

1999



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 scholarship and fellowship grants excluded.
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 1999?

Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to \$1,500 of the interest on line 8. See the instructions for line 8 on page 4 for details.

What To Look for in 2000

Student Loan Interest Deduction

You may be able to deduct up to \$2,000 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**, Closer Connection Exception Statement for Aliens. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file **Form 8843**, Statement for Exempt Individuals and Individuals With a Medical Condition. 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**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b). 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 Internet 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 1999. If you do not meet either of these tests for 1999 but you meet the substantial presence test for 2000, you may be able to choose to be treated as a resident alien for part of 1999. But you must have been physically present in the United States for at least 31 days in a row during 1999 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1998. 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 1999.

Substantial Presence Test. You are considered a U.S. resident if you meet the substantial presence test for 1999. You meet this test if you were physically present in the United States for at least:

1. 31 days during 1999, and
2. 183 days during the period 1999, 1998, and 1997, counting all the days of physical presence in 1999 but only $\frac{1}{3}$ the number of days of presence in 1998 and only $\frac{1}{6}$ the number of days in 1997.

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 1999 if you:

a. Were present in the United States for fewer than 183 days during 1999,

b. Establish that during 1999 you had a tax home in a foreign country, and

c. Establish that during 1999 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 1999. You must file even if—

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

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

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 17, 2000.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2000.

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

Automatic Extension of Time To File U.S. Individual Income Tax Return. You must file Form 4868 by the regular due date of the return.

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

Where To File

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

Election To Be Taxed as a Resident Alien

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

- 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 1999. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.



Nonresident aliens who make this election may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more details, see 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 57. Enter amounts from the attached statement (Form 1040NR-EZ, line 19) to the left of line 57 and identify and include in the amount on line 57.

When filing Form 1040NR-EZ, show the total tax withheld on line 19. Enter the amount from the attached statement (Form 1040, line 57) to the left of line 19 and identify and include in the amount on line 19.

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

3. Tax paid with **Form 1040-C**, U.S. Departing Alien Income Tax Return, at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 64. 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 1999, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1999.


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.

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

- **Excess salary deferrals.** The amount deferred should be shown in box 13 of your W-2 form and the "Deferred compensation" box in box 15 should be checked. If the total amount you deferred for 1999 under **all** plans was more than \$10,000, include the excess on line 3. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. See Pub. 575 for details.

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

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

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

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

Missing or Incorrect Form W-2. If you do not get a W-2 form by January 31, 2000, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings. If you lose your

Form W-2 or it is incorrect, ask your employer for a new one.

Dependent Care Benefits. If you received benefits for 1999 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 1999, 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 1999, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 1999 estimated state or local income tax, the amount applied is treated as received in 1999.

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

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 1999 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 \$1,500 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. _____

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**, Scholarships and Fellowships, 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. Also, you must complete item J on page 2 of Form 1040NR-EZ.

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 1999 on a qualified student loan (see below).
- 2. At least part of the interest paid in 1999 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 1992 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1994, 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 1999 to figure your deduction. June is the end of the 60-month period (July 1994 – June 1999).

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 (1) any of the proceeds were used for other purposes or (2) 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 on these expenses, see **Pub. 970**.

An **eligible student** is a person who:
• Was enrolled in a degree, certificate, or other program (including a program of

study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and

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

Line 9—Scholarship and Fellowship Grants Excluded. If you 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 more information.

Line 11—Itemized Deductions. Enter the total state and local income taxes you paid or that were withheld from your salary in 1999. If, during 1999, 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 \$2,750 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, Social Security and Medicare Tax on Unreported Tip Income. To pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.

 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 find out if you owe these taxes.

**BARRY MAPLE
DEBORAH MAPLE**
123 Main Street
Anyplace, CA 90000

PAY TO THE ORDER OF \$ [] DOLLARS

ANYPLACE BANK
Anyplace, CA 90000

For []

⑆250250025⑆ 2020201186 1234

1234
15-00000000


Do not include the check number

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

1. You paid **any one** household employee (defined below) cash wages of \$1,100 or more in 1999. Cash wages include wages paid by checks, money orders, etc.

2. You withheld Federal income tax during 1999 at the request of any household employee.

3. You paid **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1998 or 1999 to household employees.

 For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 1999 and was a student.

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

Payments

Line 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—1999 Estimated Tax Payments. Enter any payments you made on your estimated Federal income tax (Form 1040-ES (NR)) for 1999. Include any overpayment from your 1998 return that you applied to your 1999 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 1999 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 1999.

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.

 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 2000** 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.

Line 24b. The routing number **must** be **nine** digits. The first two digits must be 01 through 12 or 21 through 32.

Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on page 5, 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 this line.

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 2000 Estimated Tax. Enter on line 25 the amount, if any, of the overpayment on line 23 you want applied to your estimated tax for 2000. 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.** Write “1999 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 2000. See **Income Tax Withholding and Estimated Tax Payments for 2000** 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**, Installment Agreement Request. 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 so, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210. 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 report certain information on **Form 8833**, Treaty-Based Return Position Disclosure

Under Section 6114 or 7701(b), or a similar statement attached to your tax return.

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.

Address Change

If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return, or the Chief, Customer Service Division, at your local IRS district office. You can use **Form 8822**, Change of Address, to notify us of your new address.

Income Tax Withholding and Estimated Tax Payments for 2000

If the amount you owe or the amount you overpaid is large, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your 2000 pay. In general, you do not have to make estimated tax payments if you expect that your 2000 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 2000 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 2000 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**, Amended U.S. Individual Income Tax Return, to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

Interest and Penalties

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

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

Note: *You may be able to deduct this gift on your 2000 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 find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your identifying number (defined on page 3) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from 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 Internet 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**.

1999 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	3,705
23,250	23,300	3,491	3,719
23,300	23,350	3,499	3,733
23,350	23,400	3,506	3,747

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

Continued on next page

1999 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—	
9,000				12,000				15,000				18,000			
9,000	9,050	1,354	1,354	12,000	12,050	1,804	1,804	15,000	15,050	2,254	2,254	18,000	18,050	2,704	2,704
9,050	9,100	1,361	1,361	12,050	12,100	1,811	1,811	15,050	15,100	2,261	2,261	18,050	18,100	2,711	2,711
9,100	9,150	1,369	1,369	12,100	12,150	1,819	1,819	15,100	15,150	2,269	2,269	18,100	18,150	2,719	2,719
9,150	9,200	1,376	1,376	12,150	12,200	1,826	1,826	15,150	15,200	2,276	2,276	18,150	18,200	2,726	2,726
9,200	9,250	1,384	1,384	12,200	12,250	1,834	1,834	15,200	15,250	2,284	2,284	18,200	18,250	2,734	2,734
9,250	9,300	1,391	1,391	12,250	12,300	1,841	1,841	15,250	15,300	2,291	2,291	18,250	18,300	2,741	2,741
9,300	9,350	1,399	1,399	12,300	12,350	1,849	1,849	15,300	15,350	2,299	2,299	18,300	18,350	2,749	2,749
9,350	9,400	1,406	1,406	12,350	12,400	1,856	1,856	15,350	15,400	2,306	2,306	18,350	18,400	2,756	2,756
9,400	9,450	1,414	1,414	12,400	12,450	1,864	1,864	15,400	15,450	2,314	2,314	18,400	18,450	2,764	2,764
9,450	9,500	1,421	1,421	12,450	12,500	1,871	1,871	15,450	15,500	2,321	2,321	18,450	18,500	2,771	2,771
9,500	9,550	1,429	1,429	12,500	12,550	1,879	1,879	15,500	15,550	2,329	2,329	18,500	18,550	2,779	2,779
9,550	9,600	1,436	1,436	12,550	12,600	1,886	1,886	15,550	15,600	2,336	2,336	18,550	18,600	2,786	2,786
9,600	9,650	1,444	1,444	12,600	12,650	1,894	1,894	15,600	15,650	2,344	2,344	18,600	18,650	2,794	2,794
9,650	9,700	1,451	1,451	12,650	12,700	1,901	1,901	15,650	15,700	2,351	2,351	18,650	18,700	2,801	2,801
9,700	9,750	1,459	1,459	12,700	12,750	1,909	1,909	15,700	15,750	2,359	2,359	18,700	18,750	2,809	2,809
9,750	9,800	1,466	1,466	12,750	12,800	1,916	1,916	15,750	15,800	2,366	2,366	18,750	18,800	2,816	2,816
9,800	9,850	1,474	1,474	12,800	12,850	1,924	1,924	15,800	15,850	2,374	2,374	18,800	18,850	2,824	2,824
9,850	9,900	1,481	1,481	12,850	12,900	1,931	1,931	15,850	15,900	2,381	2,381	18,850	18,900	2,831	2,831
9,900	9,950	1,489	1,489	12,900	12,950	1,939	1,939	15,900	15,950	2,389	2,389	18,900	18,950	2,839	2,839
9,950	10,000	1,496	1,496	12,950	13,000	1,946	1,946	15,950	16,000	2,396	2,396	18,950	19,000	2,846	2,846
10,000				13,000				16,000				19,000			
10,000	10,050	1,504	1,504	13,000	13,050	1,954	1,954	16,000	16,050	2,404	2,404	19,000	19,050	2,854	2,854
10,050	10,100	1,511	1,511	13,050	13,100	1,961	1,961	16,050	16,100	2,411	2,411	19,050	19,100	2,861	2,861
10,100	10,150	1,519	1,519	13,100	13,150	1,969	1,969	16,100	16,150	2,419	2,419	19,100	19,150	2,869	2,869
10,150	10,200	1,526	1,526	13,150	13,200	1,976	1,976	16,150	16,200	2,426	2,426	19,150	19,200	2,876	2,876
10,200	10,250	1,534	1,534	13,200	13,250	1,984	1,984	16,200	16,250	2,434	2,434	19,200	19,250	2,884	2,884
10,250	10,300	1,541	1,541	13,250	13,300	1,991	1,991	16,250	16,300	2,441	2,441	19,250	19,300	2,891	2,891
10,300	10,350	1,549	1,549	13,300	13,350	1,999	1,999	16,300	16,350	2,449	2,449	19,300	19,350	2,899	2,899
10,350	10,400	1,556	1,556	13,350	13,400	2,006	2,006	16,350	16,400	2,456	2,456	19,350	19,400	2,906	2,906
10,400	10,450	1,564	1,564	13,400	13,450	2,014	2,014	16,400	16,450	2,464	2,464	19,400	19,450	2,914	2,914
10,450	10,500	1,571	1,571	13,450	13,500	2,021	2,021	16,450	16,500	2,471	2,471	19,450	19,500	2,921	2,921
10,500	10,550	1,579	1,579	13,500	13,550	2,029	2,029	16,500	16,550	2,479	2,479	19,500	19,550	2,929	2,929
10,550	10,600	1,586	1,586	13,550	13,600	2,036	2,036	16,550	16,600	2,486	2,486	19,550	19,600	2,936	2,936
10,600	10,650	1,594	1,594	13,600	13,650	2,044	2,044	16,600	16,650	2,494	2,494	19,600	19,650	2,944	2,944
10,650	10,700	1,601	1,601	13,650	13,700	2,051	2,051	16,650	16,700	2,501	2,501	19,650	19,700	2,951	2,951
10,700	10,750	1,609	1,609	13,700	13,750	2,059	2,059	16,700	16,750	2,509	2,509	19,700	19,750	2,959	2,959
10,750	10,800	1,616	1,616	13,750	13,800	2,066	2,066	16,750	16,800	2,516	2,516	19,750	19,800	2,966	2,966
10,800	10,850	1,624	1,624	13,800	13,850	2,074	2,074	16,800	16,850	2,524	2,524	19,800	19,850	2,974	2,974
10,850	10,900	1,631	1,631	13,850	13,900	2,081	2,081	16,850	16,900	2,531	2,531	19,850	19,900	2,981	2,981
10,900	10,950	1,639	1,639	13,900	13,950	2,089	2,089	16,900	16,950	2,539	2,539	19,900	19,950	2,989	2,989
10,950	11,000	1,646	1,646	13,950	14,000	2,096	2,096	16,950	17,000	2,546	2,546	19,950	20,000	2,996	2,996
11,000				14,000				17,000				20,000			
11,000	11,050	1,654	1,654	14,000	14,050	2,104	2,104	17,000	17,050	2,554	2,554	20,000	20,050	3,004	3,004
11,050	11,100	1,661	1,661	14,050	14,100	2,111	2,111	17,050	17,100	2,561	2,561	20,050	20,100	3,011	3,011
11,100	11,150	1,669	1,669	14,100	14,150	2,119	2,119	17,100	17,150	2,569	2,569	20,100	20,150	3,019	3,019
11,150	11,200	1,676	1,676	14,150	14,200	2,126	2,126	17,150	17,200	2,576	2,576	20,150	20,200	3,026	3,026
11,200	11,250	1,684	1,684	14,200	14,250	2,134	2,134	17,200	17,250	2,584	2,584	20,200	20,250	3,034	3,034
11,250	11,300	1,691	1,691	14,250	14,300	2,141	2,141	17,250	17,300	2,591	2,591	20,250	20,300	3,041	3,041
11,300	11,350	1,699	1,699	14,300	14,350	2,149	2,149	17,300	17,350	2,599	2,599	20,300	20,350	3,049	3,049
11,350	11,400	1,706	1,706	14,350	14,400	2,156	2,156	17,350	17,400	2,606	2,606	20,350	20,400	3,056	3,056
11,400	11,450	1,714	1,714	14,400	14,450	2,164	2,164	17,400	17,450	2,614	2,614	20,400	20,450	3,064	3,064
11,450	11,500	1,721	1,721	14,450	14,500	2,171	2,171	17,450	17,500	2,621	2,621	20,450	20,500	3,071	3,071
11,500	11,550	1,729	1,729	14,500	14,550	2,179	2,179	17,500	17,550	2,629	2,629	20,500	20,550	3,079	3,079
11,550	11,600	1,736	1,736	14,550	14,600	2,186	2,186	17,550	17,600	2,636	2,636	20,550	20,600	3,086	3,086
11,600	11,650	1,744	1,744	14,600	14,650	2,194	2,194	17,600	17,650	2,644	2,644	20,600	20,650	3,094	3,094
11,650	11,700	1,751	1,751	14,650	14,700	2,201	2,201	17,650	17,700	2,651	2,651	20,650	20,700	3,101	3,101
11,700	11,750	1,759	1,759	14,700	14,750	2,209	2,209	17,700	17,750	2,659	2,659	20,700	20,750	3,109	3,109
11,750	11,800	1,766	1,766	14,750	14,800	2,216	2,216	17,750	17,800	2,666	2,666	20,750	20,800	3,116	3,116
11,800	11,850	1,774	1,774	14,800	14,850	2,224	2,224	17,800	17,850	2,674	2,674	20,800	20,850	3,124	3,124
11,850	11,900	1,781	1,781	14,850	14,900	2,231	2,231	17,850	17,900	2,681	2,681	20,850	20,900	3,131	3,131
11,900	11,950	1,789	1,789	14,900	14,950	2,239	2,239	17,900	17,950	2,689	2,689	20,900	20,950	3,139	3,139
11,950	12,000	1,796	1,796	14,950	15,000	2,246	2,246	17,950	18,000	2,696	2,696	20,950	21,000	3,146	3,146

Continued on next page

1999 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—	
21,000				24,000				27,000				30,000			
21,000	21,050	3,154	3,154	24,000	24,050	3,604	3,929	27,000	27,050	4,220	4,769	30,000	30,050	5,060	5,609
21,050	21,100	3,161	3,161	24,050	24,100	3,611	3,943	27,050	27,100	4,234	4,783	30,050	30,100	5,074	5,623
21,100	21,150	3,169	3,169	24,100	24,150	3,619	3,957	27,100	27,150	4,248	4,797	30,100	30,150	5,088	5,637
21,150	21,200	3,176	3,176	24,150	24,200	3,626	3,971	27,150	27,200	4,262	4,811	30,150	30,200	5,102	5,651
21,200	21,250	3,184	3,184	24,200	24,250	3,634	3,985	27,200	27,250	4,276	4,825	30,200	30,250	5,116	5,665
21,250	21,300	3,191	3,191	24,250	24,300	3,641	3,999	27,250	27,300	4,290	4,839	30,250	30,300	5,130	5,679
21,300	21,350	3,199	3,199	24,300	24,350	3,649	4,013	27,300	27,350	4,304	4,853	30,300	30,350	5,144	5,693
21,350	21,400	3,206	3,206	24,350	24,400	3,656	4,027	27,350	27,400	4,318	4,867	30,350	30,400	5,158	5,707
21,400	21,450	3,214	3,214	24,400	24,450	3,664	4,041	27,400	27,450	4,332	4,881	30,400	30,450	5,172	5,721
21,450	21,500	3,221	3,221	24,450	24,500	3,671	4,055	27,450	27,500	4,346	4,895	30,450	30,500	5,186	5,735
21,500	21,550	3,229	3,229	24,500	24,550	3,679	4,069	27,500	27,550	4,360	4,909	30,500	30,550	5,200	5,749
21,550	21,600	3,236	3,243	24,550	24,600	3,686	4,083	27,550	27,600	4,374	4,923	30,550	30,600	5,214	5,763
21,600	21,650	3,244	3,257	24,600	24,650	3,694	4,097	27,600	27,650	4,388	4,937	30,600	30,650	5,228	5,777
21,650	21,700	3,251	3,271	24,650	24,700	3,701	4,111	27,650	27,700	4,402	4,951	30,650	30,700	5,242	5,791
21,700	21,750	3,259	3,285	24,700	24,750	3,709	4,125	27,700	27,750	4,416	4,965	30,700	30,750	5,256	5,805
21,750	21,800	3,266	3,299	24,750	24,800	3,716	4,139	27,750	27,800	4,430	4,979	30,750	30,800	5,270	5,819
21,800	21,850	3,274	3,313	24,800	24,850	3,724	4,153	27,800	27,850	4,444	4,993	30,800	30,850	5,284	5,833
21,850	21,900	3,281	3,327	24,850	24,900	3,731	4,167	27,850	27,900	4,458	5,007	30,850	30,900	5,298	5,847
21,900	21,950	3,289	3,341	24,900	24,950	3,739	4,181	27,900	27,950	4,472	5,021	30,900	30,950	5,312	5,861
21,950	22,000	3,296	3,355	24,950	25,000	3,746	4,195	27,950	28,000	4,486	5,035	30,950	31,000	5,326	5,875
22,000				25,000				28,000				31,000			
22,000	22,050	3,304	3,369	25,000	25,050	3,754	4,209	28,000	28,050	4,500	5,049	31,000	31,050	5,340	5,889
22,050	22,100	3,311	3,383	25,050	25,100	3,761	4,223	28,050	28,100	4,514	5,063	31,050	31,100	5,354	5,903
22,100	22,150	3,319	3,397	25,100	25,150	3,769	4,237	28,100	28,150	4,528	5,077	31,100	31,150	5,368	5,917
22,150	22,200	3,326	3,411	25,150	25,200	3,776	4,251	28,150	28,200	4,542	5,091	31,150	31,200	5,382	5,931
22,200	22,250	3,334	3,425	25,200	25,250	3,784	4,265	28,200	28,250	4,556	5,105	31,200	31,250	5,396	5,945
22,250	22,300	3,341	3,439	25,250	25,300	3,791	4,279	28,250	28,300	4,570	5,119	31,250	31,300	5,410	5,959
22,300	22,350	3,349	3,453	25,300	25,350	3,799	4,293	28,300	28,350	4,584	5,133	31,300	31,350	5,424	5,973
22,350	22,400	3,356	3,467	25,350	25,400	3,806	4,307	28,350	28,400	4,598	5,147	31,350	31,400	5,438	5,987
22,400	22,450	3,364	3,481	25,400	25,450	3,814	4,321	28,400	28,450	4,612	5,161	31,400	31,450	5,452	6,001
22,450	22,500	3,371	3,495	25,450	25,500	3,821	4,335	28,450	28,500	4,626	5,175	31,450	31,500	5,466	6,015
22,500	22,550	3,379	3,509	25,500	25,550	3,829	4,349	28,500	28,550	4,640	5,189	31,500	31,550	5,480	6,029
22,550	22,600	3,386	3,523	25,550	25,600	3,836	4,363	28,550	28,600	4,654	5,203	31,550	31,600	5,494	6,043
22,600	22,650	3,394	3,537	25,600	25,650	3,844	4,377	28,600	28,650	4,668	5,217	31,600	31,650	5,508	6,057
22,650	22,700	3,401	3,551	25,650	25,700	3,851	4,391	28,650	28,700	4,682	5,231	31,650	31,700	5,522	6,071
22,700	22,750	3,409	3,565	25,700	25,750	3,859	4,405	28,700	28,750	4,696	5,245	31,700	31,750	5,536	6,085
22,750	22,800	3,416	3,579	25,750	25,800	3,870	4,419	28,750	28,800	4,710	5,259	31,750	31,800	5,550	6,099
22,800	22,850	3,424	3,593	25,800	25,850	3,884	4,433	28,800	28,850	4,724	5,273	31,800	31,850	5,564	6,113
22,850	22,900	3,431	3,607	25,850	25,900	3,898	4,447	28,850	28,900	4,738	5,287	31,850	31,900	5,578	6,127
22,900	22,950	3,439	3,621	25,900	25,950	3,912	4,461	28,900	28,950	4,752	5,301	31,900	31,950	5,592	6,141
22,950	23,000	3,446	3,635	25,950	26,000	3,926	4,475	28,950	29,000	4,766	5,315	31,950	32,000	5,606	6,155
23,000				26,000				29,000				32,000			
23,000	23,050	3,454	3,649	26,000	26,050	3,940	4,489	29,000	29,050	4,780	5,329	32,000	32,050	5,620	6,169
23,050	23,100	3,461	3,663	26,050	26,100	3,954	4,503	29,050	29,100	4,794	5,343	32,050	32,100	5,634	6,183
23,100	23,150	3,469	3,677	26,100	26,150	3,968	4,517	29,100	29,150	4,808	5,357	32,100	32,150	5,648	6,197
23,150	23,200	3,476	3,691	26,150	26,200	3,982	4,531	29,150	29,200	4,822	5,371	32,150	32,200	5,662	6,211
23,200	23,250	3,484	3,705	26,200	26,250	3,996	4,545	29,200	29,250	4,836	5,385	32,200	32,250	5,676	6,225
23,250	23,300	3,491	3,719	26,250	26,300	4,010	4,559	29,250	29,300	4,850	5,399	32,250	32,300	5,690	6,239
23,300	23,350	3,499	3,733	26,300	26,350	4,024	4,573	29,300	29,350	4,864	5,413	32,300	32,350	5,704	6,253
23,350	23,400	3,506	3,747	26,350	26,400	4,038	4,587	29,350	29,400	4,878	5,427	32,350	32,400	5,718	6,267
23,400	23,450	3,514	3,761	26,400	26,450	4,052	4,601	29,400	29,450	4,892	5,441	32,400	32,450	5,732	6,281
23,450	23,500	3,521	3,775	26,450	26,500	4,066	4,615	29,450	29,500	4,906	5,455	32,450	32,500	5,746	6,295
23,500	23,550	3,529	3,789	26,500	26,550	4,080	4,629	29,500	29,550	4,920	5,469	32,500	32,550	5,760	6,309
23,550	23,600	3,536	3,803	26,550	26,600	4,094	4,643	29,550	29,600	4,934	5,483	32,550	32,600	5,774	6,323
23,600	23,650	3,544	3,817	26,600	26,650	4,108	4,657	29,600	29,650	4,948	5,497	32,600	32,650	5,788	6,337
23,650	23,700	3,551	3,831	26,650	26,700	4,122	4,671	29,650	29,700	4,962	5,511	32,650	32,700	5,802	6,351
23,700	23,750	3,559	3,845	26,700	26,750	4,136	4,685	29,700	29,750	4,976	5,525	32,700	32,750	5,816	6,365
23,750	23,800	3,566	3,859	26,750	26,800	4,150	4,699	29,750	29,800	4,990	5,539	32,750	32,800	5,830	6,379
23,800	23,850	3,574	3,873	26,800	26,850	4,164	4,713	29,800	29,850	5,004	5,553	32,800	32,850	5,844	6,393
23,850	23,900	3,581	3,887	26,850	26,900	4,178	4,727	29,850	29,900	5,018	5,567	32,850	32,900	5,858	6,407
23,900	23,950	3,589	3,901	26,900	26,950	4,192	4,741	29,900	29,950	5,032	5,581	32,900	32,950	5,872	6,421
23,950	24,000	3,596	3,915	26,950	27,000	4,206	4,755	29,950	30,000	5,046	5,595	32,950	33,000	5,886	6,435

Continued on next page

1999 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—	
33,000				36,000				39,000				42,000			
33,000	33,050	5,900	6,449	36,000	36,050	6,740	7,289	39,000	39,050	7,580	8,129	42,000	42,050	8,420	8,969
33,050	33,100	5,914	6,463	36,050	36,100	6,754	7,303	39,050	39,100	7,594	8,143	42,050	42,100	8,434	8,983
33,100	33,150	5,928	6,477	36,100	36,150	6,768	7,317	39,100	39,150	7,608	8,157	42,100	42,150	8,448	8,997
33,150	33,200	5,942	6,491	36,150	36,200	6,782	7,331	39,150	39,200	7,622	8,171	42,150	42,200	8,462	9,011
33,200	33,250	5,956	6,505	36,200	36,250	6,796	7,345	39,200	39,250	7,636	8,185	42,200	42,250	8,476	9,025
33,250	33,300	5,970	6,519	36,250	36,300	6,810	7,359	39,250	39,300	7,650	8,199	42,250	42,300	8,490	9,039
33,300	33,350	5,984	6,533	36,300	36,350	6,824	7,373	39,300	39,350	7,664	8,213	42,300	42,350	8,504	9,053
33,350	33,400	5,998	6,547	36,350	36,400	6,838	7,387	39,350	39,400	7,678	8,227	42,350	42,400	8,518	9,067
33,400	33,450	6,012	6,561	36,400	36,450	6,852	7,401	39,400	39,450	7,692	8,241	42,400	42,450	8,532	9,081
33,450	33,500	6,026	6,575	36,450	36,500	6,866	7,415	39,450	39,500	7,706	8,255	42,450	42,500	8,546	9,095
33,500	33,550	6,040	6,589	36,500	36,550	6,880	7,429	39,500	39,550	7,720	8,269	42,500	42,550	8,560	9,109
33,550	33,600	6,054	6,603	36,550	36,600	6,894	7,443	39,550	39,600	7,734	8,283	42,550	42,600	8,574	9,123
33,600	33,650	6,068	6,617	36,600	36,650	6,908	7,457	39,600	39,650	7,748	8,297	42,600	42,650	8,588	9,137
33,650	33,700	6,082	6,631	36,650	36,700	6,922	7,471	39,650	39,700	7,762	8,311	42,650	42,700	8,602	9,151
33,700	33,750	6,096	6,645	36,700	36,750	6,936	7,485	39,700	39,750	7,776	8,325	42,700	42,750	8,616	9,165
33,750	33,800	6,110	6,659	36,750	36,800	6,950	7,499	39,750	39,800	7,790	8,339	42,750	42,800	8,630	9,179
33,800	33,850	6,124	6,673	36,800	36,850	6,964	7,513	39,800	39,850	7,804	8,353	42,800	42,850	8,644	9,193
33,850	33,900	6,138	6,687	36,850	36,900	6,978	7,527	39,850	39,900	7,818	8,367	42,850	42,900	8,658	9,207
33,900	33,950	6,152	6,701	36,900	36,950	6,992	7,541	39,900	39,950	7,832	8,381	42,900	42,950	8,672	9,221
33,950	34,000	6,166	6,715	36,950	37,000	7,006	7,555	39,950	40,000	7,846	8,395	42,950	43,000	8,686	9,235
34,000				37,000				40,000				43,000			
34,000	34,050	6,180	6,729	37,000	37,050	7,020	7,569	40,000	40,050	7,860	8,409	43,000	43,050	8,700	9,249
34,050	34,100	6,194	6,743	37,050	37,100	7,034	7,583	40,050	40,100	7,874	8,423	43,050	43,100	8,714	9,263
34,100	34,150	6,208	6,757	37,100	37,150	7,048	7,597	40,100	40,150	7,888	8,437	43,100	43,150	8,728	9,277
34,150	34,200	6,222	6,771	37,150	37,200	7,062	7,611	40,150	40,200	7,902	8,451	43,150	43,200	8,742	9,291
34,200	34,250	6,236	6,785	37,200	37,250	7,076	7,625	40,200	40,250	7,916	8,465	43,200	43,250	8,756	9,305
34,250	34,300	6,250	6,799	37,250	37,300	7,090	7,639	40,250	40,300	7,930	8,479	43,250	43,300	8,770	9,319
34,300	34,350	6,264	6,813	37,300	37,350	7,104	7,653	40,300	40,350	7,944	8,493	43,300	43,350	8,784	9,333
34,350	34,400	6,278	6,827	37,350	37,400	7,118	7,667	40,350	40,400	7,958	8,507	43,350	43,400	8,798	9,347
34,400	34,450	6,292	6,841	37,400	37,450	7,132	7,681	40,400	40,450	7,972	8,521	43,400	43,450	8,812	9,361
34,450	34,500	6,306	6,855	37,450	37,500	7,146	7,695	40,450	40,500	7,986	8,535	43,450	43,500	8,826	9,375
34,500	34,550	6,320	6,869	37,500	37,550	7,160	7,709	40,500	40,550	8,000	8,549	43,500	43,550	8,840	9,389
34,550	34,600	6,334	6,883	37,550	37,600	7,174	7,723	40,550	40,600	8,014	8,563	43,550	43,600	8,854	9,403
34,600	34,650	6,348	6,897	37,600	37,650	7,188	7,737	40,600	40,650	8,028	8,577	43,600	43,650	8,868	9,417
34,650	34,700	6,362	6,911	37,650	37,700	7,202	7,751	40,650	40,700	8,042	8,591	43,650	43,700	8,882	9,431
34,700	34,750	6,376	6,925	37,700	37,750	7,216	7,765	40,700	40,750	8,056	8,605	43,700	43,750	8,896	9,445
34,750	34,800	6,390	6,939	37,750	37,800	7,230	7,779	40,750	40,800	8,070	8,619	43,750	43,800	8,910	9,459
34,800	34,850	6,404	6,953	37,800	37,850	7,244	7,793	40,800	40,850	8,084	8,633	43,800	43,850	8,924	9,473
34,850	34,900	6,418	6,967	37,850	37,900	7,258	7,807	40,850	40,900	8,098	8,647	43,850	43,900	8,938	9,487
34,900	34,950	6,432	6,981	37,900	37,950	7,272	7,821	40,900	40,950	8,112	8,661	43,900	43,950	8,952	9,501
34,950	35,000	6,446	6,995	37,950	38,000	7,286	7,835	40,950	41,000	8,126	8,675	43,950	44,000	8,966	9,515
35,000				38,000				41,000				44,000			
35,000	35,050	6,460	7,009	38,000	38,050	7,300	7,849	41,000	41,050	8,140	8,689	44,000	44,050	8,980	9,529
35,050	35,100	6,474	7,023	38,050	38,100	7,314	7,863	41,050	41,100	8,154	8,703	44,050	44,100	8,994	9,543
35,100	35,150	6,488	7,037	38,100	38,150	7,328	7,877	41,100	41,150	8,168	8,717	44,100	44,150	9,008	9,557
35,150	35,200	6,502	7,051	38,150	38,200	7,342	7,891	41,150	41,200	8,182	8,731	44,150	44,200	9,022	9,571
35,200	35,250	6,516	7,065	38,200	38,250	7,356	7,905	41,200	41,250	8,196	8,745	44,200	44,250	9,036	9,585
35,250	35,300	6,530	7,079	38,250	38,300	7,370	7,919	41,250	41,300	8,210	8,759	44,250	44,300	9,050	9,599
35,300	35,350	6,544	7,093	38,300	38,350	7,384	7,933	41,300	41,350	8,224	8,773	44,300	44,350	9,064	9,613
35,350	35,400	6,558	7,107	38,350	38,400	7,398	7,947	41,350	41,400	8,238	8,787	44,350	44,400	9,078	9,627
35,400	35,450	6,572	7,121	38,400	38,450	7,412	7,961	41,400	41,450	8,252	8,801	44,400	44,450	9,092	9,641
35,450	35,500	6,586	7,135	38,450	38,500	7,426	7,975	41,450	41,500	8,266	8,815	44,450	44,500	9,106	9,655
35,500	35,550	6,600	7,149	38,500	38,550	7,440	7,989	41,500	41,550	8,280	8,829	44,500	44,550	9,120	9,669
35,550	35,600	6,614	7,163	38,550	38,600	7,454	8,003	41,550	41,600	8,294	8,843	44,550	44,600	9,134	9,683
35,600	35,650	6,628	7,177	38,600	38,650	7,468	8,017	41,600	41,650	8,308	8,857	44,600	44,650	9,148	9,697
35,650	35,700	6,642	7,191	38,650	38,700	7,482	8,031	41,650	41,700	8,322	8,871	44,650	44,700	9,162	9,711
35,700	35,750	6,656	7,205	38,700	38,750	7,496	8,045	41,700	41,750	8,336	8,885	44,700	44,750	9,176	9,725
35,750	35,800	6,670	7,219	38,750	38,800	7,510	8,059	41,750	41,800	8,350	8,899	44,750	44,800	9,190	9,739
35,800	35,850	6,684	7,233	38,800	38,850	7,524	8,073	41,800	41,850	8,364	8,913	44,800	44,850	9,204	9,753
35,850	35,900	6,698	7,247	38,850	38,900	7,538	8,087	41,850	41,900	8,378	8,927	44,850	44,900	9,218	9,767
35,900	35,950	6,712	7,261	38,900	38,950	7,552	8,101	41,900	41,950	8,392	8,941	44,900	44,950	9,232	9,781
35,950	36,000	6,726	7,275	38,950	39,000	7,566	8,115	41,950	42,000	8,406	8,955	44,950	45,000	9,246	9,795

Continued on next page

1999 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	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—	
45,000				48,000			
45,000	45,050	9,260	9,809	48,000	48,050	10,100	10,649
45,050	45,100	9,274	9,823	48,050	48,100	10,114	10,663
45,100	45,150	9,288	9,837	48,100	48,150	10,128	10,677
45,150	45,200	9,302	9,851	48,150	48,200	10,142	10,691
45,200	45,250	9,316	9,865	48,200	48,250	10,156	10,705
45,250	45,300	9,330	9,879	48,250	48,300	10,170	10,719
45,300	45,350	9,344	9,893	48,300	48,350	10,184	10,733
45,350	45,400	9,358	9,907	48,350	48,400	10,198	10,747
45,400	45,450	9,372	9,921	48,400	48,450	10,212	10,761
45,450	45,500	9,386	9,935	48,450	48,500	10,226	10,775
45,500	45,550	9,400	9,949	48,500	48,550	10,240	10,789
45,550	45,600	9,414	9,963	48,550	48,600	10,254	10,803
45,600	45,650	9,428	9,977	48,600	48,650	10,268	10,817
45,650	45,700	9,442	9,991	48,650	48,700	10,282	10,831
45,700	45,750	9,456	10,005	48,700	48,750	10,296	10,845
45,750	45,800	9,470	10,019	48,750	48,800	10,310	10,859
45,800	45,850	9,484	10,033	48,800	48,850	10,324	10,873
45,850	45,900	9,498	10,047	48,850	48,900	10,338	10,887
45,900	45,950	9,512	10,061	48,900	48,950	10,352	10,901
45,950	46,000	9,526	10,075	48,950	49,000	10,366	10,915
46,000				49,000			
46,000	46,050	9,540	10,089	49,000	49,050	10,380	10,929
46,050	46,100	9,554	10,103	49,050	49,100	10,394	10,943
46,100	46,150	9,568	10,117	49,100	49,150	10,408	10,957
46,150	46,200	9,582	10,131	49,150	49,200	10,422	10,971
46,200	46,250	9,596	10,145	49,200	49,250	10,436	10,985
46,250	46,300	9,610	10,159	49,250	49,300	10,450	10,999
46,300	46,350	9,624	10,173	49,300	49,350	10,464	11,013
46,350	46,400	9,638	10,187	49,350	49,400	10,478	11,027
46,400	46,450	9,652	10,201	49,400	49,450	10,492	11,041
46,450	46,500	9,666	10,215	49,450	49,500	10,506	11,055
46,500	46,550	9,680	10,229	49,500	49,550	10,520	11,069
46,550	46,600	9,694	10,243	49,550	49,600	10,534	11,083
46,600	46,650	9,708	10,257	49,600	49,650	10,548	11,097
46,650	46,700	9,722	10,271	49,650	49,700	10,562	11,111
46,700	46,750	9,736	10,285	49,700	49,750	10,576	11,125
46,750	46,800	9,750	10,299	49,750	49,800	10,590	11,139
46,800	46,850	9,764	10,313	49,800	49,850	10,604	11,153
46,850	46,900	9,778	10,327	49,850	49,900	10,618	11,167
46,900	46,950	9,792	10,341	49,900	49,950	10,632	11,181
46,950	47,000	9,806	10,355	49,950	50,000	10,646	11,195
47,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$50,000 or over— use Form 1040NR</p> </div>			
47,000	47,050	9,820	10,369				
47,050	47,100	9,834	10,383				
47,100	47,150	9,848	10,397				
47,150	47,200	9,862	10,411				
47,200	47,250	9,876	10,425				
47,250	47,300	9,890	10,439				
47,300	47,350	9,904	10,453				
47,350	47,400	9,918	10,467				
47,400	47,450	9,932	10,481				
47,450	47,500	9,946	10,495				
47,500	47,550	9,960	10,509				
47,550	47,600	9,974	10,523				
47,600	47,650	9,988	10,537				
47,650	47,700	10,002	10,551				
47,700	47,750	10,016	10,565				
47,750	47,800	10,030	10,579				
47,800	47,850	10,044	10,593				
47,850	47,900	10,058	10,607				
47,900	47,950	10,072	10,621				
47,950	48,000	10,086	10,635				

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., 19 min.; **Learning about the law or the form**, 50 min.; **Preparing the form**, 1 hr., 47 min.; and **Copying, assembling, and sending the form to the IRS**, 35 min.

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