

# 1995



Department of the Treasury  
Internal Revenue Service

## Instructions for Form 1040NR-EZ U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

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

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

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**, 48 min.; **Preparing the form**, 1 hr., 30 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. **Or**, you can call the IRS with your suggestions at 1-800-829-9043 and leave a recorded message 24 hours a day, 7 days a week. **DO NOT** send your return to this address. Instead, see **Where To File** on page 2.

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

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

1. You do not claim any dependents.
2. You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
3. You were under age 65 on January 1, 1996, and not blind at the end of 1995.
4. You had **only** wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants.  
**Note:** If you had taxable interest or dividend income, you **cannot** use this form.
5. Your taxable income (line 13 of Form 1040NR-EZ) is less than \$50,000.
6. You cannot claim any adjustments to income **except** scholarship and fellowship grants excluded.
7. You cannot claim any tax credits.
8. If you were married, you cannot claim an exemption for your spouse.
9. If you itemize, the only deduction you can claim is for state and local income taxes.
10. The only other taxes you owe are social security and Medicare tax on tip

income not reported to your employer or household employment taxes.

If you cannot use Form 1040NR-EZ, you must use Form 1040NR.

## General Instructions

### Items To Note

**Earned Income Credit.**—If you were a nonresident alien for any part of 1995, you **cannot** claim this credit unless you are married to a U.S. citizen or resident alien and elect to be taxed as a resident alien for all of 1995. For details on the election, see page 2.

**Direct Deposit of Refund.**—If you have a refund on line 23 of your 1995 Form 1040NR-EZ, you may be able to have it directly deposited into your bank account instead of receiving a check. Use new **Form 8888**, Direct Deposit of Refund, to do so. See the instructions for line 23 on page 5 for details.

**Household Employment Taxes.**—Employment taxes on wages paid to household employees are reported on Form 1040NR-EZ, line 16, using new **Schedule H (Form 1040)**. If you paid someone to work in or around your home, you may owe employment taxes. See the instructions for line 16 on page 4.

If you paid these taxes in 1994, you should receive a separate package in January containing Schedule H, Form W-2, and other items.

**Tax Law Changes.**—For more details, get **Pub. 553**, Highlights of 1995 Tax Changes.

**Other Reporting Requirements.**—If you meet the closer connection to a foreign country exception to the substantial presence test or exclude days of presence in the United States for purposes of that test, you must file a statement containing certain information. This rule does not apply to foreign government-related individuals who exclude days of presence in the United States. For details, get **Form 8840**, Closer Connection Exception Statement for Aliens, or **Form 8843**, Statement for Exempt Individuals and Individuals With a Medical Condition. Certain dual resident taxpayers who claim tax treaty benefits must file **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement. A dual resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

**United States-India Income Tax Treaty.**—Residents of India who were students or business apprentices present in the United States for educational or training purposes may be able to take exemptions for their spouse and dependents under this treaty. But they must use Form 1040NR to do so. For details, get **Pub. 519**, U.S. Tax Guide for Aliens.

## Additional Information

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

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

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

## Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien. Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 1995. If you do not meet either of these tests for 1995 but you meet the substantial presence test for 1996, you may be able to choose to be treated as a resident alien for part of 1995. But you must have been physically present in the United States for at least 31 days in a row during 1995 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1994. 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 on page 2.

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 1995.

**Substantial Presence Test.**—You are considered a U.S. resident if you meet the substantial presence test for 1995. You

meet this test if you were physically present in the United States for at least:

1. 31 days during 1995, and
2. 183 days during the period 1995, 1994, and 1993, counting all the days of physical presence in 1995 but only  $\frac{1}{3}$  the number of days of presence in 1994 and only  $\frac{1}{6}$  the number of days in 1993.

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

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

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

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

**Note:** Alien individuals with "Q" visas are treated as either students or teachers and trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. However, "Q" visa holders may only exclude days of presence after September 30, 1994. "Q" visas are issued to aliens participating in certain international cultural exchange programs.

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

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

**3. Closer connection to foreign country.** Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1995 if you:

- a. were present in the United States for fewer than 183 days during 1995,
- b. establish that during 1995 you had a tax home in a foreign country, and
- c. establish that during 1995 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

## Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in, or considered to be engaged in, a trade or business in the United States during 1995. You must file even if—

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

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

## When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 15, 1996.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 17, 1996.

**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 either of the following applies to you:

- You were a nonresident alien on the last day of the tax year, and your spouse was a U.S. citizen or resident alien on the last day of the tax year.
- You were a nonresident alien at the beginning of the tax year, but you were a resident alien on the last day of the tax year and your spouse was a U.S. citizen or resident alien on the last day of the tax year. This also applies if both you and your spouse were nonresident aliens at the beginning of the tax year and both were resident aliens at the end of the tax year.

If you elect in 1995 to be taxed as a U.S. resident, you and your spouse must file a joint return for 1995 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 1995. 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, get **Pub. 901**, U.S. Tax Treaties, or refer to the specific treaty.

## Dual-Status Taxpayers

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

## Dual-Status Tax Year

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

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

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

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

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

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

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

## Income Subject to Tax for Dual-Status Year

As a dual-status taxpayer not filing a joint return, you are taxed on income from all

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

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

### Restrictions for Dual-Status Taxpayers

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

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

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

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

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

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

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

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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 55. Enter amounts from the attached statement (Form 1040NR-EZ, line 18) to the left of line 55 and identify and include in the amount on line 55.

**When filing Form 1040NR-EZ,** show the total tax withheld on line 18. Enter the amount from the attached statement (Form 1040, line 55) to the left of line 18 and identify and include in the amount on line 18.

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

3. Tax paid with **Form 1040-C**, U.S. Departing Alien Income Tax Return, at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 61. 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

### Name, Address, and Identifying Number

**P.O. Box.**—If your post office does not deliver mail to your home and you have a P.O. box, enter your box number instead of your present home address.

**Foreign Address.**—If your address is outside the United States or its possessions or territories, enter the information in the following order: city, province or state, and country. **Do not** abbreviate the country name. Include the postal code where applicable.

**Identifying Number.**—If you are a nonresident alien engaged in, or considered engaged in, a trade or business in the United States, you must get a taxpayer identification number. Generally, this number is your social security number (SSN). Apply for your number using **Form SS-5**, which you can get at Social Security Administration (SSA) offices. Fill it in and return it to the SSA. An incorrect or missing SSN will delay your refund.

If you do not have an SSN and are not otherwise required to get one, you can use an IRS-assigned identification number. This number is similar to an SSN but begins with the number 9. If 1995 is the first year you are filing a tax return and you are not otherwise required to get an SSN, do not make an entry in the space labeled "Identifying or social security number." When the IRS receives your return, you will be assigned an identification number. You must use this number when you file tax returns in the future or until you get an SSN.

### Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your forms and schedules. This will make it easier to complete your return. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you 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. **Example.** You received two W-2 forms, one showing wages of \$5,000.55 and one showing wages of \$18,500.73. On Form 1040NR-EZ, line 3, you would enter \$23,501 (\$5,000.55 + \$18,500.73 = \$23,501.28).

**Lines 1 and 2—Filing Status.**—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, get Pub. 501, Exemptions, Standard Deduction, and Filing Information.*

If your spouse died in 1995, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1995.

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

- Corrective distributions of excess salary deferrals.
- Corrective distributions of excess contributions and excess aggregate contributions to a retirement plan.
- Disability pensions 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.

If you used an employer-provided vehicle for both personal and business purposes and 100% of its annual lease value was included as wages on your W-2 form, you may be able to deduct the business use of the vehicle. But you must use Form 1040NR and Form 2106 to do so. For details, get **Pub. 917**, Business Use of a Car.

**Missing or Incorrect Form W-2.** If you don't get a Form W-2 by January 31, 1996, ask your employer for it. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Even if you don't get a Form W-2 from your employer, you must still report your earnings. For example, if you were paid less than \$1,000 as a household employee in 1995, your employer is not required to give you a W-2 form, but you must still include the wages on line 3.

**Tip Income.** Be sure to report all tip income you actually received, even if it is not included in box 1 of your W-2 form(s). You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove that you received less. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included in box 1 of your W-2 form(s). For details on allocated tips, get **Pub. 531**, Reporting Tip Income.

Use **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income, to figure any social security and Medicare tax on unreported or allocated tips. See the instructions for line 15.

**Excess Salary Deferrals.** You may have chosen to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you. If so, the "Deferred compensation" box in box 15 of your W-2 form should be checked. The amount deferred should be shown in box 13. The total amount that may be deferred for 1995 under all plans is generally limited to \$9,240 for each person. 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. Get **Pub. 575**, Pension and Annuity Income, for details. Any amount deferred in excess of these limits must be reported on Form 1040NR-EZ, line 3.

**Dependent Care Benefits.** If you received benefits for 1995 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your W-2 form(s).

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

a mutual fund or other regulated investment company. But **do not** include interest earned on your IRA, or interest from U.S. bank, savings, credit union, or insurance company deposits that are exempt from tax under section 871(i) or a tax treaty. **Do not** add any tax-exempt interest into your total on line 3.

**Line 4—Taxable Refunds, Credits, or Offsets of State and Local Income Taxes.**—If you received a refund, credit, or offset of state or local income taxes in 1995 that you paid and deducted before 1995, part or all of this amount may be taxable. You may receive **Form 1099-G**, or similar statement, showing the refund.

If you chose to apply part or all of the refund to your 1995 estimated state or local income tax, the amount applied is treated as received in 1995.

If, in the year you paid the tax, you (a) did not itemize deductions on Form 1040NR or Schedule A (Form 1040), or (b) filed Form 1040A or Form 1040EZ, none of your refund is taxable.

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

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

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

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

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

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

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

**Line 8—Scholarship and Fellowship Grants Excluded.**—If you were a degree candidate, enter amounts used for tuition

and course-related expenses (fees, books, etc.). **Do not** include any amount already shown on line 6.

**Line 10—Itemized Deductions.**—Enter total state and local income taxes you paid or that were withheld from your salary in 1995. If, during 1995, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for line 4.

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

**Line 12—Exemption Deduction.**—Generally, you can always take an exemption of \$2,500 for yourself. However, if you can be claimed as a dependent on another person's U.S. tax return (such as your parent's return), you cannot take an exemption for yourself even if that person chose not to claim you.

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

**Line 15—Social Security and Medicare Tax on Tip Income Not Reported to Employer.**—If you are subject to social security and Medicare tax, you received tips of \$20 or more in any month, and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your W-2 form(s) shows allocated tips that you are including in your income on Form 1040NR-EZ, line 3.

To figure the tax, get **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income. Enter the tax on line 15. But to pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.

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

**Line 16—Household Employment Taxes.**—If you had a household employee (defined later) during 1995 and any of the following three conditions apply, you may owe employment taxes on the cash wages you paid that employee. Employment taxes are social security, Medicare, withheld Federal income, and Federal unemployment (FUTA) taxes. Cash wages include payments by check or money order.

1. You paid any one household employee cash wages of \$1,000 or more in 1995.

2. You withheld Federal income tax during 1995 at the request of any household employee.

3. You paid total cash wages of \$1,000 or more in any calendar quarter of 1994 or

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1995 to household employees. A calendar quarter is January through March, April through June, July through September, or October through December.

If any of the conditions apply to you, get **Schedule H (Form 1040)**, Household Employment Taxes, and its instructions to see if you owe these taxes. If you do, complete Schedule H and attach it to your return.

**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. For more details, see the Instructions for Schedule H.

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## Payments

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

**Line 19—1995 Estimated Tax Payments.**—Enter on this line any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 1995. Include any overpayment from your 1994 return that you applied to your 1995 estimated tax.

**Name Change.** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ explaining all the payments you made in 1995 and the name and social security number under which you made the payments.

**Line 20—Credit for Amount Paid With Form 1040-C.**—Enter any amount you paid with Form 1040-C for 1995.

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

**Amount Paid With Extension of Time To File.** If you filed Form 4868 to get an automatic extension of time to file Form 1040NR-EZ, include in the total on line 21 the amount, if any, you paid with that form. On the dotted line next to line 21, enter "Form 4868" and show the amount paid. Also, include any amount paid with Form 2688 if you filed for an additional extension.

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## Refund or Amount You Owe

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

**Note:** *If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See 1996 Income Tax Withholding and Estimated Tax Payments on page 6.*

**Line 23—Refund.**—If you want your refund **directly deposited** into your bank account, complete **Form 8888**, Direct Deposit of Refund, and attach it to your return. The

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account designated to receive the direct deposit must be in your name in a U.S. financial institution located in the United States. If your filing status is married, the account can be in your name or in both your name and your spouse's name. If you have other schedules and forms to attach, put Form 8888 first.

**Line 24—Applied to 1996 Estimated Tax.**—Subtract line 23 from line 22 and enter the result on line 24. This is the amount that will be applied to your estimated tax for 1996. This election cannot be changed later.

**Line 25—Amount You Owe.**—Enclose in the envelope with your return a check or money order payable to the Internal Revenue Service for the full amount due when you file. **Do not** send cash. Write your name, address, identifying or social security number, and "1995 Form 1040NR-EZ" on your payment. **Do not** attach the payment to your return. Instead, leave it loose in your envelope and also enclose your tax return. You do not have to pay if line 25 is under \$1.

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

**Note:** *If you owe tax for 1995, you may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 1996. See 1996 Income Tax Withholding and Estimated Tax Payments on page 6.*

**Installment Payments.** If you cannot pay the full amount shown on line 25 with your return, you may ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

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

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

- Line 25 (minus line 16) is at least \$500 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

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

**Figuring the Penalty.** If you choose to figure the penalty yourself on Form 2210, enter the penalty on Form 1040NR-EZ, line 26. Add the penalty to any tax due and

enter the total on line 25. If you are due a refund, subtract the penalty from the overpayment you show on line 22. **Do not** file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

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

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## Other Information (Page 2)

### Item J

#### Reporting of Treaty Benefits Claimed

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement attached to your tax return. But see Pub. 519 for exceptions to this rule. You can be charged a \$1,000 penalty for each failure to report the required information. For more details, see Form 8833 and Regulations section 301.6114-1.

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## Reminders

### Sign and Date Your Return

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

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

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

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

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

## Address Change

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

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

## 1996 Income Tax Withholding and Estimated Tax Payments

If the amount you owe (line 25) or the amount you overpaid (line 22) 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 pay.

In general, you do not have to make estimated tax payments if you expect that your 1996 Form 1040NR-EZ will show a tax refund or a tax balance due the IRS of less than \$500. If your total estimated tax for 1996 is \$500 or more, get **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 1996 and you must pay estimated tax, use **Form 1040-ES**.

## Records You Should Keep

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

## Requesting a Copy of Your Tax Return

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

## Amended Return

If you find changes in your income, deductions, or credits after you mail your return, file **Form 1040X**, Amended U.S. Individual Income Tax Return, to change the return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed a Form 1040, 1040A,

or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later.

## Interest and Penalties

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

**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 overstatements, 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 ½ 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.

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

**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.

## Gift To Reduce the Public Debt

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

**Note:** *You may be able to deduct this gift on your 1996 tax return as a charitable contribution. But you must file Form 1040NR to do so.*

## Taxpayer Assistance

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

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

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your social security number or taxpayer identification number when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from Internal Revenue Service offices in: Bonn, Germany; London, England; Mexico City, Mexico; Nassau, the Bahamas; Ottawa, Canada; Paris, France; Riyadh, Saudi Arabia; Rome, Italy; Santiago, Chile; Singapore; Sydney, Australia; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filing period, you can get income tax forms and publications from U.S. embassies and consulates abroad.

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

## Unresolved Tax Problems

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







1995 Tax Table—Continued

If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		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	3,352	24,000	24,050	3,692	4,192	27,000	27,050	4,532	5,032	30,000	30,050	5,372	5,872
21,050	21,100	3,161	3,366	24,050	24,100	3,706	4,206	27,050	27,100	4,546	5,046	30,050	30,100	5,386	5,886
21,100	21,150	3,169	3,380	24,100	24,150	3,720	4,220	27,100	27,150	4,560	5,060	30,100	30,150	5,400	5,900
21,150	21,200	3,176	3,394	24,150	24,200	3,734	4,234	27,150	27,200	4,574	5,074	30,150	30,200	5,414	5,914
21,200	21,250	3,184	3,408	24,200	24,250	3,748	4,248	27,200	27,250	4,588	5,088	30,200	30,250	5,428	5,928
21,250	21,300	3,191	3,422	24,250	24,300	3,762	4,262	27,250	27,300	4,602	5,102	30,250	30,300	5,442	5,942
21,300	21,350	3,199	3,436	24,300	24,350	3,776	4,276	27,300	27,350	4,616	5,116	30,300	30,350	5,456	5,956
21,350	21,400	3,206	3,450	24,350	24,400	3,790	4,290	27,350	27,400	4,630	5,130	30,350	30,400	5,470	5,970
21,400	21,450	3,214	3,464	24,400	24,450	3,804	4,304	27,400	27,450	4,644	5,144	30,400	30,450	5,484	5,984
21,450	21,500	3,221	3,478	24,450	24,500	3,818	4,318	27,450	27,500	4,658	5,158	30,450	30,500	5,498	5,998
21,500	21,550	3,229	3,492	24,500	24,550	3,832	4,332	27,500	27,550	4,672	5,172	30,500	30,550	5,512	6,012
21,550	21,600	3,236	3,506	24,550	24,600	3,846	4,346	27,550	27,600	4,686	5,186	30,550	30,600	5,526	6,026
21,600	21,650	3,244	3,520	24,600	24,650	3,860	4,360	27,600	27,650	4,700	5,200	30,600	30,650	5,540	6,040
21,650	21,700	3,251	3,534	24,650	24,700	3,874	4,374	27,650	27,700	4,714	5,214	30,650	30,700	5,554	6,054
21,700	21,750	3,259	3,548	24,700	24,750	3,888	4,388	27,700	27,750	4,728	5,228	30,700	30,750	5,568	6,068
21,750	21,800	3,266	3,562	24,750	24,800	3,902	4,402	27,750	27,800	4,742	5,242	30,750	30,800	5,582	6,082
21,800	21,850	3,274	3,576	24,800	24,850	3,916	4,416	27,800	27,850	4,756	5,256	30,800	30,850	5,596	6,096
21,850	21,900	3,281	3,590	24,850	24,900	3,930	4,430	27,850	27,900	4,770	5,270	30,850	30,900	5,610	6,110
21,900	21,950	3,289	3,604	24,900	24,950	3,944	4,444	27,900	27,950	4,784	5,284	30,900	30,950	5,624	6,124
21,950	22,000	3,296	3,618	24,950	25,000	3,958	4,458	27,950	28,000	4,798	5,298	30,950	31,000	5,638	6,138
<b>22,000</b>				<b>25,000</b>				<b>28,000</b>				<b>31,000</b>			
22,000	22,050	3,304	3,632	25,000	25,050	3,972	4,472	28,000	28,050	4,812	5,312	31,000	31,050	5,652	6,152
22,050	22,100	3,311	3,646	25,050	25,100	3,986	4,486	28,050	28,100	4,826	5,326	31,050	31,100	5,666	6,166
22,100	22,150	3,319	3,660	25,100	25,150	4,000	4,500	28,100	28,150	4,840	5,340	31,100	31,150	5,680	6,180
22,150	22,200	3,326	3,674	25,150	25,200	4,014	4,514	28,150	28,200	4,854	5,354	31,150	31,200	5,694	6,194
22,200	22,250	3,334	3,688	25,200	25,250	4,028	4,528	28,200	28,250	4,868	5,368	31,200	31,250	5,708	6,208
22,250	22,300	3,341	3,702	25,250	25,300	4,042	4,542	28,250	28,300	4,882	5,382	31,250	31,300	5,722	6,222
22,300	22,350	3,349	3,716	25,300	25,350	4,056	4,556	28,300	28,350	4,896	5,396	31,300	31,350	5,736	6,236
22,350	22,400	3,356	3,730	25,350	25,400	4,070	4,570	28,350	28,400	4,910	5,410	31,350	31,400	5,750	6,250
22,400	22,450	3,364	3,744	25,400	25,450	4,084	4,584	28,400	28,450	4,924	5,424	31,400	31,450	5,764	6,264
22,450	22,500	3,371	3,758	25,450	25,500	4,098	4,598	28,450	28,500	4,938	5,438	31,450	31,500	5,778	6,278
22,500	22,550	3,379	3,772	25,500	25,550	4,112	4,612	28,500	28,550	4,952	5,452	31,500	31,550	5,792	6,292
22,550	22,600	3,386	3,786	25,550	25,600	4,126	4,626	28,550	28,600	4,966	5,466	31,550	31,600	5,806	6,306
22,600	22,650	3,394	3,800	25,600	25,650	4,140	4,640	28,600	28,650	4,980	5,480	31,600	31,650	5,820	6,320
22,650	22,700	3,401	3,814	25,650	25,700	4,154	4,654	28,650	28,700	4,994	5,494	31,650	31,700	5,834	6,334
22,700	22,750	3,409	3,828	25,700	25,750	4,168	4,668	28,700	28,750	5,008	5,508	31,700	31,750	5,848	6,348
22,750	22,800	3,416	3,842	25,750	25,800	4,182	4,682	28,750	28,800	5,022	5,522	31,750	31,800	5,862	6,362
22,800	22,850	3,424	3,856	25,800	25,850	4,196	4,696	28,800	28,850	5,036	5,536	31,800	31,850	5,876	6,376
22,850	22,900	3,431	3,870	25,850	25,900	4,210	4,710	28,850	28,900	5,050	5,550	31,850	31,900	5,890	6,390
22,900	22,950	3,439	3,884	25,900	25,950	4,224	4,724	28,900	28,950	5,064	5,564	31,900	31,950	5,904	6,404
22,950	23,000	3,446	3,898	25,950	26,000	4,238	4,738	28,950	29,000	5,078	5,578	31,950	32,000	5,918	6,418
<b>23,000</b>				<b>26,000</b>				<b>29,000</b>				<b>32,000</b>			
23,000	23,050	3,454	3,912	26,000	26,050	4,252	4,752	29,000	29,050	5,092	5,592	32,000	32,050	5,932	6,432
23,050	23,100	3,461	3,926	26,050	26,100	4,266	4,766	29,050	29,100	5,106	5,606	32,050	32,100	5,946	6,446
23,100	23,150	3,469	3,940	26,100	26,150	4,280	4,780	29,100	29,150	5,120	5,620	32,100	32,150	5,960	6,460
23,150	23,200	3,476	3,954	26,150	26,200	4,294	4,794	29,150	29,200	5,134	5,634	32,150	32,200	5,974	6,474
23,200	23,250	3,484	3,968	26,200	26,250	4,308	4,808	29,200	29,250	5,148	5,648	32,200	32,250	5,988	6,488
23,250	23,300	3,491	3,982	26,250	26,300	4,322	4,822	29,250	29,300	5,162	5,662	32,250	32,300	6,002	6,502
23,300	23,350	3,499	3,996	26,300	26,350	4,336	4,836	29,300	29,350	5,176	5,676	32,300	32,350	6,016	6,516
23,350	23,400	3,510	4,010	26,350	26,400	4,350	4,850	29,350	29,400	5,190	5,690	32,350	32,400	6,030	6,530
23,400	23,450	3,524	4,024	26,400	26,450	4,364	4,864	29,400	29,450	5,204	5,704	32,400	32,450	6,044	6,544
23,450	23,500	3,538	4,038	26,450	26,500	4,378	4,878	29,450	29,500	5,218	5,718	32,450	32,500	6,058	6,558
23,500	23,550	3,552	4,052	26,500	26,550	4,392	4,892	29,500	29,550	5,232	5,732	32,500	32,550	6,072	6,572
23,550	23,600	3,566	4,066	26,550	26,600	4,406	4,906	29,550	29,600	5,246	5,746	32,550	32,600	6,086	6,586
23,600	23,650	3,580	4,080	26,600	26,650	4,420	4,920	29,600	29,650	5,260	5,760	32,600	32,650	6,100	6,600
23,650	23,700	3,594	4,094	26,650	26,700	4,434	4,934	29,650	29,700	5,274	5,774	32,650	32,700	6,114	6,614
23,700	23,750	3,608	4,108	26,700	26,750	4,448	4,948	29,700	29,750	5,288	5,788	32,700	32,750	6,128	6,628
23,750	23,800	3,622	4,122	26,750	26,800	4,462	4,962	29,750	29,800	5,302	5,802	32,750	32,800	6,142	6,642
23,800	23,850	3,636	4,136	26,800	26,850	4,476	4,976	29,800	29,850	5,316	5,816	32,800	32,850	6,156	6,656
23,850	23,900	3,650	4,150	26,850	26,900	4,490	4,990	29,850	29,900	5,330	5,830	32,850	32,900	6,170	6,670
23,900	23,950	3,664	4,164	26,900	26,950	4,504	5,004	29,900	29,950	5,344	5,844	32,900	32,950	6,184	6,684
23,950	24,000	3,678	4,178	26,950	27,000	4,518	5,018	29,950	30,000	5,358	5,858	32,950	33,000	6,198	6,698

Continued on next page

1995 Tax Table—Continued

If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
<b>33,000</b>				<b>36,000</b>				<b>39,000</b>				<b>42,000</b>			
33,000	33,050	6,212	6,712	36,000	36,050	7,052	7,552	39,000	39,050	7,892	8,392	42,000	42,050	8,732	9,232
33,050	33,100	6,226	6,726	36,050	36,100	7,066	7,566	39,050	39,100	7,906	8,406	42,050	42,100	8,746	9,246
33,100	33,150	6,240	6,740	36,100	36,150	7,080	7,580	39,100	39,150	7,920	8,420	42,100	42,150	8,760	9,260
33,150	33,200	6,254	6,754	36,150	36,200	7,094	7,594	39,150	39,200	7,934	8,434	42,150	42,200	8,774	9,274
33,200	33,250	6,268	6,768	36,200	36,250	7,108	7,608	39,200	39,250	7,948	8,448	42,200	42,250	8,788	9,288
33,250	33,300	6,282	6,782	36,250	36,300	7,122	7,622	39,250	39,300	7,962	8,462	42,250	42,300	8,802	9,302
33,300	33,350	6,296	6,796	36,300	36,350	7,136	7,636	39,300	39,350	7,976	8,476	42,300	42,350	8,816	9,316
33,350	33,400	6,310	6,810	36,350	36,400	7,150	7,650	39,350	39,400	7,990	8,490	42,350	42,400	8,830	9,330
33,400	33,450	6,324	6,824	36,400	36,450	7,164	7,664	39,400	39,450	8,004	8,504	42,400	42,450	8,844	9,344
33,450	33,500	6,338	6,838	36,450	36,500	7,178	7,678	39,450	39,500	8,018	8,518	42,450	42,500	8,858	9,358
33,500	33,550	6,352	6,852	36,500	36,550	7,192	7,692	39,500	39,550	8,032	8,532	42,500	42,550	8,872	9,372
33,550	33,600	6,366	6,866	36,550	36,600	7,206	7,706	39,550	39,600	8,046	8,546	42,550	42,600	8,886	9,386
33,600	33,650	6,380	6,880	36,600	36,650	7,220	7,720	39,600	39,650	8,060	8,560	42,600	42,650	8,900	9,400
33,650	33,700	6,394	6,894	36,650	36,700	7,234	7,734	39,650	39,700	8,074	8,574	42,650	42,700	8,914	9,414
33,700	33,750	6,408	6,908	36,700	36,750	7,248	7,748	39,700	39,750	8,088	8,588	42,700	42,750	8,928	9,428
33,750	33,800	6,422	6,922	36,750	36,800	7,262	7,762	39,750	39,800	8,102	8,602	42,750	42,800	8,942	9,442
33,800	33,850	6,436	6,936	36,800	36,850	7,276	7,776	39,800	39,850	8,116	8,616	42,800	42,850	8,956	9,456
33,850	33,900	6,450	6,950	36,850	36,900	7,290	7,790	39,850	39,900	8,130	8,630	42,850	42,900	8,970	9,470
33,900	33,950	6,464	6,964	36,900	36,950	7,304	7,804	39,900	39,950	8,144	8,644	42,900	42,950	8,984	9,484
33,950	34,000	6,478	6,978	36,950	37,000	7,318	7,818	39,950	40,000	8,158	8,658	42,950	43,000	8,998	9,498
<b>34,000</b>				<b>37,000</b>				<b>40,000</b>				<b>43,000</b>			
34,000	34,050	6,492	6,992	37,000	37,050	7,332	7,832	40,000	40,050	8,172	8,672	43,000	43,050	9,012	9,512
34,050	34,100	6,506	7,006	37,050	37,100	7,346	7,846	40,050	40,100	8,186	8,686	43,050	43,100	9,026	9,526
34,100	34,150	6,520	7,020	37,100	37,150	7,360	7,860	40,100	40,150	8,200	8,700	43,100	43,150	9,040	9,540
34,150	34,200	6,534	7,034	37,150	37,200	7,374	7,874	40,150	40,200	8,214	8,714	43,150	43,200	9,054	9,554
34,200	34,250	6,548	7,048	37,200	37,250	7,388	7,888	40,200	40,250	8,228	8,728	43,200	43,250	9,068	9,568
34,250	34,300	6,562	7,062	37,250	37,300	7,402	7,902	40,250	40,300	8,242	8,742	43,250	43,300	9,082	9,582
34,300	34,350	6,576	7,076	37,300	37,350	7,416	7,916	40,300	40,350	8,256	8,756	43,300	43,350	9,096	9,596
34,350	34,400	6,590	7,090	37,350	37,400	7,430	7,930	40,350	40,400	8,270	8,770	43,350	43,400	9,110	9,610
34,400	34,450	6,604	7,104	37,400	37,450	7,444	7,944	40,400	40,450	8,284	8,784	43,400	43,450	9,124	9,624
34,450	34,500	6,618	7,118	37,450	37,500	7,458	7,958	40,450	40,500	8,298	8,798	43,450	43,500	9,138	9,638
34,500	34,550	6,632	7,132	37,500	37,550	7,472	7,972	40,500	40,550	8,312	8,812	43,500	43,550	9,152	9,652
34,550	34,600	6,646	7,146	37,550	37,600	7,486	7,986	40,550	40,600	8,326	8,826	43,550	43,600	9,166	9,666
34,600	34,650	6,660	7,160	37,600	37,650	7,500	8,000	40,600	40,650	8,340	8,840	43,600	43,650	9,180	9,680
34,650	34,700	6,674	7,174	37,650	37,700	7,514	8,014	40,650	40,700	8,354	8,854	43,650	43,700	9,194	9,694
34,700	34,750	6,688	7,188	37,700	37,750	7,528	8,028	40,700	40,750	8,368	8,868	43,700	43,750	9,208	9,708
34,750	34,800	6,702	7,202	37,750	37,800	7,542	8,042	40,750	40,800	8,382	8,882	43,750	43,800	9,222	9,722
34,800	34,850	6,716	7,216	37,800	37,850	7,556	8,056	40,800	40,850	8,396	8,896	43,800	43,850	9,236	9,736
34,850	34,900	6,730	7,230	37,850	37,900	7,570	8,070	40,850	40,900	8,410	8,910	43,850	43,900	9,250	9,750
34,900	34,950	6,744	7,244	37,900	37,950	7,584	8,084	40,900	40,950	8,424	8,924	43,900	43,950	9,264	9,764
34,950	35,000	6,758	7,258	37,950	38,000	7,598	8,098	40,950	41,000	8,438	8,938	43,950	44,000	9,278	9,778
<b>35,000</b>				<b>38,000</b>				<b>41,000</b>				<b>44,000</b>			
35,000	35,050	6,772	7,272	38,000	38,050	7,612	8,112	41,000	41,050	8,452	8,952	44,000	44,050	9,292	9,792
35,050	35,100	6,786	7,286	38,050	38,100	7,626	8,126	41,050	41,100	8,466	8,966	44,050	44,100	9,306	9,806
35,100	35,150	6,800	7,300	38,100	38,150	7,640	8,140	41,100	41,150	8,480	8,980	44,100	44,150	9,320	9,820
35,150	35,200	6,814	7,314	38,150	38,200	7,654	8,154	41,150	41,200	8,494	8,994	44,150	44,200	9,334	9,834
35,200	35,250	6,828	7,328	38,200	38,250	7,668	8,168	41,200	41,250	8,508	9,008	44,200	44,250	9,348	9,848
35,250	35,300	6,842	7,342	38,250	38,300	7,682	8,182	41,250	41,300	8,522	9,022	44,250	44,300	9,362	9,862
35,300	35,350	6,856	7,356	38,300	38,350	7,696	8,196	41,300	41,350	8,536	9,036	44,300	44,350	9,376	9,876
35,350	35,400	6,870	7,370	38,350	38,400	7,710	8,210	41,350	41,400	8,550	9,050	44,350	44,400	9,390	9,890
35,400	35,450	6,884	7,384	38,400	38,450	7,724	8,224	41,400	41,450	8,564	9,064	44,400	44,450	9,404	9,904
35,450	35,500	6,898	7,398	38,450	38,500	7,738	8,238	41,450	41,500	8,578	9,078	44,450	44,500	9,418	9,918
35,500	35,550	6,912	7,412	38,500	38,550	7,752	8,252	41,500	41,550	8,592	9,092	44,500	44,550	9,432	9,932
35,550	35,600	6,926	7,426	38,550	38,600	7,766	8,266	41,550	41,600	8,606	9,106	44,550	44,600	9,446	9,946
35,600	35,650	6,940	7,440	38,600	38,650	7,780	8,280	41,600	41,650	8,620	9,120	44,600	44,650	9,460	9,960
35,650	35,700	6,954	7,454	38,650	38,700	7,794	8,294	41,650	41,700	8,634	9,134	44,650	44,700	9,474	9,974
35,700	35,750	6,968	7,468	38,700	38,750	7,808	8,308	41,700	41,750	8,648	9,148	44,700	44,750	9,488	9,988
35,750	35,800	6,982	7,482	38,750	38,800	7,822	8,322	41,750	41,800	8,662	9,162	44,750	44,800	9,502	10,002
35,800	35,850	6,996	7,496	38,800	38,850	7,836	8,336	41,800	41,850	8,676	9,176	44,800	44,850	9,516	10,016
35,850	35,900	7,010	7,510	38,850	38,900	7,850	8,350	41,850	41,900	8,690	9,190	44,850	44,900	9,530	10,030
35,900	35,950	7,024	7,524	38,900	38,950	7,864	8,364	41,900	41,950	8,704	9,204	44,900	44,950	9,544	10,044
35,950	36,000	7,038	7,538	38,950	39,000	7,878	8,378	41,950	42,000	8,718	9,218	44,950	45,000	9,558	10,058

Continued on next page

1995 Tax Table—Continued

If Form 1040NR-EZ, line 13, is—		And you are—		If Form 1040NR-EZ, line 13, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—	
<b>45,000</b>				<b>48,000</b>			
45,000	45,050	9,572	10,072	48,000	48,050	10,412	10,939
45,050	45,100	9,586	10,086	48,050	48,100	10,426	10,955
45,100	45,150	9,600	10,100	48,100	48,150	10,440	10,970
45,150	45,200	9,614	10,114	48,150	48,200	10,454	10,986
45,200	45,250	9,628	10,128	48,200	48,250	10,468	11,001
45,250	45,300	9,642	10,142	48,250	48,300	10,482	11,017
45,300	45,350	9,656	10,156	48,300	48,350	10,496	11,032
45,350	45,400	9,670	10,170	48,350	48,400	10,510	11,048
45,400	45,450	9,684	10,184	48,400	48,450	10,524	11,063
45,450	45,500	9,698	10,198	48,450	48,500	10,538	11,079
45,500	45,550	9,712	10,212	48,500	48,550	10,552	11,094
45,550	45,600	9,726	10,226	48,550	48,600	10,566	11,110
45,600	45,650	9,740	10,240	48,600	48,650	10,580	11,125
45,650	45,700	9,754	10,254	48,650	48,700	10,594	11,141
45,700	45,750	9,768	10,268	48,700	48,750	10,608	11,156
45,750	45,800	9,782	10,282	48,750	48,800	10,622	11,172
45,800	45,850	9,796	10,296	48,800	48,850	10,636	11,187
45,850	45,900	9,810	10,310	48,850	48,900	10,650	11,203
45,900	45,950	9,824	10,324	48,900	48,950	10,664	11,218
45,950	46,000	9,838	10,338	48,950	49,000	10,678	11,234
<b>46,000</b>				<b>49,000</b>			
46,000	46,050	9,852	10,352	49,000	49,050	10,692	11,249
46,050	46,100	9,866	10,366	49,050	49,100	10,706	11,265
46,100	46,150	9,880	10,380	49,100	49,150	10,720	11,280
46,150	46,200	9,894	10,394	49,150	49,200	10,734	11,296
46,200	46,250	9,908	10,408	49,200	49,250	10,748	11,311
46,250	46,300	9,922	10,422	49,250	49,300	10,762	11,327
46,300	46,350	9,936	10,436	49,300	49,350	10,776	11,342
46,350	46,400	9,950	10,450	49,350	49,400	10,790	11,358
46,400	46,450	9,964	10,464	49,400	49,450	10,804	11,373
46,450	46,500	9,978	10,478	49,450	49,500	10,818	11,389
46,500	46,550	9,992	10,492	49,500	49,550	10,832	11,404
46,550	46,600	10,006	10,506	49,550	49,600	10,846	11,420
46,600	46,650	10,020	10,520	49,600	49,650	10,860	11,435
46,650	46,700	10,034	10,534	49,650	49,700	10,874	11,451
46,700	46,750	10,048	10,548	49,700	49,750	10,888	11,466
46,750	46,800	10,062	10,562	49,750	49,800	10,902	11,482
46,800	46,850	10,076	10,576	49,800	49,850	10,916	11,497
46,850	46,900	10,090	10,590	49,850	49,900	10,930	11,513
46,900	46,950	10,104	10,604	49,900	49,950	10,944	11,528
46,950	47,000	10,118	10,618	49,950	50,000	10,958	11,544
<b>47,000</b>				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p><b>\$50,000 or over— use Form 1040NR</b></p> </div>			
47,000	47,050	10,132	10,632				
47,050	47,100	10,146	10,646				
47,100	47,150	10,160	10,660				
47,150	47,200	10,174	10,676				
47,200	47,250	10,188	10,691				
47,250	47,300	10,202	10,707				
47,300	47,350	10,216	10,722				
47,350	47,400	10,230	10,738				
47,400	47,450	10,244	10,753				
47,450	47,500	10,258	10,769				
47,500	47,550	10,272	10,784				
47,550	47,600	10,286	10,800				
47,600	47,650	10,300	10,815				
47,650	47,700	10,314	10,831				
47,700	47,750	10,328	10,846				
47,750	47,800	10,342	10,862				
47,800	47,850	10,356	10,877				
47,850	47,900	10,370	10,893				
47,900	47,950	10,384	10,908				
47,950	48,000	10,398	10,924				