



Instructions for Form 1040NR-EZ

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

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

Can I Use Form 1040NR-EZ?

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

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

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

4. Your taxable income (line 14 of Form 1040NR-EZ) is less than \$100,000.
5. The only adjustments to income you can claim are the exclusion for scholarship and fellowship grants or the student loan interest deduction.
6. You do not claim any tax credits.
7. If you were married, you do not claim an exemption for your spouse.
8. The only itemized deduction you can claim is for state and local income taxes.

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

9. This is not an "expatriation return." See the Instructions for Form 1040NR for more information.
10. The only taxes you owe are:
 - a. The tax from the Tax Table on pages 12 through 20.
 - b. 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 RRSA tax withheld.

General Instructions

What's New for 2005

Hurricane tax relief. Emergency tax relief was enacted as a result of Hurricanes Katrina, Rita, and Wilma. The tax benefits provided by this relief include the following.

- Suspended limits for certain personal casualty losses and cash contributions.
- An additional exemption amount if you provided housing for a person displaced by Hurricane Katrina.
- Election to use your 2004 earned income to figure your additional child tax credit.
- Increased standard mileage rate for using your vehicle for volunteer work related to Hurricane Katrina.
- Special rules for time and support tests for people who were temporarily relocated because of Hurricanes Katrina, Rita, and Wilma.
- Special rules for withdrawals and loans from IRAs and other qualified retirement plans.

You must use Form 1040NR to claim any of these benefits.

For more details on these and other tax benefits related to Hurricanes Katrina, Rita, and Wilma, see Pub. 4492, Information for Taxpayers Affected by Hurricanes Katrina, Rita, and Wilma.

Residents of Japan. Beginning in 2005, single filing status (box 1) is generally not available to residents of Japan who were married, have a child, and did not live with their spouse. This is because the new U.S.-Japan income tax treaty, which became effective on January 1, 2005, does not allow this filing status. However, if you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005, you may be able to claim single filing status on your 2005 Form 1040NR-EZ.

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 Notice 2005-77, 2005-46 I.R.B. 951. You can find Notice 2005-77 on page 951 of Internal Revenue Bulletin 2005-46 at www.irs.gov/pub/irs-irbs/irb05-46.pdf.

Personal exemption and itemized deduction phaseouts reduced. The phaseouts of the personal exemptions and itemized deductions will be reduced by $\frac{1}{3}$.

Other Reporting Requirements

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

Additional Information

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

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

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. You may download them from the IRS website at www.irs.gov. Also see *Taxpayer Assistance* 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 2005. (These tests are explained below.) 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 2005. 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 2005.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2005. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2005, and
2. 183 days during the period 2005, 2004, and 2003, counting all the days of physical presence in 2005, but only $\frac{1}{3}$ the number of days of presence in 2004 and only $\frac{1}{6}$ the number of days in 2003.

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 would otherwise 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 2005,
- Establish that during 2005 you had a tax home in a foreign country, and
- Establish that during 2005 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 2005. You must file even if—

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

Exception. If you were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an “F,” “J,” “M,” or “Q” visa, you must file Form

1040NR-EZ (or Form 1040NR) only if you have income (such as wages, salaries, tips, etc. or scholarship and fellowship grants) that is 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 17, 2006.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2006.

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.

If you did not receive wages as an employee subject to U.S. income tax withholding, and your return is due June 15, 2006, enter “1040NR-EZ-No Withholding” in the left margin of Form 4868.

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

Where To File

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

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 2005. 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 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, Philadelphia, PA 19255, 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 may use Form 1040 as the statement; enter "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

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

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* starting 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* starting on page 2) in lieu of these dual-status taxpayer rules. For information on other credits, see chapter 6 of Pub. 519.

How To Figure Tax for Dual-Status Tax Year

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

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

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

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

When filing Form 1040, show the total tax withheld on line 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.

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

Line Instructions for Form 1040NR-EZ

Identifying Number and Address

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

If you do not have an SSN and are not eligible to get one, you must get 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 below under *Married persons who live apart*, you may consider yourself single for the whole year.

If your spouse died in 2005, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2005.

Married persons who live apart.

Some married persons who have a child and who do not live with their spouse may 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. If you meet the tests below and you are a married resident of Japan electing to have the old U.S.-Japan income tax treaty apply in its entirety for 2005, check the box on line 1. You must also enter "Japan-Article 30" in the entry space for Item J, Country, on page 2.

- You file a return separate from your spouse.
- You paid more than half of the cost to keep up your home in 2005.
- You lived apart from your spouse during the last six months of 2005.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2005. 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 \$1,400 in 2005. 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 on page 7.

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

Note. You must use Form 1040NR to report disability pensions received after you reach your employer's minimum retirement age and other payments shown on 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, 2006. 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 2005 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in your Form(s) W-2, box 10.

Adoption benefits. If you received employer-provided adoption benefits for 2005, 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 2005, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2005 estimated state or local income tax, the amount applied is treated as received in 2005.

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 2005 are as follows:

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

The Form 1042-S you received from ABC University for 2005 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.

Student Loan Interest Deduction Worksheet—Line 9

(keep for your records)



Before you begin:

- See the instructions for line 9 on page 6.

1. Enter the total interest you paid in 2005 on qualified student loans (defined on page 6). **Do not** enter more than \$2,500 **1.** _____
2. Enter the amount from Form 1040NR-EZ, line 7 **2.** _____
3. Enter the amount from Form 1040NR-EZ, line 8 **3.** _____
4. Subtract line 3 from line 2 **4.** _____
5. Is line 4 more than \$50,000?
 - No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 - Yes.** Subtract \$50,000 from line 4 **5.** _____
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 **6.** _____
7. Multiply line 1 by line 6 **7.** _____
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 9 **8.** _____

- 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 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 starting on page 5.

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

1. You paid interest in 2005 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 page 5 to figure your modified AGI.

Use the worksheet on page 5 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:

- Yourself and your spouse.
- Any person who was your dependent when the loan was taken out.
- Any person you could have claimed as a dependent on your return when the loan was taken out if that person had no gross income or had not filed a joint return.
- Any person you could have claimed as a dependent on your return for the prior year when the loan was taken out

except that 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 earnings.
- 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 2005. 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 \$145,950 if you checked filing status box 1, or more than \$72,975 if you checked filing status box 2. If, during 2005, 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 \$3,200 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 \$145,950 if you checked filing status box 1, or more than \$109,475 if you checked filing status box 2.

Note. Residents of Canada, Mexico, the Republic of Korea (South Korea), and Japan (and you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005), and U.S. nationals may be able to claim exemptions for their dependents and, if married, their spouse. Residents of India who were students or business apprentices may also be able to take exemptions for their spouse and dependents. However, Form 1040NR must be used to claim the additional exemptions.

Itemized Deductions Worksheet—Form 1040NR-EZ, 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 2005 . . .	1. _____
2. Multiply line 1 by 80% (.80)	2. _____
3. Enter the amount from Form 1040NR-EZ, line 10	3. _____
4. Enter: \$145,950 (\$72,975 if you checked filing status box 2)	4. _____
5. Is the amount on line 4 less than the amount on line 3?	
<input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Form 1040NR-EZ, line 11.	
<input type="checkbox"/> Yes. Subtract line 4 from line 3	5. _____
6. Multiply line 5 by 3% (.03)	6. _____
7. Enter the smaller of line 2 or line 6	7. _____
8. Total itemized deductions. Subtract line 7 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"	8. _____

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 tax.



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

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 1099-R, box 4.

Line 19—2005 Estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2005. Include any overpayment from your 2004 return that you applied to your 2005 estimated tax.

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ. On the statement, list all of the payments you made in 2005 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 2005.

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

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

Refund

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



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 2006 on page 10.

Refund offset. If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 22 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) you owe the debt to.

Lines 23b through 23d—Direct deposit of refund. Complete lines 23b through 23d if you want us to directly deposit the amount shown on line 23a into your checking or savings account at a U.S. bank or other financial institution (such as a mutual



Exemption Deduction Worksheet—Line 13

1. Is the amount on Form 1040NR-EZ, line 10, more than the amount shown on line 4 below for your filing status?		
<input type="checkbox"/> No.	Enter \$3,200 on Form 1040NR-EZ, line 13.	
<input type="checkbox"/> Yes.	Go to line 3.	
2. Exemption amount	.....	2. <u>\$3,200</u>
3. Enter the amount from Form 1040NR-EZ, line 10	.....	3. _____
4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR-EZ.		
• Box 1—\$145,950	}	4. _____
• Box 2—\$109,475		
5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if you checked filing status box 2), You cannot take an exemption deduction.		5. _____
6. 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 line 7	.....	8. _____
9. Exemption deduction. Subtract line 8 from line 2. Enter the result here and on Form 1040NR-EZ, line 13	.....	9. _____

Sample Check—Lines 23b Through 23d

RUFUS MAPLE
MARY MAPLE
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF \$ DOLLARS

ANYPLACE BANK
Anyplace, LA 70000

For

①: (250250025) : (20202086) : 1234

1234
15-00000000

Do not include the check number

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

fund, brokerage firm, or credit union) in the United States instead of sending you a check.

Note. If you do not want your refund directly deposited into your account, draw a line through the boxes on lines 23b and 23d.

Why Use Direct Deposit?

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

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

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

Line 23d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. The account number of the sample check, on this page, is 20202086. Do not include the check number.

Line 24—Applied to 2006 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2006 estimated tax. This election cannot be changed later.

Amount You Owe

Line 25—Amount you owe.

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

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

You can pay by check, money order, or credit card. Do not include any estimated tax payment for 2006 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 “2005 Form 1040NR-EZ” and your name, address, daytime phone number, and SSN or ITIN on your payment.

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

To pay by credit card. You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll free or visit the website of either service provider listed 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 shown below.

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).

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

Official Payments Corporation
1-800-2PAY-TAXSM (1-800-272-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

TIP 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 2006. See Income Tax Withholding and Estimated Tax Payments for 2006 on page 10.

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

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

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

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

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

Exception. You will not owe the penalty if your 2004 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 2004 return and you were a U.S. citizen or resident for all of 2004, or

2. Line 21 of your 2005 return is at least as much as the tax shown on your 2004 return. Your estimated tax payments for 2005 must have been made on time and for the required amount.

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

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



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

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2005 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2006 tax return (see *When To File* on page 2). If you wish to revoke the authorization before it ends, see Pub. 947.

Other Information (Page 2)

Item D

Enter 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 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).

Residents of Japan. If you were a resident of Japan and you are electing to have the old U.S.-Japan income tax treaty apply in its entirety for 2005, enter "Japan-Article 30" in item J, country.

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

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

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

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

Paid preparer must sign your return.

Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Address Change

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

Income Tax Withholding and Estimated Tax Payments for 2006

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 2006 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 2006 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 2006 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 2006 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 amount due.

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

Interest. We will charge you interest on taxes not paid by their due date, even if an extension of time 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% (more in some cases) of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

Penalty for late payment of tax. If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty 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 2006 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/TTD 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 change.

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 and Paris. The offices generally are located in the U.S. embassies or consulates.

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

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

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

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

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

To contact your Taxpayer Advocate:

- If you are in the United States, call the toll-free number: 1-877-777-4778. TTY/TDD help is available by calling 1-800-829-4059.
- 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 can write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed on this page).
- Visit the website at www.irs.gov/advocate.

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

Disclosure, Privacy Act, and Paperwork Reduction Act Notice.

The IRS Restructuring and Reform Act of 1998 requires that we tell you the conditions under which return information may be disclosed to any party outside the Internal Revenue Service. We ask for the information on this form to carry out the Internal

Revenue laws of the United States. You are required to give us the information. We need the information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. 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.

Please 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 concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. 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 new estimates of taxpayer burden shown below were developed by the IRS to better measure and understand the burden taxpayers experience when preparing their taxes. These estimates of average preparation times and out-of-pocket expenses are based on a new survey of taxpayers and a more accurate method of estimating taxpayer burden. They focus on taxpayer characteristics and activities, rather than forms, and replace the burden estimates shown in prior year tax form instructions. The information collected to figure the new estimates includes type of taxpayer, preparation method, filing method, and taxpayer activities. The new estimates shown here are grouped by principal combinations of forms submitted and are not available separately for each form.


These changes create a one-time shift in estimates of burden levels. Comparisons should not be made between these and earlier published estimates.

If you have comments concerning the time and expense estimates below, you can contact us at the address shown under *We welcome comments on forms*.

These estimates were the latest available when the forms went to print. The most current information can be found on the IRS website at www.irs.gov.

Taxpayer Burden for Taxpayers Who Filed Form 1040NR-EZ by Preparation Method

Self-Prepared Without Tax Software		Self-Prepared With Tax Software		Prepared by Paid Professional	
Hours	Costs	Hours	Costs	Hours	Costs
10.6	\$4	15.4	\$31	11.7	\$113

 Double click on the icon to the left for additional information on the new estimates of taxpayer burden, which will open a separate HTML file.

2005 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 \$3,126. This is the tax amount he must enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately
23,200	23,250	3,119	3,119
23,250	23,300	3,126	3,126
23,300	23,350	3,134	3,134
23,350	23,400	3,141	3,141

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
0	5	0	0	1,500	1,525	151	151	3,000				6,000			
5	15	1	1	1,525	1,550	154	154	3,000	3,050	303	303	6,000	6,050	603	603
15	25	2	2	1,550	1,575	156	156	3,050	3,100	308	308	6,050	6,100	608	608
25	50	4	4	1,575	1,600	159	159	3,100	3,150	313	313	6,100	6,150	613	613
50	75	6	6	1,600	1,625	161	161	3,150	3,200	318	318	6,150	6,200	618	618
75	100	9	9	1,625	1,650	164	164	3,200	3,250	323	323	6,200	6,250	623	623
100	125	11	11	1,650	1,675	166	166	3,250	3,300	328	328	6,250	6,300	628	628
125	150	14	14	1,675	1,700	169	169	3,300	3,350	333	333	6,300	6,350	633	633
150	175	16	16	1,700	1,725	171	171	3,350	3,400	338	338	6,350	6,400	638	638
175	200	19	19	1,725	1,750	174	174	3,400	3,450	343	343	6,400	6,450	643	643
200	225	21	21	1,750	1,775	176	176	3,450	3,500	348	348	6,450	6,500	648	648
225	250	24	24	1,775	1,800	179	179	3,500	3,550	353	353	6,500	6,550	653	653
250	275	26	26	1,800	1,825	181	181	3,550	3,600	358	358	6,550	6,600	658	658
275	300	29	29	1,825	1,850	184	184	3,600	3,650	363	363	6,600	6,650	663	663
300	325	31	31	1,850	1,875	186	186	3,650	3,700	368	368	6,650	6,700	668	668
325	350	34	34	1,875	1,900	189	189	3,700	3,750	373	373	6,700	6,750	673	673
350	375	36	36					3,750	3,800	378	378	6,750	6,800	678	678
375	400	39	39	1,900	1,925	191	191	3,800	3,850	383	383	6,800	6,850	683	683
400	425	41	41	1,925	1,950	194	194	3,850	3,900	388	388	6,850	6,900	688	688
425	450	44	44	1,950	1,975	196	196	3,900	3,950	393	393	6,900	6,950	693	693
450	475	46	46	1,975	2,000	199	199	3,950	4,000	398	398	6,950	7,000	698	698
475	500	49	49												
500	525	51	51	2,000				4,000				7,000			
525	550	54	54	2,000	2,025	201	201	4,000	4,050	403	403	7,000	7,050	703	703
550	575	56	56	2,025	2,050	204	204	4,050	4,100	408	408	7,050	7,100	708	708
575	600	59	59	2,050	2,075	206	206	4,100	4,150	413	413	7,100	7,150	713	713
600	625	61	61	2,075	2,100	209	209	4,150	4,200	418	418	7,150	7,200	718	718
625	650	64	64	2,100	2,125	211	211	4,200	4,250	423	423	7,200	7,250	723	723
650	675	66	66	2,125	2,150	214	214	4,250	4,300	428	428	7,250	7,300	728	728
675	700	69	69	2,150	2,175	216	216	4,300	4,350	433	433	7,300	7,350	734	734
700	725	71	71	2,175	2,200	219	219	4,350	4,400	438	438	7,350	7,400	741	741
725	750	74	74					4,400	4,450	443	443	7,400	7,450	749	749
750	775	76	76	2,200	2,225	221	221	4,450	4,500	448	448	7,450	7,500	756	756
775	800	79	79	2,225	2,250	224	224	4,500	4,550	453	453	7,500	7,550	764	764
800	825	81	81	2,250	2,275	226	226	4,550	4,600	458	458	7,550	7,600	771	771
825	850	84	84	2,275	2,300	229	229	4,600	4,650	463	463	7,600	7,650	779	779
850	875	86	86	2,300	2,325	231	231	4,650	4,700	468	468	7,650	7,700	786	786
875	900	89	89	2,325	2,350	234	234	4,700	4,750	473	473	7,700	7,750	794	794
900	925	91	91	2,350	2,375	236	236	4,750	4,800	478	478	7,750	7,800	801	801
925	950	94	94	2,375	2,400	239	239	4,800	4,850	483	483	7,800	7,850	809	809
950	975	96	96	2,400	2,425	241	241	4,850	4,900	488	488	7,850	7,900	816	816
975	1,000	99	99	2,425	2,450	244	244	4,900	4,950	493	493	7,900	7,950	824	824
				2,450	2,475	246	246	4,950	5,000	498	498	7,950	8,000	831	831
				2,475	2,500	249	249								
1,000				2,500				5,000				8,000			
1,000	1,025	101	101	2,500	2,525	251	251	5,000	5,050	503	503	8,000	8,050	839	839
1,025	1,050	104	104	2,525	2,550	254	254	5,050	5,100	508	508	8,050	8,100	846	846
1,050	1,075	106	106	2,550	2,575	256	256	5,100	5,150	513	513	8,100	8,150	854	854
1,075	1,100	109	109	2,575	2,600	259	259	5,150	5,200	518	518	8,150	8,200	861	861
1,100	1,125	111	111	2,600	2,625	261	261	5,200	5,250	523	523	8,200	8,250	869	869
1,125	1,150	114	114	2,625	2,650	264	264	5,250	5,300	528	528	8,250	8,300	876	876
1,150	1,175	116	116	2,650	2,675	266	266	5,300	5,350	533	533	8,300	8,350	884	884
1,175	1,200	119	119	2,675	2,700	269	269	5,350	5,400	538	538	8,350	8,400	891	891
1,200	1,225	121	121	2,700	2,725	271	271	5,400	5,450	543	543	8,400	8,450	899	899
1,225	1,250	124	124	2,725	2,750	274	274	5,450	5,500	548	548	8,450	8,500	906	906
1,250	1,275	126	126	2,750	2,775	276	276	5,500	5,550	553	553	8,500	8,550	914	914
1,275	1,300	129	129	2,775	2,800	279	279	5,550	5,600	558	558	8,550	8,600	921	921
1,300	1,325	131	131	2,800	2,825	281	281	5,600	5,650	563	563	8,600	8,650	929	929
1,325	1,350	134	134	2,825	2,850	284	284	5,650	5,700	568	568	8,650	8,700	936	936
1,350	1,375	136	136	2,850	2,875	286	286	5,700	5,750	573	573	8,700	8,750	944	944
1,375	1,400	139	139	2,875	2,900	289	289	5,750	5,800	578	578	8,750	8,800	951	951
1,400	1,425	141	141	2,900	2,925	291	291	5,800	5,850	583	583	8,800	8,850	959	959
1,425	1,450	144	144	2,925	2,950	294	294	5,850	5,900	588	588	8,850	8,900	966	966
1,450	1,475	146	146	2,950	2,975	296	296	5,900	5,950	593	593	8,900	8,950	974	974
1,475	1,500	149	149	2,975	3,000	299	299	5,950	6,000	598	598	8,950	9,000	981	981

Continued on next page

2005 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—					
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately				
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—					
9,000				12,000				15,000				18,000			
9,000	9,050	989	989	12,000	12,050	1,439	1,439	15,000	15,050	1,889	1,889	18,000	18,050	2,339	2,339
9,050	9,100	996	996	12,050	12,100	1,446	1,446	15,050	15,100	1,896	1,896	18,050	18,100	2,346	2,346
9,100	9,150	1,004	1,004	12,100	12,150	1,454	1,454	15,100	15,150	1,904	1,904	18,100	18,150	2,354	2,354
9,150	9,200	1,011	1,011	12,150	12,200	1,461	1,461	15,150	15,200	1,911	1,911	18,150	18,200	2,361	2,361
9,200	9,250	1,019	1,019	12,200	12,250	1,469	1,469	15,200	15,250	1,919	1,919	18,200	18,250	2,369	2,369
9,250	9,300	1,026	1,026	12,250	12,300	1,476	1,476	15,250	15,300	1,926	1,926	18,250	18,300	2,376	2,376
9,300	9,350	1,034	1,034	12,300	12,350	1,484	1,484	15,300	15,350	1,934	1,934	18,300	18,350	2,384	2,384
9,350	9,400	1,041	1,041	12,350	12,400	1,491	1,491	15,350	15,400	1,941	1,941	18,350	18,400	2,391	2,391
9,400	9,450	1,049	1,049	12,400	12,450	1,499	1,499	15,400	15,450	1,949	1,949	18,400	18,450	2,399	2,399
9,450	9,500	1,056	1,056	12,450	12,500	1,506	1,506	15,450	15,500	1,956	1,956	18,450	18,500	2,406	2,406
9,500	9,550	1,064	1,064	12,500	12,550	1,514	1,514	15,500	15,550	1,964	1,964	18,500	18,550	2,414	2,414
9,550	9,600	1,071	1,071	12,550	12,600	1,521	1,521	15,550	15,600	1,971	1,971	18,550	18,600	2,421	2,421
9,600	9,650	1,079	1,079	12,600	12,650	1,529	1,529	15,600	15,650	1,979	1,979	18,600	18,650	2,429	2,429
9,650	9,700	1,086	1,086	12,650	12,700	1,536	1,536	15,650	15,700	1,986	1,986	18,650	18,700	2,436	2,436
9,700	9,750	1,094	1,094	12,700	12,750	1,544	1,544	15,700	15,750	1,994	1,994	18,700	18,750	2,444	2,444
9,750	9,800	1,101	1,101	12,750	12,800	1,551	1,551	15,750	15,800	2,001	2,001	18,750	18,800	2,451	2,451
9,800	9,850	1,109	1,109	12,800	12,850	1,559	1,559	15,800	15,850	2,009	2,009	18,800	18,850	2,459	2,459
9,850	9,900	1,116	1,116	12,850	12,900	1,566	1,566	15,850	15,900	2,016	2,016	18,850	18,900	2,466	2,466
9,900	9,950	1,124	1,124	12,900	12,950	1,574	1,574	15,900	15,950	2,024	2,024	18,900	18,950	2,474	2,474
9,950	10,000	1,131	1,131	12,950	13,000	1,581	1,581	15,950	16,000	2,031	2,031	18,950	19,000	2,481	2,481
10,000				13,000				16,000				19,000			
10,000	10,050	1,139	1,139	13,000	13,050	1,589	1,589	16,000	16,050	2,039	2,039	19,000	19,050	2,489	2,489
10,050	10,100	1,146	1,146	13,050	13,100	1,596	1,596	16,050	16,100	2,046	2,046	19,050	19,100	2,496	2,496
10,100	10,150	1,154	1,154	13,100	13,150	1,604	1,604	16,100	16,150	2,054	2,054	19,100	19,150	2,504	2,504
10,150	10,200	1,161	1,161	13,150	13,200	1,611	1,611	16,150	16,200	2,061	2,061	19,150	19,200	2,511	2,511
10,200	10,250	1,169	1,169	13,200	13,250	1,619	1,619	16,200	16,250	2,069	2,069	19,200	19,250	2,519	2,519
10,250	10,300	1,176	1,176	13,250	13,300	1,626	1,626	16,250	16,300	2,076	2,076	19,250	19,300	2,526	2,526
10,300	10,350	1,184	1,184	13,300	13,350	1,634	1,634	16,300	16,350	2,084	2,084	19,300	19,350	2,534	2,534
10,350	10,400	1,191	1,191	13,350	13,400	1,641	1,641	16,350	16,400	2,091	2,091	19,350	19,400	2,541	2,541
10,400	10,450	1,199	1,199	13,400	13,450	1,649	1,649	16,400	16,450	2,099	2,099	19,400	19,450	2,549	2,549
10,450	10,500	1,206	1,206	13,450	13,500	1,656	1,656	16,450	16,500	2,106	2,106	19,450	19,500	2,556	2,556
10,500	10,550	1,214	1,214	13,500	13,550	1,664	1,664	16,500	16,550	2,114	2,114	19,500	19,550	2,564	2,564
10,550	10,600	1,221	1,221	13,550	13,600	1,671	1,671	16,550	16,600	2,121	2,121	19,550	19,600	2,571	2,571
10,600	10,650	1,229	1,229	13,600	13,650	1,679	1,679	16,600	16,650	2,129	2,129	19,600	19,650	2,579	2,579
10,650	10,700	1,236	1,236	13,650	13,700	1,686	1,686	16,650	16,700	2,136	2,136	19,650	19,700	2,586	2,586
10,700	10,750	1,244	1,244	13,700	13,750	1,694	1,694	16,700	16,750	2,144	2,144	19,700	19,750	2,594	2,594
10,750	10,800	1,251	1,251	13,750	13,800	1,701	1,701	16,750	16,800	2,151	2,151	19,750	19,800	2,601	2,601
10,800	10,850	1,259	1,259	13,800	13,850	1,709	1,709	16,800	16,850	2,159	2,159	19,800	19,850	2,609	2,609
10,850	10,900	1,266	1,266	13,850	13,900	1,716	1,716	16,850	16,900	2,166	2,166	19,850	19,900	2,616	2,616
10,900	10,950	1,274	1,274	13,900	13,950	1,724	1,724	16,900	16,950	2,174	2,174	19,900	19,950	2,624	2,624
10,950	11,000	1,281	1,281	13,950	14,000	1,731	1,731	16,950	17,000	2,181	2,181	19,950	20,000	2,631	2,631
11,000				14,000				17,000				20,000			
11,000	11,050	1,289	1,289	14,000	14,050	1,739	1,739	17,000	17,050	2,189	2,189	20,000	20,050	2,639	2,639
11,050	11,100	1,296	1,296	14,050	14,100	1,746	1,746	17,050	17,100	2,196	2,196	20,050	20,100	2,646	2,646
11,100	11,150	1,304	1,304	14,100	14,150	1,754	1,754	17,100	17,150	2,204	2,204	20,100	20,150	2,654	2,654
11,150	11,200	1,311	1,311	14,150	14,200	1,761	1,761	17,150	17,200	2,211	2,211	20,150	20,200	2,661	2,661
11,200	11,250	1,319	1,319	14,200	14,250	1,769	1,769	17,200	17,250	2,219	2,219	20,200	20,250	2,669	2,669
11,250	11,300	1,326	1,326	14,250	14,300	1,776	1,776	17,250	17,300	2,226	2,226	20,250	20,300	2,676	2,676
11,300	11,350	1,334	1,334	14,300	14,350	1,784	1,784	17,300	17,350	2,234	2,234	20,300	20,350	2,684	2,684
11,350	11,400	1,341	1,341	14,350	14,400	1,791	1,791	17,350	17,400	2,241	2,241	20,350	20,400	2,691	2,691
11,400	11,450	1,349	1,349	14,400	14,450	1,799	1,799	17,400	17,450	2,249	2,249	20,400	20,450	2,699	2,699
11,450	11,500	1,356	1,356	14,450	14,500	1,806	1,806	17,450	17,500	2,256	2,256	20,450	20,500	2,706	2,706
11,500	11,550	1,364	1,364	14,500	14,550	1,814	1,814	17,500	17,550	2,264	2,264	20,500	20,550	2,714	2,714
11,550	11,600	1,371	1,371	14,550	14,600	1,821	1,821	17,550	17,600	2,271	2,271	20,550	20,600	2,721	2,721
11,600	11,650	1,379	1,379	14,600	14,650	1,829	1,829	17,600	17,650	2,279	2,279	20,600	20,650	2,729	2,729
11,650	11,700	1,386	1,386	14,650	14,700	1,836	1,836	17,650	17,700	2,286	2,286	20,650	20,700	2,736	2,736
11,700	11,750	1,394	1,394	14,700	14,750	1,844	1,844	17,700	17,750	2,294	2,294	20,700	20,750	2,744	2,744
11,750	11,800	1,401	1,401	14,750	14,800	1,851	1,851	17,750	17,800	2,301	2,301	20,750	20,800	2,751	2,751
11,800	11,850	1,409	1,409	14,800	14,850	1,859	1,859	17,800	17,850	2,309	2,309	20,800	20,850	2,759	2,759
11,850	11,900	1,416	1,416	14,850	14,900	1,866	1,866	17,850	17,900	2,316	2,316	20,850	20,900	2,766	2,766
11,900	11,950	1,424	1,424	14,900	14,950	1,874	1,874	17,900	17,950	2,324	2,324	20,900	20,950	2,774	2,774
11,950	12,000	1,431	1,431	14,950	15,000	1,881	1,881	17,950	18,000	2,331	2,331	20,950	21,000	2,781	2,781

Continued on next page

2005 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—					
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately				
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—					
21,000				24,000				27,000				30,000			
21,000	21,050	2,789	2,789	24,000	24,050	3,239	3,239	27,000	27,050	3,689	3,689	30,000	30,050	4,171	4,171
21,050	21,100	2,796	2,796	24,050	24,100	3,246	3,246	27,050	27,100	3,696	3,696	30,050	30,100	4,184	4,184
21,100	21,150	2,804	2,804	24,100	24,150	3,254	3,254	27,100	27,150	3,704	3,704	30,100	30,150	4,196	4,196
21,150	21,200	2,811	2,811	24,150	24,200	3,261	3,261	27,150	27,200	3,711	3,711	30,150	30,200	4,209	4,209
21,200	21,250	2,819	2,819	24,200	24,250	3,269	3,269	27,200	27,250	3,719	3,719	30,200	30,250	4,221	4,221
21,250	21,300	2,826	2,826	24,250	24,300	3,276	3,276	27,250	27,300	3,726	3,726	30,250	30,300	4,234	4,234
21,300	21,350	2,834	2,834	24,300	24,350	3,284	3,284	27,300	27,350	3,734	3,734	30,300	30,350	4,246	4,246
21,350	21,400	2,841	2,841	24,350	24,400	3,291	3,291	27,350	27,400	3,741	3,741	30,350	30,400	4,259	4,259
21,400	21,450	2,849	2,849	24,400	24,450	3,299	3,299	27,400	27,450	3,749	3,749	30,400	30,450	4,271	4,271
21,450	21,500	2,856	2,856	24,450	24,500	3,306	3,306	27,450	27,500	3,756	3,756	30,450	30,500	4,284	4,284
21,500	21,550	2,864	2,864	24,500	24,550	3,314	3,314	27,500	27,550	3,764	3,764	30,500	30,550	4,296	4,296
21,550	21,600	2,871	2,871	24,550	24,600	3,321	3,321	27,550	27,600	3,771	3,771	30,550	30,600	4,309	4,309
21,600	21,650	2,879	2,879	24,600	24,650	3,329	3,329	27,600	27,650	3,779	3,779	30,600	30,650	4,321	4,321
21,650	21,700	2,886	2,886	24,650	24,700	3,336	3,336	27,650	27,700	3,786	3,786	30,650	30,700	4,334	4,334
21,700	21,750	2,894	2,894	24,700	24,750	3,344	3,344	27,700	27,750	3,794	3,794	30,700	30,750	4,346	4,346
21,750	21,800	2,901	2,901	24,750	24,800	3,351	3,351	27,750	27,800	3,801	3,801	30,750	30,800	4,359	4,359
21,800	21,850	2,909	2,909	24,800	24,850	3,359	3,359	27,800	27,850	3,809	3,809	30,800	30,850	4,371	4,371
21,850	21,900	2,916	2,916	24,850	24,900	3,366	3,366	27,850	27,900	3,816	3,816	30,850	30,900	4,384	4,384
21,900	21,950	2,924	2,924	24,900	24,950	3,374	3,374	27,900	27,950	3,824	3,824	30,900	30,950	4,396	4,396
21,950	22,000	2,931	2,931	24,950	25,000	3,381	3,381	27,950	28,000	3,831	3,831	30,950	31,000	4,409	4,409
22,000				25,000				28,000				31,000			
22,000	22,050	2,939	2,939	25,000	25,050	3,389	3,389	28,000	28,050	3,839	3,839	31,000	31,050	4,421	4,421
22,050	22,100	2,946	2,946	25,050	25,100	3,396	3,396	28,050	28,100	3,846	3,846	31,050	31,100	4,434	4,434
22,100	22,150	2,954	2,954	25,100	25,150	3,404	3,404	28,100	28,150	3,854	3,854	31,100	31,150	4,446	4,446
22,150	22,200	2,961	2,961	25,150	25,200	3,411	3,411	28,150	28,200	3,861	3,861	31,150	31,200	4,459	4,459
22,200	22,250	2,969	2,969	25,200	25,250	3,419	3,419	28,200	28,250	3,869	3,869	31,200	31,250	4,471	4,471
22,250	22,300	2,976	2,976	25,250	25,300	3,426	3,426	28,250	28,300	3,876	3,876	31,250	31,300	4,484	4,484
22,300	22,350	2,984	2,984	25,300	25,350	3,434	3,434	28,300	28,350	3,884	3,884	31,300	31,350	4,496	4,496
22,350	22,400	2,991	2,991	25,350	25,400	3,441	3,441	28,350	28,400	3,891	3,891	31,350	31,400	4,509	4,509
22,400	22,450	2,999	2,999	25,400	25,450	3,449	3,449	28,400	28,450	3,899	3,899	31,400	31,450	4,521	4,521
22,450	22,500	3,006	3,006	25,450	25,500	3,456	3,456	28,450	28,500	3,906	3,906	31,450	31,500	4,534	4,534
22,500	22,550	3,014	3,014	25,500	25,550	3,464	3,464	28,500	28,550	3,914	3,914	31,500	31,550	4,546	4,546
22,550	22,600	3,021	3,021	25,550	25,600	3,471	3,471	28,550	28,600	3,921	3,921	31,550	31,600	4,559	4,559
22,600	22,650	3,029	3,029	25,600	25,650	3,479	3,479	28,600	28,650	3,929	3,929	31,600	31,650	4,571	4,571
22,650	22,700	3,036	3,036	25,650	25,700	3,486	3,486	28,650	28,700	3,936	3,936	31,650	31,700	4,584	4,584
22,700	22,750	3,044	3,044	25,700	25,750	3,494	3,494	28,700	28,750	3,944	3,944	31,700	31,750	4,596	4,596
22,750	22,800	3,051	3,051	25,750	25,800	3,501	3,501	28,750	28,800	3,951	3,951	31,750	31,800	4,609	4,609
22,800	22,850	3,059	3,059	25,800	25,850	3,509	3,509	28,800	28,850	3,959	3,959	31,800	31,850	4,621	4,621
22,850	22,900	3,066	3,066	25,850	25,900	3,516	3,516	28,850	28,900	3,966	3,966	31,850	31,900	4,634	4,634
22,900	22,950	3,074	3,074	25,900	25,950	3,524	3,524	28,900	28,950	3,974	3,974	31,900	31,950	4,646	4,646
22,950	23,000	3,081	3,081	25,950	26,000	3,531	3,531	28,950	29,000	3,981	3,981	31,950	32,000	4,659	4,659
23,000				26,000				29,000				32,000			
23,000	23,050	3,089	3,089	26,000	26,050	3,539	3,539	29,000	29,050	3,989	3,989	32,000	32,050	4,671	4,671
23,050	23,100	3,096	3,096	26,050	26,100	3,546	3,546	29,050	29,100	3,996	3,996	32,050	32,100	4,684	4,684
23,100	23,150	3,104	3,104	26,100	26,150	3,554	3,554	29,100	29,150	4,004	4,004	32,100	32,150	4,696	4,696
23,150	23,200	3,111	3,111	26,150	26,200	3,561	3,561	29,150	29,200	4,011	4,011	32,150	32,200	4,709	4,709
23,200	23,250	3,119	3,119	26,200	26,250	3,569	3,569	29,200	29,250	4,019	4,019	32,200	32,250	4,721	4,721
23,250	23,300	3,126	3,126	26,250	26,300	3,576	3,576	29,250	29,300	4,026	4,026	32,250	32,300	4,734	4,734
23,300	23,350	3,134	3,134	26,300	26,350	3,584	3,584	29,300	29,350	4,034	4,034	32,300	32,350	4,746	4,746
23,350	23,400	3,141	3,141	26,350	26,400	3,591	3,591	29,350	29,400	4,041	4,041	32,350	32,400	4,759	4,759
23,400	23,450	3,149	3,149	26,400	26,450	3,599	3,599	29,400	29,450	4,049	4,049	32,400	32,450	4,771	4,771
23,450	23,500	3,156	3,156	26,450	26,500	3,606	3,606	29,450	29,500	4,056	4,056	32,450	32,500	4,784	4,784
23,500	23,550	3,164	3,164	26,500	26,550	3,614	3,614	29,500	29,550	4,064	4,064	32,500	32,550	4,796	4,796
23,550	23,600	3,171	3,171	26,550	26,600	3,621	3,621	29,550	29,600	4,071	4,071	32,550	32,600	4,809	4,809
23,600	23,650	3,179	3,179	26,600	26,650	3,629	3,629	29,600	29,650	4,079	4,079	32,600	32,650	4,821	4,821
23,650	23,700	3,186	3,186	26,650	26,700	3,636	3,636	29,650	29,700	4,086	4,086	32,650	32,700	4,834	4,834
23,700	23,750	3,194	3,194	26,700	26,750	3,644	3,644	29,700	29,750	4,096	4,096	32,700	32,750	4,846	4,846
23,750	23,800	3,201	3,201	26,750	26,800	3,651	3,651	29,750	29,800	4,109	4,109	32,750	32,800	4,859	4,859
23,800	23,850	3,209	3,209	26,800	26,850	3,659	3,659	29,800	29,850	4,121	4,121	32,800	32,850	4,871	4,871
23,850	23,900	3,216	3,216	26,850	26,900	3,666	3,666	29,850	29,900	4,134	4,134	32,850	32,900	4,884	4,884
23,900	23,950	3,224	3,224	26,900	26,950	3,674	3,674	29,900	29,950	4,146	4,146	32,900	32,950	4,896	4,896
23,950	24,000	3,231	3,231	26,950	27,000	3,681	3,681	29,950	30,000	4,159	4,159	32,950	33,000	4,909	4,909

Continued on next page

2005 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
33,000				36,000				39,000				42,000			
33,000	33,050	4,921	4,921	36,000	36,050	5,671	5,671	39,000	39,050	6,421	6,421	42,000	42,050	7,171	7,171
33,050	33,100	4,934	4,934	36,050	36,100	5,684	5,684	39,050	39,100	6,434	6,434	42,050	42,100	7,184	7,184
33,100	33,150	4,946	4,946	36,100	36,150	5,696	5,696	39,100	39,150	6,446	6,446	42,100	42,150	7,196	7,196
33,150	33,200	4,959	4,959	36,150	36,200	5,709	5,709	39,150	39,200	6,459	6,459	42,150	42,200	7,209	7,209
33,200	33,250	4,971	4,971	36,200	36,250	5,721	5,721	39,200	39,250	6,471	6,471	42,200	42,250	7,221	7,221
33,250	33,300	4,984	4,984	36,250	36,300	5,734	5,734	39,250	39,300	6,484	6,484	42,250	42,300	7,234	7,234
33,300	33,350	4,996	4,996	36,300	36,350	5,746	5,746	39,300	39,350	6,496	6,496	42,300	42,350	7,246	7,246
33,350	33,400	5,009	5,009	36,350	36,400	5,759	5,759	39,350	39,400	6,509	6,509	42,350	42,400	7,259	7,259
33,400	33,450	5,021	5,021	36,400	36,450	5,771	5,771	39,400	39,450	6,521	6,521	42,400	42,450	7,271	7,271
33,450	33,500	5,034	5,034	36,450	36,500	5,784	5,784	39,450	39,500	6,534	6,534	42,450	42,500	7,284	7,284
33,500	33,550	5,046	5,046	36,500	36,550	5,796	5,796	39,500	39,550	6,546	6,546	42,500	42,550	7,296	7,296
33,550	33,600	5,059	5,059	36,550	36,600	5,809	5,809	39,550	39,600	6,559	6,559	42,550	42,600	7,309	7,309
33,600	33,650	5,071	5,071	36,600	36,650	5,821	5,821	39,600	39,650	6,571	6,571	42,600	42,650	7,321	7,321
33,650	33,700	5,084	5,084	36,650	36,700	5,834	5,834	39,650	39,700	6,584	6,584	42,650	42,700	7,334	7,334
33,700	33,750	5,096	5,096	36,700	36,750	5,846	5,846	39,700	39,750	6,596	6,596	42,700	42,750	7,346	7,346
33,750	33,800	5,109	5,109	36,750	36,800	5,859	5,859	39,750	39,800	6,609	6,609	42,750	42,800	7,359	7,359
33,800	33,850	5,121	5,121	36,800	36,850	5,871	5,871	39,800	39,850	6,621	6,621	42,800	42,850	7,371	7,371
33,850	33,900	5,134	5,134	36,850	36,900	5,884	5,884	39,850	39,900	6,634	6,634	42,850	42,900	7,384	7,384
33,900	33,950	5,146	5,146	36,900	36,950	5,896	5,896	39,900	39,950	6,646	6,646	42,900	42,950	7,396	7,396
33,950	34,000	5,159	5,159	36,950	37,000	5,909	5,909	39,950	40,000	6,659	6,659	42,950	43,000	7,409	7,409
34,000				37,000				40,000				43,000			
34,000	34,050	5,171	5,171	37,000	37,050	5,921	5,921	40,000	40,050	6,671	6,671	43,000	43,050	7,421	7,421
34,050	34,100	5,184	5,184	37,050	37,100	5,934	5,934	40,050	40,100	6,684	6,684	43,050	43,100	7,434	7,434
34,100	34,150	5,196	5,196	37,100	37,150	5,946	5,946	40,100	40,150	6,696	6,696	43,100	43,150	7,446	7,446
34,150	34,200	5,209	5,209	37,150	37,200	5,959	5,959	40,150	40,200	6,709	6,709	43,150	43,200	7,459	7,459
34,200	34,250	5,221	5,221	37,200	37,250	5,971	5,971	40,200	40,250	6,721	6,721	43,200	43,250	7,471	7,471
34,250	34,300	5,234	5,234	37,250	37,300	5,984	5,984	40,250	40,300	6,734	6,734	43,250	43,300	7,484	7,484
34,300	34,350	5,246	5,246	37,300	37,350	5,996	5,996	40,300	40,350	6,746	6,746	43,300	43,350	7,496	7,496
34,350	34,400	5,259	5,259	37,350	37,400	6,009	6,009	40,350	40,400	6,759	6,759	43,350	43,400	7,509	7,509
34,400	34,450	5,271	5,271	37,400	37,450	6,021	6,021	40,400	40,450	6,771	6,771	43,400	43,450	7,521	7,521
34,450	34,500	5,284	5,284	37,450	37,500	6,034	6,034	40,450	40,500	6,784	6,784	43,450	43,500	7,534	7,534
34,500	34,550	5,296	5,296	37,500	37,550	6,046	6,046	40,500	40,550	6,796	6,796	43,500	43,550	7,546	7,546
34,550	34,600	5,309	5,309	37,550	37,600	6,059	6,059	40,550	40,600	6,809	6,809	43,550	43,600	7,559	7,559
34,600	34,650	5,321	5,321	37,600	37,650	6,071	6,071	40,600	40,650	6,821	6,821	43,600	43,650	7,571	7,571
34,650	34,700	5,334	5,334	37,650	37,700	6,084	6,084	40,650	40,700	6,834	6,834	43,650	43,700	7,584	7,584
34,700	34,750	5,346	5,346	37,700	37,750	6,096	6,096	40,700	40,750	6,846	6,846	43,700	43,750	7,596	7,596
34,750	34,800	5,359	5,359	37,750	37,800	6,109	6,109	40,750	40,800	6,859	6,859	43,750	43,800	7,609	7,609
34,800	34,850	5,371	5,371	37,800	37,850	6,121	6,121	40,800	40,850	6,871	6,871	43,800	43,850	7,621	7,621
34,850	34,900	5,384	5,384	37,850	37,900	6,134	6,134	40,850	40,900	6,884	6,884	43,850	43,900	7,634	7,634
34,900	34,950	5,396	5,396	37,900	37,950	6,146	6,146	40,900	40,950	6,896	6,896	43,900	43,950	7,646	7,646
34,950	35,000	5,409	5,409	37,950	38,000	6,159	6,159	40,950	41,000	6,909	6,909	43,950	44,000	7,659	7,659
35,000				38,000				41,000				44,000			
35,000	35,050	5,421	5,421	38,000	38,050	6,171	6,171	41,000	41,050	6,921	6,921	44,000	44,050	7,671	7,671
35,050	35,100	5,434	5,434	38,050	38,100	6,184	6,184	41,050	41,100	6,934	6,934	44,050	44,100	7,684	7,684
35,100	35,150	5,446	5,446	38,100	38,150	6,196	6,196	41,100	41,150	6,946	6,946	44,100	44,150	7,696	7,696
35,150	35,200	5,459	5,459	38,150	38,200	6,209	6,209	41,150	41,200	6,959	6,959	44,150	44,200	7,709	7,709
35,200	35,250	5,471	5,471	38,200	38,250	6,221	6,221	41,200	41,250	6,971	6,971	44,200	44,250	7,721	7,721
35,250	35,300	5,484	5,484	38,250	38,300	6,234	6,234	41,250	41,300	6,984	6,984	44,250	44,300	7,734	7,734
35,300	35,350	5,496	5,496	38,300	38,350	6,246	6,246	41,300	41,350	6,996	6,996	44,300	44,350	7,746	7,746
35,350	35,400	5,509	5,509	38,350	38,400	6,259	6,259	41,350	41,400	7,009	7,009	44,350	44,400	7,759	7,759
35,400	35,450	5,521	5,521	38,400	38,450	6,271	6,271	41,400	41,450	7,021	7,021	44,400	44,450	7,771	7,771
35,450	35,500	5,534	5,534	38,450	38,500	6,284	6,284	41,450	41,500	7,034	7,034	44,450	44,500	7,784	7,784
35,500	35,550	5,546	5,546	38,500	38,550	6,296	6,296	41,500	41,550	7,046	7,046	44,500	44,550	7,796	7,796
35,550	35,600	5,559	5,559	38,550	38,600	6,309	6,309	41,550	41,600	7,059	7,059	44,550	44,600	7,809	7,809
35,600	35,650	5,571	5,571	38,600	38,650	6,321	6,321	41,600	41,650	7,071	7,071	44,600	44,650	7,821	7,821
35,650	35,700	5,584	5,584	38,650	38,700	6,334	6,334	41,650	41,700	7,084	7,084	44,650	44,700	7,834	7,834
35,700	35,750	5,596	5,596	38,700	38,750	6,346	6,346	41,700	41,750	7,096	7,096	44,700	44,750	7,846	7,846
35,750	35,800	5,609	5,609	38,750	38,800	6,359	6,359	41,750	41,800	7,109	7,109	44,750	44,800	7,859	7,859
35,800	35,850	5,621	5,621	38,800	38,850	6,371	6,371	41,800	41,850	7,121	7,121	44,800	44,850	7,871	7,871
35,850	35,900	5,634	5,634	38,850	38,900	6,384	6,384	41,850	41,900	7,134	7,134	44,850	44,900	7,884	7,884
35,900	35,950	5,646	5,646	38,900	38,950	6,396	6,396	41,900	41,950	7,146	7,146	44,900	44,950	7,896	7,896
35,950	36,000	5,659	5,659	38,950	39,000	6,409	6,409	41,950	42,000	7,159	7,159	44,950	45,000	7,909	7,909

Continued on next page

2005 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
45,000				48,000				51,000				54,000			
45,000	45,050	7,921	7,921	48,000	48,050	8,671	8,671	51,000	51,050	9,421	9,421	54,000	54,050	10,171	10,171
45,050	45,100	7,934	7,934	48,050	48,100	8,684	8,684	51,050	51,100	9,434	9,434	54,050	54,100	10,184	10,184
45,100	45,150	7,946	7,946	48,100	48,150	8,696	8,696	51,100	51,150	9,446	9,446	54,100	54,150	10,196	10,196
45,150	45,200	7,959	7,959	48,150	48,200	8,709	8,709	51,150	51,200	9,459	9,459	54,150	54,200	10,209	10,209
45,200	45,250	7,971	7,971	48,200	48,250	8,721	8,721	51,200	51,250	9,471	9,471	54,200	54,250	10,221	10,221
45,250	45,300	7,984	7,984	48,250	48,300	8,734	8,734	51,250	51,300	9,484	9,484	54,250	54,300	10,234	10,234
45,300	45,350	7,996	7,996	48,300	48,350	8,746	8,746	51,300	51,350	9,496	9,496	54,300	54,350	10,246	10,246
45,350	45,400	8,009	8,009	48,350	48,400	8,759	8,759	51,350	51,400	9,509	9,509	54,350	54,400	10,259	10,259
45,400	45,450	8,021	8,021	48,400	48,450	8,771	8,771	51,400	51,450	9,521	9,521	54,400	54,450	10,271	10,271
45,450	45,500	8,034	8,034	48,450	48,500	8,784	8,784	51,450	51,500	9,534	9,534	54,450	54,500	10,284	10,284
45,500	45,550	8,046	8,046	48,500	48,550	8,796	8,796	51,500	51,550	9,546	9,546	54,500	54,550	10,296	10,296
45,550	45,600	8,059	8,059	48,550	48,600	8,809	8,809	51,550	51,600	9,559	9,559	54,550	54,600	10,309	10,309
45,600	45,650	8,071	8,071	48,600	48,650	8,821	8,821	51,600	51,650	9,571	9,571	54,600	54,650	10,321	10,321
45,650	45,700	8,084	8,084	48,650	48,700	8,834	8,834	51,650	51,700	9,584	9,584	54,650	54,700	10,334	10,334
45,700	45,750	8,096	8,096	48,700	48,750	8,846	8,846	51,700	51,750	9,596	9,596	54,700	54,750	10,346	10,346
45,750	45,800	8,109	8,109	48,750	48,800	8,859	8,859	51,750	51,800	9,609	9,609	54,750	54,800	10,359	10,359
45,800	45,850	8,121	8,121	48,800	48,850	8,871	8,871	51,800	51,850	9,621	9,621	54,800	54,850	10,371	10,371
45,850	45,900	8,134	8,134	48,850	48,900	8,884	8,884	51,850	51,900	9,634	9,634	54,850	54,900	10,384	10,384
45,900	45,950	8,146	8,146	48,900	48,950	8,896	8,896	51,900	51,950	9,646	9,646	54,900	54,950	10,396	10,396
45,950	46,000	8,159	8,159	48,950	49,000	8,909	8,909	51,950	52,000	9,659	9,659	54,950	55,000	10,409	10,409
46,000				49,000				52,000				55,000			
46,000	46,050	8,171	8,171	49,000	49,050	8,921	8,921	52,000	52,050	9,671	9,671	55,000	55,050	10,421	10,421
46,050	46,100	8,184	8,184	49,050	49,100	8,934	8,934	52,050	52,100	9,684	9,684	55,050	55,100	10,434	10,434
46,100	46,150	8,196	8,196	49,100	49,150	8,946	8,946	52,100	52,150	9,696	9,696	55,100	55,150	10,446	10,446
46,150	46,200	8,209	8,209	49,150	49,200	8,959	8,959	52,150	52,200	9,709	9,709	55,150	55,200	10,459	10,459
46,200	46,250	8,221	8,221	49,200	49,250	8,971	8,971	52,200	52,250	9,721	9,721	55,200	55,250	10,471	10,471
46,250	46,300	8,234	8,234	49,250	49,300	8,984	8,984	52,250	52,300	9,734	9,734	55,250	55,300	10,484	10,484
46,300	46,350	8,246	8,246	49,300	49,350	8,996	8,996	52,300	52,350	9,746	9,746	55,300	55,350	10,496	10,496
46,350	46,400	8,259	8,259	49,350	49,400	9,009	9,009	52,350	52,400	9,759	9,759	55,350	55,400	10,509	10,509
46,400	46,450	8,271	8,271	49,400	49,450	9,021	9,021	52,400	52,450	9,771	9,771	55,400	55,450	10,521	10,521
46,450	46,500	8,284	8,284	49,450	49,500	9,034	9,034	52,450	52,500	9,784	9,784	55,450	55,500	10,534	10,534
46,500	46,550	8,296	8,296	49,500	49,550	9,046	9,046	52,500	52,550	9,796	9,796	55,500	55,550	10,546	10,546
46,550	46,600	8,309	8,309	49,550	49,600	9,059	9,059	52,550	52,600	9,809	9,809	55,550	55,600	10,559	10,559
46,600	46,650	8,321	8,321	49,600	49,650	9,071	9,071	52,600	52,650	9,821	9,821	55,600	55,650	10,571	10,571
46,650	46,700	8,334	8,334	49,650	49,700	9,084	9,084	52,650	52,700	9,834	9,834	55,650	55,700	10,584	10,584
46,700	46,750	8,346	8,346	49,700	49,750	9,096	9,096	52,700	52,750	9,846	9,846	55,700	55,750	10,596	10,596
46,750	46,800	8,359	8,359	49,750	49,800	9,109	9,109	52,750	52,800	9,859	9,859	55,750	55,800	10,609	10,609
46,800	46,850	8,371	8,371	49,800	49,850	9,121	9,121	52,800	52,850	9,871	9,871	55,800	55,850	10,621	10,621
46,850	46,900	8,384	8,384	49,850	49,900	9,134	9,134	52,850	52,900	9,884	9,884	55,850	55,900	10,634	10,634
46,900	46,950	8,396	8,396	49,900	49,950	9,146	9,146	52,900	52,950	9,896	9,896	55,900	55,950	10,646	10,646
46,950	47,000	8,409	8,409	49,950	50,000	9,159	9,159	52,950	53,000	9,909	9,909	55,950	56,000	10,659	10,659
47,000				50,000				53,000				56,000			
47,000	47,050	8,421	8,421	50,000	50,050	9,171	9,171	53,000	53,050	9,921	9,921	56,000	56,050	10,671	10,671
47,050	47,100	8,434	8,434	50,050	50,100	9,184	9,184	53,050	53,100	9,934	9,934	56,050	56,100	10,684	10,684
47,100	47,150	8,446	8,446	50,100	50,150	9,196	9,196	53,100	53,150	9,946	9,946	56,100	56,150	10,696	10,696
47,150	47,200	8,459	8,459	50,150	50,200	9,209	9,209	53,150	53,200	9,959	9,959	56,150	56,200	10,709	10,709
47,200	47,250	8,471	8,471	50,200	50,250	9,221	9,221	53,200	53,250	9,971	9,971	56,200	56,250	10,721	10,721
47,250	47,300	8,484	8,484	50,250	50,300	9,234	9,234	53,250	53,300	9,984	9,984	56,250	56,300	10,734	10,734
47,300	47,350	8,496	8,496	50,300	50,350	9,246	9,246	53,300	53,350	9,996	9,996	56,300	56,350	10,746	10,746
47,350	47,400	8,509	8,509	50,350	50,400	9,259	9,259	53,350	53,400	10,009	10,009	56,350	56,400	10,759	10,759
47,400	47,450	8,521	8,521	50,400	50,450	9,271	9,271	53,400	53,450	10,021	10,021	56,400	56,450	10,771	10,771
47,450	47,500	8,534	8,534	50,450	50,500	9,284	9,284	53,450	53,500	10,034	10,034	56,450	56,500	10,784	10,784
47,500	47,550	8,546	8,546	50,500	50,550	9,296	9,296	53,500	53,550	10,046	10,046	56,500	56,550	10,796	10,796
47,550	47,600	8,559	8,559	50,550	50,600	9,309	9,309	53,550	53,600	10,059	10,059	56,550	56,600	10,809	10,809
47,600	47,650	8,571	8,571	50,600	50,650	9,321	9,321	53,600	53,650	10,071	10,071	56,600	56,650	10,821	10,821
47,650	47,700	8,584	8,584	50,650	50,700	9,334	9,334	53,650	53,700	10,084	10,084	56,650	56,700	10,834	10,834
47,700	47,750	8,596	8,596	50,700	50,750	9,346	9,346	53,700	53,750	10,096	10,096	56,700	56,750	10,846	10,846
47,750	47,800	8,609	8,609	50,750	50,800	9,359	9,359	53,750	53,800	10,109	10,109	56,750	56,800	10,859	10,859
47,800	47,850	8,621	8,621	50,800	50,850	9,371	9,371	53,800	53,850	10,121	10,121	56,800	56,850	10,871	10,871
47,850	47,900	8,634	8,634	50,850	50,900	9,384	9,384	53,850	53,900	10,134	10,134	56,850	56,900	10,884	10,884
47,900	47,950	8,646	8,646	50,900	50,950	9,396	9,396	53,900	53,950	10,146	10,146	56,900	56,950	10,896	10,896
47,950	48,000	8,659	8,659	50,950	51,000	9,409	9,409	53,950	54,000	10,159	10,159	56,950	57,000	10,909	10,909

Continued on next page

2005 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
57,000				60,000				63,000				66,000			
57,000	57,050	10,921	10,921	60,000	60,050	11,671	11,673	63,000	63,050	12,421	12,513	66,000	66,050	13,171	13,353
57,050	57,100	10,934	10,934	60,050	60,100	11,684	11,687	63,050	63,100	12,434	12,527	66,050	66,100	13,184	13,367
57,100	57,150	10,946	10,946	60,100	60,150	11,696	11,701	63,100	63,150	12,446	12,541	66,100	66,150	13,196	13,381
57,150	57,200	10,959	10,959	60,150	60,200	11,709	11,715	63,150	63,200	12,459	12,555	66,150	66,200	13,209	13,395
57,200	57,250	10,971	10,971	60,200	60,250	11,721	11,729	63,200	63,250	12,471	12,569	66,200	66,250	13,221	13,409
57,250	57,300	10,984	10,984	60,250	60,300	11,734	11,743	63,250	63,300	12,484	12,583	66,250	66,300	13,234	13,423
57,300	57,350	10,996	10,996	60,300	60,350	11,746	11,757	63,300	63,350	12,496	12,597	66,300	66,350	13,246	13,437
57,350	57,400	11,009	11,009	60,350	60,400	11,759	11,771	63,350	63,400	12,509	12,611	66,350	66,400	13,259	13,451
57,400	57,450	11,021	11,021	60,400	60,450	11,771	11,785	63,400	63,450	12,521	12,625	66,400	66,450	13,271	13,465
57,450	57,500	11,034	11,034	60,450	60,500	11,784	11,799	63,450	63,500	12,534	12,639	66,450	66,500	13,284	13,479
57,500	57,550	11,046	11,046	60,500	60,550	11,796	11,813	63,500	63,550	12,546	12,653	66,500	66,550	13,296	13,493
57,550	57,600	11,059	11,059	60,550	60,600	11,809	11,827	63,550	63,600	12,559	12,667	66,550	66,600	13,309	13,507
57,600	57,650	11,071	11,071	60,600	60,650	11,821	11,841	63,600	63,650	12,571	12,681	66,600	66,650	13,321	13,521
57,650	57,700	11,084	11,084	60,650	60,700	11,834	11,855	63,650	63,700	12,584	12,695	66,650	66,700	13,334	13,535
57,700	57,750	11,096	11,096	60,700	60,750	11,846	11,869	63,700	63,750	12,596	12,709	66,700	66,750	13,346	13,549
57,750	57,800	11,109	11,109	60,750	60,800	11,859	11,883	63,750	63,800	12,609	12,723	66,750	66,800	13,359	13,563
57,800	57,850	11,121	11,121	60,800	60,850	11,871	11,897	63,800	63,850	12,621	12,737	66,800	66,850	13,371	13,577
57,850	57,900	11,134	11,134	60,850	60,900	11,884	11,911	63,850	63,900	12,634	12,751	66,850	66,900	13,384	13,591
57,900	57,950	11,146	11,146	60,900	60,950	11,896	11,925	63,900	63,950	12,646	12,765	66,900	66,950	13,396	13,605
57,950	58,000	11,159	11,159	60,950	61,000	11,909	11,939	63,950	64,000	12,659	12,779	66,950	67,000	13,409	13,619
58,000				61,000				64,000				67,000			
58,000	58,050	11,171	11,171	61,000	61,050	11,921	11,953	64,000	64,050	12,671	12,793	67,000	67,050	13,421	13,633
58,050	58,100	11,184	11,184	61,050	61,100	11,934	11,967	64,050	64,100	12,684	12,807	67,050	67,100	13,434	13,647
58,100	58,150	11,196	11,196	61,100	61,150	11,946	11,981	64,100	64,150	12,696	12,821	67,100	67,150	13,446	13,661
58,150	58,200	11,209	11,209	61,150	61,200	11,959	11,995	64,150	64,200	12,709	12,835	67,150	67,200	13,459	13,675
58,200	58,250	11,221	11,221	61,200	61,250	11,971	12,009	64,200	64,250	12,721	12,849	67,200	67,250	13,471	13,689
58,250	58,300	11,234	11,234	61,250	61,300	11,984	12,023	64,250	64,300	12,734	12,863	67,250	67,300	13,484	13,703
58,300	58,350	11,246	11,246	61,300	61,350	11,996	12,037	64,300	64,350	12,746	12,877	67,300	67,350	13,496	13,717
58,350	58,400	11,259	11,259	61,350	61,400	12,009	12,051	64,350	64,400	12,759	12,891	67,350	67,400	13,509	13,731
58,400	58,450	11,271	11,271	61,400	61,450	12,021	12,065	64,400	64,450	12,771	12,905	67,400	67,450	13,521	13,745
58,450	58,500	11,284	11,284	61,450	61,500	12,034	12,079	64,450	64,500	12,784	12,919	67,450	67,500	13,534	13,759
58,500	58,550	11,296	11,296	61,500	61,550	12,046	12,093	64,500	64,550	12,796	12,933	67,500	67,550	13,546	13,773
58,550	58,600	11,309	11,309	61,550	61,600	12,059	12,107	64,550	64,600	12,809	12,947	67,550	67,600	13,559	13,787
58,600	58,650	11,321	11,321	61,600	61,650	12,071	12,121	64,600	64,650	12,821	12,961	67,600	67,650	13,571	13,801
58,650	58,700	11,334	11,334	61,650	61,700	12,084	12,135	64,650	64,700	12,834	12,975	67,650	67,700	13,584	13,815
58,700	58,750	11,346	11,346	61,700	61,750	12,096	12,149	64,700	64,750	12,846	12,989	67,700	67,750	13,596	13,829
58,750	58,800	11,359	11,359	61,750	61,800	12,109	12,163	64,750	64,800	12,859	13,003	67,750	67,800	13,609	13,843
58,800	58,850	11,371	11,371	61,800	61,850	12,121	12,177	64,800	64,850	12,871	13,017	67,800	67,850	13,621	13,857
58,850	58,900	11,384	11,384	61,850	61,900	12,134	12,191	64,850	64,900	12,884	13,031	67,850	67,900	13,634	13,871
58,900	58,950	11,396	11,396	61,900	61,950	12,146	12,205	64,900	64,950	12,896	13,045	67,900	67,950	13,646	13,885
58,950	59,000	11,409	11,409	61,950	62,000	12,159	12,219	64,950	65,000	12,909	13,059	67,950	68,000	13,659	13,899
59,000				62,000				65,000				68,000			
59,000	59,050	11,421	11,421	62,000	62,050	12,171	12,233	65,000	65,050	12,921	13,073	68,000	68,050	13,671	13,913
59,050	59,100	11,434	11,434	62,050	62,100	12,184	12,247	65,050	65,100	12,934	13,087	68,050	68,100	13,684	13,927
59,100	59,150	11,446	11,446	62,100	62,150	12,196	12,261	65,100	65,150	12,946	13,101	68,100	68,150	13,696	13,941
59,150	59,200	11,459	11,459	62,150	62,200	12,209	12,275	65,150	65,200	12,959	13,115	68,150	68,200	13,709	13,955
59,200	59,250	11,471	11,471	62,200	62,250	12,221	12,289	65,200	65,250	12,971	13,129	68,200	68,250	13,721	13,969
59,250	59,300	11,484	11,484	62,250	62,300	12,234	12,303	65,250	65,300	12,984	13,143	68,250	68,300	13,734	13,983
59,300	59,350	11,496	11,496	62,300	62,350	12,246	12,317	65,300	65,350	12,996	13,157	68,300	68,350	13,746	13,997
59,350	59,400	11,509	11,509	62,350	62,400	12,259	12,331	65,350	65,400	13,009	13,171	68,350	68,400	13,759	14,011
59,400	59,450	11,521	11,521	62,400	62,450	12,271	12,345	65,400	65,450	13,021	13,185	68,400	68,450	13,771	14,025
59,450	59,500	11,534	11,534	62,450	62,500	12,284	12,359	65,450	65,500	13,034	13,199	68,450	68,500	13,784	14,039
59,500	59,550	11,546	11,546	62,500	62,550	12,296	12,373	65,500	65,550	13,046	13,213	68,500	68,550	13,796	14,053
59,550	59,600	11,559	11,559	62,550	62,600	12,309	12,387	65,550	65,600	13,059	13,227	68,550	68,600	13,809	14,067
59,600	59,650	11,571	11,571	62,600	62,650	12,321	12,401	65,600	65,650	13,071	13,241	68,600	68,650	13,821	14,081
59,650	59,700	11,584	11,584	62,650	62,700	12,334	12,415	65,650	65,700	13,084	13,255	68,650	68,700	13,834	14,095
59,700	59,750	11,596	11,596	62,700	62,750	12,346	12,429	65,700	65,750	13,096	13,269	68,700	68,750	13,846	14,109
59,750	59,800	11,609	11,609	62,750	62,800	12,359	12,443	65,750	65,800	13,109	13,283	68,750	68,800	13,859	14,123
59,800	59,850	11,621	11,621	62,800	62,850	12,371	12,457	65,800	65,850	13,121	13,297	68,800	68,850	13,871	14,137
59,850	59,900	11,634	11,634	62,850	62,900	12,384	12,471	65,850	65,900	13,134	13,311	68,850	68,900	13,884	

2005 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
69,000				72,000				75,000				78,000			
69,000	69,050	13,921	14,193	72,000	72,050	14,674	15,033	75,000	75,050	15,514	15,873	78,000	78,050	16,354	16,713
69,050	69,100	13,934	14,207	72,050	72,100	14,688	15,047	75,050	75,100	15,528	15,887	78,050	78,100	16,368	16,727
69,100	69,150	13,946	14,221	72,100	72,150	14,702	15,061	75,100	75,150	15,542	15,901	78,100	78,150	16,382	16,741
69,150	69,200	13,959	14,235	72,150	72,200	14,716	15,075	75,150	75,200	15,556	15,915	78,150	78,200	16,396	16,755
69,200	69,250	13,971	14,249	72,200	72,250	14,730	15,089	75,200	75,250	15,570	15,929	78,200	78,250	16,410	16,769
69,250	69,300	13,984	14,263	72,250	72,300	14,744	15,103	75,250	75,300	15,584	15,943	78,250	78,300	16,424	16,783
69,300	69,350	13,996	14,277	72,300	72,350	14,758	15,117	75,300	75,350	15,598	15,957	78,300	78,350	16,438	16,797
69,350	69,400	14,009	14,291	72,350	72,400	14,772	15,131	75,350	75,400	15,612	15,971	78,350	78,400	16,452	16,811
69,400	69,450	14,021	14,305	72,400	72,450	14,786	15,145	75,400	75,450	15,626	15,985	78,400	78,450	16,466	16,825
69,450	69,500	14,034	14,319	72,450	72,500	14,800	15,159	75,450	75,500	15,640	15,999	78,450	78,500	16,480	16,839
69,500	69,550	14,046	14,333	72,500	72,550	14,814	15,173	75,500	75,550	15,654	16,013	78,500	78,550	16,494	16,853
69,550	69,600	14,059	14,347	72,550	72,600	14,828	15,187	75,550	75,600	15,668	16,027	78,550	78,600	16,508	16,867
69,600	69,650	14,071	14,361	72,600	72,650	14,842	15,201	75,600	75,650	15,682	16,041	78,600	78,650	16,522	16,881
69,650	69,700	14,084	14,375	72,650	72,700	14,856	15,215	75,650	75,700	15,696	16,055	78,650	78,700	16,536	16,895
69,700	69,750	14,096	14,389	72,700	72,750	14,870	15,229	75,700	75,750	15,710	16,069	78,700	78,750	16,550	16,909
69,750	69,800	14,109	14,403	72,750	72,800	14,884	15,243	75,750	75,800	15,724	16,083	78,750	78,800	16,564	16,923
69,800	69,850	14,121	14,417	72,800	72,850	14,898	15,257	75,800	75,850	15,738	16,097	78,800	78,850	16,578	16,937
69,850	69,900	14,134	14,431	72,850	72,900	14,912	15,271	75,850	75,900	15,752	16,111	78,850	78,900	16,592	16,951
69,900	69,950	14,146	14,445	72,900	72,950	14,926	15,285	75,900	75,950	15,766	16,125	78,900	78,950	16,606	16,965
69,950	70,000	14,159	14,459	72,950	73,000	14,940	15,299	75,950	76,000	15,780	16,139	78,950	79,000	16,620	16,979
70,000				73,000				76,000				79,000			
70,000	70,050	14,171	14,473	73,000	73,050	14,954	15,313	76,000	76,050	15,794	16,153	79,000	79,050	16,634	16,993
70,050	70,100	14,184	14,487	73,050	73,100	14,968	15,327	76,050	76,100	15,808	16,167	79,050	79,100	16,648	17,007
70,100	70,150	14,196	14,501	73,100	73,150	14,982	15,341	76,100	76,150	15,822	16,181	79,100	79,150	16,662	17,021
70,150	70,200	14,209	14,515	73,150	73,200	14,996	15,355	76,150	76,200	15,836	16,195	79,150	79,200	16,676	17,035
70,200	70,250	14,221	14,529	73,200	73,250	15,010	15,369	76,200	76,250	15,850	16,209	79,200	79,250	16,690	17,049
70,250	70,300	14,234	14,543	73,250	73,300	15,024	15,383	76,250	76,300	15,864	16,223	79,250	79,300	16,704	17,063
70,300	70,350	14,246	14,557	73,300	73,350	15,038	15,397	76,300	76,350	15,878	16,237	79,300	79,350	16,718	17,077
70,350	70,400	14,259	14,571	73,350	73,400	15,052	15,411	76,350	76,400	15,892	16,251	79,350	79,400	16,732	17,091
70,400	70,450	14,271	14,585	73,400	73,450	15,066	15,425	76,400	76,450	15,906	16,265	79,400	79,450	16,746	17,105
70,450	70,500	14,284	14,599	73,450	73,500	15,080	15,439	76,450	76,500	15,920	16,279	79,450	79,500	16,760	17,119
70,500	70,550	14,296	14,613	73,500	73,550	15,094	15,453	76,500	76,550	15,934	16,293	79,500	79,550	16,774	17,133
70,550	70,600	14,309	14,627	73,550	73,600	15,108	15,467	76,550	76,600	15,948	16,307	79,550	79,600	16,788	17,147
70,600	70,650	14,321	14,641	73,600	73,650	15,122	15,481	76,600	76,650	15,962	16,321	79,600	79,650	16,802	17,161
70,650	70,700	14,334	14,655	73,650	73,700	15,136	15,495	76,650	76,700	15,976	16,335	79,650	79,700	16,816	17,175
70,700	70,750	14,346	14,669	73,700	73,750	15,150	15,509	76,700	76,750	15,990	16,349	79,700	79,750	16,830	17,189
70,750	70,800	14,359	14,683	73,750	73,800	15,164	15,523	76,750	76,800	16,004	16,363	79,750	79,800	16,844	17,203
70,800	70,850	14,371	14,697	73,800	73,850	15,178	15,537	76,800	76,850	16,018	16,377	79,800	79,850	16,858	17,217
70,850	70,900	14,384	14,711	73,850	73,900	15,192	15,551	76,850	76,900	16,032	16,391	79,850	79,900	16,872	17,231
70,900	70,950	14,396	14,725	73,900	73,950	15,206	15,565	76,900	76,950	16,046	16,405	79,900	79,950	16,886	17,245
70,950	71,000	14,409	14,739	73,950	74,000	15,220	15,579	76,950	77,000	16,060	16,419	79,950	80,000	16,900	17,259
71,000				74,000				77,000				80,000			
71,000	71,050	14,421	14,753	74,000	74,050	15,234	15,593	77,000	77,050	16,074	16,433	80,000	80,050	16,914	17,273
71,050	71,100	14,434	14,767	74,050	74,100	15,248	15,607	77,050	77,100	16,088	16,447	80,050	80,100	16,928	17,287
71,100	71,150	14,446	14,781	74,100	74,150	15,262	15,621	77,100	77,150	16,102	16,461	80,100	80,150	16,942	17,301
71,150	71,200	14,459	14,795	74,150	74,200	15,276	15,635	77,150	77,200	16,116	16,475	80,150	80,200	16,956	17,315
71,200	71,250	14,471	14,809	74,200	74,250	15,290	15,649	77,200	77,250	16,130	16,489	80,200	80,250	16,970	17,329
71,250	71,300	14,484	14,823	74,250	74,300	15,304	15,663	77,250	77,300	16,144	16,503	80,250	80,300	16,984	17,343
71,300	71,350	14,496	14,837	74,300	74,350	15,318	15,677	77,300	77,350	16,158	16,517	80,300	80,350	16,998	17,357
71,350	71,400	14,509	14,851	74,350	74,400	15,332	15,691	77,350	77,400	16,172	16,531	80,350	80,400	17,012	17,371
71,400	71,450	14,521	14,865	74,400	74,450	15,346	15,705	77,400	77,450	16,186	16,545	80,400	80,450	17,026	17,385
71,450	71,500	14,534	14,879	74,450	74,500	15,360	15,719	77,450	77,500	16,200	16,559	80,450	80,500	17,040	17,399
71,500	71,550	14,546	14,893	74,500	74,550	15,374	15,733	77,500	77,550	16,214	16,573	80,500	80,550	17,054	17,413
71,550	71,600	14,559	14,907	74,550	74,600	15,388	15,747	77,550	77,600	16,228	16,587	80,550	80,600	17,068	17,427
71,600	71,650	14,571	14,921	74,600	74,650	15,402	15,761	77,600	77,650	16,242	16,601	80,600	80,650	17,082	17,441
71,650	71,700	14,584	14,935	74,650	74,700	15,416	15,775	77,650	77,700	16,256	16,615	80,650	80,700	17,096	17,455
71,700	71,750	14,596	14,949	74,700	74,750	15,430	15,789	77,700	77,750	16,270	16,629	80,700	80,750	17,110	17,469
71,750	71,800	14,609	14,963	74,750	74,800	15,444	15,803	77,750	77,800	16,284	16,643	80,750	80,800	17,124	17,483
71,800	71,850	14,621	14,977	74,800	74,850	15,458	15,817	77,800	77,850	16,298	16,657	80,800	80,850	17,138	17,497
71,850	71,900	14,634	14,991	74,850	74,900	15,472	15,831	77,850	77,900	16,312	16,671	80,850	80,900	17,152	

2005 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
81,000				84,000				87,000				90,000			
81,000	81,050	17,194	17,553	84,000	84,050	18,034	18,393	87,000	87,050	18,874	19,233	90,000	90,050	19,714	20,073
81,050	81,100	17,208	17,567	84,050	84,100	18,048	18,407	87,050	87,100	18,888	19,247	90,050	90,100	19,728	20,087
81,100	81,150	17,222	17,581	84,100	84,150	18,062	18,421	87,100	87,150	18,902	19,261	90,100	90,150	19,742	20,101
81,150	81,200	17,236	17,595	84,150	84,200	18,076	18,435	87,150	87,200	18,916	19,275	90,150	90,200	19,756	20,115
81,200	81,250	17,250	17,609	84,200	84,250	18,090	18,449	87,200	87,250	18,930	19,289	90,200	90,250	19,770	20,129
81,250	81,300	17,264	17,623	84,250	84,300	18,104	18,463	87,250	87,300	18,944	19,303	90,250	90,300	19,784	20,143
81,300	81,350	17,278	17,637	84,300	84,350	18,118	18,477	87,300	87,350	18,958	19,317	90,300	90,350	19,798	20,157
81,350	81,400	17,292	17,651	84,350	84,400	18,132	18,491	87,350	87,400	18,972	19,331	90,350	90,400	19,812	20,171
81,400	81,450	17,306	17,665	84,400	84,450	18,146	18,505	87,400	87,450	18,986	19,345	90,400	90,450	19,826	20,185
81,450	81,500	17,320	17,679	84,450	84,500	18,160	18,519	87,450	87,500	19,000	19,359	90,450	90,500	19,840	20,199
81,500	81,550	17,334	17,693	84,500	84,550	18,174	18,533	87,500	87,550	19,014	19,373	90,500	90,550	19,854	20,213
81,550	81,600	17,348	17,707	84,550	84,600	18,188	18,547	87,550	87,600	19,028	19,387	90,550	90,600	19,868	20,227
81,600	81,650	17,362	17,721	84,600	84,650	18,202	18,561	87,600	87,650	19,042	19,401	90,600	90,650	19,882	20,241
81,650	81,700	17,376	17,735	84,650	84,700	18,216	18,575	87,650	87,700	19,056	19,415	90,650	90,700	19,896	20,255
81,700	81,750	17,390	17,749	84,700	84,750	18,230	18,589	87,700	87,750	19,070	19,429	90,700	90,750	19,910	20,269
81,750	81,800	17,404	17,763	84,750	84,800	18,244	18,603	87,750	87,800	19,084	19,443	90,750	90,800	19,924	20,283
81,800	81,850	17,418	17,777	84,800	84,850	18,258	18,617	87,800	87,850	19,098	19,457	90,800	90,850	19,938	20,297
81,850	81,900	17,432	17,791	84,850	84,900	18,272	18,631	87,850	87,900	19,112	19,471	90,850	90,900	19,952	20,311
81,900	81,950	17,446	17,805	84,900	84,950	18,286	18,645	87,900	87,950	19,126	19,485	90,900	90,950	19,966	20,325
81,950	82,000	17,460	17,819	84,950	85,000	18,300	18,659	87,950	88,000	19,140	19,499	90,950	91,000	19,980	20,339
82,000				85,000				88,000				91,000			
82,000	82,050	17,474	17,833	85,000	85,050	18,314	18,673	88,000	88,050	19,154	19,513	91,000	91,050	19,994	20,353
82,050	82,100	17,488	17,847	85,050	85,100	18,328	18,687	88,050	88,100	19,168	19,527	91,050	91,100	20,008	20,367
82,100	82,150	17,502	17,861	85,100	85,150	18,342	18,701	88,100	88,150	19,182	19,541	91,100	91,150	20,022	20,381
82,150	82,200	17,516	17,875	85,150	85,200	18,356	18,715	88,150	88,200	19,196	19,555	91,150	91,200	20,036	20,395
82,200	82,250	17,530	17,889	85,200	85,250	18,370	18,729	88,200	88,250	19,210	19,569	91,200	91,250	20,050	20,409
82,250	82,300	17,544	17,903	85,250	85,300	18,384	18,743	88,250	88,300	19,224	19,583	91,250	91,300	20,064	20,423
82,300	82,350	17,558	17,917	85,300	85,350	18,398	18,757	88,300	88,350	19,238	19,597	91,300	91,350	20,078	20,437
82,350	82,400	17,572	17,931	85,350	85,400	18,412	18,771	88,350	88,400	19,252	19,611	91,350	91,400	20,092	20,451
82,400	82,450	17,586	17,945	85,400	85,450	18,426	18,785	88,400	88,450	19,266	19,625	91,400	91,450	20,106	20,465
82,450	82,500	17,600	17,959	85,450	85,500	18,440	18,799	88,450	88,500	19,280	19,639	91,450	91,500	20,120	20,479
82,500	82,550	17,614	17,973	85,500	85,550	18,454	18,813	88,500	88,550	19,294	19,653	91,500	91,550	20,134	20,493
82,550	82,600	17,628	17,987	85,550	85,600	18,468	18,827	88,550	88,600	19,308	19,667	91,550	91,600	20,148	20,507
82,600	82,650	17,642	18,001	85,600	85,650	18,482	18,841	88,600	88,650	19,322	19,681	91,600	91,650	20,162	20,521
82,650	82,700	17,656	18,015	85,650	85,700	18,496	18,855	88,650	88,700	19,336	19,695	91,650	91,700	20,176	20,535
82,700	82,750	17,670	18,029	85,700	85,750	18,510	18,869	88,700	88,750	19,350	19,709	91,700	91,750	20,190	20,549
82,750	82,800	17,684	18,043	85,750	85,800	18,524	18,883	88,750	88,800	19,364	19,723	91,750	91,800	20,204	20,563
82,800	82,850	17,698	18,057	85,800	85,850	18,538	18,897	88,800	88,850	19,378	19,737	91,800	91,850	20,218	20,577
82,850	82,900	17,712	18,071	85,850	85,900	18,552	18,911	88,850	88,900	19,392	19,751	91,850	91,900	20,232	20,591
82,900	82,950	17,726	18,085	85,900	85,950	18,566	18,925	88,900	88,950	19,406	19,765	91,900	91,950	20,246	20,605
82,950	83,000	17,740	18,099	85,950	86,000	18,580	18,939	88,950	89,000	19,420	19,779	91,950	92,000	20,260	20,619
83,000				86,000				89,000				92,000			
83,000	83,050	17,754	18,113	86,000	86,050	18,594	18,953	89,000	89,050	19,434	19,793	92,000	92,050	20,274	20,633
83,050	83,100	17,768	18,127	86,050	86,100	18,608	18,967	89,050	89,100	19,448	19,807	92,050	92,100	20,288	20,647
83,100	83,150	17,782	18,141	86,100	86,150	18,622	18,981	89,100	89,150	19,462	19,821	92,100	92,150	20,302	20,661
83,150	83,200	17,796	18,155	86,150	86,200	18,636	18,995	89,150	89,200	19,476	19,835	92,150	92,200	20,316	20,675
83,200	83,250	17,810	18,169	86,200	86,250	18,650	19,009	89,200	89,250	19,490	19,849	92,200	92,250	20,330	20,689
83,250	83,300	17,824	18,183	86,250	86,300	18,664	19,023	89,250	89,300	19,504	19,863	92,250	92,300	20,344	20,703
83,300	83,350	17,838	18,197	86,300	86,350	18,678	19,037	89,300	89,350	19,518	19,877	92,300	92,350	20,358	20,717
83,350	83,400	17,852	18,211	86,350	86,400	18,692	19,051	89,350	89,400	19,532	19,891	92,350	92,400	20,372	20,731
83,400	83,450	17,866	18,225	86,400	86,450	18,706	19,065	89,400	89,450	19,546	19,905	92,400	92,450	20,386	20,745
83,450	83,500	17,880	18,239	86,450	86,500	18,720	19,079	89,450	89,500	19,560	19,919	92,450	92,500	20,400	20,759
83,500	83,550	17,894	18,253	86,500	86,550	18,734	19,093	89,500	89,550	19,574	19,933	92,500	92,550	20,414	20,773
83,550	83,600	17,908	18,267	86,550	86,600	18,748	19,107	89,550	89,600	19,588	19,947	92,550	92,600	20,428	20,787
83,600	83,650	17,922	18,281	86,600	86,650	18,762	19,121	89,600	89,650	19,602	19,961	92,600	92,650	20,442	20,801
83,650	83,700	17,936	18,295	86,650	86,700	18,776	19,135	89,650	89,700	19,616	19,975	92,650	92,700	20,456	20,815
83,700	83,750	17,950	18,309	86,700	86,750	18,790	19,149	89,700	89,750	19,630	19,989	92,700	92,750	20,470	20,829
83,750	83,800	17,964	18,323	86,750	86,800	18,804	19,163	89,750	89,800	19,644	20,003	92,750	92,800	20,484	20,843
83,800	83,850	17,978	18,337	86,800	86,850	18,818	19,177	89,800	89,850	19,658	20,017	92,800	92,850	20,498	20,857
83,850	83,900	17,992	18,351	86,850	86,900	18,832	19,191	89,850	89,900	19,672	20,031	92,850	92,900	20,512	20,871
83,900	83,950	18,006	18,365	86,900	86,950	18,846	19,205	89,900	89,950	19,686	20,045	92,900	92,950	20,526	20,885
83,950	84,000	18,020	18,379	86,950	87,000	18,860	19,219	89,950	90,000	19,700	20,059	92,950	93,000	20,540	20,899

Continued on next page

2005 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
93,000				96,000				99,000			
93,000	93,050	20,554	20,994	96,000	96,050	21,394	21,984	99,000	99,050	22,234	22,974
93,050	93,100	20,568	21,011	96,050	96,100	21,408	22,001	99,050	99,100	22,248	22,991
93,100	93,150	20,582	21,027	96,100	96,150	21,422	22,017	99,100	99,150	22,262	23,007
93,150	93,200	20,596	21,044	96,150	96,200	21,436	22,034	99,150	99,200	22,276	23,024
93,200	93,250	20,610	21,060	96,200	96,250	21,450	22,050	99,200	99,250	22,290	23,040
93,250	93,300	20,624	21,077	96,250	96,300	21,464	22,067	99,250	99,300	22,304	23,057
93,300	93,350	20,638	21,093	96,300	96,350	21,478	22,083	99,300	99,350	22,318	23,073
93,350	93,400	20,652	21,110	96,350	96,400	21,492	22,100	99,350	99,400	22,332	23,090
93,400	93,450	20,666	21,126	96,400	96,450	21,506	22,116	99,400	99,450	22,346	23,106
93,450	93,500	20,680	21,143	96,450	96,500	21,520	22,133	99,450	99,500	22,360	23,123
93,500	93,550	20,694	21,159	96,500	96,550	21,534	22,149	99,500	99,550	22,374	23,139
93,550	93,600	20,708	21,176	96,550	96,600	21,548	22,166	99,550	99,600	22,388	23,156
93,600	93,650	20,722	21,192	96,600	96,650	21,562	22,182	99,600	99,650	22,402	23,172
93,650	93,700	20,736	21,209	96,650	96,700	21,576	22,199	99,650	99,700	22,416	23,189
93,700	93,750	20,750	21,225	96,700	96,750	21,590	22,215	99,700	99,750	22,430	23,205
93,750	93,800	20,764	21,242	96,750	96,800	21,604	22,232	99,750	99,800	22,444	23,222
93,800	93,850	20,778	21,258	96,800	96,850	21,618	22,248	99,800	99,850	22,458	23,238
93,850	93,900	20,792	21,275	96,850	96,900	21,632	22,265	99,850	99,900	22,472	23,255
93,900	93,950	20,806	21,291	96,900	96,950	21,646	22,281	99,900	99,950	22,486	23,271
93,950	94,000	20,820	21,308	96,950	97,000	21,660	22,298	99,950	100,000	22,500	23,288
94,000				97,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over— use Form 1040NR</p> </div>			
94,000	94,050	20,834	21,324	97,000	97,050	21,674	22,314				
94,050	94,100	20,848	21,341	97,050	97,100	21,688	22,331				
94,100	94,150	20,862	21,357	97,100	97,150	21,702	22,347				
94,150	94,200	20,876	21,374	97,150	97,200	21,716	22,364				
94,200	94,250	20,890	21,390	97,200	97,250	21,730	22,380				
94,250	94,300	20,904	21,407	97,250	97,300	21,744	22,397				
94,300	94,350	20,918	21,423	97,300	97,350	21,758	22,413				
94,350	94,400	20,932	21,440	97,350	97,400	21,772	22,430				
94,400	94,450	20,946	21,456	97,400	97,450	21,786	22,446				
94,450	94,500	20,960	21,473	97,450	97,500	21,800	22,463				
94,500	94,550	20,974	21,489	97,500	97,550	21,814	22,479				
94,550	94,600	20,988	21,506	97,550	97,600	21,828	22,496				
94,600	94,650	21,002	21,522	97,600	97,650	21,842	22,512				
94,650	94,700	21,016	21,539	97,650	97,700	21,856	22,529				
94,700	94,750	21,030	21,555	97,700	97,750	21,870	22,545				
94,750	94,800	21,044	21,572	97,750	97,800	21,884	22,562				
94,800	94,850	21,058	21,588	97,800	97,850	21,898	22,578				
94,850	94,900	21,072	21,605	97,850	97,900	21,912	22,595				
94,900	94,950	21,086	21,621	97,900	97,950	21,926	22,611				
94,950	95,000	21,100	21,638	97,950	98,000	21,940	22,628				
95,000				98,000							
95,000	95,050	21,114	21,654	98,000	98,050	21,954	22,644				
95,050	95,100	21,128	21,671	98,050	98,100	21,968	22,661				
95,100	95,150	21,142	21,687	98,100	98,150	21,982	22,677				
95,150	95,200	21,156	21,704	98,150	98,200	21,996	22,694				
95,200	95,250	21,170	21,720	98,200	98,250	22,010	22,710				
95,250	95,300	21,184	21,737	98,250	98,300	22,024	22,727				
95,300	95,350	21,198	21,753	98,300	98,350	22,038	22,743				
95,350	95,400	21,212	21,770	98,350	98,400	22,052	22,760				
95,400	95,450	21,226	21,786	98,400	98,450	22,066	22,776				
95,450	95,500	21,240	21,803	98,450	98,500	22,080	22,793				
95,500	95,550	21,254	21,819	98,500	98,550	22,094	22,809				
95,550	95,600	21,268	21,836	98,550	98,600	22,108	22,826				
95,600	95,650	21,282	21,852	98,600	98,650	22,122	22,842				
95,650	95,700	21,296	21,869	98,650	98,700	22,136	22,859				
95,700	95,750	21,310	21,885	98,700	98,750	22,150	22,875				
95,750	95,800	21,324	21,902	98,750	98,800	22,164	22,892				
95,800	95,850	21,338	21,918	98,800	98,850	22,178	22,908				
95,850	95,900	21,352	21,935	98,850	98,900	22,192	22,925				
95,900	95,950	21,366	21,951	98,900	98,950	22,206	22,941				
95,950	96,000	21,380	21,968	98,950	99,000	22,220	22,958				