

1996



Department of the Treasury
Internal Revenue Service

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.

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

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 1 hr., 19 min.; **Learning about the law or the form**, 47 min.; **Preparing the form**, 1 hr., 34 min.; and **Copying, assembling, and sending the form to the IRS**, 35 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. You can also call the IRS with your suggestions at 1-800-829-9043 and leave a recorded message 24 hours a day, 7 days a week. **DO NOT** send your return to this address. Instead, see **Where To File** on page 2.

May I Use Form 1040NR-EZ?

You can use Form 1040NR-EZ instead of Form 1040NR if **all ten** 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. You were born after January 1, 1932, and were not blind at the end of 1996.
4. 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.

5. Your taxable income (line 13 of Form 1040NR-EZ) was less than \$50,000.

6. You do not claim any adjustments to income **except** scholarship and fellowship grants excluded.

7. You do not claim any tax credits.

8. If you were married, you do not claim an exemption for your spouse.

9. If you itemize deductions, the only deduction you claim is for state and local income taxes.

10. The only other taxes you owe are social security and Medicare tax on tip income not reported to your employer, or household employment taxes.

General Instructions

Changes To Note

IRS Individual Taxpayer Identification Numbers (ITINs).— The IRS will issue you an ITIN if you do not have a social security number (SSN) and are not eligible to get one. **To apply for an ITIN**, file **Form W-7** with the IRS. It usually takes about 30 days to get an ITIN. **Enter your ITIN wherever your SSN is requested on your tax return.** If you are required to include another person's SSN on your return and that person does not have and cannot get an SSN, enter that person's ITIN. **An incorrect or missing identifying number may increase your tax or reduce your refund.**

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.

Direct Deposit of Refund.— This year you do not have to file an extra form to have your refund sent right to your bank. See the instructions for lines 23b-23d on page 5.

Tax Law Changes.— For more details, see **Pub. 553**, Highlights of 1996 Tax Changes.

Items To Note

Other Reporting Requirements.— If you meet the closer connection to a foreign country exception to the substantial presence test or exclude days of presence in the United States for purposes of that test, you must file a statement containing certain information. This rule does not apply to foreign government-related individuals who

exclude days of presence in the United States. For details, see **Form 8840**, Closer Connection Exception Statement for Aliens, or **Form 8843**, Statement for Exempt Individuals and Individuals With a Medical Condition. Certain dual resident taxpayers who claim tax treaty benefits must file **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement. A dual resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

United States-India Income Tax Treaty.— If you were a resident of India who was a student or business apprentice present in the United States for educational or training purposes, you may be able to take exemptions for your spouse and dependents under this treaty. But you must use Form 1040NR to do so. For details, see **Pub. 519**, U.S. Tax Guide for Aliens.

Additional Information

If you need more information, our free publications may help you. **Pub. 519** will be the most important, but the following publications may also help.

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

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. If you have a foreign address, send your order to either: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107, U.S.A.; or Western Area Distribution Center, Rancho Cordova, CA 95743-0001, U.S.A., whichever is closer.

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 1996. If you do not meet either of these tests for

1996 but you meet the substantial presence test for 1997, you may be able to choose to be treated as a resident alien for part of 1996. But you must have been physically present in the United States for at least 31 days in a row during 1996 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1995. For more details, see Pub. 519.

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

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

Green Card Test.— You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 1996.

Substantial Presence Test.— You are considered a U.S. resident if you meet the substantial presence test for 1996. You meet this test if you were physically present in the United States for at least:

1. 31 days during 1996, and
2. 183 days during the period 1996, 1995, and 1994, counting all the days of physical presence in 1996 but only $\frac{1}{3}$ the number of days of presence in 1995 and only $\frac{1}{6}$ the number of days in 1994.

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

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

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

- a. foreign government-related individual,
- b. teacher or trainee,
- c. student, or
- d. professional athlete who is temporarily in the United States to compete in a charitable sports event.

Note: *Alien individuals with "Q" visas are treated as either students or teachers and trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. However, "Q" visa holders may only*

exclude days of presence after September 30, 1994. "Q" visas are issued to aliens participating in certain international cultural exchange programs.

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

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

3. Closer connection to foreign country. Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1996 if you:

- a. were present in the United States for fewer than 183 days during 1996,
- b. establish that during 1996 you had a tax home in a foreign country, and
- c. establish that during 1996 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in, or considered to be engaged in, a trade or business in the United States during 1996. You must file even if—

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

Note: *If you were a nonresident alien student or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, you are considered to be engaged in a trade or business in the United States and must file Form 1040NR-EZ (or Form 1040NR).*

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 15, 1997.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 16, 1997.

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

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

Where To File

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

Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 1996. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.

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

Dual-Status Taxpayers

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

Dual-Status Tax Year

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

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

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

What and Where To File for a Dual-Status Year

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

If you were a **nonresident** on the last day of the tax year, file Form 1040NR-EZ. Write "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were

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

Statements.— Any statement you file with your return must show your name, address, and identifying number (defined below). You do not have to sign the statement. Your signature on the return is sufficient because it also applies to supporting statements and schedules.

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

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

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

Joint Return.— You may not file a joint return. However, see **Election To Be Taxed as a Resident Alien** on page 2.

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

Deduction for Exemptions.— As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed exemptions for your spouse in figuring taxable income for the part of the year you were a resident alien. The amount you may claim for these exemptions is limited to your taxable income (determined without regard to exemptions) for the part of the year you were a resident alien. You may

not use exemptions (other than your own) to reduce taxable income to below zero for that period.

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

How To Figure Tax for Dual-Status Tax Year

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

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

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

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

When filing Form 1040, show the total tax withheld on line 52. Enter amounts from the attached statement (Form 1040NR-EZ, line 18) to the left of line 52 and identify and include in the amount on line 52.

When filing Form 1040NR-EZ, show the total tax withheld on line 18. Enter the amount from the attached statement (Form 1040, line 52) to the left of line 18 and identify and include in the amount on line 18.

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

3. Tax paid with **Form 1040-C, U.S. Departing Alien Income Tax Return,** at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 58. Identify the payment in the area to the left of the entry.

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

Line Instructions for Form 1040NR-EZ

Identifying Number and Address

Identifying Number.— Generally, this number is your social security number (SSN). Apply for your SSN using **Form SS-5,** which you can get at Social Security Administration (SSA) offices. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an ITIN. **To apply for an ITIN, file Form W-7** with the IRS. It usually takes about 30 days to get an ITIN.

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. **Do not** abbreviate the country name. Include the postal code where applicable.

Filing Status

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

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

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

If your spouse died in 1996, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1996.

Rounding Off to Whole Dollars

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

Taxable Income

Line 3—Wages, Salaries, Tips, etc.— Enter the total of your effectively connected wages, salaries, tips, etc. However, **do not** include amounts exempted under a tax treaty and reported on Form 1040NR-EZ, Item J. Also include in this total:

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

Caution: You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 15 below.

• **Excess salary deferrals.** The amount deferred should be shown in box 13 of your W-2 form and the "Deferred Compensation" box in box 15 should be checked. If the total amount you deferred for 1996 under all plans was more than \$9,500, include the excess on line 3. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. See **Pub. 575**, Pension and Annuity Income, for details.

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

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

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

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

Missing or Incorrect Form W-2. If you do not get a Form W-2 by January 31, 1997, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Dependent Care Benefits. If you received benefits for 1996 under your employer's dependent care plan, you must use **Form 1040NR**. The benefits should be shown in box 10 of your W-2 form(s).

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

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

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

If you received a refund, credit, or offset of state or local income taxes in 1996, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 1996 estimated state or local income tax, the amount applied is treated as received in 1996.

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

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

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

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

Report the total amount of the grant on line 5 and show any nontaxable part on line 8. If the grant was reported on **Form 1042-S**, enter the gross amount from column (b) on line 5. However, **do not** include amounts exempted under a tax treaty and reported on **Form 1040NR-EZ**, item J. Attach a statement that shows: the amount of your grant, the dates it covers, the grantor's name, expenses the grant covers, and the conditions under which it was given to you. Explain how much was taxable, how much was tax exempt, and why.

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

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

Line 8—Scholarship and Fellowship Grants Excluded.— If you were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, etc.). **Do not** include any amount already shown on line 6.

Line 10—Itemized Deductions.— Enter total state and local income taxes you paid or that were withheld from your salary in 1996. If, during 1996, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for line 4.

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

Line 12—Exemption Deduction.— Generally, you can take an exemption of \$2,550 for yourself. However, if you can be claimed as a dependent on another person's U.S. tax return (such as your parent's return), you cannot take an exemption for yourself even if that person chose not to claim you.

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

Line 15—Social Security and Medicare Tax on Tip Income Not Reported to Employer.—

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

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

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

Line 16—Household Employment Taxes.— If any of the following apply, see **Schedule H (Form 1040)** and its instructions to see if you owe these taxes.

1. You paid **any one** household employee (defined below) cash wages of \$1,000 or more in 1996.
2. You withheld Federal income tax during 1996 at the request of any household employee.
3. You paid **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1995 or 1996 to household employees.

Tip: For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 1996 and was a student.

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

Payments

Line 18—Federal Income Tax

Withheld.— Add the amounts shown as Federal income tax withheld on your Forms W-2 and 1042-S. Enter the total on line 18.

Line 19—1996 Estimated Tax

Payments.— Enter any payments you made on your estimated Federal income tax (Form 1040-ES (NR)) for 1996. Include any overpayment from your 1995 return that you applied to your 1996 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 explaining all the payments you made in 1996 and the name and identifying number under which you made the payments.

Line 20—Credit for Amount Paid With Form 1040-C.— Enter any amount you paid with Form 1040-C for 1996.

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, if any, you paid with that form. On the dotted line next to line 21, enter "Form 4868" and show the amount paid. Also, include any amount paid with Form 2688 if you filed for an additional extension.

Refund

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

Tip: If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See 1997 Income Tax Withholding and Estimated Tax Payments on page 6.

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 account at a bank or other financial institution instead of sending you a check.

Why Use Direct Deposit?

- You get your refund faster.
- 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 get the correct routing number and account number.

Line 23b.— The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent

PAUL MAPLE
LILIAN MAPLE
123 Main Street
Anyplace, NY 10000

1234
15-0000/0000

PAY TO THE ORDER OF _____ \$ _____

ANYPLACE BANK
Anyplace, NY 10000

For _____

Routing Number (line 23b): 250250025
Account Number (line 23d): 20202086

1234

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

instead. Using the sample check above, the routing number is 250250025.

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

Line 23d.— The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086.

Line 24—Applied to 1997 Estimated Tax.— Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your estimated tax for 1997. This election cannot be changed later.

Amount You Owe

Line 25—Amount You Owe.— Include any estimated tax penalty from line 26 in the amount you enter on line 25.

Make your check or money order payable to the Internal Revenue Service for the full amount due. **Do not send cash.** Write "1996 Form 1040NR-EZ" and your name, address, and SSN or ITIN on your payment. You do not have to pay if line 25 is under \$1.

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

Tip: You may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 1997. See 1997 Income Tax Withholding and Estimated Tax Payments on page 6.

Installment Payments. If you cannot pay the full amount shown on line 25 when you file, you may ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted.

You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, use Form 9465, Installment Agreement Request.

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

- Line 25 (minus line 16) is at least \$500 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.

Get Form 2210 to see if you owe the penalty. If so, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210. Because Form 2210 is complicated, if you want, the IRS will figure the penalty for you and send you a bill.

Figuring the penalty. If you choose to figure the penalty yourself on Form 2210, 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.

If you leave line 26 blank, the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill.

Other Information (Page 2)

Item J

Reporting of Treaty Benefits Claimed

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on Form 8833, Treaty-Based Return Position Disclosure Under Section

6114 or 7701(b), or a similar statement attached to your tax return. But see Pub. 519 for exceptions to this rule. You can be charged a \$1,000 penalty for each failure to report the required information. For more details, see Form 8833 and Regulations section 301.6114-1.

Reminders

Sign and Date Your Return

Form 1040NR-EZ is not considered a valid return unless you sign it. If an agent (including your spouse) signs for you, your authorization of the signature must be filed with the return. You may have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

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

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

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

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

Address Change

If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return. You can use **Form 8822**, Change of Address, to notify us of your new address.

If you are expecting a refund, also notify the post office serving your old address. You will receive your check faster this way. Please be sure to write your identifying number (defined on page 3) on any letters to the IRS.

1997 Income Tax Withholding and Estimated Tax Payments

If the amount you owe or the amount you overpaid is large, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your 1997 pay. In general, you do not have to make estimated tax payments if you expect that your 1997 Form 1040NR-EZ will show a tax refund

or a tax balance due the IRS of less than \$500. If your total estimated tax for 1997 is \$500 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 1997 and you must pay estimated tax, use **Form 1040-ES**.

Records You Should Keep

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

Requesting a Copy of Your Tax Return

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

Amended Return

File **Form 1040X**, Amended U.S. Individual Income Tax Return, to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later.

Interest and Penalties

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

Note: *If you include interest or the late filing or late payment penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040NR-EZ, page 1. Do not include them in the Amount You Owe on line 25.*

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

Penalty for Late Filing.— If you do not file your return by the due date (including extensions), the penalty is usually 5% of

the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

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

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

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

Gift To Reduce the Public Debt

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

Note: *You may be able to deduct this gift on your 1997 tax return as a charitable contribution. But you must file Form 1040NR to do so.*

Taxpayer Assistance

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

In the United States, call the local city number listed in your telephone directory if it is not a long-distance call for you. Otherwise, call 1-800-829-1040.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your identifying number (defined on page 3) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from Internal Revenue Service

offices in: Bonn, Germany; London, England; Mexico City, Mexico; Nassau, the Bahamas; Ottawa, Canada; Paris, France; Rome, Italy; Santiago, Chile; Singapore; Sydney, Australia; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filing period, you can get income tax forms and publications from U.S. embassies and consulates abroad.

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

Unresolved Tax Problems

The **Problem Resolution Program** is for people who have been unable to resolve

their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. (You may also contact one of the overseas IRS offices listed above.) This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts. For more details, see **Pub. 1546**.

1996 Tax Table

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

Example. Mr. Brown is single. His taxable income on line 13 of Form 1040NR-EZ is \$23,250. First, he finds the \$23,250-23,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is \$3,491. This is the tax amount he must enter on line 14 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately
23,200	23,250	3,484	3,897
23,250	23,300	3,491	3,911
23,300	23,350	3,499	3,925
23,350	23,400	3,506	3,939

If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
\$0	\$5	\$0	0	1,500	1,525	227	227	3,000				6,000			
5	15	2	2	1,525	1,550	231	231	3,000	3,050	454	454	6,000	6,050	904	904
15	25	3	3	1,550	1,575	234	234	3,050	3,100	461	461	6,050	6,100	911	911
25	50	6	6	1,575	1,600	238	238	3,100	3,150	469	469	6,100	6,150	919	919
50	75	9	9	1,600	1,625	242	242	3,150	3,200	476	476	6,150	6,200	926	926
75	100	13	13	1,625	1,650	246	246	3,200	3,250	484	484	6,200	6,250	934	934
100	125	17	17	1,650	1,675	249	249	3,250	3,300	491	491	6,250	6,300	941	941
125	150	21	21	1,675	1,700	253	253	3,300	3,350	499	499	6,300	6,350	949	949
150	175	24	24	1,700	1,725	257	257	3,350	3,400	506	506	6,350	6,400	956	956
175	200	28	28	1,725	1,750	261	261	3,400	3,450	514	514	6,400	6,450	964	964
200	225	32	32	1,750	1,775	264	264	3,450	3,500	521	521	6,450	6,500	971	971
225	250	36	36	1,775	1,800	268	268	3,500	3,550	529	529	6,500	6,550	979	979
250	275	39	39	1,800	1,825	272	272	3,550	3,600	536	536	6,550	6,600	986	986
275	300	43	43	1,825	1,850	276	276	3,600	3,650	544	544	6,600	6,650	994	994
300	325	47	47	1,850	1,875	279	279	3,650	3,700	551	551	6,650	6,700	1,001	1,001
325	350	51	51	1,875	1,900	283	283	3,700	3,750	559	559	6,700	6,750	1,009	1,009
350	375	54	54	1,900	1,925	287	287	3,750	3,800	566	566	6,750	6,800	1,016	1,016
375	400	58	58	1,925	1,950	291	291	3,800	3,850	574	574	6,800	6,850	1,024	1,024
400	425	62	62	1,950	1,975	294	294	3,850	3,900	581	581	6,850	6,900	1,031	1,031
425	450	66	66	1,975	2,000	298	298	3,900	3,950	589	589	6,900	6,950	1,039	1,039
450	475	69	69	2,000				4,000				7,000			
475	500	73	73	2,000	2,025	302	302	4,000	4,050	604	604	7,000	7,050	1,054	1,054
500	525	77	77	2,025	2,050	306	306	4,050	4,100	611	611	7,050	7,100	1,061	1,061
525	550	81	81	2,050	2,075	309	309	4,100	4,150	619	619	7,100	7,150	1,069	1,069
550	575	84	84	2,075	2,100	313	313	4,150	4,200	626	626	7,150	7,200	1,076	1,076
575	600	88	88	2,100	2,125	317	317	4,200	4,250	634	634	7,200	7,250	1,084	1,084
600	625	92	92	2,125	2,150	321	321	4,250	4,300	641	641	7,250	7,300	1,091	1,091
625	650	96	96	2,150	2,175	324	324	4,300	4,350	649	649	7,300	7,350	1,099	1,099
650	675	99	99	2,175	2,200	328	328	4,350	4,400	656	656	7,350	7,400	1,106	1,106
675	700	103	103	2,200	2,225	332	332	4,400	4,450	664	664	7,400	7,450	1,114	1,114
700	725	107	107	2,225	2,250	336	336	4,450	4,500	671	671	7,450	7,500	1,121	1,121
725	750	111	111	2,250	2,275	339	339	4,500	4,550	679	679	7,500	7,550	1,129	1,129
750	775	114	114	2,275	2,300	343	343	4,550	4,600	686	686	7,550	7,600	1,136	1,136
775	800	118	118	2,300	2,325	347	347	4,600	4,650	694	694	7,600	7,650	1,144	1,144
800	825	122	122	2,325	2,350	351	351	4,650	4,700	701	701	7,650	7,700	1,151	1,151
825	850	126	126	2,350	2,375	354	354	4,700	4,750	709	709	7,700	7,750	1,159	1,159
850	875	129	129	2,375	2,400	358	358	4,750	4,800	716	716	7,750	7,800	1,166	1,166
875	900	133	133	2,400	2,425	362	362	4,800	4,850	724	724	7,800	7,850	1,174	1,174
900	925	137	137	2,425	2,450	366	366	4,850	4,900	731	731	7,850	7,900	1,181	1,181
925	950	141	141	2,450	2,475	369	369	4,900	4,950	739	739	7,900	7,950	1,189	1,189
950	975	144	144	2,475	2,500	373	373	4,950	5,000	746	746	7,950	8,000	1,196	1,196
975	1,000	148	148	2,500				5,000				8,000			
1,000				2,500	2,525	377	377	5,000	5,050	754	754	8,000	8,050	1,204	1,204
1,000	1,025	152	152	2,525	2,550	381	381	5,050	5,100	761	761	8,050	8,100	1,211	1,211
1,025	1,050	156	156	2,550	2,575	384	384	5,100	5,150	769	769	8,100	8,150	1,219	1,219
1,050	1,075	159	159	2,575	2,600	388	388	5,150	5,200	776	776	8,150	8,200	1,226	1,226
1,075	1,100	163	163	2,600	2,625	392	392	5,200	5,250	784	784	8,200	8,250	1,234	1,234
1,100	1,125	167	167	2,625	2,650	396	396	5,250	5,300	791	791	8,250	8,300	1,241	1,241
1,125	1,150	171	171	2,650	2,675	399	399	5,300	5,350	799	799	8,300	8,350	1,249	1,249
1,150	1,175	174	174	2,675	2,700	403	403	5,350	5,400	806	806	8,350	8,400	1,256	1,256
1,175	1,200	178	178	2,700	2,725	407	407	5,400	5,450	814	814	8,400	8,450	1,264	1,264
1,200	1,225	182	182	2,725	2,750	411	411	5,450	5,500	821	821	8,450	8,500	1,271	1,271
1,225	1,250	186	186	2,750	2,775	414	414	5,500	5,550	829	829	8,500	8,550	1,279	1,279
1,250	1,275	189	189	2,775	2,800	418	418	5,550	5,600	836	836	8,550	8,600	1,286	1,286
1,275	1,300	193	193	2,800	2,825	422	422	5,600	5,650	844	844	8,600	8,650	1,294	1,294
1,300	1,325	197	197	2,825	2,850	426	426	5,650	5,700	851	851	8,650	8,700	1,301	1,301
1,325	1,350	201	201	2,850	2,875	429	429	5,700	5,750	859	859	8,700	8,750	1,309	1,309
1,350	1,375	204	204	2,875	2,900	433	433	5,750	5,800	866	866	8,750	8,800	1,316	1,316
1,375	1,400	208	208	2,900	2,925	437	437	5,800	5,850	874	874	8,800	8,850	1,324	1,324
1,400	1,425	212	212	2,925	2,950	441	441	5,850	5,900	881	881	8,850	8,900	1,331	1,331
1,425	1,450	216	216	2,950	2,975	444	444	5,900	5,950	889	889	8,900	8,950	1,339	1,339
1,450	1,475	219	219	2,975	3,000	448	448	5,950	6,000	896	896	8,950	9,000	1,346	1,346
1,475	1,500	223	223												

Continued on next page

1996 Tax Table—Continued

If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, 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—	
9,000				12,000				15,000				18,000			
9,000	9,050	1,354	1,354	12,000	12,050	1,804	1,804	15,000	15,050	2,254	2,254	18,000	18,050	2,704	2,704
9,050	9,100	1,361	1,361	12,050	12,100	1,811	1,811	15,050	15,100	2,261	2,261	18,050	18,100	2,711	2,711
9,100	9,150	1,369	1,369	12,100	12,150	1,819	1,819	15,100	15,150	2,269	2,269	18,100	18,150	2,719	2,719
9,150	9,200	1,376	1,376	12,150	12,200	1,826	1,826	15,150	15,200	2,276	2,276	18,150	18,200	2,726	2,726
9,200	9,250	1,384	1,384	12,200	12,250	1,834	1,834	15,200	15,250	2,284	2,284	18,200	18,250	2,734	2,734
9,250	9,300	1,391	1,391	12,250	12,300	1,841	1,841	15,250	15,300	2,291	2,291	18,250	18,300	2,741	2,741
9,300	9,350	1,399	1,399	12,300	12,350	1,849	1,849	15,300	15,350	2,299	2,299	18,300	18,350	2,749	2,749
9,350	9,400	1,406	1,406	12,350	12,400	1,856	1,856	15,350	15,400	2,306	2,306	18,350	18,400	2,756	2,756
9,400	9,450	1,414	1,414	12,400	12,450	1,864	1,864	15,400	15,450	2,314	2,314	18,400	18,450	2,764	2,764
9,450	9,500	1,421	1,421	12,450	12,500	1,871	1,871	15,450	15,500	2,321	2,321	18,450	18,500	2,771	2,771
9,500	9,550	1,429	1,429	12,500	12,550	1,879	1,879	15,500	15,550	2,329	2,329	18,500	18,550	2,779	2,779
9,550	9,600	1,436	1,436	12,550	12,600	1,886	1,886	15,550	15,600	2,336	2,336	18,550	18,600	2,786	2,786
9,600	9,650	1,444	1,444	12,600	12,650	1,894	1,894	15,600	15,650	2,344	2,344	18,600	18,650	2,794	2,794
9,650	9,700	1,451	1,451	12,650	12,700	1,901	1,901	15,650	15,700	2,351	2,351	18,650	18,700	2,801	2,801
9,700	9,750	1,459	1,459	12,700	12,750	1,909	1,909	15,700	15,750	2,359	2,359	18,700	18,750	2,809	2,809
9,750	9,800	1,466	1,466	12,750	12,800	1,916	1,916	15,750	15,800	2,366	2,366	18,750	18,800	2,816	2,816
9,800	9,850	1,474	1,474	12,800	12,850	1,924	1,924	15,800	15,850	2,374	2,374	18,800	18,850	2,824	2,824
9,850	9,900	1,481	1,481	12,850	12,900	1,931	1,931	15,850	15,900	2,381	2,381	18,850	18,900	2,831	2,831
9,900	9,950	1,489	1,489	12,900	12,950	1,939	1,939	15,900	15,950	2,389	2,389	18,900	18,950	2,839	2,839
9,950	10,000	1,496	1,496	12,950	13,000	1,946	1,946	15,950	16,000	2,396	2,396	18,950	19,000	2,846	2,846
10,000				13,000				16,000				19,000			
10,000	10,050	1,504	1,504	13,000	13,050	1,954	1,954	16,000	16,050	2,404	2,404	19,000	19,050	2,854	2,854
10,050	10,100	1,511	1,511	13,050	13,100	1,961	1,961	16,050	16,100	2,411	2,411	19,050	19,100	2,861	2,861
10,100	10,150	1,519	1,519	13,100	13,150	1,969	1,969	16,100	16,150	2,419	2,419	19,100	19,150	2,869	2,869
10,150	10,200	1,526	1,526	13,150	13,200	1,976	1,976	16,150	16,200	2,426	2,426	19,150	19,200	2,876	2,876
10,200	10,250	1,534	1,534	13,200	13,250	1,984	1,984	16,200	16,250	2,434	2,434	19,200	19,250	2,884	2,884
10,250	10,300	1,541	1,541	13,250	13,300	1,991	1,991	16,250	16,300	2,441	2,441	19,250	19,300	2,891	2,891
10,300	10,350	1,549	1,549	13,300	13,350	1,999	1,999	16,300	16,350	2,449	2,449	19,300	19,350	2,899	2,899
10,350	10,400	1,556	1,556	13,350	13,400	2,006	2,006	16,350	16,400	2,456	2,456	19,350	19,400	2,906	2,906
10,400	10,450	1,564	1,564	13,400	13,450	2,014	2,014	16,400	16,450	2,464	2,464	19,400	19,450	2,914	2,914
10,450	10,500	1,571	1,571	13,450	13,500	2,021	2,021	16,450	16,500	2,471	2,471	19,450	19,500	2,921	2,921
10,500	10,550	1,579	1,579	13,500	13,550	2,029	2,029	16,500	16,550	2,479	2,479	19,500	19,550	2,929	2,929
10,550	10,600	1,586	1,586	13,550	13,600	2,036	2,036	16,550	16,600	2,486	2,486	19,550	19,600	2,936	2,936
10,600	10,650	1,594	1,594	13,600	13,650	2,044	2,044	16,600	16,650	2,494	2,494	19,600	19,650	2,944	2,944
10,650	10,700	1,601	1,601	13,650	13,700	2,051	2,051	16,650	16,700	2,501	2,501	19,650	19,700	2,951	2,951
10,700	10,750	1,609	1,609	13,700	13,750	2,059	2,059	16,700	16,750	2,509	2,509	19,700	19,750	2,959	2,959
10,750	10,800	1,616	1,616	13,750	13,800	2,066	2,066	16,750	16,800	2,516	2,516	19,750	19,800	2,966	2,966
10,800	10,850	1,624	1,624	13,800	13,850	2,074	2,074	16,800	16,850	2,524	2,524	19,800	19,850	2,974	2,974
10,850	10,900	1,631	1,631	13,850	13,900	2,081	2,081	16,850	16,900	2,531	2,531	19,850	19,900	2,981	2,981
10,900	10,950	1,639	1,639	13,900	13,950	2,089	2,089	16,900	16,950	2,539	2,539	19,900	19,950	2,989	2,989
10,950	11,000	1,646	1,646	13,950	14,000	2,096	2,096	16,950	17,000	2,546	2,546	19,950	20,000	2,996	2,996
11,000				14,000				17,000				20,000			
11,000	11,050	1,654	1,654	14,000	14,050	2,104	2,104	17,000	17,050	2,554	2,554	20,000	20,050	3,004	3,004
11,050	11,100	1,661	1,661	14,050	14,100	2,111	2,111	17,050	17,100	2,561	2,561	20,050	20,100	3,011	3,011
11,100	11,150	1,669	1,669	14,100	14,150	2,119	2,119	17,100	17,150	2,569	2,569	20,100	20,150	3,019	3,019
11,150	11,200	1,676	1,676	14,150	14,200	2,126	2,126	17,150	17,200	2,576	2,576	20,150	20,200	3,026	3,026
11,200	11,250	1,684	1,684	14,200	14,250	2,134	2,134	17,200	17,250	2,584	2,584	20,200	20,250	3,034	3,034
11,250	11,300	1,691	1,691	14,250	14,300	2,141	2,141	17,250	17,300	2,591	2,591	20,250	20,300	3,041	3,041
11,300	11,350	1,699	1,699	14,300	14,350	2,149	2,149	17,300	17,350	2,599	2,599	20,300	20,350	3,049	3,049
11,350	11,400	1,706	1,706	14,350	14,400	2,156	2,156	17,350	17,400	2,606	2,606	20,350	20,400	3,056	3,056
11,400	11,450	1,714	1,714	14,400	14,450	2,164	2,164	17,400	17,450	2,614	2,614	20,400	20,450	3,064	3,064
11,450	11,500	1,721	1,721	14,450	14,500	2,171	2,171	17,450	17,500	2,621	2,621	20,450	20,500	3,071	3,071
11,500	11,550	1,729	1,729	14,500	14,550	2,179	2,179	17,500	17,550	2,629	2,629	20,500	20,550	3,079	3,079
11,550	11,600	1,736	1,736	14,550	14,600	2,186	2,186	17,550	17,600	2,636	2,636	20,550	20,600	3,086	3,086
11,600	11,650	1,744	1,744	14,600	14,650	2,194	2,194	17,600	17,650	2,644	2,644	20,600	20,650	3,094	3,094
11,650	11,700	1,751	1,751	14,650	14,700	2,201	2,201	17,650	17,700	2,651	2,651	20,650	20,700	3,101	3,101
11,700	11,750	1,759	1,759	14,700	14,750	2,209	2,209	17,700	17,750	2,659	2,659	20,700	20,750	3,109	3,109
11,750	11,800	1,766	1,766	14,750	14,800	2,216	2,216	17,750	17,800	2,666	2,666	20,750	20,800	3,116	3,116
11,800	11,850	1,774	1,774	14,800	14,850	2,224	2,224	17,800	17,850	2,674	2,674	20,800	20,850	3,124	3,124
11,850	11,900	1,781	1,781	14,850	14,900	2,231	2,231	17,850	17,900	2,681	2,681	20,850	20,900	3,131	3,131
11,900	11,950	1,789	1,789	14,900	14,950	2,239	2,239	17,900	17,950	2,689	2,689	20,900	20,950	3,139	3,139
11,950	12,000	1,796	1,796	14,950	15,000	2,246	2,246	17,950	18,000	2,696	2,696	20,950	21,000	3,146	3,146

Continued on next page

1996 Tax Table—Continued

If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—	
45,000				48,000			
45,000	45,050	9,487	10,001	48,000	48,050	10,327	10,841
45,050	45,100	9,501	10,015	48,050	48,100	10,341	10,855
45,100	45,150	9,515	10,029	48,100	48,150	10,355	10,869
45,150	45,200	9,529	10,043	48,150	48,200	10,369	10,883
45,200	45,250	9,543	10,057	48,200	48,250	10,383	10,897
45,250	45,300	9,557	10,071	48,250	48,300	10,397	10,911
45,300	45,350	9,571	10,085	48,300	48,350	10,411	10,925
45,350	45,400	9,585	10,099	48,350	48,400	10,425	10,939
45,400	45,450	9,599	10,113	48,400	48,450	10,439	10,953
45,450	45,500	9,613	10,127	48,450	48,500	10,453	10,967
45,500	45,550	9,627	10,141	48,500	48,550	10,467	10,983
45,550	45,600	9,641	10,155	48,550	48,600	10,481	10,998
45,600	45,650	9,655	10,169	48,600	48,650	10,495	11,014
45,650	45,700	9,669	10,183	48,650	48,700	10,509	11,029
45,700	45,750	9,683	10,197	48,700	48,750	10,523	11,045
45,750	45,800	9,697	10,211	48,750	48,800	10,537	11,060
45,800	45,850	9,711	10,225	48,800	48,850	10,551	11,076
45,850	45,900	9,725	10,239	48,850	48,900	10,565	11,091
45,900	45,950	9,739	10,253	48,900	48,950	10,579	11,107
45,950	46,000	9,753	10,267	48,950	49,000	10,593	11,122
46,000				49,000			
46,000	46,050	9,767	10,281	49,000	49,050	10,607	11,138
46,050	46,100	9,781	10,295	49,050	49,100	10,621	11,153
46,100	46,150	9,795	10,309	49,100	49,150	10,635	11,169
46,150	46,200	9,809	10,323	49,150	49,200	10,649	11,184
46,200	46,250	9,823	10,337	49,200	49,250	10,663	11,200
46,250	46,300	9,837	10,351	49,250	49,300	10,677	11,215
46,300	46,350	9,851	10,365	49,300	49,350	10,691	11,231
46,350	46,400	9,865	10,379	49,350	49,400	10,705	11,246
46,400	46,450	9,879	10,393	49,400	49,450	10,719	11,262
46,450	46,500	9,893	10,407	49,450	49,500	10,733	11,277
46,500	46,550	9,907	10,421	49,500	49,550	10,747	11,293
46,550	46,600	9,921	10,435	49,550	49,600	10,761	11,308
46,600	46,650	9,935	10,449	49,600	49,650	10,775	11,324
46,650	46,700	9,949	10,463	49,650	49,700	10,789	11,339
46,700	46,750	9,963	10,477	49,700	49,750	10,803	11,355
46,750	46,800	9,977	10,491	49,750	49,800	10,817	11,370
46,800	46,850	9,991	10,505	49,800	49,850	10,831	11,386
46,850	46,900	10,005	10,519	49,850	49,900	10,845	11,401
46,900	46,950	10,019	10,533	49,900	49,950	10,859	11,417
46,950	47,000	10,033	10,547	49,950	50,000	10,873	11,432
47,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$50,000 or over— use Form 1040NR</p> </div>			
47,000	47,050	10,047	10,561				
47,050	47,100	10,061	10,575				
47,100	47,150	10,075	10,589				
47,150	47,200	10,089	10,603				
47,200	47,250	10,103	10,617				
47,250	47,300	10,117	10,631				
47,300	47,350	10,131	10,645				
47,350	47,400	10,145	10,659				
47,400	47,450	10,159	10,673				
47,450	47,500	10,173	10,687				
47,500	47,550	10,187	10,701				
47,550	47,600	10,201	10,715				
47,600	47,650	10,215	10,729				
47,650	47,700	10,229	10,743				
47,700	47,750	10,243	10,757				
47,750	47,800	10,257	10,771				
47,800	47,850	10,271	10,785				
47,850	47,900	10,285	10,799				
47,900	47,950	10,299	10,813				
47,950	48,000	10,313	10,827				