

2003



Department of the Treasury
Internal Revenue Service

Instructions for Form 1040NR-EZ

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

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

May I Use Form 1040NR-EZ?

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

1. You do not claim any dependents.
2. You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
3. Your **only** U.S. source income was from wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants.

Note: If you had taxable interest or dividend income, you **cannot** use this form.

4. Your taxable income (line 14 of Form 1040NR-EZ) is less than \$50,000.
5. The only adjustments to income you can claim are the student loan interest deduction or the exclusion for scholarship and fellowship grants.
6. You do not claim any tax credits.
7. If you were married, you do not claim an exemption for your spouse.
8. The only itemized deduction you can claim is for state and local income taxes.

Note: Residents of India who were students or business apprentices may be able to take the standard deduction instead of the itemized deduction for state and local income taxes. See the instructions for line 11 on page 6.

9. The only taxes you owe are:
 - a. The tax from the Tax Table on pages 11 through 15.
 - b. The social security and Medicare tax on tip income not reported to your employer.

General Instructions

What's New for 2003?

Tax rates reduced. The tax rates of 27%, 30%, 35%, and 38.6% have been reduced to 25%, 28%, 33%, and 35% respectively. The 10% tax rate applies to the first \$7,000 of taxable income.

These changes are reflected in the Tax Table that begins on page 11.

Third party designee. A third party designee can ask the IRS for copies of notices or transcripts related to your return. Also, the authorization can be revoked. See page 7.

Other Reporting Requirements

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

Additional Information

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

Pub. 552 Recordkeeping for Individuals

Pub. 597 Information on the United States-Canada Income Tax Treaty

Pub. 901 U.S. Tax Treaties

Pub. 910 Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. You may download them from the IRS website at **www.irs.gov**. Also see **Taxpayer Assistance** on page 9 for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 2003. (These tests are explained below.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2003. See **First-Year Choice** in Pub. 519 for details.

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

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

Green Card Test

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2003.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2003. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2003 and
2. 183 days during the period 2003, 2002, and 2001, counting all the days of physical presence in 2003, but only $\frac{1}{3}$ the number of days of presence in

2002 and only 1/6 the number of days in 2001.

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

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

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

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

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

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

Closer Connection to Foreign Country

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

- Were present in the United States for fewer than 183 days during 2003,
- Establish that during 2003 you had a tax home in a foreign country, and
- Establish that during 2003 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries. See Pub. 519 for more information.

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 2003. You must file even if—

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

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

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 15, 2004.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2004.

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

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

Where To File

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

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in September 2002. The list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service, and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



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

Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 2003. 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 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 below).

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 unless you elect to be taxed as a resident alien (see page 2) in lieu of these dual-status taxpayer rules.

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.

Tax Credits. You may not take the earned income credit, the credit for the elderly or disabled, or an education credit unless you elect to be taxed as a resident alien (see page 2) in lieu of these dual-status taxpayer rules. For information on other credits, see chapter 6 of Pub. 519.

How To Figure Tax for Dual-Status Tax Year

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

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

Credit for taxes paid. You are allowed a credit against your U.S. income tax liability for certain taxes you paid, are

considered to have paid, or that were withheld from your income. These include:

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

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

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

2. Estimated tax paid with **Form 1040-ES** or **Form 1040-ES (NR)**.
3. Tax paid with **Form 1040-C** at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 68. Identify the payment in the area to the left of the entry.

Line Instructions for Form 1040NR-EZ

Identifying Number and Address

Identifying Number. You are generally required to enter your social security number (SSN). To apply for an SSN, get **Form SS-5** from a Social Security Administration (SSA) office or, if in the United States, you may call the SSA at 1-800-772-1213. 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). For details on how to do so, see **Form W-7** and its instructions. It usually takes about 4-6 weeks to get an ITIN. **If you already have an ITIN, enter it 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 **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. **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. If you meet the tests described under **Married persons who live apart** below, you may consider yourself single for the whole year.

If your spouse died in 2003, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2003.

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

1. You file a return separate from your spouse.
2. You paid more than half of the cost to keep up your home in 2003.
3. You lived apart from your spouse during the last six months of 2003.
4. Your home was the main home of your child, stepchild, foster child, or adopted child for more than half of 2003.
5. You are able to claim a dependency exemption for the child (on Form 1040NR) or the child's other parent claims him or her as a dependent under the rules in **Pub. 501** for children of divorced or separated parents.

Rounding Off to Whole Dollars

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

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

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

Taxable Income

Line 3—Wages, salaries, tips, etc.

Enter the total of your effectively connected wages, salaries, tips, etc. 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 on line 3 amounts exempted under a tax treaty. Instead, include these amounts on line 6 and complete item J on page 2 of Form 1040NR-EZ.

Also include on line 3:

- Wages received as a **household employee** for which you did not receive a Form W-2 because your employer paid you less than \$1,400 in 2003. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 3.
- **Tip income** you did not report to your employer. Also include **allocated tips** shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. They are not included as income in box 1. See **Pub. 531** for more details.



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

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

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

Missing or Incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than February 2, 2004. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Dependent Care Benefits. If you received benefits for 2003 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your Form(s) W-2.

Adoption Benefits. If you received employer-provided adoption benefits for 2003, you must use Form 1040NR. The

benefits should be shown in box 12 of your Form(s) W-2 with code T.

Tax-Exempt Interest. Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income, enter "TEI" and the amount of your tax-exempt interest on the dotted line next to line 3. Include any exempt-interest dividends from a mutual fund or other regulated investment company. But **do not** include interest earned on your IRA or Coverdell education savings account, 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 is exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business. **Do not** add any tax-exempt interest to your line 3 total.

Line 4—Taxable refunds, credits, or offsets of state and local income taxes. If you received a refund, credit, or offset of state or local income taxes in 2003, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 2003 estimated state or local income tax, the amount applied is treated as received in 2003.

For details on how to figure the amount 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 (fees, books, supplies, and equipment) are generally taxable. For example, amounts used for room, board, and travel are generally taxable.

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

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

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

For more information about scholarships and fellowships in general, see **Pub. 970**.

Example 1. You are a citizen of a country that **has not** negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2003 are as follows:

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

The Form 1042-S you received from ABC University for 2003 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 7.

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

When completing Form 1040NR-EZ:

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

- Include on line 18 the \$1,260 shown in box 7 of Form 1042-S.

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

Note: Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on

Form 1040NR-EZ. See the instructions for item J on page 8 for details.

When completing Form 1040NR-EZ:

- Be sure you have entered your home country and permanent address in the space provided on page 1.
- Enter \$0 on line 5. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 6 (not line 5).
- Enter \$9,000 on line 6.
- Enter \$0 on line 9. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 9.
- Include on line 18 any withholding shown in box 7 of Form 1042-S.
- Provide all the required information in item J on page 2.

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. You may take this deduction **only** if **all three** of the following apply.

1. You paid interest in 2003 on a qualified student loan (see below).
2. Your filing status is single.
3. Your modified adjusted gross income (AGI) is less than \$65,000. Use lines 2 through 4 of the worksheet below to figure your modified AGI.

Use the worksheet below to figure your student loan interest deduction.

Qualified Student Loan. This is any loan you took out to pay the qualified higher education expenses for yourself, your spouse, or anyone who

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

Qualified higher education

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

- Employer-provided educational assistance benefits that are not included in box 1 of your Form(s) W-2.
- Excludable U.S. series EE and I savings bond interest from **Form 8815**.
- Nontaxable qualified state tuition program earnings.
- Nontaxable earnings from Coverdell education savings accounts.
- 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

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 above.

1. Enter the total interest you paid in 2003 on qualified student loans (defined above). **Do not** enter more than \$2,500 **1.** _____
2. Enter the amount from Form 1040NR-EZ, line 7 **2.** _____
3. Enter the amount from Form 1040NR-EZ, line 9 **3.** _____
4. Subtract line 3 from line 2 **4.** _____
5. Is line 4 more than \$50,000?
 No. Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 Yes. Subtract \$50,000 from line 4 **5.** _____
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 **6.** _____
7. Multiply line 1 by line 6 **7.** _____
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 8 **8.** _____

credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution **and**

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

Line 9—Scholarship and fellowship grants excluded. If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), **but only to the extent the amounts are included on line 5.** See the examples in the instructions for line 5 on page 5.

Line 11—Itemized deductions. Enter the total state and local income taxes you paid or that were withheld from your salary in 2003. If, during 2003, 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 Form 1040NR-EZ, line 4 on page 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 \$3,050 for yourself.

Note: *Residents of Canada, Mexico, Japan, and the Republic of Korea (South Korea), and U.S. nationals may be able to claim exemptions for their dependents and, if married, their spouse. Residents of India who were students or business apprentices may also be able to take exemptions for their spouse and dependents. However, 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 Form(s) W-2 show allocated tips that you are including in your income on Form 1040NR-EZ, line 3.

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



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.

Payments

Line 18—Federal income tax withheld. Add the amounts shown as Federal income tax withheld on your **Form(s) W-2, 1042-S, and 1099-R.** Enter the total on line 18. The amount(s) withheld should be shown in box 2 of your Form(s) W-2, box 7 of your Form(s) 1042-S, and box 4 of Form 1099-R.

Line 19—2003 Estimated tax payments. Enter any estimated Federal income tax payments you made using **Form 1040-ES (NR)** for 2003. Include any overpayment from your 2002 return that you applied to your 2003 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, list all of the payments you made in 2003 and show the name(s) and identifying number(s) under which you made them.

Line 20—Credit for amount paid with Form 1040-C. Enter any amount you paid with Form 1040-C for 2003.

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

Amount Paid With Request for Extension of Time To File. If you filed **Form 4868** to get an automatic extension of time to file Form 1040NR-EZ, include in the total on line 21 the amount, if any, you paid with that form, by electronic funds withdrawal, or by credit card. If you paid by credit card, do not include on line 21 the convenience fee you were charged. On the dotted line next to line 21, enter "Form 4868" and show the amount paid. Also, include any amount paid with **Form 2688** if you filed for an additional extension.

Refund

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



If the amount you overpaid is large, you may be able to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2004 on page 8.

Refund Offset. If you owe past-due Federal tax, state income tax, child support, spousal support, or certain Federal nontax debts, such as student loans, all or part of the overpayment on line 22 may be used (offset) to pay the

past-due amount. Offsets for Federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). 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 23b Through 23d—Direct deposit of refund. Complete lines 23b through 23d if you want us to directly deposit the amount shown on line 23a into your checking or savings account at a U.S. 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.

Note: *If you do not want your refund directly deposited into your account, draw a line through the boxes on lines 23b and 23d.*

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.



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

Line 23b. 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. The routing number of the sample check, on page 7, is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 23b.

Line 23d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. The account number of the sample check, on page 7, is 20202086. Be sure **not** to include the check number.

Line 24—Applied to 2004 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2004 estimated

Sample Check—Lines 23b Through 23d

RUFUS MAPLE
MARY MAPLE
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF \$ 1234
DOLLARS

ANYPLACE BANK
Anyplace, LA 70000

For 1: (250250025) : (202020186) : 1234

1234
15-00000000

Do not include the check number

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

tax. This election cannot be changed later.

Amount You Owe

Line 25—Amount you owe.

TIP You do not have to pay if line 25 is under \$1.

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

You can pay by check, money order, or credit card. **Do not** include any estimated tax payment for 2004 in your check or money order. Instead, make the estimated tax payment separately.

To Pay by Check or Money Order. Make your check or money order payable to the “United States Treasury” for the full amount due. **Do not** send cash. **Do not** attach the payment to your return. Write “2003 Form 1040NR-EZ” and your name, address, daytime phone number, and SSN or ITIN on your payment.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter “\$ XXX—” or “\$ XXX $\frac{XX}{100}$ ”).

To Pay by Credit Card. You may use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll free or visit the website of either service provider listed below and follow the instructions. You will be asked to provide your Social Security Number (SSN). If you do not have and are not eligible to get an SSN, use your IRS issued Individual Taxpayer Identification Number (ITIN) instead.

A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction

and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider’s toll-free automated customer service number or visiting the provider’s website shown below.

If you pay by credit card before filing your return, please enter on page 1 of Form 1040NR-EZ in the upper left corner the confirmation number you were given at the end of the transaction and the amount you were charged (not including the convenience fee).

Link2Gov Corporation
1-888-PAY-1040SM (1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.com

Official Payments Corporation
1-800-2PAY-TAXSM (1-800-272-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

TIP You may need to (a) increase the amount of income tax withheld from your pay by filing a new **Form W-4** or (b) make estimated tax payments for 2004. See **Income Tax Withholding and Estimated Tax Payments for 2004** on page 8.

What if You Cannot Pay? If you cannot pay the full amount shown on line 25 when you file, you may ask to make monthly **installment payments**. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

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

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

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

The “tax shown on your return” is the amount on line 17 minus any tax shown on Form 4137.

Exception. You will not owe the penalty if your 2002 tax return was for a tax year of 12 full months **and either** of the following applies.

- You had no tax liability for 2002 and you were a U.S. citizen or resident for all of 2002 **or**
- Line 21 of your 2003 return is at least as much as the tax liability shown on your 2002 return. Your estimated tax payments for 2003 must have been made on time and for the required amount.

Figuring the penalty. If the **Exception** above does not apply and you choose to figure the penalty yourself, see **Form 2210** to find out if you owe the penalty. If you do, you can use the form to figure the amount.

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.

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

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2003 tax return with the IRS, check the “Yes” box in the “Third Party Designee” area of your

return. Also, enter the designee's name, U.S. phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). **But** if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

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

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see **Pub. 947**.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2004 tax return (see **When To File** on page 2). If you wish to revoke the authorization before it ends, see **Pub. 947**.

Other Information (Page 2)

Item D

Enter the type of U.S. visa (for example, F, J, M, etc.) you used to enter the United States. Also enter your current nonimmigrant status. For example, enter your current nonimmigrant status shown on your current **U.S. Citizenship and Immigration Services (USCIS) Form I-94**, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change. If your status has not changed, enter "N/A."

Item E

You are generally required to enter your date of entry into the United States that pertains to your current nonimmigrant status. For example, the date of arrival shown on your most recent **USCIS Form I-94**.

Exception: If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher or a researcher) under article 19 of the tax treaty between the United States and Japan. You previously claimed treaty benefits (as a student) under article 20 of that treaty. Under article 22 of that treaty, the combination of consecutive exemptions under articles 19 and 20 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 22 of that treaty applies, enter in item E the date you entered the United States as a student.

Item J

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

If you are claiming treaty benefits on Form 1040NR-EZ, you must provide **all** of the information requested in item J.



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

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, you 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 in the space provided. 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 the IRS in writing of your new address. To do this, use **Form 8822**.

Income Tax Withholding and Estimated Tax Payments for 2004

If the amount you owe or the amount you overpaid is large, you may be able to file a new **Form W-4** with your employer to change the amount of income tax withheld from your 2004 pay. For details on how to complete Form W-4, see the Instructions for **Form 8233**.

In general, you do not have to make estimated tax payments if you expect that your 2004 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 for 2004 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 2004 and you must pay estimated tax, use **Form 1040-ES**.

How Long Should Records Be Kept?

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

original or replacement property. For more details, see **Pub. 552**.

Requesting a Copy of Your Tax Return

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

Amended Return

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

Interest and Penalties

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

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

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

Penalty for Late Filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% (more in some cases) 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. 519** for details on some of these penalties.

Gift To Reduce the Public Debt

If you wish to make such a gift, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 7 for details on how to pay any tax you owe.

TIP *You may be able to deduct this gift on your 2004 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, you may call **1-800-829-1040**. If overseas, you may call **215-516-2000** (English-speaking only). This number is not toll free. The hours of operation are from 6:00 a.m. to 2:00 a.m. EST.

If you wish to write instead of call, please address your letter to: Internal Revenue Service, International Section, P.O. Box 920, Bensalem, PA 19020-8518. 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; Paris, France; Rome, Italy; and Tokyo, Japan. The offices

generally are located in the U.S. embassies or consulates.

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

Everyday tax solutions. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to **www.irs.gov** or look in the phone book under "United States Government, Internal Revenue Service."

How can you get IRS tax forms and publications?

- You can download them from the IRS website at **www.irs.gov**.
- In the United States, you can call **1-800-TAX-FORM** (1-800-829-3676).
- If you have a foreign address, you can send your order to the Eastern Area Distribution Center, P. O. Box 85074, Richmond, VA 23261-5074, U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Help 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:

- If you are in the United States, call the toll-free number: **1-877-777-4778**. TTY/TDD help is available by calling 1-800-829-4059.
- If overseas, call **01-787-622-8930** (English-speaking only) or **01-787-622-8940** (Spanish-speaking only). These numbers are not toll free.
- You can write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed on this page).

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

Disclosure and Paperwork

Reduction Act Notice. 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 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. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	1 hr., 18 min.
Learning about the law or the form	49 min.
Preparing the form	1 hr., 52 min.
Copying, assembling, and sending the form to the IRS	34 min.

We Welcome Comments on Forms. 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 email us at ***taxforms@irs.gov**. Please put "Forms Comment" on the subject line. Or you can write to the Tax Products Coordinating 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.

2003 Tax Table

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 \$3,141. 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	3,134	3,134
23,250	23,300	3,141	3,141
23,300	23,350	3,149	3,149
23,350	23,400	3,156	3,156

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	151	151	3,000		6,000		6,000		603	603
5	15	1	1	1,525	1,550	154	154	3,050	3,100	308	308	6,050	6,100	608	608
15	25	2	2	1,550	1,575	156	156	3,100	3,150	313	313	6,100	6,150	613	613
25	50	4	4	1,575	1,600	159	159	3,150	3,200	318	318	6,150	6,200	618	618
50	75	6	6	1,600	1,625	161	161	3,200	3,250	323	323	6,200	6,250	623	623
75	100	9	9	1,625	1,650	164	164	3,250	3,300	328	328	6,250	6,300	628	628
100	125	11	11	1,650	1,675	166	166	3,300	3,350	333	333	6,300	6,350	633	633
125	150	14	14	1,675	1,700	169	169	3,350	3,400	338	338	6,350	6,400	638	638
150	175	16	16	1,700	1,725	171	171	3,400	3,450	343	343	6,400	6,450	643	643
175	200	19	19	1,725	1,750	174	174	3,450	3,500	348	348	6,450	6,500	648	648
200	225	21	21	1,750	1,775	176	176	3,500	3,550	353	353	6,500	6,550	653	653
225	250	24	24	1,775	1,800	179	179	3,550	3,600	358	358	6,550	6,600	658	658
250	275	26	26	1,800	1,825	181	181	3,600	3,650	363	363	6,600	6,650	663	663
275	300	29	29	1,825	1,850	184	184	3,650	3,700	368	368	6,650	6,700	668	668
300	325	31	31	1,850	1,875	186	186	3,700	3,750	373	373	6,700	6,750	673	673
325	350	34	34	1,875	1,900	189	189	3,750	3,800	378	378	6,750	6,800	678	678
350	375	36	36	1,900	1,925	191	191	3,800	3,850	383	383	6,800	6,850	683	683
375	400	39	39	1,925	1,950	194	194	3,850	3,900	388	388	6,850	6,900	688	688
400	425	41	41	1,950	1,975	196	196	3,900	3,950	393	393	6,900	6,950	693	693
425	450	44	44	1,975	2,000	199	199	3,950	4,000	398	398	6,950	7,000	698	698
450	475	46	46												
475	500	49	49												
500	525	51	51	2,000				4,000				7,000			
525	550	54	54	2,000	2,025	201	201	4,000	4,050	403	403	7,000	7,050	704	704
550	575	56	56	2,025	2,050	204	204	4,050	4,100	408	408	7,050	7,100	711	711
575	600	59	59	2,050	2,075	206	206	4,100	4,150	413	413	7,100	7,150	719	719
600	625	61	61	2,075	2,100	209	209	4,150	4,200	418	418	7,150	7,200	726	726
625	650	64	64	2,100	2,125	211	211	4,200	4,250	423	423	7,200	7,250	734	734
650	675	66	66	2,125	2,150	214	214	4,250	4,300	428	428	7,250	7,300	741	741
675	700	69	69	2,150	2,175	216	216	4,300	4,350	433	433	7,300	7,350	749	749
700	725	71	71	2,175	2,200	219	219	4,350	4,400	438	438	7,350	7,400	756	756
725	750	74	74	2,200	2,225	221	221	4,400	4,450	443	443	7,400	7,450	764	764
750	775	76	76	2,225	2,250	224	224	4,450	4,500	448	448	7,450	7,500	771	771
775	800	79	79	2,250	2,275	226	226	4,500	4,550	453	453	7,500	7,550	779	779
800	825	81	81	2,275	2,300	229	229	4,550	4,600	458	458	7,550	7,600	786	786
825	850	84	84	2,300	2,325	231	231	4,600	4,650	463	463	7,600	7,650	794	794
850	875	86	86	2,325	2,350	234	234	4,650	4,700	468	468	7,650	7,700	801	801
875	900	89	89	2,350	2,375	236	236	4,700	4,750	473	473	7,700	7,750	809	809
900	925	91	91	2,375	2,400	239	239	4,750	4,800	478	478	7,750	7,800	816	816
925	950	94	94	2,400	2,425	241	241	4,800	4,850	483	483	7,800	7,850	824	824
950	975	96	96	2,425	2,450	244	244	4,850	4,900	488	488	7,850	7,900	831	831
975	1,000	99	99	2,450	2,475	246	246	4,900	4,950	493	493	7,900	7,950	839	839
				2,475	2,500	249	249	4,950	5,000	498	498	7,950	8,000	846	846
1,000				2,500				5,000				8,000			
1,000	1,025	101	101	2,500	2,525	251	251	5,000	5,050	503	503	8,000	8,050	854	854
1,025	1,050	104	104	2,525	2,550	254	254	5,050	5,100	508	508	8,050	8,100	861	861
1,050	1,075	106	106	2,550	2,575	256	256	5,100	5,150	513	513	8,100	8,150	869	869
1,075	1,100	109	109	2,575	2,600	259	259	5,150	5,200	518	518	8,150	8,200	876	876
1,100	1,125	111	111	2,600	2,625	261	261	5,200	5,250	523	523	8,200	8,250	884	884
1,125	1,150	114	114	2,625	2,650	264	264	5,250	5,300	528	528	8,250	8,300	891	891
1,150	1,175	116	116	2,650	2,675	266	266	5,300	5,350	533	533	8,300	8,350	899	899
1,175	1,200	119	119	2,675	2,700	269	269	5,350	5,400	538	538	8,350	8,400	906	906
1,200	1,225	121	121	2,700	2,725	271	271	5,400	5,450	543	543	8,400	8,450	914	914
1,225	1,250	124	124	2,725	2,750	274	274	5,450	5,500	548	548	8,450	8,500	921	921
1,250	1,275	126	126	2,750	2,775	276	276	5,500	5,550	553	553	8,500	8,550	929	929
1,275	1,300	129	129	2,775	2,800	279	279	5,550	5,600	558	558	8,550	8,600	936	936
1,300	1,325	131	131	2,800	2,825	281	281	5,600	5,650	563	563	8,600	8,650	944	944
1,325	1,350	134	134	2,825	2,850	284	284	5,650	5,700	568	568	8,650	8,700	951	951
1,350	1,375	136	136	2,850	2,875	286	286	5,700	5,750	573	573	8,700	8,750	959	959
1,375	1,400	139	139	2,875	2,900	289	289	5,750	5,800	578	578	8,750	8,800	966	966
1,400	1,425	141	141	2,900	2,925	291	291	5,800	5,850	583	583	8,800	8,850	974	974
1,425	1,450	144	144	2,925	2,950	294	294	5,850	5,900	588	588	8,850	8,900	981	981
1,450	1,475	146	146	2,950	2,975	296	296	5,900	5,950	593	593	8,900	8,950	989	989
1,475	1,500	149	149	2,975	3,000	299	299	5,950	6,000	598	598	8,950	9,000	996	996

Continued on next page

2003 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—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
9,000				12,000				15,000				18,000			
9,000	9,050	1,004	1,004	12,000	12,050	1,454	1,454	15,000	15,050	1,904	1,904	18,000	18,050	2,354	2,354
9,050	9,100	1,011	1,011	12,050	12,100	1,461	1,461	15,050	15,100	1,911	1,911	18,050	18,100	2,361	2,361
9,100	9,150	1,019	1,019	12,100	12,150	1,469	1,469	15,100	15,150	1,919	1,919	18,100	18,150	2,369	2,369
9,150	9,200	1,026	1,026	12,150	12,200	1,476	1,476	15,150	15,200	1,926	1,926	18,150	18,200	2,376	2,376
9,200	9,250	1,034	1,034	12,200	12,250	1,484	1,484	15,200	15,250	1,934	1,934	18,200	18,250	2,384	2,384
9,250	9,300	1,041	1,041	12,250	12,300	1,491	1,491	15,250	15,300	1,941	1,941	18,250	18,300	2,391	2,391
9,300	9,350	1,049	1,049	12,300	12,350	1,499	1,499	15,300	15,350	1,949	1,949	18,300	18,350	2,399	2,399
9,350	9,400	1,056	1,056	12,350	12,400	1,506	1,506	15,350	15,400	1,956	1,956	18,350	18,400	2,406	2,406
9,400	9,450	1,064	1,064	12,400	12,450	1,514	1,514	15,400	15,450	1,964	1,964	18,400	18,450	2,414	2,414
9,450	9,500	1,071	1,071	12,450	12,500	1,521	1,521	15,450	15,500	1,971	1,971	18,450	18,500	2,421	2,421
9,500	9,550	1,079	1,079	12,500	12,550	1,529	1,529	15,500	15,550	1,979	1,979	18,500	18,550	2,429	2,429
9,550	9,600	1,086	1,086	12,550	12,600	1,536	1,536	15,550	15,600	1,986	1,986	18,550	18,600	2,436	2,436
9,600	9,650	1,094	1,094	12,600	12,650	1,544	1,544	15,600	15,650	1,994	1,994	18,600	18,650	2,444	2,444
9,650	9,700	1,101	1,101	12,650	12,700	1,551	1,551	15,650	15,700	2,001	2,001	18,650	18,700	2,451	2,451
9,700	9,750	1,109	1,109	12,700	12,750	1,559	1,559	15,700	15,750	2,009	2,009	18,700	18,750	2,459	2,459
9,750	9,800	1,116	1,116	12,750	12,800	1,566	1,566	15,750	15,800	2,016	2,016	18,750	18,800	2,466	2,466
9,800	9,850	1,124	1,124	12,800	12,850	1,574	1,574	15,800	15,850	2,024	2,024	18,800	18,850	2,474	2,474
9,850	9,900	1,131	1,131	12,850	12,900	1,581	1,581	15,850	15,900	2,031	2,031	18,850	18,900	2,481	2,481
9,900	9,950	1,139	1,139	12,900	12,950	1,589	1,589	15,900	15,950	2,039	2,039	18,900	18,950	2,489	2,489
9,950	10,000	1,146	1,146	12,950	13,000	1,596	1,596	15,950	16,000	2,046	2,046	18,950	19,000	2,496	2,496
10,000				13,000				16,000				19,000			
10,000	10,050	1,154	1,154	13,000	13,050	1,604	1,604	16,000	16,050	2,054	2,054	19,000	19,050	2,504	2,504
10,050	10,100	1,161	1,161	13,050	13,100	1,611	1,611	16,050	16,100	2,061	2,061	19,050	19,100	2,511	2,511
10,100	10,150	1,169	1,169	13,100	13,150	1,619	1,619	16,100	16,150	2,069	2,069	19,100	19,150	2,519	2,519
10,150	10,200	1,176	1,176	13,150	13,200	1,626	1,626	16,150	16,200	2,076	2,076	19,150	19,200	2,526	2,526
10,200	10,250	1,184	1,184	13,200	13,250	1,634	1,634	16,200	16,250	2,084	2,084	19,200	19,250	2,534	2,534
10,250	10,300	1,191	1,191	13,250	13,300	1,641	1,641	16,250	16,300	2,091	2,091	19,250	19,300	2,541	2,541
10,300	10,350	1,199	1,199	13,300	13,350	1,649	1,649	16,300	16,350	2,099	2,099	19,300	19,350	2,549	2,549
10,350	10,400	1,206	1,206	13,350	13,400	1,656	1,656	16,350	16,400	2,106	2,106	19,350	19,400	2,556	2,556
10,400	10,450	1,214	1,214	13,400	13,450	1,664	1,664	16,400	16,450	2,114	2,114	19,400	19,450	2,564	2,564
10,450	10,500	1,221	1,221	13,450	13,500	1,671	1,671	16,450	16,500	2,121	2,121	19,450	19,500	2,571	2,571
10,500	10,550	1,229	1,229	13,500	13,550	1,679	1,679	16,500	16,550	2,129	2,129	19,500	19,550	2,579	2,579
10,550	10,600	1,236	1,236	13,550	13,600	1,686	1,686	16,550	16,600	2,136	2,136	19,550	19,600	2,586	2,586
10,600	10,650	1,244	1,244	13,600	13,650	1,694	1,694	16,600	16,650	2,144	2,144	19,600	19,650	2,594	2,594
10,650	10,700	1,251	1,251	13,650	13,700	1,701	1,701	16,650	16,700	2,151	2,151	19,650	19,700	2,601	2,601
10,700	10,750	1,259	1,259	13,700	13,750	1,709	1,709	16,700	16,750	2,159	2,159	19,700	19,750	2,609	2,609
10,750	10,800	1,266	1,266	13,750	13,800	1,716	1,716	16,750	16,800	2,166	2,166	19,750	19,800	2,616	2,616
10,800	10,850	1,274	1,274	13,800	13,850	1,724	1,724	16,800	16,850	2,174	2,174	19,800	19,850	2,624	2,624
10,850	10,900	1,281	1,281	13,850	13,900	1,731	1,731	16,850	16,900	2,181	2,181	19,850	19,900	2,631	2,631
10,900	10,950	1,289	1,289	13,900	13,950	1,739	1,739	16,900	16,950	2,189	2,189	19,900	19,950	2,639	2,639
10,950	11,000	1,296	1,296	13,950	14,000	1,746	1,746	16,950	17,000	2,196	2,196	19,950	20,000	2,646	2,646
11,000				14,000				17,000				20,000			
11,000	11,050	1,304	1,304	14,000	14,050	1,754	1,754	17,000	17,050	2,204	2,204	20,000	20,050	2,654	2,654
11,050	11,100	1,311	1,311	14,050	14,100	1,761	1,761	17,050	17,100	2,211	2,211	20,050	20,100	2,661	2,661
11,100	11,150	1,319	1,319	14,100	14,150	1,769	1,769	17,100	17,150	2,219	2,219	20,100	20,150	2,669	2,669
11,150	11,200	1,326	1,326	14,150	14,200	1,776	1,776	17,150	17,200	2,226	2,226	20,150	20,200	2,676	2,676
11,200	11,250	1,334	1,334	14,200	14,250	1,784	1,784	17,200	17,250	2,234	2,234	20,200	20,250	2,684	2,684
11,250	11,300	1,341	1,341	14,250	14,300	1,791	1,791	17,250	17,300	2,241	2,241	20,250	20,300	2,691	2,691
11,300	11,350	1,349	1,349	14,300	14,350	1,799	1,799	17,300	17,350	2,249	2,249	20,300	20,350	2,699	2,699
11,350	11,400	1,356	1,356	14,350	14,400	1,806	1,806	17,350	17,400	2,256	2,256	20,350	20,400	2,706	2,706
11,400	11,450	1,364	1,364	14,400	14,450	1,814	1,814	17,400	17,450	2,264	2,264	20,400	20,450	2,714	2,714
11,450	11,500	1,371	1,371	14,450	14,500	1,821	1,821	17,450	17,500	2,271	2,271	20,450	20,500	2,721	2,721
11,500	11,550	1,379	1,379	14,500	14,550	1,829	1,829	17,500	17,550	2,279	2,279	20,500	20,550	2,729	2,729
11,550	11,600	1,386	1,386	14,550	14,600	1,836	1,836	17,550	17,600	2,286	2,286	20,550	20,600	2,736	2,736
11,600	11,650	1,394	1,394	14,600	14,650	1,844	1,844	17,600	17,650	2,294	2,294	20,600	20,650	2,744	2,744
11,650	11,700	1,401	1,401	14,650	14,700	1,851	1,851	17,650	17,700	2,301	2,301	20,650	20,700	2,751	2,751
11,700	11,750	1,409	1,409	14,700	14,750	1,859	1,859	17,700	17,750	2,309	2,309	20,700	20,750	2,759	2,759
11,750	11,800	1,416	1,416	14,750	14,800	1,866	1,866	17,750	17,800	2,316	2,316	20,750	20,800	2,766	2,766
11,800	11,850	1,424	1,424	14,800	14,850	1,874	1,874	17,800	17,850	2,324	2,324	20,800	20,850	2,774	2,774
11,850	11,900	1,431	1,431	14,850	14,900	1,881	1,881	17,850	17,900	2,331	2,331	20,850	20,900	2,781	2,781
11,900	11,950	1,439	1,439	14,900	14,950	1,889	1,889	17,900	17,950	2,339	2,339	20,900	20,950	2,789	2,789
11,950	12,000	1,446	1,446	14,950	15,000	1,896	1,896	17,950	18,000	2,346	2,346	20,950	21,000	2,796	2,796

Continued on next page

2003 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	2,804	2,804	24,000	24,050	3,254	3,254	27,000	27,050	3,704	3,704	30,000	30,050	4,316	4,316
21,050	21,100	2,811	2,811	24,050	24,100	3,261	3,261	27,050	27,100	3,711	3,711	30,050	30,100	4,329	4,329
21,100	21,150	2,819	2,819	24,100	24,150	3,269	3,269	27,100	27,150	3,719	3,719	30,100	30,150	4,341	4,341
21,150	21,200	2,826	2,826	24,150	24,200	3,276	3,276	27,150	27,200	3,726	3,726	30,150	30,200	4,354	4,354
21,200	21,250	2,834	2,834	24,200	24,250	3,284	3,284	27,200	27,250	3,734	3,734	30,200	30,250	4,366	4,366
21,250	21,300	2,841	2,841	24,250	24,300	3,291	3,291	27,250	27,300	3,741	3,741	30,250	30,300	4,379	4,379
21,300	21,350	2,849	2,849	24,300	24,350	3,299	3,299	27,300	27,350	3,749	3,749	30,300	30,350	4,391	4,391
21,350	21,400	2,856	2,856	24,350	24,400	3,306	3,306	27,350	27,400	3,756	3,756	30,350	30,400	4,404	4,404
21,400	21,450	2,864	2,864	24,400	24,450	3,314	3,314	27,400	27,450	3,764	3,764	30,400	30,450	4,416	4,416
21,450	21,500	2,871	2,871	24,450	24,500	3,321	3,321	27,450	27,500	3,771	3,771	30,450	30,500	4,429	4,429
21,500	21,550	2,879	2,879	24,500	24,550	3,329	3,329	27,500	27,550	3,779	3,779	30,500	30,550	4,441	4,441
21,550	21,600	2,886	2,886	24,550	24,600	3,336	3,336	27,550	27,600	3,786	3,786	30,550	30,600	4,454	4,454
21,600	21,650	2,894	2,894	24,600	24,650	3,344	3,344	27,600	27,650	3,794	3,794	30,600	30,650	4,466	4,466
21,650	21,700	2,901	2,901	24,650	24,700	3,351	3,351	27,650	27,700	3,801	3,801	30,650	30,700	4,479	4,479
21,700	21,750	2,909	2,909	24,700	24,750	3,359	3,359	27,700	27,750	3,809	3,809	30,700	30,750	4,491	4,491
21,750	21,800	2,916	2,916	24,750	24,800	3,366	3,366	27,750	27,800	3,816	3,816	30,750	30,800	4,504	4,504
21,800	21,850	2,924	2,924	24,800	24,850	3,374	3,374	27,800	27,850	3,824	3,824	30,800	30,850	4,516	4,516
21,850	21,900	2,931	2,931	24,850	24,900	3,381	3,381	27,850	27,900	3,831	3,831	30,850	30,900	4,529	4,529
21,900	21,950	2,939	2,939	24,900	24,950	3,389	3,389	27,900	27,950	3,839	3,839	30,900	30,950	4,541	4,541
21,950	22,000	2,946	2,946	24,950	25,000	3,396	3,396	27,950	28,000	3,846	3,846	30,950	31,000	4,554	4,554
22,000				25,000				28,000				31,000			
22,000	22,050	2,954	2,954	25,000	25,050	3,404	3,404	28,000	28,050	3,854	3,854	31,000	31,050	4,566	4,566
22,050	22,100	2,961	2,961	25,050	25,100	3,411	3,411	28,050	28,100	3,861	3,861	31,050	31,100	4,579	4,579
22,100	22,150	2,969	2,969	25,100	25,150	3,419	3,419	28,100	28,150	3,869	3,869	31,100	31,150	4,591	4,591
22,150	22,200	2,976	2,976	25,150	25,200	3,426	3,426	28,150	28,200	3,876	3,876	31,150	31,200	4,604	4,604
22,200	22,250	2,984	2,984	25,200	25,250	3,434	3,434	28,200	28,250	3,884	3,884	31,200	31,250	4,616	4,616
22,250	22,300	2,991	2,991	25,250	25,300	3,441	3,441	28,250	28,300	3,891	3,891	31,250	31,300	4,629	4,629
22,300	22,350	2,999	2,999	25,300	25,350	3,449	3,449	28,300	28,350	3,899	3,899	31,300	31,350	4,641	4,641
22,350	22,400	3,006	3,006	25,350	25,400	3,456	3,456	28,350	28,400	3,906	3,906	31,350	31,400	4,654	4,654
22,400	22,450	3,014	3,014	25,400	25,450	3,464	3,464	28,400	28,450	3,916	3,916	31,400	31,450	4,666	4,666
22,450	22,500	3,021	3,021	25,450	25,500	3,471	3,471	28,450	28,500	3,929	3,929	31,450	31,500	4,679	4,679
22,500	22,550	3,029	3,029	25,500	25,550	3,479	3,479	28,500	28,550	3,941	3,941	31,500	31,550	4,691	4,691
22,550	22,600	3,036	3,036	25,550	25,600	3,486	3,486	28,550	28,600	3,954	3,954	31,550	31,600	4,704	4,704
22,600	22,650	3,044	3,044	25,600	25,650	3,494	3,494	28,600	28,650	3,966	3,966	31,600	31,650	4,716	4,716
22,650	22,700	3,051	3,051	25,650	25,700	3,501	3,501	28,650	28,700	3,979	3,979	31,650	31,700	4,729	4,729
22,700	22,750	3,059	3,059	25,700	25,750	3,509	3,509	28,700	28,750	3,991	3,991	31,700	31,750	4,741	4,741
22,750	22,800	3,066	3,066	25,750	25,800	3,516	3,516	28,750	28,800	4,004	4,004	31,750	31,800	4,754	4,754
22,800	22,850	3,074	3,074	25,800	25,850	3,524	3,524	28,800	28,850	4,016	4,016	31,800	31,850	4,766	4,766
22,850	22,900	3,081	3,081	25,850	25,900	3,531	3,531	28,850	28,900	4,029	4,029	31,850	31,900	4,779	4,779
22,900	22,950	3,089	3,089	25,900	25,950	3,539	3,539	28,900	28,950	4,041	4,041	31,900	31,950	4,791	4,791
22,950	23,000	3,096	3,096	25,950	26,000	3,546	3,546	28,950	29,000	4,054	4,054	31,950	32,000	4,804	4,804
23,000				26,000				29,000				32,000			
23,000	23,050	3,104	3,104	26,000	26,050	3,554	3,554	29,000	29,050	4,066	4,066	32,000	32,050	4,816	4,816
23,050	23,100	3,111	3,111	26,050	26,100	3,561	3,561	29,050	29,100	4,079	4,079	32,050	32,100	4,829	4,829
23,100	23,150	3,119	3,119	26,100	26,150	3,569	3,569	29,100	29,150	4,091	4,091	32,100	32,150	4,841	4,841
23,150	23,200	3,126	3,126	26,150	26,200	3,576	3,576	29,150	29,200	4,104	4,104	32,150	32,200	4,854	4,854
23,200	23,250	3,134	3,134	26,200	26,250	3,584	3,584	29,200	29,250	4,116	4,116	32,200	32,250	4,866	4,866
23,250	23,300	3,141	3,141	26,250	26,300	3,591	3,591	29,250	29,300	4,129	4,129	32,250	32,300	4,879	4,879
23,300	23,350	3,149	3,149	26,300	26,350	3,599	3,599	29,300	29,350	4,141	4,141	32,300	32,350	4,891	4,891
23,350	23,400	3,156	3,156	26,350	26,400	3,606	3,606	29,350	29,400	4,154	4,154	32,350	32,400	4,904	4,904
23,400	23,450	3,164	3,164	26,400	26,450	3,614	3,614	29,400	29,450	4,166	4,166	32,400	32,450	4,916	4,916
23,450	23,500	3,171	3,171	26,450	26,500	3,621	3,621	29,450	29,500	4,179	4,179	32,450	32,500	4,929	4,929
23,500	23,550	3,179	3,179	26,500	26,550	3,629	3,629	29,500	29,550	4,191	4,191	32,500	32,550	4,941	4,941
23,550	23,600	3,186	3,186	26,550	26,600	3,636	3,636	29,550	29,600	4,204	4,204	32,550	32,600	4,954	4,954
23,600	23,650	3,194	3,194	26,600	26,650	3,644	3,644	29,600	29,650	4,216	4,216	32,600	32,650	4,966	4,966
23,650	23,700	3,201	3,201	26,650	26,700	3,651	3,651	29,650	29,700	4,229	4,229	32,650	32,700	4,979	4,979
23,700	23,750	3,209	3,209	26,700	26,750	3,659	3,659	29,700	29,750	4,241	4,241	32,700	32,750	4,991	4,991
23,750	23,800	3,216	3,216	26,750	26,800	3,666	3,666	29,750	29,800	4,254	4,254	32,750	32,800	5,004	5,004
23,800	23,850	3,224	3,224	26,800	26,850	3,674	3,674	29,800	29,850	4,266	4,266	32,800	32,850	5,016	5,016
23,850	23,900	3,231	3,231	26,850	26,900	3,681	3,681	29,850	29,900	4,279	4,279	32,850	32,900	5,029	5,029
23,900	23,950	3,239	3,239	26,900	26,950	3,689	3,689	29,900	29,950	4,291	4,291	32,900	32,950	5,041	5,041
23,950	24,000	3,246	3,246	26,950	27,000	3,696	3,696	29,950	30,000	4,304	4,304	32,950	33,000	5,054	5,054

Continued on next page

2003 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	5,066	5,066	36,000	36,050	5,816	5,816	39,000	39,050	6,566	6,566	42,000	42,050	7,316	7,316
33,050	33,100	5,079	5,079	36,050	36,100	5,829	5,829	39,050	39,100	6,579	6,579	42,050	42,100	7,329	7,329
33,100	33,150	5,091	5,091	36,100	36,150	5,841	5,841	39,100	39,150	6,591	6,591	42,100	42,150	7,341	7,341
33,150	33,200	5,104	5,104	36,150	36,200	5,854	5,854	39,150	39,200	6,604	6,604	42,150	42,200	7,354	7,354
33,200	33,250	5,116	5,116	36,200	36,250	5,866	5,866	39,200	39,250	6,616	6,616	42,200	42,250	7,366	7,366
33,250	33,300	5,129	5,129	36,250	36,300	5,879	5,879	39,250	39,300	6,629	6,629	42,250	42,300	7,379	7,379
33,300	33,350	5,141	5,141	36,300	36,350	5,891	5,891	39,300	39,350	6,641	6,641	42,300	42,350	7,391	7,391
33,350	33,400	5,154	5,154	36,350	36,400	5,904	5,904	39,350	39,400	6,654	6,654	42,350	42,400	7,404	7,404
33,400	33,450	5,166	5,166	36,400	36,450	5,916	5,916	39,400	39,450	6,666	6,666	42,400	42,450	7,416	7,416
33,450	33,500	5,179	5,179	36,450	36,500	5,929	5,929	39,450	39,500	6,679	6,679	42,450	42,500	7,429	7,429
33,500	33,550	5,191	5,191	36,500	36,550	5,941	5,941	39,500	39,550	6,691	6,691	42,500	42,550	7,441	7,441
33,550	33,600	5,204	5,204	36,550	36,600	5,954	5,954	39,550	39,600	6,704	6,704	42,550	42,600	7,454	7,454
33,600	33,650	5,216	5,216	36,600	36,650	5,966	5,966	39,600	39,650	6,716	6,716	42,600	42,650	7,466	7,466
33,650	33,700	5,229	5,229	36,650	36,700	5,979	5,979	39,650	39,700	6,729	6,729	42,650	42,700	7,479	7,479
33,700	33,750	5,241	5,241	36,700	36,750	5,991	5,991	39,700	39,750	6,741	6,741	42,700	42,750	7,491	7,491
33,750	33,800	5,254	5,254	36,750	36,800	6,004	6,004	39,750	39,800	6,754	6,754	42,750	42,800	7,504	7,504
33,800	33,850	5,266	5,266	36,800	36,850	6,016	6,016	39,800	39,850	6,766	6,766	42,800	42,850	7,516	7,516
33,850	33,900	5,279	5,279	36,850	36,900	6,029	6,029	39,850	39,900	6,779	6,779	42,850	42,900	7,529	7,529
33,900	33,950	5,291	5,291	36,900	36,950	6,041	6,041	39,900	39,950	6,791	6,791	42,900	42,950	7,541	7,541
33,950	34,000	5,304	5,304	36,950	37,000	6,054	6,054	39,950	40,000	6,804	6,804	42,950	43,000	7,554	7,554
34,000				37,000				40,000				43,000			
34,000	34,050	5,316	5,316	37,000	37,050	6,066	6,066	40,000	40,050	6,816	6,816	43,000	43,050	7,566	7,566
34,050	34,100	5,329	5,329	37,050	37,100	6,079	6,079	40,050	40,100	6,829	6,829	43,050	43,100	7,579	7,579
34,100	34,150	5,341	5,341	37,100	37,150	6,091	6,091	40,100	40,150	6,841	6,841	43,100	43,150	7,591	7,591
34,150	34,200	5,354	5,354	37,150	37,200	6,104	6,104	40,150	40,200	6,854	6,854	43,150	43,200	7,604	7,604
34,200	34,250	5,366	5,366	37,200	37,250	6,116	6,116	40,200	40,250	6,866	6,866	43,200	43,250	7,616	7,616
34,250	34,300	5,379	5,379	37,250	37,300	6,129	6,129	40,250	40,300	6,879	6,879	43,250	43,300	7,629	7,629
34,300	34,350	5,391	5,391	37,300	37,350	6,141	6,141	40,300	40,350	6,891	6,891	43,300	43,350	7,641	7,641
34,350	34,400	5,404	5,404	37,350	37,400	6,154	6,154	40,350	40,400	6,904	6,904	43,350	43,400	7,654	7,654
34,400	34,450	5,416	5,416	37,400	37,450	6,166	6,166	40,400	40,450	6,916	6,916	43,400	43,450	7,666	7,666
34,450	34,500	5,429	5,429	37,450	37,500	6,179	6,179	40,450	40,500	6,929	6,929	43,450	43,500	7,679	7,679
34,500	34,550	5,441	5,441	37,500	37,550	6,191	6,191	40,500	40,550	6,941	6,941	43,500	43,550	7,691	7,691
34,550	34,600	5,454	5,454	37,550	37,600	6,204	6,204	40,550	40,600	6,954	6,954	43,550	43,600	7,704	7,704
34,600	34,650	5,466	5,466	37,600	37,650	6,216	6,216	40,600	40,650	6,966	6,966	43,600	43,650	7,716	7,716
34,650	34,700	5,479	5,479	37,650	37,700	6,229	6,229	40,650	40,700	6,979	6,979	43,650	43,700	7,729	7,729
34,700	34,750	5,491	5,491	37,700	37,750	6,241	6,241	40,700	40,750	6,991	6,991	43,700	43,750	7,741	7,741
34,750	34,800	5,504	5,504	37,750	37,800	6,254	6,254	40,750	40,800	7,004	7,004	43,750	43,800	7,754	7,754
34,800	34,850	5,516	5,516	37,800	37,850	6,266	6,266	40,800	40,850	7,016	7,016	43,800	43,850	7,766	7,766
34,850	34,900	5,529	5,529	37,850	37,900	6,279	6,279	40,850	40,900	7,029	7,029	43,850	43,900	7,779	7,779
34,900	34,950	5,541	5,541	37,900	37,950	6,291	6,291	40,900	40,950	7,041	7,041	43,900	43,950	7,791	7,791
34,950	35,000	5,554	5,554	37,950	38,000	6,304	6,304	40,950	41,000	7,054	7,054	43,950	44,000	7,804	7,804
35,000				38,000				41,000				44,000			
35,000	35,050	5,566	5,566	38,000	38,050	6,316	6,316	41,000	41,050	7,066	7,066	44,000	44,050	7,816	7,816
35,050	35,100	5,579	5,579	38,050	38,100	6,329	6,329	41,050	41,100	7,079	7,079	44,050	44,100	7,829	7,829
35,100	35,150	5,591	5,591	38,100	38,150	6,341	6,341	41,100	41,150	7,091	7,091	44,100	44,150	7,841	7,841
35,150	35,200	5,604	5,604	38,150	38,200	6,354	6,354	41,150	41,200	7,104	7,104	44,150	44,200	7,854	7,854
35,200	35,250	5,616	5,616	38,200	38,250	6,366	6,366	41,200	41,250	7,116	7,116	44,200	44,250	7,866	7,866
35,250	35,300	5,629	5,629	38,250	38,300	6,379	6,379	41,250	41,300	7,129	7,129	44,250	44,300	7,879	7,879
35,300	35,350	5,641	5,641	38,300	38,350	6,391	6,391	41,300	41,350	7,141	7,141	44,300	44,350	7,891	7,891
35,350	35,400	5,654	5,654	38,350	38,400	6,404	6,404	41,350	41,400	7,154	7,154	44,350	44,400	7,904	7,904
35,400	35,450	5,666	5,666	38,400	38,450	6,416	6,416	41,400	41,450	7,166	7,166	44,400	44,450	7,916	7,916
35,450	35,500	5,679	5,679	38,450	38,500	6,429	6,429	41,450	41,500	7,179	7,179	44,450	44,500	7,929	7,929
35,500	35,550	5,691	5,691	38,500	38,550	6,441	6,441	41,500	41,550	7,191	7,191	44,500	44,550	7,941	7,941
35,550	35,600	5,704	5,704	38,550	38,600	6,454	6,454	41,550	41,600	7,204	7,204	44,550	44,600	7,954	7,954
35,600	35,650	5,716	5,716	38,600	38,650	6,466	6,466	41,600	41,650	7,216	7,216	44,600	44,650	7,966	7,966
35,650	35,700	5,729	5,729	38,650	38,700	6,479	6,479	41,650	41,700	7,229	7,229	44,650	44,700	7,979	7,979
35,700	35,750	5,741	5,741	38,700	38,750	6,491	6,491	41,700	41,750	7,241	7,241	44,700	44,750	7,991	7,991
35,750	35,800	5,754	5,754	38,750	38,800	6,504	6,504	41,750	41,800	7,254	7,254	44,750	44,800	8,004	8,004
35,800	35,850	5,766	5,766	38,800	38,850	6,516	6,516	41,800	41,850	7,266	7,266	44,800	44,850	8,016	8,016
35,850	35,900	5,779	5,779	38,850	38,900	6,529	6,529	41,850	41,900	7,279	7,279	44,850	44,900	8,029	8,029
35,900	35,950	5,791	5,791	38,900	38,950	6,541	6,541	41,900	41,950	7,291	7,291	44,900	44,950	8,041	8,041
35,950	36,000	5,804	5,804	38,950	39,000	6,554	6,554	41,950	42,000	7,304	7,304	44,950	45,000	8,054	8,054

Continued on next page

2003 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	8,066	8,066	48,000	48,050	8,816	8,816
45,050	45,100	8,079	8,079	48,050	48,100	8,829	8,829
45,100	45,150	8,091	8,091	48,100	48,150	8,841	8,841
45,150	45,200	8,104	8,104	48,150	48,200	8,854	8,854
45,200	45,250	8,116	8,116	48,200	48,250	8,866	8,866
45,250	45,300	8,129	8,129	48,250	48,300	8,879	8,879
45,300	45,350	8,141	8,141	48,300	48,350	8,891	8,891
45,350	45,400	8,154	8,154	48,350	48,400	8,904	8,904
45,400	45,450	8,166	8,166	48,400	48,450	8,916	8,916
45,450	45,500	8,179	8,179	48,450	48,500	8,929	8,929
45,500	45,550	8,191	8,191	48,500	48,550	8,941	8,941
45,550	45,600	8,204	8,204	48,550	48,600	8,954	8,954
45,600	45,650	8,216	8,216	48,600	48,650	8,966	8,966
45,650	45,700	8,229	8,229	48,650	48,700	8,979	8,979
45,700	45,750	8,241	8,241	48,700	48,750	8,991	8,991
45,750	45,800	8,254	8,254	48,750	48,800	9,004	9,004
45,800	45,850	8,266	8,266	48,800	48,850	9,016	9,016
45,850	45,900	8,279	8,279	48,850	48,900	9,029	9,029
45,900	45,950	8,291	8,291	48,900	48,950	9,041	9,041
45,950	46,000	8,304	8,304	48,950	49,000	9,054	9,054
46,000				49,000			
46,000	46,050	8,316	8,316	49,000	49,050	9,066	9,066
46,050	46,100	8,329	8,329	49,050	49,100	9,079	9,079
46,100	46,150	8,341	8,341	49,100	49,150	9,091	9,091
46,150	46,200	8,354	8,354	49,150	49,200	9,104	9,104
46,200	46,250	8,366	8,366	49,200	49,250	9,116	9,116
46,250	46,300	8,379	8,379	49,250	49,300	9,129	9,129
46,300	46,350	8,391	8,391	49,300	49,350	9,141	9,141
46,350	46,400	8,404	8,404	49,350	49,400	9,154	9,154
46,400	46,450	8,416	8,416	49,400	49,450	9,166	9,166
46,450	46,500	8,429	8,429	49,450	49,500	9,179	9,179
46,500	46,550	8,441	8,441	49,500	49,550	9,191	9,191
46,550	46,600	8,454	8,454	49,550	49,600	9,204	9,204
46,600	46,650	8,466	8,466	49,600	49,650	9,216	9,216
46,650	46,700	8,479	8,479	49,650	49,700	9,229	9,229
46,700	46,750	8,491	8,491	49,700	49,750	9,241	9,241
46,750	46,800	8,504	8,504	49,750	49,800	9,254	9,254
46,800	46,850	8,516	8,516	49,800	49,850	9,266	9,266
46,850	46,900	8,529	8,529	49,850	49,900	9,279	9,279
46,900	46,950	8,541	8,541	49,900	49,950	9,291	9,291
46,950	47,000	8,554	8,554	49,950	50,000	9,304	9,304
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	8,566	8,566				
47,050	47,100	8,579	8,579				
47,100	47,150	8,591	8,591				
47,150	47,200	8,604	8,604				
47,200	47,250	8,616	8,616				
47,250	47,300	8,629	8,629				
47,300	47,350	8,641	8,641				
47,350	47,400	8,654	8,654				
47,400	47,450	8,666	8,666				
47,450	47,500	8,679	8,679				
47,500	47,550	8,691	8,691				
47,550	47,600	8,704	8,704				
47,600	47,650	8,716	8,716				
47,650	47,700	8,729	8,729				
47,700	47,750	8,741	8,741				
47,750	47,800	8,754	8,754				
47,800	47,850	8,766	8,766				
47,850	47,900	8,779	8,779				
47,900	47,950	8,791	8,791				
47,950	48,000	8,804	8,804				