

2010

Instructions for Form 1040NR-EZ



Department of the Treasury
Internal Revenue Service

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

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

Can I Use Form 1040NR-EZ?

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

- You do not claim any dependents.
- You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
- Your only U.S. source income was from wages, salaries, tips, refunds of state and local income taxes, and scholarship or fellowship grants.
Note. If you had taxable interest or dividend income, you must use Form 1040NR instead of Form 1040NR-EZ.
- Your taxable income (line 14 of Form 1040NR-EZ) is less than \$100,000.
- The only exclusion you can take is the exclusion for scholarship and fellowship grants, and the only adjustment to income you can take is the student loan interest deduction.
- You do not claim any tax credits.
- If you were married, you do not claim an exemption for your spouse.
- The only itemized deduction you can claim is for state and local income taxes.
Note. Residents of India who were students or business apprentices may be able to take the standard deduction instead of the itemized deduction for state and local income taxes. See the instructions for line 11 on page 6.
- This is not an "expatriation return." See the Instructions for Form 1040NR for more information.
- The only taxes you owe are:
 - a. The tax from the Tax Table on pages 16 through 24, or
 - b. Unreported social security and Medicare tax from Forms 4137 or 8919.
- You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

General Instructions

What's New for 2010

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

Limits on personal exemption and overall itemized deductions ended.

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

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

Other Reporting Requirements

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

- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
 - Form 8840, Closer Connection Exception Statement for Aliens.
 - Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition.
- For more information, and to see if you must file one of these forms, see chapter 1 of Pub. 519, U.S. Tax Guide for Aliens.

Additional Information

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

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

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

Service. You can download them at IRS.gov. Also see *Taxpayer Assistance* on page 13 for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 2010. (These tests are explained below and on page 2.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2010. See *First-Year Choice* in chapter 1 of Pub. 519 for details.

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

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


Green Card Test

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2010 and you took no steps to be treated as a resident of a foreign country under an income tax treaty. (However, see *Dual-Status Taxpayers* on page 3.) In most cases you are a lawful permanent resident if the U.S. Citizenship and Immigration Services (USCIS) (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

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

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

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

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

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

Substantial Presence Test

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

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

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

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

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



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

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

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

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

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

Closer Connection to Foreign Country

Even though you otherwise would meet the substantial presence test, you can be treated as a nonresident alien if you:

- Were present in the United States for fewer than 183 days during 2010,
- Establish that during 2010 you had a tax home in a foreign country, and
- Establish that during 2010 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

See Pub. 519 for more information.

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

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

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

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



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

Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in a trade or business in the United States during 2010. You must file even if:

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

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

1. Your only U.S. trade or business was the performance of personal services; and

a. Your wages were less than \$3,650; and

b. You have no other need to file a return to claim a refund of overwithheld taxes, to satisfy additional withholding at source, or to claim income exempt or partly exempt by treaty; or

2. You were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an “F,” “J,” “M,” or “Q” visa, and you have no income (such as wages, salaries, tips, etc., or scholarship or fellowship grants) that is subject to tax under section 871.

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 18, 2011. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.

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

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

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

Where To File

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

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215 U.S.A.

Private Delivery Services

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

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2010. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.



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

Dual-Status Taxpayers

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

Dual-Status Tax Year

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

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

If you become a U.S. resident, you stay a resident until you leave the United States. You may become a nonresident alien when you leave if you meet both of the following conditions.

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

See Pub. 519 for more information.

What and Where To File for a Dual-Status Year

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

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215 U.S.A.

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

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215 U.S.A.

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

Income Subject to Tax for Dual-Status Year

As a dual-status taxpayer not filing a joint return, you are taxed on income from all sources for the part of the year

you were a resident alien. Generally, you are taxed on income only from U.S. sources for the part of the year you were a nonresident alien. However, all income effectively connected with the conduct of a trade or business in the United States is taxable.

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

Restrictions for Dual-Status Taxpayers

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

Head of household. You cannot use the Head of household Tax Table column.

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

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

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

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

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

elderly or disabled, or any education credit unless you elect to be taxed as a resident alien (see *Election To Be Taxed as a Resident Alien* on page 3) instead of as a dual-status taxpayer. For information on other credits, see chapter 6 of Pub. 519.

How To Figure Tax for Dual-Status Tax Year

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

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

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

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

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

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

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

Line Instructions for Form 1040NR-EZ

Name and Address

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

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

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

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

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

Identifying Number

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

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

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

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

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

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

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

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

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

Filing Status

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

Were you single or married? If you were married on December 31, 2010, consider yourself married for the whole year. If you were single, divorced, or legally separated under a decree of divorce or separate maintenance on December 31, consider yourself single for the whole year. If you meet the tests

described under *Married persons who live apart* below, you can consider yourself single for the whole year.

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

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

Married persons who live apart.

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

1. You file a separate return from your spouse.
2. You paid over half the cost of keeping up your home for 2010.
3. You lived apart from your spouse for the last 6 months of 2010. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.

4. Your home was the main home of your child, stepchild, or foster child for more than half of 2010. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived in the home. If the child was born or died in 2010, you still can file as single as long as the home was that child's main home for the part of the year he or she was alive in 2010.

5. You can claim a dependency exemption for the child (on Form 1040NR) or the child's other parent claims him or her as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency, or by judgment, decree, or other order of any court of competent jurisdiction.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar.

For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

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

Taxable Income

Line 3—Wages, salaries, tips, etc.

Enter the total of your effectively connected wages, salaries, tips, etc. Only U.S. source income is included on line 3 as effectively connected wages. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2.



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

Also include on line 3:

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,700 in 2010. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 3.
- Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. They are not included as income in box 1. See Pub. 531, Reporting Tip Income, for more details.



You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 16 on page 6.

- Disability pensions shown on Form 1042-S or Form 1099-R if you have not reached the minimum retirement age set by your employer.

Note. You must use Form 1040NR to report disability pensions received after you reach your employer's minimum retirement age and other payments shown on Form 1042-S or Form 1099-R.

- Wages from Form 8919, line 6.

Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than January 31, 2011. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you still must report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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

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

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

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

Line 4—Taxable refunds, credits, or offsets of state and local income taxes. If you received a refund, credit, or offset of state or local income taxes in 2010, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2010 estimated state or local income tax, the amount applied is treated as received in 2010.



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

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

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

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

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

If the grant was reported on Form(s) 1042-S, you generally must

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

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

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

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

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

The Form 1042-S you received from ABC University for 2010 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 9.

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

When completing Form 1040NR-EZ:

- Enter on line 5 the \$9,000 shown in box 2 of Form 1042-S.
- Enter \$0 on line 8. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 5 of Form 1040NR-EZ), you cannot exclude any of the section 117 amounts on line 8.
- Include on line 18b the \$1,260 shown in box 9 of Form 1042-S.

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

Note. Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the

income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR-EZ. For details, see the instructions for item J on page 10.

- When completing Form 1040NR-EZ:
- Enter \$0 on line 5. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 6 (not line 5).
 - Enter \$9,000 on line 6.
 - Enter \$0 on line 8. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 8.
 - Include on line 18b any withholding shown in box 9 of Form 1042-S.
 - Provide all the required information in item J of Schedule OI on page 2 of Form 1040NR-EZ.

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

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

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

1. You paid interest in 2010 on a qualified student loan (see below).
2. Your filing status is single.
3. Your modified AGI is less than \$75,000. Use lines 2 through 4 of the worksheet on this page to figure your modified AGI.

Use the worksheet on this page to figure your student loan interest deduction.

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

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return.
 - b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,650 for 2010), or
 - c. You could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible

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

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

- Employer-provided educational assistance benefits that are not included in box 1 of Form(s) W-2.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Any nontaxable distribution of qualified tuition program earnings.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

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

Eligible student. An eligible student is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and

- Carried at least half the normal full-time workload for the course of study he or she was pursuing.

Line 11—Itemized deductions. Enter the total state and local income taxes you paid or that were withheld from your salary in 2010. If, during 2010, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for line 4 on page 5.

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

Line 13—Exemption deduction. Generally, you can take an exemption of \$3,650 for yourself.

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

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

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

Form 4137. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You also must pay this tax if your Form(s) W-2 shows allocated tips that you are including in your income on Form 1040NR-EZ, line 3.

Student Loan Interest Deduction Worksheet—Line 9

Keep for Your Records



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

1. Enter the total interest you paid in 2010 on qualified student loans (defined on this page). **Do not** enter more than \$2,500 . . . **1.** _____
2. Enter the amount from Form 1040NR-EZ, line 7 **2.** _____
3. Enter the amount from Form 1040NR-EZ, line 8 **3.** _____
4. Subtract line 3 from line 2 **4.** _____
5. Is line 4 more than \$60,000?
 - No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 - Yes.** Subtract \$60,000 from line 4 **5.** _____
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 **6.** _____
7. Multiply line 1 by line 6 **7.** _____
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 9 **8.** _____

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



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

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

Payments

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

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

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

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

Line 20—Credit for amount paid with Form 1040-C. Enter any amount you paid with Form 1040-C for 2010.

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

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

Refund

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



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

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

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

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA).

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

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

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

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.

- It saves tax dollars. It costs the government less to refund by direct deposit.

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

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



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

For more information on IRAs, see Pub. 590.

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

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

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

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

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

Sample Check—Lines 23b Through 23d

**RUFUS MAPLE
MARY MAPLE**
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF

ANYPLACE BANK
Anyplace, LA 70000

For

1: (250250025) : 20202086 : 1234

1234
15-00000000

DOLLARS

Do not include the check number

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

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

Line 23c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the “Checking” or “Savings” box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the “Savings” box.


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

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

Reasons Your Direct Deposit Request May Be Rejected

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

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


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

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

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


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

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

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

Amount You Owe

Line 25—Amount you owe.

 **To save interest and penalties, pay your taxes in full by the due date. You do not have to pay if line 25 is under \$1.**

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

You can pay by check, money order, credit or debit card, or the electronic federal tax payment system (EFTPS). Do not include any estimated tax payment for 2011 in this payment. Instead, make the estimated tax payment separately.


To pay by check or money order. Make your check or money order payable to the “United States Treasury” for the full amount due. Do not send cash. Do not attach the payment to your return. Write “2010 Form 1040NR-EZ” and your name, address, daytime phone number, and SSN or ITIN on your payment.

To help us process your payment, enter the amount on the right side of

the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter “\$ XXX-” or “\$ XXX^{XX}/₁₀₀”).

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

To pay by EFTPS. You also can pay using EFTPS, a free tax payment system that allows you to make payments online or by phone. For more information or details on enrolling, visit www.irs.gov/e-pay or www.eftps.gov or, if you are in the United States, call EFTPS’ Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.

 **You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4 or (b) make estimated tax payments for 2011. See Income Tax Withholding and Estimated Tax Payments for 2011 on page 11.**

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

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

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. Generally, you can have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465, Installment Agreement Request. To apply online, go to IRS.gov, click on “I Need To,” and select “Set Up a Payment Agreement.” If you use Form 9465, you should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

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

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

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

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

Exception. You will not owe the penalty if your 2009 tax return was for a tax year of 12 full months and **either** of the following applies.

1. You had no tax shown on your 2009 return and you were a U.S. citizen or resident for all of 2009.
2. Line 21 on your 2010 return is at least 100% of the tax shown on your 2009 return. (But see Caution below.) Your estimated tax payments for 2010 must have been made on time and for the required amount.



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

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

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

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

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

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

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



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

Third Party Designee

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

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

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

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

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

Signature

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

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

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

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

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

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

Instructions for Schedule OI, Other Information

Answer all questions.

Item A

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

Item B

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

Item C

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

Item D

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

Item E

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

Examples are the following:

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

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

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

Item F

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

Item G

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

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

Item H

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

Item I

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

Item J

Line 1. If you are a resident of a treaty country (that is, you qualify as a resident of that country within the meaning of the tax treaty between the United States and that country), you must know the terms of the tax treaty between the United States and that country to properly complete item J. You can download the complete text of most U.S. tax treaties at IRS.gov. Technical explanations for many of those treaties are also available at that site. Also, see Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country on Form 1040NR-EZ, you must provide all the information requested in item J.

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Reminders

Return Checklist

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

Example. Item J—Income Exempt from Tax

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

Did you:

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

Refund Information

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



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

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



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

If you do not have Internet access, call:

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

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

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

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

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

Income Tax Withholding and Estimated Tax Payments for 2011

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2011 pay. For details on how to complete Form W-4, see the Instructions for Form 8233 and Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens.

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

Need a Copy of Your Tax Return?

If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or 4506T-EZ or call us at 1-800-908-8846. If you are outside the United States, call 267-941-1000 (English-speaking only). This number is not toll-free.

Amended Return

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

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

Past Due Returns

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

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

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

Interest and Penalties

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

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

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

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

maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

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

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

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

How Long Should Records Be Kept?

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

Secure Your Tax Records from Identity Theft

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

- To reduce your risk:
- Protect your SSN or ITIN,
 - Ensure your employer is protecting your SSN or ITIN, and

- Be careful when choosing a tax preparer.

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

What Are Your Rights As A Taxpayer?

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

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

Other Ways To Get Help

Send Your Written Tax Questions to the IRS

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

Research Your Tax Questions Online

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

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

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

Free Help With Your Return

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

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

Everyday Tax Solutions

In the United States you can get face-to-face help solving tax problems every business day in IRS Taxpayer

Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts, or look in the phone book under "United States Government, Internal Revenue Service." You can call 1-800-829-1040. For TTY/TDD help, call 1-800-829-4059.

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

If you are outside the United States, you can call 267-941-1000 (English-speaking only). This number is not toll-free. Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in Beijing, Frankfurt, London, and Paris. The offices generally are located in the U.S. embassies or consulates. The IRS conducts an overseas taxpayer assistance program during the filing season (January to mid-June). To find out if IRS personnel will be in your area, contact the consular office at the nearest U.S. embassy.

IRS Videos

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

Taxpayer Assistance

How can you get IRS tax forms and publications?

- You can download them from the IRS website. Click on "Forms and Publications" at IRS.gov.
- In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).
- You can send your order to the Internal Revenue Service; 1201 N. Mitsubishi Motorway; Bloomington, IL 61705-6613 U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Help for People With Disabilities

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

Tax Services in Other Languages

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

For Spanish speaking taxpayers, we have:

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

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

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

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

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

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

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

Death of a Taxpayer

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

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

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

For more details, see Pub. 559.

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

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

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

Calling the IRS

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

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

Before You Call

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

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

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

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

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

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

Evaluation of services provided.

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

Making the Call

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

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

Before You Hang Up

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

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

Quick and Easy Access to Tax Help and Tax Products



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

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

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

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

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

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

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

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

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

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



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



Phone.

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

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

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

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

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



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



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



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

Internet. Buy the DVD from:

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

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

Telephone. Buy the DVD from:

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

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

Disclosure, Privacy Act, and Paperwork Reduction Act Notice.

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

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

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

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 sometimes allows or requires the IRS to disclose the information to others. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose this information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way to determine the amount of or to collect the tax you owe. We may disclose this information to the Comptroller General of the United States to permit review of the IRS. We may disclose this information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law

enforcement and intelligence agencies to combat terrorism.

Keep this notice with your records. It may help you if we ask for other information. If you have any questions about the rules for filing and giving information, call or visit any IRS office.

We welcome comments on forms. If you have comments or suggestions for making this form simpler, we would be happy to hear from you. You can email us at [*taxforms@irs.gov](mailto:taxforms@irs.gov). (The asterisk must be included in the address.) Please put "Forms Comment" on the subject line. Or you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send

your return to this address. Instead, see *Where To File* on page 3.

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

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

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

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

Estimated Average Taxpayer Burden

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

Average Time Burden (Hours)	Average Cost* (Dollars)
7	\$40

* This average is a weighted average for all taxpayers. Because few taxpayers use paid preparers or software for this return, the dollar estimate may be quite different from actual expenses.

The Taxpayer Advocate Service Is Here To Help

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

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

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

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

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

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

Low Income Taxpayer Clinics (LITCs)

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

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

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

2010 Tax Table—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—	
93,000				96,000				99,000			
93,000	93,050	19,756	20,169	96,000	96,050	20,596	21,009	99,000	99,050	21,436	21,849
93,050	93,100	19,770	20,183	96,050	96,100	20,610	21,023	99,050	99,100	21,450	21,863
93,100	93,150	19,784	20,197	96,100	96,150	20,624	21,037	99,100	99,150	21,464	21,877
93,150	93,200	19,798	20,211	96,150	96,200	20,638	21,051	99,150	99,200	21,478	21,891
93,200	93,250	19,812	20,225	96,200	96,250	20,652	21,065	99,200	99,250	21,492	21,905
93,250	93,300	19,826	20,239	96,250	96,300	20,666	21,079	99,250	99,300	21,506	21,919
93,300	93,350	19,840	20,253	96,300	96,350	20,680	21,093	99,300	99,350	21,520	21,933
93,350	93,400	19,854	20,267	96,350	96,400	20,694	21,107	99,350	99,400	21,534	21,947
93,400	93,450	19,868	20,281	96,400	96,450	20,708	21,121	99,400	99,450	21,548	21,961
93,450	93,500	19,882	20,295	96,450	96,500	20,722	21,135	99,450	99,500	21,562	21,975
93,500	93,550	19,896	20,309	96,500	96,550	20,736	21,149	99,500	99,550	21,576	21,989
93,550	93,600	19,910	20,323	96,550	96,600	20,750	21,163	99,550	99,600	21,590	22,003
93,600	93,650	19,924	20,337	96,600	96,650	20,764	21,177	99,600	99,650	21,604	22,017
93,650	93,700	19,938	20,351	96,650	96,700	20,778	21,191	99,650	99,700	21,618	22,031
93,700	93,750	19,952	20,365	96,700	96,750	20,792	21,205	99,700	99,750	21,632	22,045
93,750	93,800	19,966	20,379	96,750	96,800	20,806	21,219	99,750	99,800	21,646	22,059
93,800	93,850	19,980	20,393	96,800	96,850	20,820	21,233	99,800	99,850	21,660	22,073
93,850	93,900	19,994	20,407	96,850	96,900	20,834	21,247	99,850	99,900	21,674	22,087
93,900	93,950	20,008	20,421	96,900	96,950	20,848	21,261	99,900	99,950	21,688	22,101
93,950	94,000	20,022	20,435	96,950	97,000	20,862	21,275	99,950	100,000	21,702	22,115
94,000				97,000				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> <p>\$100,000 or over — use Form 1040NR</p> </div>			
94,000	94,050	20,036	20,449	97,000	97,050	20,876	21,289				
94,050	94,100	20,050	20,463	97,050	97,100	20,890	21,303				
94,100	94,150	20,064	20,477	97,100	97,150	20,904	21,317				
94,150	94,200	20,078	20,491	97,150	97,200	20,918	21,331				
94,200	94,250	20,092	20,505	97,200	97,250	20,932	21,345				
94,250	94,300	20,106	20,519	97,250	97,300	20,946	21,359				
94,300	94,350	20,120	20,533	97,300	97,350	20,960	21,373				
94,350	94,400	20,134	20,547	97,350	97,400	20,974	21,387				
94,400	94,450	20,148	20,561	97,400	97,450	20,988	21,401				
94,450	94,500	20,162	20,575	97,450	97,500	21,002	21,415				
94,500	94,550	20,176	20,589	97,500	97,550	21,016	21,429				
94,550	94,600	20,190	20,603	97,550	97,600	21,030	21,443				
94,600	94,650	20,204	20,617	97,600	97,650	21,044	21,457				
94,650	94,700	20,218	20,631	97,650	97,700	21,058	21,471				
94,700	94,750	20,232	20,645	97,700	97,750	21,072	21,485				
94,750	94,800	20,246	20,659	97,750	97,800	21,086	21,499				
94,800	94,850	20,260	20,673	97,800	97,850	21,100	21,513				
94,850	94,900	20,274	20,687	97,850	97,900	21,114	21,527				
94,900	94,950	20,288	20,701	97,900	97,950	21,128	21,541				
94,950	95,000	20,302	20,715	97,950	98,000	21,142	21,555				
95,000				98,000							
95,000	95,050	20,316	20,729	98,000	98,050	21,156	21,569				
95,050	95,100	20,330	20,743	98,050	98,100	21,170	21,583				
95,100	95,150	20,344	20,757	98,100	98,150	21,184	21,597				
95,150	95,200	20,358	20,771	98,150	98,200	21,198	21,611				
95,200	95,250	20,372	20,785	98,200	98,250	21,212	21,625				
95,250	95,300	20,386	20,799	98,250	98,300	21,226	21,639				
95,300	95,350	20,400	20,813	98,300	98,350	21,240	21,653				
95,350	95,400	20,414	20,827	98,350	98,400	21,254	21,667				
95,400	95,450	20,428	20,841	98,400	98,450	21,268	21,681				
95,450	95,500	20,442	20,855	98,450	98,500	21,282	21,695				
95,500	95,550	20,456	20,869	98,500	98,550	21,296	21,709				
95,550	95,600	20,470	20,883	98,550	98,600	21,310	21,723				
95,600	95,650	20,484	20,897	98,600	98,650	21,324	21,737				
95,650	95,700	20,498	20,911	98,650	98,700	21,338	21,751				
95,700	95,750	20,512	20,925	98,700	98,750	21,352	21,765				
95,750	95,800	20,526	20,939	98,750	98,800	21,366	21,779				
95,800	95,850	20,540	20,953	98,800	98,850	21,380	21,793				
95,850	95,900	20,554	20,967	98,850	98,900	21,394	21,807				
95,900	95,950	20,568	20,981	98,900	98,950	21,408	21,821				
95,950	96,000	20,582	20,995	98,950	99,000	21,422	21,835				