alien (discussed 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. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You can use Form 1040NR-EZ as the statement; enter "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Austin, TX 73301-0215, U.S.A.

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

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

# Income Subject to Tax for Dual-Status Year

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

Income you received as a dual-status taxpayer from sources outside the United States while a resident alien is taxable even if you became a nonresident alien after receiving it and before the close of the

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

# Restrictions for Dual-Status Taxpayers

**Standard deduction.** You cannot take the standard deduction even for the part of the year you were a resident alien.

**Head of household.** You cannot use the Head of Household Tax Table column or Section D of the Tax Computation Worksheet.

Joint return. You cannot file a joint return unless you elect to be taxed as a resident alien (see Election To Be Taxed as a Resident Alien on page 2) in lieu of these dual-status taxpayer rules.

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

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

**Tax credits.** You cannot take the earned income credit, the credit for the elderly or disabled, or an education credit unless you elect to be taxed as a

resident alien (see *Election To Be Taxed as a Resident Alien* on page 2) in lieu of these dual-status taxpayer rules. For information on other credits, see chapter 6 of Pub. 519.

# How To Figure Tax for Dual-Status Tax Year

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

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

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

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

When filing Form 1040, show the total tax withheld on line 64. Enter amounts from the attached statement (Form 1040NR-EZ, line 18) to the right of line 64 and identify and include in the amount on line 64.

When filing Form 1040NR-EZ, show the total tax withheld on line 18. Enter the amount from the attached statement (Form 1040, line 64) to the right of line 18 and identify and include in the amount on line 18.

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

# **Line Instructions for** Form 1040NR-EZ

### **Identifying Number and** Address

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

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

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

An incorrect or missing identifying number 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. 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. If you meet the tests described under Married persons who live apart, you may consider yourself single for the whole year.

If your spouse died in 2006, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2006.

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

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

1. You file a return separate from your spouse.

2. You paid more than half of the cost to keep up your home in 2006.

3. You lived apart from your spouse during the last 6 months of 2006.

Your home was the main home of your child, stepchild, or foster child for more than half of 2006. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

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

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

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

#### Taxable Income

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

Also include on line 3:

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,500 in 2006. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 3.
- Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in your Form(s) W-2, box 8. They are not included as income in box 1. See Pub. 531 for more details.

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

 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.

Missing or incorrect Form W-2. Your employer is required to provide or send Form W-2 to you no later than January 31, 2007. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

**Dependent care benefits.** If you received benefits for 2006 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in your Form(s) W-2,

Adoption benefits. If you received employer-provided adoption benefits for 2006, you must use Form 1040NR. The benefits should be shown in your Form(s) W-2, box 12, with code T.

Tax-exempt interest. Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income, enter "TEI" and the amount of your tax-exempt interest on the dotted line next to line 3. Include any exempt-interest dividends from a mutual fund or other regulated investment company. But do not include interest earned on your IRA or Coverdell education savings account, 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 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 2006, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2006 estimated state or local income tax, the amount applied is treated as received in 2006.

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

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

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

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

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

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

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

Example 1. You are a citizen of a country that has not negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2006 are as follows:

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

The Form 1042-S you received from ABC University for 2006 shows \$9,000

in box 2 and \$1,260 (14% of \$9,000) in box 7.

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

When completing Form 1040NR-EZ:
• Enter on line 5 the \$9,000 shown in box 2 of Form 1042-S.

- Enter \$0 on line 8. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 5 of Form 1040NR-EZ), you cannot exclude any of the section 117 amounts on line 8.
- Include on line 18 the \$1,260 shown in box 7 of Form 1042-S.

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

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

When completing Form 1040NR-EZ:
• Enter \$0 on line 5. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 6 (not line 5).

Enter \$9,000 on line 6.

 Enter \$0 on line 8. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your

income, you cannot exclude it on line 8.

Include on line 18 any withholding shown in box 7 of Form 1042-S.

 Provide all the required information in item J on page 2.
 Line 6. Use line 6 to report your total effectively connected income that is

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

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

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

- 1. You paid interest in 2006 on a qualified student loan (see below).
- 2. Your filing status is single.
  3. Your modified adjusted gross income (AGI) is less than \$65,000. 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:

- 1. Yourself and 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.

# Student Loan Interest Deduction Worksheet—Line 9

Keep for Your Records



Se	e the instructions for line 9 before you begin.
1.	Enter the total interest you paid in 2006 on qualified student loans (defined on this page). <b>Do not</b> enter more than \$2,500 <b>1.</b>
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 \$50,000?
	No. Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
	☐ <b>Yes.</b> Subtract \$50,000 from line 4
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
	Multiply line 1 by line 6
8.	<b>Student loan interest deduction.</b> Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 9 8.

- b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,300 for 2006), or
- c. You could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (defined later on this page). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

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

- Employer-provided educational assistance benefits that are not included in Form(s) W-2, box 1.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program
- Nontaxable earnings from Coverdell education savings accounts.
- 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 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 2006. But use the worksheet on this page to figure the amount to enter on line 11 if your adjusted gross income from line 10 is more than \$150,500 if you checked filing status box 1, or more than \$75,250 if you checked filing status box 2. If, during 2006, 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 Form 1040NR-EZ, 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 \$3,300 for yourself. But use the worksheet on page 7 to figure the amount, if any, to enter on line 13 if your adjusted gross income from line 10 is more than \$150,500 if you checked filing status box 1, or more than \$112,875 if you checked filing status box 2.

Note. Residents of Canada, Mexico, the Republic of Korea (South Korea), and U.S. nationals may be able to claim exemptions for their dépendents 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 Form(s) W-2 show allocated tips that you are including in your income on Form 1040NR-EZ, line 3.

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



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

### **Payments**

Line 18—Federal income tax withheld. Add the amounts shown as federal income tax withheld on your Form(s) W-2, 1042-S, and 1099-R. Enter the total on line 18. The amount(s) withheld should be shown in your Form(s) W-2, box 2, Form(s) 1042-S, box 7, and Form(s) 1099-R, box 4.

Line 19—2006 Estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2006. Include any overpayment from your 2005 return that you applied to your 2006 estimated

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

#### Itemized Deductions Worksheet—Line 11

Keep for Your Records



1.	Enter the amount of state and local income taxes you paid or that were withheld from your salary in 2006	1
2.	Multiply line 1 by 80% (.80)	
3.	Enter the amount from Form 1040NR-EZ, line 10	
4.	Enter: \$150,500 (\$75,250 if you checked filing status box 2)	
5.	Is the amount on line 4 less than the amount on line 3?	
	No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Form 1040NR-EZ, line 11.	
	☐ <b>Yes.</b> Subtract line 4 from line 3	
6.	Multiply line 5 by 3% (.03)	
7.	Enter the <b>smaller</b> of line 2 or line 6	7
8.	Divide line 7 by 3.0	8
9.	Subtract line 8 from line 7	9
10.	<b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Form 1040NR-EZ, line 11. Then, on the dotted line to the left of the line 12 entry space, enter "IDW"	10

2006 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 2006.

Line 21—Credit for federal telephone excise tax paid. If you were billed after February 28, 2003, and before August 1, 2006, for the federal telephone excise tax on long distance or bundled service, you may be able to request a credit for the tax paid. You had bundled service if your local and long distance service was provided under a plan that does not separately state the charge for local service.

You cannot request the credit if you already have received a credit or refund from your service provider. If you request the credit, you cannot ask your service provider for a credit or refund and must withdraw any request previously submitted to your provider.

You can request the standard amount or the actual amount you paid. If you believe you paid more than the standard amount, it can be to your benefit to request the actual amount. If you request the actual amount paid, you must attach Form 8913 showing the amount paid and keep records to substantiate the amount. See Form 8913 for details.

Standard amount. The standard amount you can request is \$30. Enter

\$30 on line 21 if you are requesting the standard amount. The standard amount includes both the tax paid and interest owed on that tax.

If you request the standard amount and you later want to change it to the actual amount, you must file an amended return.

If you request the standard amount, you do not have to include the credit in income for any tax year.

Line 22—Total payments. Add lines 18 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 you paid with that form, or by electronic funds withdrawal, or credit card. If you paid by credit card, do not include on line 22 the convenience fee you were charged. On the dotted line next to line 22, enter "Form 4868" and show the amount

#### Refund

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



If the amount you overpaid is large, you may be able 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 2007 on page 10.

**Refund offset.** If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 23 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). 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(ies) you owe the debt to.

Lines 24a through 24d—Direct deposit of refund.

### DIRECT DEPOSIT

Simple. Safe. Secure.

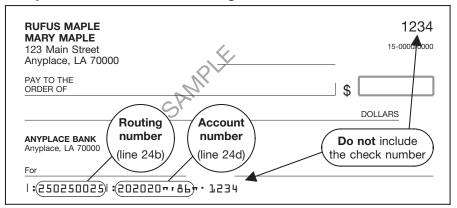
#### Why Use Direct Deposit?

- 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.

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

	<u> </u>		
1.	Is the amount on Form 1040NR-EZ, line 10, more than the amount shown on line 4 below for your file.	iling stat	us?
	No. STOP Enter \$3,300 on Form 1040NR-EZ, line 13.		
	Yes. Go to line 3.		
2.	Exemption amount	2	\$3,300
3.	Enter the amount from Form 1040NR-EZ, line 10	_	
4.	Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR-EZ.		
•	• Box 1—\$150,500 }	_	
5.	Subtract line 4 from line 3	_	
6.	Is line 5 more than \$122,500 (\$61,250 if you checked filing status box 2)?		
	Yes. STOP Enter \$1,100 on Form 1040NR-EZ, line 13. <b>Do not</b> complete the rest of this worksheet.		
	No. Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 2). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) 6.	_	
7.	Multiply line 6 by 2% (.02) and enter the result as a decimal	7	
8.	Multiply line 2 by the decimal on line 7	8	
9.	Divide line 8 by 1.5	9	
10.	Exemption deduction. Subtract line 9 from line 2. Enter the result here and on Form 1040NR-EZ, line 13	10	

#### Sample Check—Lines 24b Through 24d



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

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

If you want us to directly deposit the amount shown on line 24a 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:

- Check the box on line 24a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or
- Complete lines 24b through 24d if you want your refund deposited to only one account.

Otherwise, we will send you a check. Note. If you do not want your refund directly deposited to your account, do not check the box on line 24a. Draw a line through the boxes on lines 24b and 24d.



The IRS is not responsible for a lost refund if you enter the CAUTION 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.

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.

**Line 24a.** If you want to split the direct deposit of your refund among two or three accounts, check the box on line 24a and attach Form 8888. If you want your refund deposited to only one account, do not check the box on line 24a, but instead complete lines 24b through 24d.

Line 24b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on page 8, the routing number is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, do not use the routing number on that

check. Instead, contact your financial institution for the correct routing number to enter on line 24b.

**Line 24c.** Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an IRA, check the "Savings" box.

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. Do not include the check number.

Line 25—Applied to 2007 estimated tax. Enter on line 25 the amount, if any, of the overpayment on line 23 you want applied to your 2007 estimated tax. This election cannot be changed later.

#### **Amount You Owe**

Line 26—Amount you owe.



Pay your taxes in full to save interest and penalties. You do not have to pay if line 26 is

Include any estimated tax penalty from line 27 in the amount you enter on

You can pay by check, money order, or credit card. Do not include any estimated tax payment for 2007 in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay by check or money order. Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2006 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 "\$  $XXX_{100}^{XX}$ ").

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

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

If you pay by credit card before filing your return, please enter on page 1 of Form 1040NR-EZ in the upper left corner the confirmation number you were given at the end of the transaction and the amount you were charged (not including the convenience fee).

Official Payments Corporation 1-800-2PAY-TAX<sup>SM</sup> (1-800-272-9829) 1-877-754-4413 (Customer Service) www.officialpayments.com

Link2Gov Corporation 1-888-PAY-1040<sup>SM</sup> (1-888-729-1040) 1-888-658-5465 (Customer Service) www.PAY1040.com



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 2007. See Income Tax Withholding and Estimated Tax Payments for 2007 on page 10.

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

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to www.irs.gov, use the pull-down menu under "I need to... and select "Set Up a Payment Plan." If you use Form 9465, you should receive a response to your request 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.** 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.

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

**Exception.** You will not owe the penalty if your 2005 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 2005 return and you were a U.S. citizen or resident for all of 2005, or

The total of lines 18, 19, and 20 on your 2006 return is at least as much as the tax shown on your 2005 return. Your estimated tax payments for 2006 must have been made on time and for the required amount.



If your 2005 adjusted gross income was over \$150,000 (over \$75,000 if you checked

filing status box 2 for 2006), item (2) applies only if the total of lines 18, 19, and 20 on your 2006 return is at least 110% of the tax shown on your 2005 return.

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

Enter the penalty on Form 1040NR-EZ, line 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.



Because Form 2210 is complicated, 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. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

# Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2006 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). But if you want to allow

the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

 Give the IRS any information that is missing from your return,

 Call the IRS for information about the processing of your return or the status of your refund or payment(s),

 Receive copies of notices or transcripts related to your return, upon request, and

 Respond to certain IRS notices about math errors, offsets, and return preparation.

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2007 tax return (see When To File on page 2). If you wish to revoke the authorization before it ends, see Pub.

## Other Information (Page 2)

#### Item D

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

#### Item E

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

Exception. If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher) under article 20 of the tax treaty between the United States and the Republic of Korea (South Korea). You previously claimed treaty benefits (as a student) under article 21 of that treaty. Under article 21, paragraph 4, of that treaty, the combination of consecutive

exemptions under articles 20 and 21 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 21, paragraph 4, of that treaty applies, enter in item E the date you entered the United States as a student.

#### Item J

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

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



If you are claiming tax treaty benefits and you failed to submit CAUTION adequate documentation to a

withholding agent, you must attach all information that would have otherwise been required on the withholding document (for example, all information required on Form W-8BEN or Form 8233).

### Reminders

### Sign and Date Your Return

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

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Internal Revenue Service Center, Austin, TX 73301-0215, U.S.A., and that the IRS approved.

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

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

Child's return. If your child cannot sign the return, you can sign the child's name in the space provided. Then, add "By (your signature), parent for minor

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but

does not charge you should not sign your return.

#### Address Change

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

# Income Tax Withholding and **Estimated Tax Payments for**

If the amount you owe or the amount you overpaid is large, you may be able to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2007 pay. For details on how to complete Form W-4, see the Instructions for Form 8233.

In general, you do not have to make estimated tax payments if you expect that your 2007 Form 1040NR-EZ will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax for 2007 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 2007 and you must pay estimated tax, use Form 1040-ES.

#### **How Long Should Records** Be Kept?

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

#### Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use Form 4506. There is a \$39 fee for each return requested. If your main home, principal place of business, or tax records are located in a Presidentially declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us at 1-800-829-1040.

#### Amended Return

File Form 1040X to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if

you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

#### Interest and Penalties

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

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR-EZ, page 1. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 26.

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

Penalty for late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

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

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$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, reportable transaction understatements, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 519 for details on some of these penalties.

#### Gift To Reduce Debt Held By the Public

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



You may be able to deduct this gift on your 2007 tax return as a charitable contribution. But you must file Form 1040NR to do so.

#### Taxpayer Assistance

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

In the United States, you may call 1-800-829-1040. For TTY/TDD help, call 1-800-829-4059. If overseas, you may call 215-516-2000 (English-speaking only). This number is not toll free. The hours of operation are from 6:00 a.m. to 11:00 p.m. Eastern time. These hours are subject to

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

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

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

Solving problems. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/ localcontacts or look in the phone book under "United States Government, Internal Revenue Service."

#### How can you get IRS tax forms and publications?

- You can download them from the IRS website at www.irs.gov.
- In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).
- You can send your order to the National Distribution Center, P. O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

 You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

# Help With Unresolved Tax Issues

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

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

Disclosure, Privacy Act, and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 6001, 6011, 6012(a) and their regulations require that you give us information. We need the information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires paid return preparers to provide their identifying number.

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

You are not required to provide the information requested on a form that is

subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. 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 you for other information. If you have any questions about the rules for filing and giving information, call or visit any Internal Revenue Service office.

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-6406, Washington, DC 20224. Do not send your return to this address. Instead, see Where To File on page 2.

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

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

The data shown are the best estimates available as of September 25, 2006, from tax returns filed for 2005. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new forms and data become available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared returns have fewer errors, implying a lower overall post-filing burden.

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

#### **Estimated Average Taxpayer Burden**

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

Average Time Burden (Hours)	Average Cost (Dollars)
10.6	\$8

# 2006 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 \$3,114. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

	At		Single	Married
	least	less		filing
		than		sepa-
				rately
			Your t	ax is—
		23,250	3,106	3,106
>	23,250	23,300	(3,114)	3,114
		23,350	3,121	3,121
	23,350	23,400	3,129	3,129

If Form 1040NR line 14,		And ye	ou are-	If Form 1040NR line 14,		And y	ou are-	If Form 1040NR- line 14, i		And y	ou are-	If Form 1040NR- line 14,		And y	ou are-
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
0 5	5 15	0	0	1,500 1,525	1,525 1,550	151 154	151 154	3,00	0			6,00	0		
15 25 50 75 100 125	25 50 75 100 125 150	2 4 6 9 11	2 4 6 9 11	1,525 1,550 1,575 1,600 1,625 1,650 1,675	1,550 1,575 1,600 1,625 1,650 1,675 1,700	154 156 159 161 164 166 169	156 159 161 164 166 169	3,000 3,050 3,100 3,150 3,200 3,250	3,050 3,100 3,150 3,200 3,250 3,300	303 308 313 318 323 328	303 308 313 318 323 328	6,000 6,050 6,100 6,150 6,200 6,250	6,050 6,100 6,150 6,200 6,250 6,300	603 608 613 618 623 628	603 608 613 618 623 628
150 175 200 225	175 200 225 250	16 19 21 24	16 19 21 24	1,700 1,725 1,750 1,775	1,725 1,750 1,775 1,800	171 174 176 179	171 174 176 179	3,300 3,350 3,400 3,450	3,350 3,400 3,450 3,500	333 338 343 348	333 338 343 348	6,300 6,350 6,400 6,450	6,350 6,400 6,450 6,500	633 638 643 648	633 638 643 648
250 275 300 325	275 300 325 350	26 29 31	26 29 31 34	1,800 1,825 1,850 1,875	1,825 1,850 1,875 1,900	181 184 186 189	181 184 186 189	3,500 3,550 3,600 3,650 3,700	3,550 3,600 3,650 3,700 3,750	353 358 363 368 373	353 358 363 368 373	6,500 6,550 6,600 6,650 6,700	6,550 6,600 6,650 6,700 6,750	653 658 663 668 673	648 653 658 663 668 673
350 375 400 425	375 400 425 450	34 36 39 41 44	36 39 41 44	1,900 1,925 1,950 1,975	1,925 1,950 1,975 2,000	191 194 196 199	191 194 196 199	3,750 3,800 3,850 3,900 3,950	3,800 3,850 3,900 3,950	378 383 388 393 398	378 383 388 393 398	6,750 6,800 6,850 6,900	6,800 6,850 6,900 6.950	678 683 688 693	678 683 688 693
450 475	475 500	46 49	46 49	2,00	0				4,000	398	398	6,950	7,000	698	698
500 525	525 550	51 54	51 54	2,000 2,025	2,025 2,050	201 204	201 204	4,00		1		7,00			
550 575 600	575 600 625	56 59 61	56 59 61	2,050 2,075 2,100	2,075 2,100 2,125	206 209 211	206 209 211	4,000 4,050 4,100 4,150	4,050 4,100 4,150 4,200	403 408 413 418	403 408 413 418	7,000 7,050 7,100 7,150	7,050 7,100 7,150 7,200	703 708 713 718	703 708 713 718
625 650 675 700	650 675 700 725 750	64 66 69 71 74	64 66 69 71	2,125 2,150 2,175	2,150 2,175 2,200	214 216 219	214 216 219	4,200 4,250 4,300 4,350	4,250 4,300 4,350 4,400	423 428 433 438	423 428 433 438	7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	723 728 733 738	723 728 733 738
725 750 775 800	750 775 800 825	74 76 79 81	74 76 79 81	2,200 2,225 2,250 2,275	2,225 2,250 2,275 2,300	221 224 226 229	221 224 226 229	4,400 4,450 4,500 4,550	4,450 4,500 4,550 4,600	443 448 453 458	443 448 453 458	7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600	743 748 753 759	743 748 753 759
825 850 875 900	850 875 900 925	84 86 89 91	84 86 89 91	2,300 2,325 2,350 2,375	2,325 2,350 2,375 2,400	231 234 236 239	231 234 236 239	4,600 4,650 4,700 4,750	4,650 4,700 4,750 4,800	463 468 473 478	463 468 473 478	7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	766 774 781 789	766 774 781 789
925 950 975	950 975 1,000	94 96 99	94 96 99	2,400 2,425 2,450 2,475	2,425 2,450 2,475 2,500	241 244 246 249	241 244 246 249	4,800 4,850 4,900 4,950	4,850 4,900 4,950 5,000	483 488 493 498	483 488 493 498	7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	796 804 811 819	796 804 811 819
1,00		101	101	2,500 2,525	2,525 2,550	251 254	251 254	5,00	0			8,00			
1,000 1,025 1,050 1,075 1,100 1,125 1,150 1,175 1,200 1,225 1,275 1,300 1,325 1,375 1,400 1,425 1,450 1,475	1,025 1,075 1,100 1,125 1,150 1,250 1,250 1,255 1,275 1,300 1,325 1,350 1,375 1,400 1,425 1,450 1,450 1,475 1,500	101 106 109 111 114 116 119 121 124 129 131 134 136 139 141 144 146 149	101 104 106 109 111 114 116 119 121 124 126 129 131 134 136 139 141 144 146 149	2,550 2,575 2,600 2,625 2,650 2,675 2,725 2,725 2,775 2,825 2,825 2,825 2,875 2,925 2,925 2,925 2,975	2,575 2,600 2,625 2,650 2,675 2,700 2,725 2,775 2,800 2,825 2,875 2,900 2,925 2,950 2,950 3,000	256 259 261 264 266 269 271 274 276 279 281 284 286 289 291 294 294 299	256 259 261 264 266 269 271 274 276 279 281 284 286 289 291 294 299	5,000 5,050 5,100 5,150 5,200 5,250 5,300 5,350 5,400 5,450 5,550 5,600 5,650 5,750 5,750 5,800 5,850 5,850 5,950	5,050 5,100 5,150 5,200 5,250 5,300 5,350 5,400 5,450 5,500 5,500 5,650 5,700 5,700 5,700 5,800 5,850 5,850 6,000	503 508 513 518 523 528 533 538 543 548 553 558 563 563 578 583 583 588 598	503 508 513 518 523 528 533 538 543 548 553 558 563 568 573 578 588 598	8,000 8,050 8,100 8,150 8,200 8,250 8,300 8,350 8,400 8,450 8,500 8,550 8,600 8,750 8,700 8,750 8,800 8,950	8,050 8,100 8,150 8,200 8,250 8,350 8,350 8,400 8,450 8,550 8,600 8,650 8,750 8,750 8,800 8,850 8,950 9,000	826 834 841 849 856 864 871 879 886 894 901 909 916 924 931 939 946 954 961	826 834 841 849 856 864 871 879 886 894 901 909 916 924 931 939 946 954 961

												2006	Tax Tab	le-Co	ntinued
If Form 1040NR line 14,		And y	ou are-	If Form 1040NR- line 14,		And y	ou are-	If Form 1040NR- line 14,		And yo	ou are-	If Form 1040NR- line 14,		And yo	ou are-
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
9,00	0			12,0	00			15,0	00			18,0	00		
9,000	9,050	976	976	12,000	12,050	1,426	1,426	15,000	15,050	1,876	1,876	18,000	18,050	2,326	2,326
9,050	9,100	984	984	12,050	12,100	1,434	1,434	15,050	15,100	1,884	1,884	18,050	18,100	2,334	2,334
9,100	9,150	991	991	12,100	12,150	1,441	1,441	15,100	15,150	1,891	1,891	18,100	18,150	2,341	2,341
9,150	9,200	999	999	12,150	12,200	1,449	1,449	15,150	15,200	1,899	1,899	18,150	18,200	2,349	2,349
9,200	9,250	1,006	1,006	12,200	12,250	1,456	1,456	15,200	15,250	1,906	1,906	18,200	18,250	2,356	2,356
9,250	9,300	1,014	1,014	12,250	12,300	1,464	1,464	15,250	15,300	1,914	1,914	18,250	18,300	2,364	2,364
9,300	9,350	1,021	1,021	12,300	12,350	1,471	1,471	15,300	15,350	1,921	1,921	18,300	18,350	2,371	2,371
9,350	9,400	1,029	1,029	12,350	12,400	1,479	1,479	15,350	15,400	1,929	1,929	18,350	18,400	2,379	2,379
9,400	9,450	1,036	1,036	12,400	12,450	1,486	1,486	15,400	15,450	1,936	1,936	18,400	18,450	2,386	2,386
9,450	9,500	1,044	1,044	12,450	12,500	1,494	1,494	15,450	15,500	1,944	1,944	18,450	18,500	2,394	2,394
9,500	9,550	1,051	1,051	12,500	12,550	1,501	1,501	15,500	15,550	1,951	1,951	18,500	18,550	2,401	2,401
9,550	9,600	1,059	1,059	12,550	12,600	1,509	1,509	15,550	15,600	1,959	1,959	18,550	18,600	2,409	2,409
9,600	9,650	1,066	1,066	12,600	12,650	1,516	1,516	15,600	15,650	1,966	1,966	18,600	18,650	2,416	2,416
9,650	9,700	1,074	1,074	12,650	12,700	1,524	1,524	15,650	15,700	1,974	1,974	18,650	18,700	2,424	2,424
9,700	9,750	1,081	1,081	12,700	12,750	1,531	1,531	15,700	15,750	1,981	1,981	18,700	18,750	2,431	2,431
9,750	9,800	1,089	1,089	12,750	12,800	1,539	1,539	15,750	15,800	1,989	1,989	18,750	18,800	2,439	2,439
9,800	9,850	1,096	1,096	12,800	12,850	1,546	1,546	15,800	15,850	1,996	1,996	18,800	18,850	2,446	2,446
9,850	9,900	1,104	1,104	12,850	12,900	1,554	1,554	15,850	15,900	2,004	2,004	18,850	18,900	2,454	2,454
9,900	9,950	1,111	1,111	12,900	12,950	1,561	1,561	15,900	15,950	2,011	2,011	18,900	18,950	2,461	2,461
9,950	10,000	1,119	1,119	12,950	13,000	1,569	1,569	15,950	16,000	2,019	2,019	18,950	19,000	2,469	2,469
10,0	000			13,0	00			16,0	00	<u> </u>		19,0	00		
10,000	10,050	1,126	1,126	13,000	13,050	1,576	1,576	16,000	16,050	2,026	2,026	19,000	19,050	2,476	2,476
10,050	10,100	1,134	1,134	13,050	13,100	1,584	1,584	16,050	16,100	2,034	2,034	19,050	19,100	2,484	2,484
10,100	10,150	1,141	1,141	13,100	13,150	1,591	1,591	16,100	16,150	2,041	2,041	19,100	19,150	2,491	2,491
10,150	10,200	1,149	1,149	13,150	13,200	1,599	1,599	16,150	16,200	2,049	2,049	19,150	19,200	2,499	2,499
10,200	10,250	1,156	1,156	13,200	13,250	1,606	1,606	16,200	16,250	2,056	2,056	19,200	19,250	2,506	2,506
10,250	10,300	1,164	1,164	13,250	13,300	1,614	1,614	16,250	16,300	2,064	2,064	19,250	19,300	2,514	2,514
10,300	10,350	1,171	1,171	13,300	13,350	1,621	1,621	16,300	16,350	2,071	2,071	19,300	19,350	2,521	2,521
10,350	10,400	1,179	1,179	13,350	13,400	1,629	1,629	16,350	16,400	2,079	2,079	19,350	19,400	2,529	2,529
10,400	10,450	1,186	1,186	13,400	13,450	1,636	1,636	16,400	16,450	2,086	2,086	19,400	19,450	2,536	2,536
10,450	10,500	1,194	1,194	13,450	13,500	1,644	1,644	16,450	16,500	2,094	2,094	19,450	19,500	2,544	2,544
10,500	10,550	1,201	1,201	13,500	13,550	1,651	1,651	16,500	16,550	2,101	2,101	19,500	19,550	2,551	2,551
10,550	10,600	1,209	1,209	13,550	13,600	1,659	1,659	16,550	16,600	2,109	2,109	19,550	19,600	2,559	2,559
10,600	10,650	1,216	1,216	13,600	13,650	1,666	1,666	16,600	16,650	2,116	2,116	19,600	19,650	2,566	2,566
10,650	10,700	1,224	1,224	13,650	13,700	1,674	1,674	16,650	16,700	2,124	2,124	19,650	19,700	2,574	2,574
10,700	10,750	1,231	1,231	13,700	13,750	1,681	1,681	16,700	16,750	2,131	2,131	19,700	19,750	2,581	2,581
10,750	10,800	1,239	1,239	13,750	13,800	1,689	1,689	16,750	16,800	2,139	2,139	19,750	19,800	2,589	2,589
10,800	10,850	1,246	1,246	13,800	13,850	1,696	1,696	16,800	16,850	2,146	2,146	19,800	19,850	2,596	2,596
10,850	10,900	1,254	1,254	13,850	13,900	1,704	1,704	16,850	16,900	2,154	2,154	19,850	19,900	2,604	2,604
10,900	10,950	1,261	1,261	13,900	13,950	1,711	1,711	16,900	16,950	2,161	2,161	19,900	19,950	2,611	2,611
10,950	11,000	1,269	1,269	13,950	14,000	1,719	1,719	16,950	17,000	2,169	2,169	19,950	20,000	2,619	2,619
11,0	000			14,0	00			17,0	00			20,0	00		
11,000 11,050 11,150 11,150 11,250 11,250 11,350 11,450 11,450 11,550 11,600 11,650 11,750 11,750 11,800 11,850 11,800 11,950	11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,500 11,600 11,750 11,750 11,800 11,800 11,900 11,950 11,900	1,276 1,281 1,291 1,299 1,306 1,314 1,329 1,336 1,341 1,359 1,366 1,374 1,389 1,396 1,401 1,411 1,419	1,276 1,284 1,299 1,306 1,314 1,329 1,336 1,336 1,351 1,359 1,366 1,374 1,381 1,389 1,396 1,404 1,401 1,419	14,000 14,050 14,150 14,250 14,250 14,350 14,350 14,450 14,550 14,650 14,650 14,750 14,750 14,850 14,850 14,950	14,050 14,100 14,120 14,250 14,300 14,350 14,450 14,550 14,600 14,550 14,600 14,750 14,750 14,800 14,800 14,850 14,950 14,950 15,000	1,726 1,734 1,741 1,749 1,756 1,756 1,771 1,779 1,786 1,794 1,801 1,809 1,816 1,823 1,831 1,839 1,846 1,854 1,861	1,726 1,734 1,741 1,749 1,756 1,764 1,779 1,786 1,794 1,801 1,809 1,816 1,824 1,831 1,839 1,846 1,854 1,861 1,869	17,000 17,050 17,150 17,150 17,250 17,250 17,350 17,450 17,450 17,550 17,650 17,650 17,650 17,750 17,850 17,850 17,850 17,950	17,050 17,100 17,150 17,200 17,250 17,300 17,350 17,400 17,450 17,500 17,600 17,750 17,700 17,750 17,800 17,900 17,950 17,950 18,000	2,176 2,184 2,191 2,199 2,206 2,214 2,221 2,229 2,236 2,241 2,251 2,259 2,266 2,274 2,281 2,289 2,296 2,304 2,311 2,319	2,176 2,184 2,199 2,206 2,214 2,229 2,236 2,244 2,251 2,259 2,266 2,274 2,281 2,289 2,289 2,296 2,304 2,311 2,319	20,000 20,050 20,150 20,250 20,250 20,350 20,450 20,550 20,650 20,650 20,750 20,750 20,750 20,850 20,850 20,950	20,050 20,1050 20,150 20,250 20,250 20,350 20,350 20,400 20,550 20,550 20,600 20,650 20,750 20,850 20,850 20,950 20,950 20,950 20,950 21,000	2,626 2,634 2,649 2,656 2,654 2,671 2,679 2,686 2,701 2,709 2,716 2,731 2,739 2,746 2,756 2,756 2,761 2,769	2,626 2,634 2,649 2,649 2,656 2,664 2,679 2,686 2,694 2,709 2,716 2,724 2,731 2,739 2,746 2,754 2,761 2,769

#### 2006 Tax Table - Continued

2006 Ta	ax Tabl	<u>e – Con</u>	tinued												
			ou are-	If Form 1040NR line 14,		And y	ou are-	If Form 1040NR- line 14,		And ye	ou are-	If Form 1040NR line 14,		And y	ou are-
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
21,00	00			24,0	00			27,0	00			30,0	00		
21,000 21,050 21,100 21,150 21,200 21,250 21,300	21,050 21,100 21,150 21,200 21,250 21,300 21,350	2,776 2,784 2,791 2,799 2,806 2,814 2,821	2,776 2,784 2,791 2,799 2,806 2,814 2,821	24,000 24,050 24,100 24,150 24,200 24,250 24,300	24,050 24,100 24,150 24,200 24,250 24,300 24,350	3,226 3,234 3,241 3,249 3,256 3,264 3,271	3,226 3,234 3,241 3,249 3,256 3,264 3,271	27,000 27,050 27,100 27,150 27,200 27,250 27,300	27,050 27,100 27,150 27,200 27,250 27,300 27,350	3,676 3,684 3,691 3,699 3,706 3,714 3,721	3,676 3,684 3,691 3,699 3,706 3,714 3,721	30,000 30,050 30,100 30,150 30,200 30,250 30,300	30,050 30,100 30,150 30,200 30,250 30,300 30,350	4,126 4,134 4,141 4,149 4,156 4,164 4,171	4,126 4,134 4,141 4,149 4,156 4,164 4,171
21,350 21,400 21,450 21,500 21,550 21,600 21,650	21,400 21,450 21,500 21,550 21,600 21,650 21,700	2,829 2,836 2,844 2,851 2,859 2,866 2,874	2,829 2,836 2,844 2,851 2,859 2,866 2,874	24,350 24,400 24,450 24,500 24,550 24,600 24,650	24,400 24,450 24,500 24,550 24,600 24,650 24,700	3,279 3,286 3,294 3,301 3,309 3,316 3,324	3,279 3,286 3,294 3,301 3,309 3,316 3,324	27,350 27,400 27,450 27,500 27,550 27,600 27,650	27,400 27,450 27,500 27,550 27,600 27,650 27,700	3,729 3,736 3,744 3,751 3,759 3,766 3,774	3,729 3,736 3,744 3,751 3,759 3,766 3,774	30,350 30,400 30,450 30,500 30,550 30,600 30,650	30,400 30,450 30,500 30,550 30,600 30,650 30,700	4,179 4,186 4,194 4,201 4,209 4,216 4,226	4,179 4,186 4,194 4,201 4,209 4,216 4,226 4,239
21,700 21,750 21,800 21,850 21,900 21,950	21,750 21,800 21,850 21,900 21,950 22,000	2,881 2,889 2,896 2,904 2,911 2,919	2,881 2,889 2,896 2,904 2,911 2,919	24,700 24,750 24,800 24,850 24,900 24,950	24,750 24,800 24,850 24,900 24,950 25,000	3,331 3,339 3,346 3,354 3,361 3,369	3,331 3,339 3,346 3,354 3,361 3,369	27,700 27,750 27,800 27,850 27,900 27,950	27,750 27,800 27,850 27,900 27,950 28,000	3,781 3,789 3,796 3,804 3,811 3,819	3,781 3,789 3,796 3,804 3,811 3,819	30,700 30,750 30,800 30,850 30,900 30,950 31,0	30,750 30,800 30,850 30,900 30,950 31,000	4,239 4,251 4,264 4,276 4,289 4,301	4,239 4,251 4,264 4,276 4,289 4,301
22,000	22,050	2 026	2,926	25,000	25,050	3,376	3,376	28,000	28,050	3,826	3,826	31,000	31,050	4,314	4,314
22,050 22,100 22,150 22,200 22,250 22,300 22,350	22,100 22,150 22,200 22,250 22,300 22,350 22,400	2,926 2,934 2,941 2,949 2,956 2,964 2,971 2,979	2,934 2,941 2,949 2,956 2,964 2,971 2,979	25,000 25,050 25,100 25,150 25,200 25,250 25,300 25,350	25,100 25,150 25,200 25,250 25,300 25,350 25,400	3,376 3,384 3,391 3,399 3,406 3,414 3,421 3,429	3,384 3,391 3,399 3,406 3,414 3,421 3,429	28,050 28,100 28,150 28,250 28,250 28,350	28,100 28,150 28,200 28,250 28,300 28,350 28,400	3,826 3,834 3,841 3,849 3,856 3,864 3,871 3,879	3,834 3,841 3,849 3,856 3,864 3,871 3,879	31,050 31,100 31,150 31,200 31,250 31,300 31,350	31,100 31,150 31,200 31,250 31,300 31,350 31,400	4,314 4,326 4,339 4,351 4,364 4,376 4,389 4,401	4,326 4,339 4,351 4,364 4,376 4,389 4,401
22,400 22,450 22,500 22,550 22,600	22,450 22,500 22,550 22,600 22,650	2,986 2,994 3,001 3,009	2,986 2,994 3,001 3,009 3,016	25,400 25,450 25,500 25,550 25,600	25,450 25,500 25,550 25,650 25,650	3,436 3,444 3,451 3,459	3,436 3,444 3,451 3,459 3,466	28,400 28,450 28,500 28,550	28,450 28,500 28,550 28,600 28,650	3,886 3,894 3,901 3,909	3,886 3,894 3,901 3,909 3,916	31,400 31,450 31,500 31,550 31,600	31,450 31,500 31,550 31,600 31,650	4,414 4,426 4,439 4,451	4,414 4,426 4,439 4,451
22,650 22,700 22,750 22,800 22,850 22,900 22,950	22,750 22,750 22,800 22,850 22,900 22,950 23,000	3,016 3,024 3,031 3,039 3,046 3,054 3,061 3,069	3,024 3,031 3,039 3,046 3,054 3,061 3,069	25,650 25,750 25,750 25,800 25,850 25,900 25,950	25,700 25,750 25,800 25,850 25,900 25,950 26,000	3,466 3,474 3,481 3,489 3,496 3,504 3,511 3,519	3,474 3,481 3,489 3,496 3,504 3,511 3,519	28,600 28,650 28,700 28,750 28,850 28,850 28,900 28,950	28,700 28,750 28,800 28,850 28,900 28,950 29,000	3,916 3,924 3,931 3,939 3,946 3,954 3,961 3,969	3,924 3,931 3,939 3,946 3,954 3,961 3,969	31,650 31,700 31,750 31,800 31,850 31,900 31,950	31,700 31,750 31,800 31,850 31,900 31,950 32,000	4,464 4,476 4,489 4,501 4,514 4,526 4,539 4,551	4,464 4,476 4,489 4,501 4,514 4,526 4,539 4,551
23,00		0,000		26.0		0,0.0		29.0		0,000		32,0		.,	.,00.
23,000 23,050 23,150 23,150 23,250 23,250 23,300 23,350 23,450 23,500 23,550 23,600 23,650 23,700 23,750 23,800 23,850 23,950	23,050 23,110 23,150 23,200 23,200 23,350 23,350 23,400 23,450 23,550 23,500 23,550 23,600 23,550 23,750 23,850 23,850 23,850 23,950 23,950 24,000	3,076 3,084 3,099 3,1099 3,114 3,121 3,129 3,136 3,144 3,151 3,159 3,166 3,174 3,181 3,189 3,196 3,211 3,219	3,076 3,084 3,091 3,099 3,106 3,114 3,121 3,129 3,136 3,144 3,151 3,159 3,166 3,174 3,181 3,181 3,189 3,196 3,211 3,219	26,000 26,050 26,150 26,150 26,250 26,350 26,350 26,400 26,450 26,550 26,600 26,650 26,750 26,850 26,850 26,850 26,950	26,050 26,100 26,150 26,200 26,250 26,350 26,350 26,400 26,450 26,550 26,600 26,650 26,750 26,750 26,850 26,850 26,950 26,950 26,950 26,950 27,000	3,526 3,534 3,541 3,549 3,556 3,564 3,571 3,579 3,586 3,601 3,609 3,616 3,631 3,639 3,646 3,651 3,661 3,669	3,526 3,534 3,541 3,549 3,556 3,556 3,571 3,579 3,586 3,601 3,601 3,631 3,639 3,646 3,636 3,646 3,669	29,000 29,050 29,100 29,150 29,200 29,250 29,350 29,350 29,400 29,450 29,500 29,550 29,600 29,650 29,700 29,750 29,800 29,850 29,800 29,850 29,950	29,050 29,100 29,150 29,200 29,250 29,350 29,350 29,400 29,450 29,550 29,550 29,600 29,550 29,750 29,750 29,850 29,850 29,850 29,850 29,950 30,000	3,976 3,984 3,991 3,999 4,006 4,014 4,021 4,029 4,036 4,044 4,051 4,059 4,066 4,074 4,081 4,089 4,096 4,111 4,111 4,111	3,976 3,984 3,991 3,999 4,006 4,014 4,021 4,029 4,036 4,044 4,051 4,059 4,066 4,074 4,081 4,089 4,096 4,111 4,119	32,000 32,050 32,150 32,150 32,250 32,350 32,350 32,450 32,550 32,550 32,650 32,750 32,750 32,850 32,850 32,950	32,050 32,100 32,150 32,200 32,250 32,350 32,350 32,450 32,450 32,550 32,550 32,650 32,750 32,750 32,750 32,750 32,800 32,800 32,850 32,950 32,950 32,950 33,950 33,950	4,564 4,576 4,589 4,601 4,614 4,626 4,639 4,651 4,664 4,670 4,714 4,726 4,739 4,751 4,764 4,7789 4,801	4,564 4,576 4,589 4,601 4,614 4,626 4,639 4,651 4,664 4,676 4,701 4,714 4,726 4,739 4,751 4,764 4,776 4,789 4,801

												2006	Tax Tab	le- <i>Co</i>	ntinued
If Form 1040NR line 14,		And y	ou are-	If Form 1040NR line 14,		And y	ou are-	If Form 1040NR- line 14,		And ye	ou are-	If Form 1040NR line 14,		And ye	ou are-
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
33,0	00			36,0	00			39,0	00			42,0	00		
33,000 33,050 33,100 33,150 33,200	33,050 33,100 33,150 33,200 33,250	4,814 4,826 4,839 4,851 4,864	4,814 4,826 4,839 4,851 4,864	36,000 36,050 36,100 36,150 36,200	36,050 36,100 36,150 36,200 36,250	5,564 5,576 5,589 5,601 5,614	5,564 5,576 5,589 5,601 5,614	39,000 39,050 39,100 39,150 39,200	39,050 39,100 39,150 39,200 39,250	6,314 6,326 6,339 6,351 6,364	6,314 6,326 6,339 6,351 6,364	42,000 42,050 42,100 42,150 42,200	42,050 42,100 42,150 42,200 42,250	7,064 7,076 7,089 7,101 7,114	7,064 7,076 7,089 7,101 7,114
33,250 33,300 33,350 33,400	33,300 33,350 33,400 33,450	4,876 4,889 4,901 4,914	4,876 4,889 4,901 4,914	36,250 36,300 36,350 36,400	36,300 36,350 36,400 36,450	5,626 5,639 5,651 5,664	5,626 5,639 5,651 5,664	39,250 39,300 39,350 39,400	39,300 39,350 39,400 39,450	6,376 6,389 6,401 6,414	6,376 6,389 6,401 6,414	42,250 42,300 42,350 42,400	42,300 42,350 42,400 42,450	7,126 7,139 7,151 7,164	7,126 7,139 7,151 7,164 7,176
33,450 33,500 33,550 33,600	33,500 33,550 33,600 33,650	4,926 4,939 4,951 4,964	4,926 4,939 4,951 4,964	36,450 36,500 36,550 36,600	36,500 36,550 36,600 36,650	5,676 5,689 5,701 5,714	5,676 5,689 5,701 5,714	39,450 39,500 39,550 39,600	39,500 39,550 39,600 39,650	6,426 6,439 6,451 6,464	6,426 6,439 6,451 6,464	42,450 42,500 42,550 42,600	42,500 42,550 42,600 42,650	7,176 7,189 7,201 7,214	7,189 7,201 7.214
33,650 33,700 33,750 33,800 33,850 33,900 33,950	33,700 33,750 33,800 33,850 33,900 33,950 34,000	4,976 4,989 5,001 5,014 5,026 5,039 5,051	4,976 4,989 5,001 5,014 5,026 5,039 5,051	36,650 36,700 36,750 36,800 36,850 36,900 36,950	36,700 36,750 36,800 36,850 36,900 36,950 37,000	5,726 5,739 5,751 5,764 5,776 5,789 5,801	5,726 5,739 5,751 5,764 5,776 5,789 5,801	39,650 39,700 39,750 39,800 39,850 39,900 39,950	39,700 39,750 39,800 39,850 39,900 39,950 40,000	6,476 6,489 6,501 6,514 6,526 6,539 6,551	6,476 6,489 6,501 6,514 6,526 6,539 6,551	42,650 42,700 42,750 42,800 42,850 42,900 42,950	42,700 42,750 42,800 42,850 42,900 42,950 43,000	7,226 7,239 7,251 7,264 7,276 7,289 7,301	7,226 7,239 7,251 7,264 7,276 7,289 7,301
34,0	000			37,0	00			40,0	00			43,0	00		
34,000 34,050 34,100 34,150 34,200 34,250 34,300	34,050 34,100 34,150 34,200 34,250 34,300 34,350	5,064 5,076 5,089 5,101 5,114 5,126 5,139	5,064 5,076 5,089 5,101 5,114 5,126 5,139	37,000 37,050 37,100 37,150 37,200 37,250 37,300	37,050 37,100 37,150 37,200 37,250 37,300 37,350	5,814 5,826 5,839 5,851 5,864 5,876 5,889 5,901	5,814 5,826 5,839 5,851 5,864 5,876 5,889	40,000 40,050 40,100 40,150 40,200 40,250 40,300	40,050 40,100 40,150 40,200 40,250 40,300 40,350	6,564 6,576 6,589 6,601 6,614 6,626 6,639	6,564 6,576 6,589 6,601 6,614 6,626 6,639	43,000 43,050 43,100 43,150 43,200 43,250 43,300	43,050 43,100 43,150 43,200 43,250 43,300 43,350	7,314 7,326 7,339 7,351 7,364 7,376 7,389	7,314 7,326 7,339 7,351 7,364 7,376 7,389 7,401
34,350 34,400 34,450 34,500 34,550 34,650	34,400 34,450 34,500 34,550 34,600 34,650 34,700	5,151 5,164 5,176 5,189 5,201 5,214 5,226	5,151 5,164 5,176 5,189 5,201 5,214 5,226	37,350 37,400 37,450 37,500 37,550 37,600 37,650	37,400 37,450 37,500 37,550 37,600 37,650 37,700	5,901 5,914 5,926 5,939 5,951 5,964 5,976	5,901 5,914 5,926 5,939 5,951 5,964 5,976	40,350 40,400 40,450 40,500 40,550 40,600 40,650	40,450 40,500 40,550 40,600 40,650 40,700	6,651 6,664 6,676 6,689 6,701 6,714 6,726	6,651 6,664 6,676 6,689 6,701 6,714 6,726	43,350 43,400 43,450 43,500 43,550 43,600 43,650	43,450 43,450 43,550 43,550 43,600 43,650 43,700	7,401 7,414 7,426 7,439 7,451 7,464 7,476	7,401 7,414 7,426 7,439 7,451 7,464 7,476
34,700 34,750 34,800 34,850 34,900 34,950	34,750 34,800 34,850 34,900 34,950 35,000	5,239 5,251 5,264 5,276 5,289 5,301	5,239 5,251 5,264 5,276 5,289 5,301	37,700 37,750 37,800 37,850 37,900 37,950	37,750 37,800 37,850 37,900 37,950 38,000	5,989 6,001 6,014 6,026 6,039 6,051	5,989 6,001 6,014 6,026 6,039 6,051	40,700 40,750 40,800 40,850 40,900 40,950	40,750 40,800 40,850 40,900 40,950 41,000	6,739 6,751 6,764 6,776 6,789 6,801	6,739 6,751 6,764 6,776 6,789 6,801	43,700 43,750 43,800 43,850 43,900 43,950	43,750 43,800 43,850 43,900 43,950 44,000	7,489 7,501 7,514 7,526 7,539 7,551	7,489 7,501 7,514 7,526 7,539 7,551
35,0	000			38,0	00			41,0	00			44,0	00		
35,000 35,050 35,150 35,150 35,250 35,350 35,350 35,450 35,550 35,650 35,650 35,750 35,850 35,850 35,850 35,850 35,850	35,050 35,100 35,150 35,200 35,250 35,300 35,450 35,450 35,500 35,650 35,700 35,750 35,800 35,850 35,900 35,950 35,950 36,000	5,314 5,326 5,339 5,351 5,364 5,376 5,401 5,414 5,426 5,439 5,451 5,464 5,469 5,489 5,501 5,514 5,526 5,539 5,551	5,314 5,326 5,326 5,351 5,364 5,376 5,401 5,426 5,426 5,451 5,464 5,476 5,464 5,476 5,501 5,514 5,526 5,551	38,000 38,050 38,150 38,250 38,350 38,350 38,450 38,550 38,550 38,650 38,750 38,650 38,750 38,950 38,950	38,050 38,100 38,150 38,200 38,250 38,300 38,350 38,450 38,500 38,550 38,600 38,750 38,750 38,800 38,850 38,900 38,950 39,000	6,064 6,076 6,089 6,101 6,114 6,126 6,139 6,151 6,164 6,189 6,201 6,214 6,226 6,239 6,251 6,251 6,264 6,276 6,301	6,064 6,076 6,089 6,101 6,114 6,126 6,151 6,151 6,164 6,201 6,214 6,226 6,239 6,251 6,264 6,276 6,276 6,289 6,301	41,000 41,050 41,150 41,250 41,250 41,350 41,450 41,450 41,550 41,650 41,650 41,650 41,750 41,850 41,850 41,950	41,050 41,150 41,150 41,200 41,250 41,300 41,350 41,400 41,450 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,900 41,850 41,950 41	6,814 6,826 6,839 6,851 6,864 6,876 6,901 6,914 6,939 6,951 6,964 6,989 7,001 7,014 7,026 7,039 7,051	6,814 6,826 6,839 6,851 6,864 6,876 6,901 6,914 6,926 6,939 6,951 6,964 6,976 6,970 7,001 7,014 7,026 7,051	44,000 44,050 44,100 44,150 44,250 44,350 44,450 44,550 44,550 44,650 44,650 44,750 44,750 44,850 44,850 44,850 44,950	44,050 44,150 44,150 44,200 44,250 44,300 44,350 44,400 44,550 44,600 44,650 44,750 44,750 44,800 44,950 44,950 44,950 45,000	7,564 7,576 7,589 7,601 7,614 7,639 7,651 7,664 7,670 7,701 7,714 7,726 7,739 7,751 7,764 7,7789 7,780	7,564 7,576 7,589 7,601 7,614 7,626 7,639 7,651 7,664 7,676 7,701 7,714 7,726 7,739 7,751 7,764 7,776 7,789 7,801

#### 2006 Tax Table - Continued

2006 I	ax Tabl	<u>e – Con</u>	tinued												
If Form 1040NR line 14,		And ye	ou are-	If Form 1040NR line 14,		And y	ou are-	If Form 1040NR line 14,		And y	ou are-	If Form 1040NR line 14,		And y	ou are-
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
45,0	00			48,0	00			51,0	00			54,0	00		
45,000 45,050 45,100 45,150 45,200 45,250	45,050 45,100 45,150 45,200 45,250 45,300	7,814 7,826 7,839 7,851 7,864 7,876	7,814 7,826 7,839 7,851 7,864 7,876	48,000 48,050 48,100 48,150 48,250 48,250	48,050 48,100 48,150 48,200 48,250 48,300	8,564 8,576 8,589 8,601 8,614 8,626	8,564 8,576 8,589 8,601 8,614 8,626	51,000 51,050 51,100 51,150 51,200 51,250	51,050 51,100 51,150 51,250 51,250 51,300	9,314 9,326 9,339 9,351 9,364 9,376	9,314 9,326 9,339 9,351 9,364 9,376	54,000 54,050 54,100 54,150 54,200 54,250	54,050 54,100 54,150 54,200 54,250 54,300	10,064 10,076 10,089 10,101 10,114 10,126	10,064 10,076 10,089 10,101 10,114 10,126
45,300 45,350 45,400 45,450 45,500 45,550 45,600 45,650	45,350 45,400 45,450 45,500 45,550 45,600 45,650 45,700	7,889 7,901 7,914 7,926 7,939 7,951 7,964 7,976	7,889 7,901 7,914 7,926 7,939 7,951 7,964 7,976	48,300 48,350 48,450 48,450 48,550 48,650	48,350 48,400 48,450 48,550 48,550 48,600 48,650 48,700	8,639 8,651 8,664 8,676 8,689 8,701 8,714 8,726	8,639 8,651 8,664 8,676 8,689 8,701 8,714 8,726	51,300 51,350 51,400 51,450 51,500 51,550 51,600 51,650	51,350 51,400 51,450 51,500 51,550 51,600 51,650 51,700	9,389 9,401 9,414 9,426 9,439 9,451 9,464 9,476	9,389 9,401 9,414 9,426 9,439 9,451 9,464 9,476	54,300 54,350 54,400 54,450 54,500 54,550 54,600 54,650	54,350 54,400 54,450 54,500 54,550 54,600 54,650 54,700	10,139 10,151 10,164 10,176 10,189 10,201 10,214 10,226	10,139 10,151 10,164 10,176 10,189 10,201 10,214 10,226
45,700 45,750 45,800 45,850 45,900 45,950	45,750 45,800 45,850 45,900 45,950 46,000	7,989 8,001 8,014 8,026 8,039 8,051	7,989 8,001 8,014 8,026 8,039 8,051	48,700 48,750 48,800 48,850 48,900 48,950	48,750 48,800 48,850 48,900 48,950 49,000	8,739 8,751 8,764 8,776 8,789 8,801	8,739 8,751 8,764 8,776 8,789 8,801	51,700 51,750 51,800 51,850 51,900 51,950	51,750 51,800 51,850 51,900 51,950 52,000	9,489 9,501 9,514 9,526 9,539 9,551	9,489 9,501 9,514 9,526 9,539 9,551	54,700 54,750 54,800 54,850 54,900 54,950	54,750 54,800 54,850 54,900 54,950 55,000	10,239 10,251 10,264 10,276 10,289 10,301	10,239 10,251 10,264 10,276 10,289 10,301
46,0	000			49,0	00			52,0	00			55,0			
46,000 46,050 46,100 46,150 46,250 46,250 46,300	46,050 46,100 46,150 46,200 46,250 46,300 46,350 46,400	8,064 8,076 8,089 8,101 8,114 8,126 8,139 8,151	8,064 8,076 8,089 8,101 8,114 8,126 8,139 8,151	49,000 49,050 49,100 49,150 49,200 49,250 49,300 49,350	49,050 49,100 49,150 49,200 49,250 49,300 49,350 49,400	8,814 8,826 8,839 8,851 8,864 8,876 8,889 8,901	8,814 8,826 8,839 8,851 8,864 8,876 8,889 8,901	52,000 52,050 52,100 52,150 52,250 52,250 52,300 52,350	52,050 52,100 52,150 52,200 52,250 52,300 52,350 52,400	9,564 9,576 9,589 9,601 9,614 9,626 9,639 9,651	9,564 9,576 9,589 9,601 9,614 9,626 9,639 9,651	55,000 55,050 55,100 55,150 55,200 55,250 55,250	55,050 55,100 55,150 55,200 55,250 55,300 55,350 55,400	10,314 10,326 10,339 10,351 10,364 10,376 10,389 10,401	10,314 10,326 10,339 10,351 10,364 10,376 10,389 10,401
46,350 46,400 46,450 46,500 46,550 46,600	46,450 46,500 46,550 46,600 46,650	8,164 8,176 8,189 8,201	8,164 8,176 8,189 8,201	49,400 49,450 49,500 49,550 49,600	49,450 49,500 49,550 49,600 49,650	8,914 8,926 8,939 8,951 8,964	8,914 8,926 8,939 8,951 8,964	52,400 52,450 52,500 52,550	52,450 52,500 52,550 52,600 52,650	9,664 9,676 9,689 9,701 9,714	9,664 9,676 9,689 9,701 9,714	55,350 55,400 55,450 55,500 55,550 55,600	55,450 55,500 55,550 55,600	10,414 10,426 10,439 10,451 10,464	10,414 10,426 10,439 10,451
46,650 46,700 46,750 46,800 46,850 46,900 46,950	46,700 46,750 46,800 46,850 46,900 46,950 47,000	8,214 8,226 8,239 8,251 8,264 8,276 8,289 8,301	8,214 8,226 8,239 8,251 8,264 8,276 8,289 8,301	49,650 49,700 49,750 49,800 49,850 49,900 49,950	49,700 49,750 49,800 49,850 49,900 49,950 50,000	8,976 8,989 9,001 9,014 9,026 9,039 9,051	8,976 8,989 9,001 9,014 9,026 9,039 9,051	52,600 52,650 52,700 52,750 52,850 52,850 52,900 52,950	52,700 52,750 52,800 52,850 52,900 52,950 53,000	9,726 9,739 9,751 9,764 9,776 9,789 9,801	9,726 9,739 9,751 9,764 9,776 9,789 9,801	55,650 55,700 55,750 55,800 55,850 55,900 55,950	55,650 55,700 55,750 55,800 55,850 55,900 55,950 56,000	10,476 10,489 10,501 10,514 10,526 10,539 10,551	10,464 10,476 10,489 10,501 10,514 10,526 10,539 10,551
47.0		0,001	0,001	50.0		3,001	3,031	53,0		3,001	3,001	56.0		10,551	10,551
47,000 47,150 47,150 47,250 47,250 47,350 47,400 47,450 47,550 47,600 47,650 47,750 47,750 47,800 47,850 47,900 47,950	47,050 47,100 47,150 47,200 47,250 47,350 47,350 47,400 47,450 47,500 47,650 47,600 47,750 47,750 47,750 47,800 47,850 47,950 47,950 48,000	8,314 8,326 8,339 8,351 8,364 8,376 8,389 8,401 8,414 8,429 8,451 8,451 8,464 8,476 8,489 8,501 8,514 8,526 8,539 8,551	8,314 8,326 8,339 8,351 8,364 8,376 8,389 8,401 8,414 8,426 8,439 8,451 8,464 8,476 8,464 8,501 8,514 8,526 8,539 8,551	50,000 50,050 50,100 50,150 50,200 50,250 50,300 50,350 50,450 50,550 50,650 50,650 50,750 50,650 50,750 50,850 50,950	50,050 50,100 50,150 50,200 50,250 50,350 50,350 50,400 50,550 50,550 50,600 50,750 50,700 50,750 50,700 50,750 50,800 50,850 50,850 50,900 50,950 50,950 50,950	9,064 9,076 9,089 9,101 9,114 9,129 9,151 9,164 9,189 9,201 9,214 9,229 9,251 9,251 9,276 9,276 9,301	9,064 9,076 9,089 9,101 9,114 9,126 9,139 9,151 9,164 9,189 9,201 9,214 9,229 9,239 9,251 9,264 9,276 9,289 9,301	53,000 53,050 53,150 53,150 53,250 53,350 53,450 53,450 53,550 53,650 53,650 53,750 53,650 53,750 53,950	53,050 53,100 53,150 53,200 53,250 53,350 53,350 53,400 53,450 53,550 53,650 53,750 53,750 53,750 53,750 53,750 53,850 53,850 53,850 53,850 53,950 54,000	9,814 9,826 9,839 9,851 9,864 9,876 9,889 9,901 9,914 9,939 9,951 9,964 9,989 10,001 10,014 10,026 10,039	9,814 9,826 9,839 9,851 9,864 9,876 9,889 9,901 9,914 9,926 9,939 9,951 9,964 9,978 10,001 10,014 10,026 10,039 10,051	56,000 56,050 56,100 56,150 56,250 56,350 56,450 56,550 56,550 56,550 56,650 56,750 56,750 56,850 56,750 56,950	56,050 56,100 56,150 56,200 56,250 56,350 56,350 56,400 56,550 56,500 56,550 56,700 56,750 56,750 56,850 56,850 56,950 57,000	10,564 10,576 10,589 10,601 10,614 10,629 10,651 10,664 10,676 10,701 10,714 10,729 10,751 10,764 10,776 10,789	10,564 10,576 10,589 10,601 10,614 10,626 10,639 10,651 10,664 10,676 10,701 10,714 10,726 10,739 10,751 10,764 10,778 10,7789 10,789 10,801

												2006	Tax Tab	ole-Co	ntinued
If Form 1040NR line 14,		And y	ou are-	If Form 1040NR line 14,		And y	ou are-	If Form 1040NR line 14,		And y	ou are-	If Form 1040NR line 14,		And ye	ou are-
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
57,0	000			60,0	00			63,0	00			66,0	00		
57,000	57,050	10,814	10,814	60,000	60,050	11,564	11,564	63,000	63,050	12,314	12,349	66,000	66,050	13,064	13,189
57,050	57,100	10,826	10,826	60,050	60,100	11,576	11,576	63,050	63,100	12,326	12,363	66,050	66,100	13,076	13,203
57,100	57,150	10,839	10,839	60,100	60,150	11,589	11,589	63,100	63,150	12,339	12,377	66,100	66,150	13,089	13,217
57,150	57,200	10,851	10,851	60,150	60,200	11,601	11,601	63,150	63,200	12,351	12,391	66,150	66,200	13,101	13,231
57,200	57,250	10,864	10,864	60,200	60,250	11,614	11,614	63,200	63,250	12,364	12,405	66,200	66,250	13,114	13,245
57,250	57,300	10,876	10,876	60,250	60,300	11,626	11,626	63,250	63,300	12,376	12,419	66,250	66,300	13,126	13,259
57,300	57,350	10,889	10,889	60,300	60,350	11,639	11,639	63,300	63,350	12,389	12,433	66,300	66,350	13,139	13,273
57,350	57,400	10,901	10,901	60,350	60,400	11,651	11,651	63,350	63,400	12,401	12,447	66,350	66,400	13,151	13,287
57,400	57,450	10,914	10,914	60,400	60,450	11,664	11,664	63,400	63,450	12,414	12,461	66,400	66,450	13,164	13,301
57,450	57,500	10,926	10,926	60,450	60,500	11,676	11,676	63,450	63,500	12,426	12,475	66,450	66,500	13,176	13,315
57,500	57,550	10,939	10,939	60,500	60,550	11,689	11,689	63,500	63,550	12,439	12,489	66,500	66,550	13,189	13,329
57,550	57,600	10,951	10,951	60,550	60,600	11,701	11,701	63,550	63,600	12,451	12,503	66,550	66,600	13,201	13,343
57,600	57,650	10,964	10,964	60,600	60,650	11,714	11,714	63,600	63,650	12,464	12,517	66,600	66,650	13,214	13,357
57,650	57,700	10,976	10,976	60,650	60,700	11,726	11,726	63,650	63,700	12,476	12,531	66,650	66,700	13,226	13,371
57,700	57,750	10,989	10,989	60,700	60,750	11,739	11,739	63,700	63,750	12,489	12,545	66,700	66,750	13,239	13,385
57,750	57,800	11,001	11,001	60,750	60,800	11,751	11,751	63,750	63,800	12,501	12,559	66,750	66,800	13,251	13,399
57,800	57,850	11,014	11,014	60,800	60,850	11,764	11,764	63,800	63,850	12,514	12,573	66,800	66,850	13,264	13,413
57,850	57,900	11,026	11,026	60,850	60,900	11,776	11,776	63,850	63,900	12,526	12,587	66,850	66,900	13,276	13,427
57,900	57,950	11,039	11,039	60,900	60,950	11,789	11,789	63,900	63,950	12,539	12,601	66,900	66,950	13,289	13,441
57,950	58,000	11,051	11,051	60,950	61,000	11,801	11,801	63,950	64,000	12,551	12,615	66,950	67,000	13,301	13,455
58,0	000			61,0	00			64,0	00			67,0	00	1	
58,000	58,050	11,064	11,064	61,000	61,050	11,814	11,814	64,000	64,050	12,564	12,629	67,000	67,050	13,314	13,469
58,050	58,100	11,076	11,076	61,050	61,100	11,826	11,826	64,050	64,100	12,576	12,643	67,050	67,100	13,326	13,483
58,100	58,150	11,089	11,089	61,100	61,150	11,839	11,839	64,100	64,150	12,589	12,657	67,100	67,150	13,339	13,497
58,150	58,200	11,101	11,101	61,150	61,200	11,851	11,851	64,150	64,200	12,601	12,671	67,150	67,200	13,351	13,511
58,200	58,250	11,114	11,114	61,200	61,250	11,864	11,864	64,200	64,250	12,614	12,685	67,200	67,250	13,364	13,525
58,250	58,300	11,126	11,126	61,250	61,300	11,876	11,876	64,250	64,300	12,626	12,699	67,250	67,300	13,376	13,539
58,300	58,350	11,139	11,139	61,300	61,350	11,889	11,889	64,300	64,350	12,639	12,713	67,300	67,350	13,389	13,553
58,350	58,400	11,151	11,151	61,350	61,400	11,901	11,901	64,350	64,400	12,651	12,727	67,350	67,400	13,401	13,567
58,400	58,450	11,164	11,164	61,400	61,450	11,914	11,914	64,400	64,450	12,664	12,741	67,400	67,450	13,414	13,581
58,450	58,500	11,176	11,176	61,450	61,500	11,926	11,926	64,450	64,500	12,676	12,755	67,450	67,500	13,426	13,595
58,500	58,550	11,189	11,189	61,500	61,550	11,939	11,939	64,500	64,550	12,689	12,769	67,500	67,550	13,439	13,609
58,550	58,600	11,201	11,201	61,550	61,600	11,951	11,951	64,550	64,600	12,701	12,783	67,550	67,600	13,451	13,623
58,600	58,650	11,214	11,214	61,600	61,650	11,964	11,964	64,600	64,650	12,714	12,797	67,600	67,650	13,464	13,637
58,650	58,700	11,226	11,226	61,650	61,700	11,976	11,976	64,650	64,700	12,726	12,811	67,650	67,700	13,476	13,651
58,700	58,750	11,239	11,239	61,700	61,750	11,989	11,989	64,700	64,750	12,739	12,825	67,700	67,750	13,489	13,665
58,750	58,800	11,251	11,251	61,750	61,800	12,001	12,001	64,750	64,800	12,751	12,839	67,750	67,800	13,501	13,679
58,800	58,850	11,264	11,264	61,800	61,850	12,014	12,014	64,800	64,850	12,764	12,853	67,800	67,850	13,514	13,693
58,850	58,900	11,276	11,276	61,850	61,900	12,026	12,027	64,850	64,900	12,776	12,867	67,850	67,900	13,526	13,707
58,900	58,950	11,289	11,289	61,900	61,950	12,039	12,041	64,900	64,950	12,789	12,881	67,900	67,950	13,539	13,721
58,950	59,000	11,301	11,301	61,950	62,000	12,051	12,055	64,950	65,000	12,801	12,895	67,950	68,000	13,551	13,735
59,0	000			62,0	00	,		65,0	00			68,0	00	1	
59,000 59,100 59,150 59,150 59,250 59,250 59,300 59,450 59,450 59,550 59,600 59,600 59,600 59,750	59,050 59,150 59,150 59,200 59,250 59,350 59,350 59,450 59,550 59,550 59,650 59,650 59,750 59,750 59,750	11,314 11,326 11,335 11,351 11,364 11,376 11,389 11,401 11,414 11,429 11,451 11,464 11,476 11,489 11,481	11,314 11,326 11,339 11,351 11,364 11,376 11,401 11,426 11,426 11,429 11,451 11,464 11,476 11,489 11,501	62,000 62,050 62,150 62,200 62,250 62,350 62,450 62,450 62,550 62,550 62,650 62,650 62,750	62,050 62,150 62,150 62,200 62,250 62,350 62,350 62,400 62,550 62,500 62,550 62,650 62,750 62,750 62,750 62,800	12,064 12,076 12,089 12,101 12,114 12,126 12,139 12,151 12,164 12,176 12,189 12,201 12,214 12,223 12,239 12,251	12,069 12,083 12,097 12,111 12,125 12,139 12,153 12,167 12,181 12,195 12,209 12,223 12,237 12,251 12,265 12,279	65,000 65,050 65,150 65,150 65,250 65,350 65,350 65,450 65,550 65,500 65,550 65,650 65,750	65,050 65,150 65,150 65,200 65,250 65,350 65,350 65,450 65,500 65,550 65,650 65,650 65,750 65,750 65,750	12,814 12,826 12,836 12,851 12,864 12,876 12,889 12,901 12,914 12,926 12,939 12,951 12,964 12,976 12,989 13,001	12,909 12,923 12,937 12,951 12,965 12,979 12,993 13,007 13,035 13,049 13,063 13,077 13,091 13,105 13,119	68,000 68,050 68,100 68,150 68,250 68,350 68,350 68,450 68,550 68,650 68,650 68,650 68,750	68,050 68,150 68,150 68,200 68,250 68,350 68,350 68,450 68,550 68,500 68,650 68,650 68,750 68,750 68,750 68,880	13,564 13,576 13,589 13,601 13,614 13,626 13,639 13,651 13,664 13,689 13,701 13,714 13,726 13,739 13,751	13,749 13,763 13,777 13,791 13,805 13,819 13,833 13,847 13,861 13,875 13,889 13,903 13,917 13,931 13,945 13,959
59,800	59,850	11,514	11,514	62,800	62,850	12,264	12,293	65,800	65,850	13,014	13,133	68,800	68,850	13,764	13,973
59,850	59,900	11,526	11,526	62,850	62,900	12,276	12,307	65,850	65,900	13,026	13,147	68,850	68,900	13,776	13,987
59,900	59,950	11,539	11,539	62,900	62,950	12,289	12,321	65,900	65,950	13,039	13,161	68,900	68,950	13,789	14,001
59,950	60,000	11,551	11,551	62,950	63,000	12,301	12,335	65,950	66,000	13,051	13,175	68,950	69,000	13,801	14,015

#### 2006 Tax Table - Continued

2006 T	<u>ax Tabl</u>	<b>e</b> –Con	tinued													
				If Form 1040NR line 14,		And y	ou are-	If Form 1040NR- line 14, i		And ye	ou are-	If Form 1040NR line 14,		And ye	ou are-	
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	
		Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is-	
69,0	00			72,000				75,0	00			78,000				
69,000 69,050 69,100 69,150 69,200 69,250 69,300 69,350 69,400 69,450 69,550 69,550	69,050 69,100 69,150 69,200 69,250 69,350 69,450 69,450 69,550 69,550 69,600	13,814 13,826 13,839 13,851 13,864 13,889 13,901 13,914 13,926 13,939 13,951	14,029 14,043 14,057 14,071 14,085 14,099 14,113 14,127 14,141 14,155 14,169 14,183	72,000 72,050 72,100 72,150 72,250 72,250 72,350 72,450 72,550 72,550	72,050 72,100 72,150 72,200 72,250 72,300 72,350 72,400 72,450 72,550 72,550 72,600	14,564 14,576 14,589 14,601 14,614 14,626 14,639 14,664 14,664 14,676 14,689 14,701	14,869 14,883 14,897 14,911 14,925 14,939 14,953 14,967 14,981 14,995 15,009 15,023	75,000 75,050 75,100 75,150 75,250 75,250 75,350 75,450 75,450 75,550 75,550	75,050 75,100 75,150 75,200 75,250 75,350 75,350 75,450 75,450 75,550 75,550 75,600	15,339 15,353 15,367 15,381 15,395 15,409 15,423 15,437 15,451 15,465 15,479 15,493	15,709 15,723 15,737 15,751 15,765 15,779 15,793 15,807 15,821 15,835 15,849 15,863	78,000 78,050 78,150 78,150 78,250 78,250 78,350 78,450 78,550 78,550	78,050 78,100 78,150 78,200 78,250 78,350 78,350 78,450 78,450 78,550 78,600	16,179 16,193 16,207 16,221 16,235 16,249 16,263 16,277 16,291 16,305 16,319 16,333	16,549 16,563 16,577 16,591 16,605 16,619 16,633 16,647 16,661 16,675 16,689 16,703	
69,600 69,650 69,700 69,750 69,800 69,850 69,900 69,950	69,650 69,700 69,750 69,800 69,850 69,900 69,950 70,000	13,964 13,976 13,989 14,001 14,014 14,026 14,039 14,051	14,197 14,211 14,225 14,239 14,253 14,267 14,281 14,295	72,600 72,650 72,700 72,750 72,800 72,850 72,900 72,950	72,650 72,750 72,750 72,800 72,850 72,900 72,950 73,000	14,714 14,726 14,739 14,751 14,764 14,776 14,789 14,801	15,025 15,037 15,051 15,065 15,079 15,093 15,107 15,121 15,135	75,600 75,650 75,700 75,750 75,850 75,850 75,900 75,950	75,650 75,700 75,750 75,800 75,850 75,900 75,950 76,000	15,507 15,521 15,535 15,549 15,563 15,577 15,591 15,605	15,805 15,877 15,891 15,905 15,919 15,933 15,947 15,961 15,975	78,600 78,650 78,700 78,750 78,850 78,850 78,950	78,650 78,700 78,750 78,850 78,850 78,900 78,950 79,000	16,347 16,361 16,375 16,389 16,403 16,417 16,431 16,445	16,745 16,731 16,745 16,759 16,773 16,787 16,801 16,815	
70,0	00			73,0	00			76,0	00			79,0	00			
70,000 70,050 70,100 70,150 70,250 70,250 70,350 70,350 70,400	70,050 70,100 70,150 70,200 70,250 70,300 70,350 70,400 70,450	14,064 14,076 14,089 14,101 14,114 14,126 14,139 14,151 14,164	14,309 14,323 14,337 14,351 14,365 14,379 14,393 14,407 14,421	73,000 73,050 73,100 73,150 73,200 73,250 73,300 73,350 73,400	73,050 73,100 73,150 73,200 73,250 73,300 73,350 73,400 73,450	14,814 14,826 14,839 14,851 14,864 14,876 14,889 14,901	15,149 15,163 15,177 15,191 15,205 15,219 15,233 15,247 15,261	76,000 76,050 76,100 76,150 76,200 76,250 76,300 76,350 76,400	76,050 76,100 76,150 76,200 76,250 76,350 76,350 76,450	15,619 15,633 15,647 15,661 15,675 15,689 15,703 15,717	15,989 16,003 16,017 16,031 16,045 16,059 16,073 16,087	79,000 79,050 79,100 79,150 79,200 79,250 79,300 79,350 79,400	79,050 79,100 79,150 79,200 79,250 79,350 79,450 79,450	16,459 16,473 16,487 16,501 16,515 16,529 16,543 16,557 16,571	16,829 16,843 16,857 16,871 16,885 16,899 16,913 16,927	
70,450 70,500 70,550 70,600 70,650 70,700 70,750 70,800	70,500 70,550 70,600 70,650 70,700 70,750 70,800 70,850	14,176 14,189 14,201 14,214 14,226 14,239 14,251 14,264	14,435 14,449 14,463 14,477 14,491 14,505 14,519 14,533	73,450 73,500 73,550 73,650 73,650 73,700 73,750 73,800	73,500 73,550 73,650 73,650 73,700 73,750 73,800 73,850	14,926 14,939 14,951 14,964 14,976 14,989 15,001 15,014	15,275 15,289 15,303 15,317 15,331 15,345 15,359 15,373	76,450 76,500 76,550 76,650 76,650 76,700 76,750 76,800	76,500 76,550 76,600 76,650 76,750 76,750 76,800 76,850	15,745 15,759 15,773 15,787 15,801 15,815 15,829 15,843	16,115 16,129 16,143 16,157 16,171 16,185 16,199 16,213	79,450 79,500 79,550 79,600 79,650 79,700 79,750 79,800	79,500 79,550 79,600 79,650 79,700 79,750 79,800 79,850	16,585 16,599 16,613 16,627 16,641 16,655 16,669 16,683	16,955 16,969 16,983 16,997 17,011 17,025 17,039 17,053 17,067	
70,850 70,900 70,950	70,900 70,950 71,000	14,276 14,289 14,301	14,547 14,561 14,575	73,850 73,900 73,950	73,900 73,950 74,000	15,026 15,039 15,051	15,387 15,401 15,415	76,850 76,900 76,950	76,900 76,950 77,000	15,857 15,871 15,885	16,227 16,241 16,255	79,850 79,900 79,950	79,900 79,950 80,000	16,697 16,711 16,725	17,067 17,081 17,095	
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											2006	Tax Tab	ole- <i>Co</i>	ntinued
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 Bu' least les tha	s	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
	Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
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81,200 81,25 81,250 81,30 81,300 81,35 81,350 81,40	0   17,089 0   17,103	17,445 17,459 17,473 17,487	84,200 84,250 84,300 84,350	84,250 84,300 84,350 84,400	17,915 17,929 17,943 17,957	18,285 18,299 18,313 18,327	87,200 87,250 87,300 87,350	87,250 87,300 87,350 87,400	18,755 18,769 18,783 18,797	19,125 19,139 19,153 19,167	90,200 90,250 90,300 90,350	90,250 90,300 90,350 90,400	19,595 19,609 19,623 19,637	19,965 19,979 19,993 20,007
81,400 81,45 81,450 81,50 81,500 81,55 81,550 81,60	17,131 17,145 17,159	17,501 17,515 17,529 17,543	84,400 84,450 84,500 84,550	84,450 84,500 84,550 84,600	17,971 17,985 17,999 18,013	18,341 18,355 18,369 18,383	87,400 87,450 87,500 87,550	87,450 87,500 87,550 87,600	18,811 18,825 18,839 18,853	19,181 19,195 19,209 19,223	90,400 90,450 90,500 90,550	90,450 90,500 90,550 90,600	19,651 19,665 19,679 19,693	20,021 20,035 20,049 20,063
81,600 81,65 81,650 81,70 81,700 81,75 81,750 81,80	17,187 17,201 17,215	17,557 17,571 17,585 17,599	84,600 84,650 84,700 84,750	84,650 84,700 84,750 84,800	18,027 18,041 18,055 18,069	18,397 18,411 18,425 18,439	87,600 87,650 87,700 87,750	87,650 87,700 87,750 87,800	18,867 18,881 18,895 18,909	19,237 19,251 19,265 19,279	90,600 90,650 90,700 90,750	90,650 90,700 90,750 90,800	19,707 19,721 19,735 19,749	20,077 20,091 20,105 20,119
81,800 81,85 81,850 81,90 81,900 81,95 81,950 82,00	17,243 17,257 17,271	17,613 17,627 17,641 17,655	84,800 84,850 84,900 84,950	84,850 84,900 84,950 85,000	18,083 18,097 18,111 18,125	18,453 18,467 18,481 18,495	87,800 87,850 87,900 87,950	87,850 87,900 87,950 88,000	18,923 18,937 18,951 18,965	19,293 19,307 19,321 19,335	90,800 90,850 90,900 90,950	90,850 90,900 90,950 91,000	19,763 19,777 19,791 19,805	20,133 20,147 20,161 20,175
82,000			85,000			88,000			91,000					
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82,350 82,40 82,400 82,45 82,450 82,50 82,500 82,55	17,397 10 17,411 10 17,425 10 17,439	17,767 17,781 17,795 17,809	85,350 85,400 85,450 85,500	85,400 85,450 85,500 85,550	18,237 18,251 18,265 18,279	18,607 18,621 18,635 18,649	88,350 88,400 88,450 88,500	88,400 88,450 88,500 88,550	19,077 19,091 19,105 19,119	19,447 19,461 19,475 19,489	91,350 91,400 91,450 91,500	91,400 91,450 91,500 91,550	19,917 19,931 19,945 19,959	20,287 20,301 20,315 20,329
82,550 82,65 82,650 82,75 82,700 82,75 82,750 82,80	17,467 17,481 17,495	17,823 17,837 17,851 17,865 17,879	85,550 85,600 85,650 85,700 85,750	85,600 85,650 85,700 85,750 85,800	18,293 18,307 18,321 18,335 18,349	18,663 18,677 18,691 18,705 18,719	88,550 88,600 88,650 88,700 88,750	88,600 88,650 88,700 88,750 88,800	19,133 19,147 19,161 19,175 19,189	19,503 19,517 19,531 19,545 19,559	91,550 91,600 91,650 91,700 91,750	91,600 91,650 91,700 91,750 91,800	19,973 19,987 20,001 20,015 20,029	20,343 20,357 20,371 20,385 20,399
82,800 82,85 82,850 82,90 82,900 82,95 82,950 83,00	17,523 17,537 17,551	17,893 17,907 17,921 17,935	85,800 85,850 85,900 85,950	85,850 85,900 85,950 86,000	18,363 18,377 18,391 18,405	18,733 18,747 18,761 18,775	88,800 88,850 88,900 88,950	88,850 88,900 88,950 89,000	19,203 19,217 19,231 19,245	19,573 19,587 19,601 19,615	91,800 91,850 91,900 91,950	91,850 91,900 91,950 92,000	20,043 20,057 20,071 20,085	20,413 20,427 20,441 20,455
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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 sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately		
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93,000 93,050 93,100 93,150 93,200 93,250 93,300 93,350	93,050 93,100 93,150 93,200 93,250 93,300 93,350 93,400	20,379 20,393 20,407 20,421 20,435 20,449 20,463 20,477	20,749 20,763 20,777 20,791 20,805 20,819 20,833 20,847	96,000 96,050 96,100 96,150 96,200 96,250 96,300 96,350	96,050 96,100 96,150 96,200 96,250 96,300 96,350 96,400	21,219 21,233 21,247 21,261 21,275 21,289 21,303 21,317	21,679 21,696 21,712 21,729 21,745 21,762 21,778 21,795	99,000 99,050 99,100 99,150 99,200 99,250 99,300 99,350	99,050 99,100 99,150 99,200 99,250 99,300 99,350 99,400	22,059 22,073 22,087 22,101 22,115 22,129 22,143 22,157	22,669 22,686 22,702 22,719 22,735 22,752 22,768 22,785		
93,400 93,450 93,500 93,550 93,600 93,650 93,700 93,750	93,450 93,550 93,550 93,600 93,650 93,700 93,750 93,800	20,491 20,505 20,519 20,533 20,547 20,561 20,575 20,589	20,861 20,875 20,889 20,903 20,917 20,931 20,945 20,959	96,400 96,450 96,500 96,550 96,650 96,650 96,700 96,750	96,450 96,550 96,550 96,600 96,650 96,700 96,750 96,800	21,331 21,345 21,359 21,373 21,387 21,401 21,415 21,429	21,811 21,828 21,844 21,861 21,877 21,894 21,910 21,927	99,400 99,450 99,500 99,550 99,600 99,650 99,700 99,750	99,450 99,500 99,550 99,600 99,650 99,700 99,750 99,800	22,171 22,185 22,199 22,213 22,227 22,241 22,255 22,269	22,801 22,818 22,834 22,851 22,867 22,884 22,900 22,917		
93,800 93,850 93,900 93,950	93,850 93,900 93,950 94,000	20,603 20,617 20,631 20,645	20,973 20,987 21,001 21,015	96,800 96,850 96,900 96,950	96,850 96,900 96,950 97,000	21,443 21,457 21,471 21,485	21,943 21,960 21,976 21,993	99,800 99,850 99,900 99,950	99,850 99,900 99,950 100,000	22,283 22,297 22,311 22,325	22,933 22,950 22,966 22,983		
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