

# 2000



Department of the Treasury  
Internal Revenue Service

# Instructions for Form 1040NR-EZ

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

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

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

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

1. You do not claim any dependents.
2. You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
3. Your **only** U.S. source income was from wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants.  
**Note:** If you had taxable interest or dividend income, you **cannot** use this form.
4. Your taxable income (line 14 of Form 1040NR-EZ) is less than \$50,000.
5. The only adjustments to income you can claim are the student loan interest deduction or the exclusion for scholarship and fellowship grants.
6. You do not claim any tax credits.
7. If you were married, you do not claim an exemption for your spouse.
8. If you itemize deductions, the only deduction you claim is for state and local income taxes.
9. The only taxes you owe are:
  - a. The tax from the tax table on pages 8 through 12.
  - b. The social security and Medicare tax on tip income not reported to your employer.
  - c. The household employment taxes.

### General Instructions

#### What's New for 2000?

##### Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to \$2,000 of the interest on line 8. See the instructions for line 8 on page 4 for details.

##### Paid Preparer Authorization

If you want to allow the IRS to discuss your 2000 tax return with the paid preparer who signed it, check the "Yes" box in the area where you sign your return. See page 6 for details.

### What To Look for in 2001

#### Student Loan Interest Deduction

You may be able to deduct up to \$2,500 of the interest you pay on a qualified student loan.

#### Other Reporting Requirements

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

#### Additional Information

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

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

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. If you have a foreign address, send your order to the Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A. You may also download forms and publications from the IRS Web Site at **www.irs.gov**. Also see **Taxpayer Assistance** on page 7 for other ways to get these forms and publications (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 2000. If you do not meet either of these tests for 2000 but you meet the substantial presence test for 2001, you may be able to choose to be treated as a resident alien for part of 2000. But you must have been physically present in the United States for at least 31 days in a row during 2000 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1999. For more details, see Pub. 519.

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

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

**Green Card Test.** You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2000.

**Substantial Presence Test.** You are considered a U.S. resident if you meet the substantial presence test for 2000. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2000 **and**
2. 183 days during the period 2000, 1999, and 1998, counting all the days of physical presence in 2000 but only  $\frac{1}{3}$  the number of days of presence in 1999 and only  $\frac{1}{6}$  the number of days in 1998.

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

#### Exceptions:

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

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

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

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

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

**3. Closer connection to foreign country.** Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 2000 if you:

- a. Were present in the United States for fewer than 183 days during 2000,
- b. Establish that during 2000 you had a tax home in a foreign country, and
- c. Establish that during 2000 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

### Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in a trade or business in the United States during 2000. You must file even if—

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

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

### When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 16, 2001.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2001.

**Extension of Time To File.** If you cannot file your return by the due date, you should file **Form 4868**. You must file Form 4868 by the regular due date of the return.

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

### Where To File

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

### Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 2000. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.

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

### Dual-Status Taxpayers

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

### Dual-Status Tax Year

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

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

If you become a U.S. resident, you stay a resident until you leave the United States. You may become a nonresident alien when you leave, if, after leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer

connection to a foreign country than to the United States, and, during the next calendar year, you are not a U.S. resident under either the green card test or the substantial presence test. See Pub. 519.

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

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

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

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

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

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

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

### Restrictions for Dual-Status Taxpayers

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

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

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

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

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

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

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

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

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

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

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

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

**When filing Form 1040,** show the total tax withheld on line 58. Enter amounts from the attached statement (Form 1040NR-EZ, line 19) to the left of line 58 and identify and include in the amount on line 58.

**When filing Form 1040NR-EZ,** show the total tax withheld on line 19. Enter the amount from the attached statement (Form 1040, line 58) to the left of line 19 and identify and include in the amount on line 19.

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 65. Identify the payment in the area to the left of the entry.

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

## Line Instructions for Form 1040NR-EZ

### Identifying Number and Address

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

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

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

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

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

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

### Filing Status

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

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

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

If your spouse died in 2000, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2000.

## Rounding Off to Whole Dollars

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

## Taxable Income

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

Enter the total of your effectively connected wages, salaries, tips, etc. For most people, the amount to enter on this line should be shown in box 1 of their **Form(s) W-2**. However, **do not** include amounts exempted under a tax treaty and reported on Form 1040NR-EZ, Item J. Also include in this total:

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

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

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

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

**Missing or Incorrect Form W-2.** If you do not get a W-2 form by January 31, 2001, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

**Dependent Care Benefits.** If you received benefits for 2000 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your W-2 form(s).

**Adoption Benefits.** If you received employer-provided adoption benefits for 2000, you must use Form 1040NR. The benefits should be shown in box 13 of your W-2 form(s) with code T.

**Tax-Exempt Interest.** Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the Federal Government. If you received such tax-exempt interest income, enter "TEI" and the amount of your tax-exempt interest on the dotted line next to line 3.

Include any exempt-interest dividends from a mutual fund or other regulated investment company. But **do not** include interest earned on your IRA, or interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that are exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business. **Do not** add any tax-exempt interest into your line 3 total.

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

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

If you received a refund, credit, or offset of state or local income taxes in 2000, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 2000 estimated state or local income tax, the amount applied is treated as received in 2000.

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

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

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

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

Report the total amount of the grant on line 5 and show any nontaxable part on line 9. If the grant was reported on **Form 1042-S**, enter the gross amount from column (b) on line 5. However, **do not** include amounts exempted under a tax treaty and reported on Form 1040NR-EZ, item J. If you are excluding items allowed by section 117 (i.e., amounts used for tuition and course-related expenses such as fees, books, supplies, and equipment) that exceed amounts shown on Form 1042-S, attach a statement describing these amounts. See **Pub. 520** for more information.

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

**Line 6.** Use line 6 to report your total effectively connected income that is exempt from tax by a tax treaty. **Do not** include this exempt income on line 7 or line 9. Also, you must complete item J on page 2 of Form 1040NR-EZ.

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

**Before you begin:** • Complete Form 1040NR-EZ, line 9, if it applies to you.  
• See the instructions for line 8 below.

1. Enter the total interest you paid in 2000 on qualified student loans (defined below). Do not include interest that was required to be paid after the first 60 months . . . . . **1.** \_\_\_\_\_
2. Enter the **smaller** of line 1 or \$2,000 . . . . . **2.** \_\_\_\_\_
3. Enter the amount from Form 1040NR-EZ, line 7 . . . . . **3.** \_\_\_\_\_
4. Enter the amount from Form 1040NR-EZ, line 9 . . . . . **4.** \_\_\_\_\_
5. Modified AGI. Subtract line 4 from line 3 . . . . . **5.** \_\_\_\_\_
6. Is line 5 more than \$40,000?  
**No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9.  
**Yes.** Subtract \$40,000 from line 5 . . . . . **6.** \_\_\_\_\_
7. Divide line 6 by \$15,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000" . . . . . **7.** \_\_\_\_\_
8. Multiply line 2 by line 7 . . . . . **8.** \_\_\_\_\_
9. **Student loan interest deduction.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR-EZ, line 8 . . . . . **9.** \_\_\_\_\_

**Line 8—Student Loan Interest Deduction.** Use the worksheet above to figure this deduction if **all four** of the following apply.

1. You paid interest in 2000 on a qualified student loan (see below).
2. At least part of the interest paid in 2000 was paid during the first 60 months that interest payments were required to be made. See **Example** below.
3. Your filing status is single.
4. Your modified adjusted gross income (AGI) is less than \$55,000. Use lines 3 through 5 of the worksheet above to figure your modified AGI.

**Example.** You took out a qualified student loan in 1993 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1995, after you graduated. You made a payment every month as required. If you meet items 3 and 4 listed above, you may use only the interest you paid for January through June 2000 to figure your deduction. June is the end of the 60-month period (July 1995 – June 2000).

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

**Qualified higher education expenses**

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

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

For more details, see Pub. 970.

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

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

**Line 9—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). **Do not** include any amount already shown on line 6. See **Pub. 520** for details.

**Line 11—Itemized Deductions.** Enter the total state and local income taxes you paid or that were withheld from your salary in 2000. If, during 2000, you received any refunds of, or credits for,

income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for line 4.

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

**Line 13—Exemption Deduction.** You can take an exemption of \$2,800 for yourself.

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

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

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

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

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

1. You paid **any one** household employee (defined below) cash wages of \$1,200 or more in 2000. Cash wages include wages paid by checks, money orders, etc.

2. You withheld Federal income tax during 2000 at the request of any household employee.

3. You paid **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1999 or 2000 to household employees.

**Tip:** For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 2000 and was a student.

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

BARRY MAPLE  
DEBORAH MAPLE  
123 Main Street  
Anyplace, MD 21000

PAY TO THE ORDER OF \_\_\_\_\_ \$ 1,234.00

ANYPLACE BANK  
Anyplace, MD 21000

For \_\_\_\_\_

1: (250250025) : 20202088 : 1234

1234  
15-00000000

Do not include the check number

ROUTING number (line 24b)  
ACCOUNT number (line 24d)

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

## Payments

**Line 19—Federal Income Tax Withheld.** Add the amounts shown as Federal income tax withheld on your Form(s) W-2 and 1042-S. Enter the total on line 19. The amount(s) withheld should be shown in box 2 of your Form(s) W-2 and on line 3, column (g) of your Form(s) 1042-S.

**Line 20—2000 Estimated Tax Payments.** Enter any payments you made on your estimated Federal income tax (Form 1040-ES (NR)) for 2000. Include any overpayment from your 1999 return that you applied to your 2000 estimated tax.

**Name Change.** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ. On the statement, explain all the payments you made in 2000 and the name(s) and identifying number(s) under which you made them.

**Line 21—Credit for Amount Paid With Form 1040-C.** Enter any amount you paid with Form 1040-C for 2000.

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

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

## Refund

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

**Tip:** If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See Income Tax Withholding and Estimated Tax Payments for 2001 on page 7.

**Refund Offset.** If you owe past-due Federal tax, state income tax, child support, spousal support, or certain Federal nontax debts, such as student loans, all or part of the overpayment on line 23 may be used (offset) to pay the past-due amount. Offsets for Federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) you owe the debt to.

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

### Why Use Direct Deposit?

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

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

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

Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 24b.

**Line 24d.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on page 5, the account number is 20202086. Be sure **not** to include the check number.

**Line 25—Applied to 2001 Estimated Tax.** Enter on line 25 the amount, if any, of the overpayment on line 23 you want applied to your estimated tax for 2001. This choice cannot be changed later.

## Amount You Owe

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

Make your check or money order payable to the “**United States Treasury**” for the full amount due. **Do not** send cash. **Do not** attach the payment to your return. Write “2000 Form 1040NR-EZ” and your name, address, and SSN or ITIN on your payment. You do not have to pay if line 26 is under \$1.

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  $\frac{XX}{100}$ ”).

**Do not** include any estimated tax payment in your check or money order. Instead, make the estimated tax payment separately.

**Tip:** You may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 2001. See *Income Tax Withholding and Estimated Tax Payments for 2001* on page 7.

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

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

### Line 27—Estimated Tax Penalty.

**Caution:** You must include household employment taxes reported on line 17 to see if you owe the penalty if line 19 is more than zero or you would owe the penalty even if you did not include those

taxes. But if you entered an amount on Schedule H (Form 1040), line 7, include the total of that amount plus the amount on Form 1040NR-EZ, line 17.

You may owe this penalty if:

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

**Figuring the penalty.** If you choose to figure the penalty yourself, see **Form 2210** to find out if you owe the penalty. If you do, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210. Enter the penalty on Form 1040NR-EZ, line 27. Add the penalty to any tax due and enter the total on line 26. If you are due a refund, subtract the penalty from the overpayment you show on line 23. **Do not** file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

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

## Other Information (Page 2)

**Item J—Reporting of Treaty Benefits Claimed.** If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must attach **Form 8833** or a similar statement to your return.

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

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

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

## Reminders

### Sign and Date Your Return

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

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

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

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

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

### Paid Preparer Must Sign Your Return.

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

### Paid Preparer Authorization

If you want to allow the IRS to discuss your 2000 tax return with the paid preparer who signed it, check the “Yes” box in the signature area of the return. This authorization applies only to the individual whose signature appears in the “Paid Preparer's Use Only” section of your return. It does not apply to the firm, if any, shown in that section.

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

- Give the IRS any information that it 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), and
- Respond to certain IRS notices that you have shared with the preparer about math errors, offsets, and return preparation. The notices will not be sent to the preparer.

You are not authorizing the preparer 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 preparer's authorization, see **Pub. 947**.

The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2001 tax return.

### Address Change

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

### Income Tax Withholding and Estimated Tax Payments for 2001

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 to be withheld from your 2001 pay. In general, you do not have to make estimated tax payments if you expect that your 2001 Form 1040NR-EZ will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax (including any household employment taxes) for 2001 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 2001 and you must pay estimated tax, use **Form 1040-ES**.

### How Long Should Records Be Kept?

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

### Requesting a Copy of Your Tax Return

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

### Amended Return

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

### Interest and Penalties

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

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

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

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

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

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

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

### Gift To Reduce the Public Debt

If you wish to make such a gift, make 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 page 6 for details on how to pay any tax you owe.

**Tip:** *You may be able to deduct this gift on your 2001 tax return as a charitable contribution. But you must file Form 1040NR to do so.*

### Taxpayer Assistance

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

In the United States, call **1-800-829-1040**.

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

Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in: Berlin, Germany; London, England; Mexico City, Mexico; Paris, France; Rome, Italy; Singapore; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filing period, you can get income tax forms and publications from U.S. embassies and consulates abroad. You can also download forms and publications from the IRS Web Site at **www.irs.gov**.

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.

### Help With Unresolved Tax Issues

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

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

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

To contact your Taxpayer Advocate:

- In the United States, call the toll-free number **1-877-777-4778**.
- Write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed above).

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

# 2000 Tax Table

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

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

At least	But less than	Single	Married filing separately
23,200	23,250	3,484	3,653
23,250	23,300	<b>3,491</b>	3,667
23,300	23,350	3,499	3,681
23,350	23,400	3,506	3,695

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
\$0	\$5	\$0	\$0	1,500	1,525	227	227	<b>3,000</b>		<b>6,000</b>		<b>6,000</b>		904	904
5	15	2	2	1,525	1,550	231	231	3,000	3,050	454	454	6,000	6,050	911	911
15	25	3	3	1,550	1,575	234	234	3,050	3,100	461	461	6,050	6,100	919	919
25	50	6	6	1,575	1,600	238	238	3,100	3,150	469	469	6,100	6,150	926	926
50	75	9	9	1,600	1,625	242	242	3,150	3,200	476	476	6,150	6,200	934	934
75	100	13	13	1,625	1,650	246	246	3,200	3,250	484	484	6,200	6,250	941	941
100	125	17	17	1,650	1,675	249	249	3,250	3,300	491	491	6,250	6,300	949	949
125	150	21	21	1,675	1,700	253	253	3,300	3,350	499	499	6,300	6,350	956	956
150	175	24	24	1,700	1,725	257	257	3,350	3,400	506	506	6,350	6,400	964	964
175	200	28	28	1,725	1,750	261	261	3,400	3,450	514	514	6,400	6,450	971	971
200	225	32	32	1,750	1,775	264	264	3,450	3,500	521	521	6,450	6,500	979	979
225	250	36	36	1,775	1,800	268	268	3,500	3,550	529	529	6,500	6,550	986	986
250	275	39	39	1,800	1,825	272	272	3,550	3,600	536	536	6,550	6,600	994	994
275	300	43	43	1,825	1,850	276	276	3,600	3,650	544	544	6,600	6,650	1,001	1,001
300	325	47	47	1,850	1,875	279	279	3,650	3,700	551	551	6,650	6,700	1,009	1,009
325	350	51	51	1,875	1,900	283	283	3,700	3,750	559	559	6,700	6,750	1,016	1,016
350	375	54	54	1,900	1,925	287	287	3,750	3,800	566	566	6,750	6,800	1,024	1,024
375	400	58	58	1,925	1,950	291	291	3,800	3,850	574	574	6,800	6,850	1,031	1,031
400	425	62	62	1,950	1,975	294	294	3,850	3,900	581	581	6,850	6,900	1,039	1,039
425	450	66	66	1,975	2,000	298	298	3,900	3,950	589	589	6,900	6,950	1,046	1,046
450	475	69	69	<b>2,000</b>		<b>4,000</b>		<b>7,000</b>		<b>7,000</b>		<b>7,000</b>		<b>7,000</b>	
475	500	73	73	2,000	2,025	302	302	4,000	4,050	604	604	7,000	7,050	1,054	1,054
500	525	77	77	2,025	2,050	306	306	4,050	4,100	611	611	7,050	7,100	1,061	1,061
525	550	81	81	2,050	2,075	309	309	4,100	4,150	619	619	7,100	7,150	1,069	1,069
550	575	84	84	2,075	2,100	313	313	4,150	4,200	626	626	7,150	7,200	1,076	1,076
575	600	88	88	2,100	2,125	317	317	4,200	4,250	634	634	7,200	7,250	1,084	1,084
600	625	92	92	2,125	2,150	321	321	4,250	4,300	641	641	7,250	7,300	1,091	1,091
625	650	96	96	2,150	2,175	324	324	4,300	4,350	649	649	7,300	7,350	1,099	1,099
650	675	99	99	2,175	2,200	328	328	4,350	4,400	656	656	7,350	7,400	1,106	1,106
675	700	103	103	2,200	2,225	332	332	4,400	4,450	664	664	7,400	7,450	1,114	1,114
700	725	107	107	2,225	2,250	336	336	4,450	4,500	671	671	7,450	7,500	1,121	1,121
725	750	111	111	2,250	2,275	339	339	4,500	4,550	679	679	7,500	7,550	1,129	1,129
750	775	114	114	2,275	2,300	343	343	4,550	4,600	686	686	7,550	7,600	1,136	1,136
775	800	118	118	2,300	2,325	347	347	4,600	4,650	694	694	7,600	7,650	1,144	1,144
800	825	122	122	2,325	2,350	351	351	4,650	4,700	701	701	7,650	7,700	1,151	1,151
825	850	126	126	2,350	2,375	354	354	4,700	4,750	709	709	7,700	7,750	1,159	1,159
850	875	129	129	2,375	2,400	358	358	4,750	4,800	716	716	7,750	7,800	1,166	1,166
875	900	133	133	2,400	2,425	362	362	4,800	4,850	724	724	7,800	7,850	1,174	1,174
900	925	137	137	2,425	2,450	366	366	4,850	4,900	731	731	7,850	7,900	1,181	1,181
925	950	141	141	2,450	2,475	369	369	4,900	4,950	739	739	7,900	7,950	1,189	1,189
950	975	144	144	2,475	2,500	373	373	4,950	5,000	746	746	7,950	8,000	1,196	1,196
975	1,000	148	148	<b>2,500</b>		<b>5,000</b>		<b>8,000</b>		<b>8,000</b>		<b>8,000</b>		<b>8,000</b>	
<b>1,000</b>		<b>1,000</b>		2,500	2,525	377	377	5,000	5,050	754	754	8,000	8,050	1,204	1,204
1,000	1,025	152	152	2,525	2,550	381	381	5,050	5,100	761	761	8,050	8,100	1,211	1,211
1,025	1,050	156	156	2,550	2,575	384	384	5,100	5,150	769	769	8,100	8,150	1,219	1,219
1,050	1,075	159	159	2,575	2,600	388	388	5,150	5,200	776	776	8,150	8,200	1,226	1,226
1,075	1,100	163	163	2,600	2,625	392	392	5,200	5,250	784	784	8,200	8,250	1,234	1,234
1,100	1,125	167	167	2,625	2,650	396	396	5,250	5,300	791	791	8,250	8,300	1,241	1,241
1,125	1,150	171	171	2,650	2,675	399	399	5,300	5,350	799	799	8,300	8,350	1,249	1,249
1,150	1,175	174	174	2,675	2,700	403	403	5,350	5,400	806	806	8,350	8,400	1,256	1,256
1,175	1,200	178	178	2,700	2,725	407	407	5,400	5,450	814	814	8,400	8,450	1,264	1,264
1,200	1,225	182	182	2,725	2,750	411	411	5,450	5,500	821	821	8,450	8,500	1,271	1,271
1,225	1,250	186	186	2,750	2,775	414	414	5,500	5,550	829	829	8,500	8,550	1,279	1,279
1,250	1,275	189	189	2,775	2,800	418	418	5,550	5,600	836	836	8,550	8,600	1,286	1,286
1,275	1,300	193	193	2,800	2,825	422	422	5,600	5,650	844	844	8,600	8,650	1,294	1,294
1,300	1,325	197	197	2,825	2,850	426	426	5,650	5,700	851	851	8,650	8,700	1,301	1,301
1,325	1,350	201	201	2,850	2,875	429	429	5,700	5,750	859	859	8,700	8,750	1,309	1,309
1,350	1,375	204	204	2,875	2,900	433	433	5,750	5,800	866	866	8,750	8,800	1,316	1,316
1,375	1,400	208	208	2,900	2,925	437	437	5,800	5,850	874	874	8,800	8,850	1,324	1,324
1,400	1,425	212	212	2,925	2,950	441	441	5,850	5,900	881	881	8,850	8,900	1,331	1,331
1,425	1,450	216	216	2,950	2,975	444	444	5,900	5,950	889	889	8,900	8,950	1,339	1,339
1,450	1,475	219	219	2,975	3,000	448	448	5,950	6,000	896	896	8,950	9,000	1,346	1,346
1,475	1,500	223	223												

Continued on next page



2000 Tax Table—Continued

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

Continued on next page

2000 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
<b>21,000</b>				<b>24,000</b>				<b>27,000</b>				<b>30,000</b>			
21,000	21,050	3,154	3,154	24,000	24,050	3,604	3,877	27,000	27,050	4,155	4,717	30,000	30,050	4,995	5,557
21,050	21,100	3,161	3,161	24,050	24,100	3,611	3,891	27,050	27,100	4,169	4,731	30,050	30,100	5,009	5,571
21,100	21,150	3,169	3,169	24,100	24,150	3,619	3,905	27,100	27,150	4,183	4,745	30,100	30,150	5,023	5,585
21,150	21,200	3,176	3,176	24,150	24,200	3,626	3,919	27,150	27,200	4,197	4,759	30,150	30,200	5,037	5,599
21,200	21,250	3,184	3,184	24,200	24,250	3,634	3,933	27,200	27,250	4,211	4,773	30,200	30,250	5,051	5,613
21,250	21,300	3,191	3,191	24,250	24,300	3,641	3,947	27,250	27,300	4,225	4,787	30,250	30,300	5,065	5,627
21,300	21,350	3,199	3,199	24,300	24,350	3,649	3,961	27,300	27,350	4,239	4,801	30,300	30,350	5,079	5,641
21,350	21,400	3,206	3,206	24,350	24,400	3,656	3,975	27,350	27,400	4,253	4,815	30,350	30,400	5,093	5,655
21,400	21,450	3,214	3,214	24,400	24,450	3,664	3,989	27,400	27,450	4,267	4,829	30,400	30,450	5,107	5,669
21,450	21,500	3,221	3,221	24,450	24,500	3,671	4,003	27,450	27,500	4,281	4,843	30,450	30,500	5,121	5,683
21,500	21,550	3,229	3,229	24,500	24,550	3,679	4,017	27,500	27,550	4,295	4,857	30,500	30,550	5,135	5,697
21,550	21,600	3,236	3,236	24,550	24,600	3,686	4,031	27,550	27,600	4,309	4,871	30,550	30,600	5,149	5,711
21,600	21,650	3,244	3,244	24,600	24,650	3,694	4,045	27,600	27,650	4,323	4,885	30,600	30,650	5,163	5,725
21,650	21,700	3,251	3,251	24,650	24,700	3,701	4,059	27,650	27,700	4,337	4,899	30,650	30,700	5,177	5,739
21,700	21,750	3,259	3,259	24,700	24,750	3,709	4,073	27,700	27,750	4,351	4,913	30,700	30,750	5,191	5,753
21,750	21,800	3,266	3,266	24,750	24,800	3,716	4,087	27,750	27,800	4,365	4,927	30,750	30,800	5,205	5,767
21,800	21,850	3,274	3,274	24,800	24,850	3,724	4,101	27,800	27,850	4,379	4,941	30,800	30,850	5,219	5,781
21,850	21,900	3,281	3,281	24,850	24,900	3,731	4,115	27,850	27,900	4,393	4,955	30,850	30,900	5,233	5,795
21,900	21,950	3,289	3,289	24,900	24,950	3,739	4,129	27,900	27,950	4,407	4,969	30,900	30,950	5,247	5,809
21,950	22,000	3,296	3,303	24,950	25,000	3,746	4,143	27,950	28,000	4,421	4,983	30,950	31,000	5,261	5,823
<b>22,000</b>				<b>25,000</b>				<b>28,000</b>				<b>31,000</b>			
22,000	22,050	3,304	3,317	25,000	25,050	3,754	4,157	28,000	28,050	4,435	4,997	31,000	31,050	5,275	5,837
22,050	22,100	3,311	3,331	25,050	25,100	3,761	4,171	28,050	28,100	4,449	5,011	31,050	31,100	5,289	5,851
22,100	22,150	3,319	3,345	25,100	25,150	3,769	4,185	28,100	28,150	4,463	5,025	31,100	31,150	5,303	5,865
22,150	22,200	3,326	3,359	25,150	25,200	3,776	4,199	28,150	28,200	4,477	5,039	31,150	31,200	5,317	5,879
22,200	22,250	3,334	3,373	25,200	25,250	3,784	4,213	28,200	28,250	4,491	5,053	31,200	31,250	5,331	5,893
22,250	22,300	3,341	3,387	25,250	25,300	3,791	4,227	28,250	28,300	4,505	5,067	31,250	31,300	5,345	5,907
22,300	22,350	3,349	3,401	25,300	25,350	3,799	4,241	28,300	28,350	4,519	5,081	31,300	31,350	5,359	5,921
22,350	22,400	3,356	3,415	25,350	25,400	3,806	4,255	28,350	28,400	4,533	5,095	31,350	31,400	5,373	5,935
22,400	22,450	3,364	3,429	25,400	25,450	3,814	4,269	28,400	28,450	4,547	5,109	31,400	31,450	5,387	5,949
22,450	22,500	3,371	3,443	25,450	25,500	3,821	4,283	28,450	28,500	4,561	5,123	31,450	31,500	5,401	5,963
22,500	22,550	3,379	3,457	25,500	25,550	3,829	4,297	28,500	28,550	4,575	5,137	31,500	31,550	5,415	5,977
22,550	22,600	3,386	3,471	25,550	25,600	3,836	4,311	28,550	28,600	4,589	5,151	31,550	31,600	5,429	5,991
22,600	22,650	3,394	3,485	25,600	25,650	3,844	4,325	28,600	28,650	4,603	5,165	31,600	31,650	5,443	6,005
22,650	22,700	3,401	3,499	25,650	25,700	3,851	4,339	28,650	28,700	4,617	5,179	31,650	31,700	5,457	6,019
22,700	22,750	3,409	3,513	25,700	25,750	3,859	4,353	28,700	28,750	4,631	5,193	31,700	31,750	5,471	6,033
22,750	22,800	3,416	3,527	25,750	25,800	3,866	4,367	28,750	28,800	4,645	5,207	31,750	31,800	5,485	6,047
22,800	22,850	3,424	3,541	25,800	25,850	3,874	4,381	28,800	28,850	4,659	5,221	31,800	31,850	5,499	6,061
22,850	22,900	3,431	3,555	25,850	25,900	3,881	4,395	28,850	28,900	4,673	5,235	31,850	31,900	5,513	6,075
22,900	22,950	3,439	3,569	25,900	25,950	3,889	4,409	28,900	28,950	4,687	5,249	31,900	31,950	5,527	6,089
22,950	23,000	3,446	3,583	25,950	26,000	3,896	4,423	28,950	29,000	4,701	5,263	31,950	32,000	5,541	6,103
<b>23,000</b>				<b>26,000</b>				<b>29,000</b>				<b>32,000</b>			
23,000	23,050	3,454	3,597	26,000	26,050	3,904	4,437	29,000	29,050	4,715	5,277	32,000	32,050	5,555	6,117
23,050	23,100	3,461	3,611	26,050	26,100	3,911	4,451	29,050	29,100	4,729	5,291	32,050	32,100	5,569	6,131
23,100	23,150	3,469	3,625	26,100	26,150	3,919	4,465	29,100	29,150	4,743	5,305	32,100	32,150	5,583	6,145
23,150	23,200	3,476	3,639	26,150	26,200	3,926	4,479	29,150	29,200	4,757	5,319	32,150	32,200	5,597	6,159
23,200	23,250	3,484	3,653	26,200	26,250	3,934	4,493	29,200	29,250	4,771	5,333	32,200	32,250	5,611	6,173
23,250	23,300	3,491	3,667	26,250	26,300	3,945	4,507	29,250	29,300	4,785	5,347	32,250	32,300	5,625	6,187
23,300	23,350	3,499	3,681	26,300	26,350	3,959	4,521	29,300	29,350	4,799	5,361	32,300	32,350	5,639	6,201
23,350	23,400	3,506	3,695	26,350	26,400	3,973	4,535	29,350	29,400	4,813	5,375	32,350	32,400	5,653	6,215
23,400	23,450	3,514	3,709	26,400	26,450	3,987	4,549	29,400	29,450	4,827	5,389	32,400	32,450	5,667	6,229
23,450	23,500	3,521	3,723	26,450	26,500	4,001	4,563	29,450	29,500	4,841	5,403	32,450	32,500	5,681	6,243
23,500	23,550	3,529	3,737	26,500	26,550	4,015	4,577	29,500	29,550	4,855	5,417	32,500	32,550	5,695	6,257
23,550	23,600	3,536	3,751	26,550	26,600	4,029	4,591	29,550	29,600	4,869	5,431	32,550	32,600	5,709	6,271
23,600	23,650	3,544	3,765	26,600	26,650	4,043	4,605	29,600	29,650	4,883	5,445	32,600	32,650	5,723	6,285
23,650	23,700	3,551	3,779	26,650	26,700	4,057	4,619	29,650	29,700	4,897	5,459	32,650	32,700	5,737	6,299
23,700	23,750	3,559	3,793	26,700	26,750	4,071	4,633	29,700	29,750	4,911	5,473	32,700	32,750	5,751	6,313
23,750	23,800	3,566	3,807	26,750	26,800	4,085	4,647	29,750	29,800	4,925	5,487	32,750	32,800	5,765	6,327
23,800	23,850	3,574	3,821	26,800	26,850	4,099	4,661	29,800	29,850	4,939	5,501	32,800	32,850	5,779	6,341
23,850	23,900	3,581	3,835	26,850	26,900	4,113	4,675	29,850	29,900	4,953	5,515	32,850	32,900	5,793	6,355
23,900	23,950	3,589	3,849	26,900	26,950	4,127	4,689	29,900	29,950	4,967	5,529	32,900	32,950	5,807	6,369
23,950	24,000	3,596	3,863	26,950	27,000	4,141	4,703	29,950	30,000	4,981	5,543	32,950	33,000	5,821	6,383

Continued on next page

2000 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—					
<b>33,000</b>				<b>36,000</b>				<b>39,000</b>				<b>42,000</b>			
33,000	33,050	5,835	6,397	36,000	36,050	6,675	7,237	39,000	39,050	7,515	8,077	42,000	42,050	8,355	8,917
33,050	33,100	5,849	6,411	36,050	36,100	6,689	7,251	39,050	39,100	7,529	8,091	42,050	42,100	8,369	8,931
33,100	33,150	5,863	6,425	36,100	36,150	6,703	7,265	39,100	39,150	7,543	8,105	42,100	42,150	8,383	8,945
33,150	33,200	5,877	6,439	36,150	36,200	6,717	7,279	39,150	39,200	7,557	8,119	42,150	42,200	8,397	8,959
33,200	33,250	5,891	6,453	36,200	36,250	6,731	7,293	39,200	39,250	7,571	8,133	42,200	42,250	8,411	8,973
33,250	33,300	5,905	6,467	36,250	36,300	6,745	7,307	39,250	39,300	7,585	8,147	42,250	42,300	8,425	8,987
33,300	33,350	5,919	6,481	36,300	36,350	6,759	7,321	39,300	39,350	7,599	8,161	42,300	42,350	8,439	9,001
33,350	33,400	5,933	6,495	36,350	36,400	6,773	7,335	39,350	39,400	7,613	8,175	42,350	42,400	8,453	9,015
33,400	33,450	5,947	6,509	36,400	36,450	6,787	7,349	39,400	39,450	7,627	8,189	42,400	42,450	8,467	9,029
33,450	33,500	5,961	6,523	36,450	36,500	6,801	7,363	39,450	39,500	7,641	8,203	42,450	42,500	8,481	9,043
33,500	33,550	5,975	6,537	36,500	36,550	6,815	7,377	39,500	39,550	7,655	8,217	42,500	42,550	8,495	9,057
33,550	33,600	5,989	6,551	36,550	36,600	6,829	7,391	39,550	39,600	7,669	8,231	42,550	42,600	8,509	9,071
33,600	33,650	6,003	6,565	36,600	36,650	6,843	7,405	39,600	39,650	7,683	8,245	42,600	42,650	8,523	9,085
33,650	33,700	6,017	6,579	36,650	36,700	6,857	7,419	39,650	39,700	7,697	8,259	42,650	42,700	8,537	9,099
33,700	33,750	6,031	6,593	36,700	36,750	6,871	7,433	39,700	39,750	7,711	8,273	42,700	42,750	8,551	9,113
33,750	33,800	6,045	6,607	36,750	36,800	6,885	7,447	39,750	39,800	7,725	8,287	42,750	42,800	8,565	9,127
33,800	33,850	6,059	6,621	36,800	36,850	6,899	7,461	39,800	39,850	7,739	8,301	42,800	42,850	8,579	9,141
33,850	33,900	6,073	6,635	36,850	36,900	6,913	7,475	39,850	39,900	7,753	8,315	42,850	42,900	8,593	9,155
33,900	33,950	6,087	6,649	36,900	36,950	6,927	7,489	39,900	39,950	7,767	8,329	42,900	42,950	8,607	9,169
33,950	34,000	6,101	6,663	36,950	37,000	6,941	7,503	39,950	40,000	7,781	8,343	42,950	43,000	8,621	9,183
<b>34,000</b>				<b>37,000</b>				<b>40,000</b>				<b>43,000</b>			
34,000	34,050	6,115	6,677	37,000	37,050	6,955	7,517	40,000	40,050	7,795	8,357	43,000	43,050	8,635	9,197
34,050	34,100	6,129	6,691	37,050	37,100	6,969	7,531	40,050	40,100	7,809	8,371	43,050	43,100	8,649	9,211
34,100	34,150	6,143	6,705	37,100	37,150	6,983	7,545	40,100	40,150	7,823	8,385	43,100	43,150	8,663	9,225
34,150	34,200	6,157	6,719	37,150	37,200	6,997	7,559	40,150	40,200	7,837	8,399	43,150	43,200	8,677	9,239
34,200	34,250	6,171	6,733	37,200	37,250	7,011	7,573	40,200	40,250	7,851	8,413	43,200	43,250	8,691	9,253
34,250	34,300	6,185	6,747	37,250	37,300	7,025	7,587	40,250	40,300	7,865	8,427	43,250	43,300	8,705	9,267
34,300	34,350	6,199	6,761	37,300	37,350	7,039	7,601	40,300	40,350	7,879	8,441	43,300	43,350	8,719	9,281
34,350	34,400	6,213	6,775	37,350	37,400	7,053	7,615	40,350	40,400	7,893	8,455	43,350	43,400	8,733	9,295
34,400	34,450	6,227	6,789	37,400	37,450	7,067	7,629	40,400	40,450	7,907	8,469	43,400	43,450	8,747	9,309
34,450	34,500	6,241	6,803	37,450	37,500	7,081	7,643	40,450	40,500	7,921	8,483	43,450	43,500	8,761	9,323
34,500	34,550	6,255	6,817	37,500	37,550	7,095	7,657	40,500	40,550	7,935	8,497	43,500	43,550	8,775	9,337
34,550	34,600	6,269	6,831	37,550	37,600	7,109	7,671	40,550	40,600	7,949	8,511	43,550	43,600	8,789	9,351
34,600	34,650	6,283	6,845	37,600	37,650	7,123	7,685	40,600	40,650	7,963	8,525	43,600	43,650	8,803	9,365
34,650	34,700	6,297	6,859	37,650	37,700	7,137	7,699	40,650	40,700	7,977	8,539	43,650	43,700	8,817	9,379
34,700	34,750	6,311	6,873	37,700	37,750	7,151	7,713	40,700	40,750	7,991	8,553	43,700	43,750	8,831	9,393
34,750	34,800	6,325	6,887	37,750	37,800	7,165	7,727	40,750	40,800	8,005	8,567	43,750	43,800	8,845	9,407
34,800	34,850	6,339	6,901	37,800	37,850	7,179	7,741	40,800	40,850	8,019	8,581	43,800	43,850	8,859	9,421
34,850	34,900	6,353	6,915	37,850	37,900	7,193	7,755	40,850	40,900	8,033	8,595	43,850	43,900	8,873	9,435
34,900	34,950	6,367	6,929	37,900	37,950	7,207	7,769	40,900	40,950	8,047	8,609	43,900	43,950	8,887	9,449
34,950	35,000	6,381	6,943	37,950	38,000	7,221	7,783	40,950	41,000	8,061	8,623	43,950	44,000	8,901	9,463
<b>35,000</b>				<b>38,000</b>				<b>41,000</b>				<b>44,000</b>			
35,000	35,050	6,395	6,957	38,000	38,050	7,235	7,797	41,000	41,050	8,075	8,637	44,000	44,050	8,915	9,477
35,050	35,100	6,409	6,971	38,050	38,100	7,249	7,811	41,050	41,100	8,089	8,651	44,050	44,100	8,929	9,491
35,100	35,150	6,423	6,985	38,100	38,150	7,263	7,825	41,100	41,150	8,103	8,665	44,100	44,150	8,943	9,505
35,150	35,200	6,437	6,999	38,150	38,200	7,277	7,839	41,150	41,200	8,117	8,679	44,150	44,200	8,957	9,519
35,200	35,250	6,451	7,013	38,200	38,250	7,291	7,853	41,200	41,250	8,131	8,693	44,200	44,250	8,971	9,533
35,250	35,300	6,465	7,027	38,250	38,300	7,305	7,867	41,250	41,300	8,145	8,707	44,250	44,300	8,985	9,547
35,300	35,350	6,479	7,041	38,300	38,350	7,319	7,881	41,300	41,350	8,159	8,721	44,300	44,350	8,999	9,561
35,350	35,400	6,493	7,055	38,350	38,400	7,333	7,895	41,350	41,400	8,173	8,735	44,350	44,400	9,013	9,575
35,400	35,450	6,507	7,069	38,400	38,450	7,347	7,909	41,400	41,450	8,187	8,749	44,400	44,450	9,027	9,589
35,450	35,500	6,521	7,083	38,450	38,500	7,361	7,923	41,450	41,500	8,201	8,763	44,450	44,500	9,041	9,603
35,500	35,550	6,535	7,097	38,500	38,550	7,375	7,937	41,500	41,550	8,215	8,777	44,500	44,550	9,055	9,617
35,550	35,600	6,549	7,111	38,550	38,600	7,389	7,951	41,550	41,600	8,229	8,791	44,550	44,600	9,069	9,631
35,600	35,650	6,563	7,125	38,600	38,650	7,403	7,965	41,600	41,650	8,243	8,805	44,600	44,650	9,083	9,645
35,650	35,700	6,577	7,139	38,650	38,700	7,417	7,979	41,650	41,700	8,257	8,819	44,650	44,700	9,097	9,659
35,700	35,750	6,591	7,153	38,700	38,750	7,431	7,993	41,700	41,750	8,271	8,833	44,700	44,750	9,111	9,673
35,750	35,800	6,605	7,167	38,750	38,800	7,445	8,007	41,750	41,800	8,285	8,847	44,750	44,800	9,125	9,687
35,800	35,850	6,619	7,181	38,800	38,850	7,459	8,021	41,800	41,850	8,299	8,861	44,800	44,850	9,139	9,701
35,850	35,900	6,633	7,195	38,850	38,900	7,473	8,035	41,850	41,900	8,313	8,875	44,850	44,900	9,153	9,715
35,900	35,950	6,647	7,209	38,900	38,950	7,487	8,049	41,900	41,950	8,327	8,889	44,900	44,950	9,167	9,729
35,950	36,000	6,661	7,223	38,950	39,000	7,501	8,063	41,950	42,000	8,341	8,903	44,950	45,000	9,181	9,743

Continued on next page

2000 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—	And you are—		If Form 1040NR-EZ, line 14, is—	And you are—			
	At least	But less than		Single	Married filing separately	Single	Married filing separately
		Your tax is—				Your tax is—	
<b>45,000</b>				<b>48,000</b>			
45,000	45,050	9,195	9,757	48,000	48,050	10,035	10,597
45,050	45,100	9,209	9,771	48,050	48,100	10,049	10,611
45,100	45,150	9,223	9,785	48,100	48,150	10,063	10,625
45,150	45,200	9,237	9,799	48,150	48,200	10,077	10,639
45,200	45,250	9,251	9,813	48,200	48,250	10,091	10,653
45,250	45,300	9,265	9,827	48,250	48,300	10,105	10,667
45,300	45,350	9,279	9,841	48,300	48,350	10,119	10,681
45,350	45,400	9,293	9,855	48,350	48,400	10,133	10,695
45,400	45,450	9,307	9,869	48,400	48,450	10,147	10,709
45,450	45,500	9,321	9,883	48,450	48,500	10,161	10,723
45,500	45,550	9,335	9,897	48,500	48,550	10,175	10,737
45,550	45,600	9,349	9,911	48,550	48,600	10,189	10,751
45,600	45,650	9,363	9,925	48,600	48,650	10,203	10,765
45,650	45,700	9,377	9,939	48,650	48,700	10,217	10,779
45,700	45,750	9,391	9,953	48,700	48,750	10,231	10,793
45,750	45,800	9,405	9,967	48,750	48,800	10,245	10,807
45,800	45,850	9,419	9,981	48,800	48,850	10,259	10,821
45,850	45,900	9,433	9,995	48,850	48,900	10,273	10,835
45,900	45,950	9,447	10,009	48,900	48,950	10,287	10,849
45,950	46,000	9,461	10,023	48,950	49,000	10,301	10,863
<b>46,000</b>				<b>49,000</b>			
46,000	46,050	9,475	10,037	49,000	49,050	10,315	10,877
46,050	46,100	9,489	10,051	49,050	49,100	10,329	10,891
46,100	46,150	9,503	10,065	49,100	49,150	10,343	10,905
46,150	46,200	9,517	10,079	49,150	49,200	10,357	10,919
46,200	46,250	9,531	10,093	49,200	49,250	10,371	10,933
46,250	46,300	9,545	10,107	49,250	49,300	10,385	10,947
46,300	46,350	9,559	10,121	49,300	49,350	10,399	10,961
46,350	46,400	9,573	10,135	49,350	49,400	10,413	10,975
46,400	46,450	9,587	10,149	49,400	49,450	10,427	10,989
46,450	46,500	9,601	10,163	49,450	49,500	10,441	11,003
46,500	46,550	9,615	10,177	49,500	49,550	10,455	11,017
46,550	46,600	9,629	10,191	49,550	49,600	10,469	11,031
46,600	46,650	9,643	10,205	49,600	49,650	10,483	11,045
46,650	46,700	9,657	10,219	49,650	49,700	10,497	11,059
46,700	46,750	9,671	10,233	49,700	49,750	10,511	11,073
46,750	46,800	9,685	10,247	49,750	49,800	10,525	11,087
46,800	46,850	9,699	10,261	49,800	49,850	10,539	11,101
46,850	46,900	9,713	10,275	49,850	49,900	10,553	11,115
46,900	46,950	9,727	10,289	49,900	49,950	10,567	11,129
46,950	47,000	9,741	10,303	49,950	50,000	10,581	11,143
<b>47,000</b>				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: 100px; margin: 0 auto;"> <p><b>\$50,000 or over— use Form 1040NR</b></p> </div>			
47,000	47,050	9,755	10,317				
47,050	47,100	9,769	10,331				
47,100	47,150	9,783	10,345				
47,150	47,200	9,797	10,359				
47,200	47,250	9,811	10,373				
47,250	47,300	9,825	10,387				
47,300	47,350	9,839	10,401				
47,350	47,400	9,853	10,415				
47,400	47,450	9,867	10,429				
47,450	47,500	9,881	10,443				
47,500	47,550	9,895	10,457				
47,550	47,600	9,909	10,471				
47,600	47,650	9,923	10,485				
47,650	47,700	9,937	10,499				
47,700	47,750	9,951	10,513				
47,750	47,800	9,965	10,527				
47,800	47,850	9,979	10,541				
47,850	47,900	9,993	10,555				
47,900	47,950	10,007	10,569				
47,950	48,000	10,021	10,583				

**Disclosure and Paperwork Reduction Act Notices.** The IRS Restructuring and Reform Act of 1998 requires that we tell you the conditions under which return information may be disclosed to any party outside the Internal Revenue Service. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need the information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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

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

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

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 1 hr., 18 min.; **Learning about the law or the form**, 49 min.; **Preparing the form**, 1 hr., 48 min.; and **Copying, assembling, and sending the form to the IRS**, 34 min.

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