

2002



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 2002?

Tax rates reduced. Most of the tax rates have decreased by 1/2%. The new rates are reflected in the Tax Table that begins on page 11.

Student loan interest deduction. The 60-month limit on interest payments no longer applies and the modified adjusted gross income (AGI) limit has increased. See the instructions for line 8 on page 5.

Standard mileage rate. The 2002 rate for business use of your vehicle is 36½ cents a mile.

What to Look for in 2003

Standard mileage rate. The 2003 rate for business use of your vehicle is 36 cents a mile.

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 Web Site 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 2002. (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 2002. 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 2002.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2002. You meet this test if you were

physically present in the United States for at least:

1. 31 days during 2002 **and**
2. 183 days during the period 2002, 2001, and 2000, counting all the days of physical presence in 2002, but only $\frac{1}{3}$ the number of days of presence in 2001 and only $\frac{1}{6}$ the number of days in 2000.

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

- Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
- Days you are in the United States for less than 24 hours when you are in transit between two places outside of 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:

1. Foreign-government-related individual,
2. Teacher or trainee,
3. Student, or
4. 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:

1. Were present in the United States for fewer than 183 days during 2002,

2. Establish that during 2002 you had a tax home in a foreign country, and
3. Establish that during 2002 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 2002. 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, 2003.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 16, 2003.

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 2002. 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 and dependents 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.

Education Credits. You may not take an education credit unless you elect to be taxed as a resident alien (see page 2) in lieu of these dual-status taxpayer rules.

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.

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 and taxes withheld at the source from scholarship income from U.S. sources.

When filing Form 1040, show the total tax withheld on line 62. Enter amounts from the attached statement (Form 1040NR-EZ, line 18) to the left of line 62 and identify and include in the amount on line 62.

When filing Form 1040NR-EZ, show the total tax withheld on line 18. Enter the amount from the attached statement (Form 1040, line 62) 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 69. 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. However, there are certain restrictions that may apply. See Pub. 519 for details.

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). **To apply for an ITIN,** file **Form W-7** with the IRS. It usually takes about 4-6 weeks to get an ITIN.

Enter your ITIN wherever your SSN is requested on your tax return.

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

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

P.O. Box. Enter your box number **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 explanations.

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 2002, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2002.

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 2002.
3. You lived apart from your spouse during the last six months of 2002.
4. Your home was the principal home of your child, stepchild, or adopted child for more than half of 2002 or was the principal home of your foster child for all of 2002.
5. You are eligible to claim a dependency exemption for the child (on Form 1040NR). However, you can still meet the test if 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

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

Taxable Income

Line 3—Wages, Salaries, Tips, etc.

Enter the total of your effectively connected wages, salaries, tips, etc. For most people, the amount to enter on this line should be shown in box 1 of their **Form(s) W-2**. However, **do not** include 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 W-2 form because your employer paid you less than \$1,300 in 2002. Also, enter "HSH" and the amount not reported on a W-2 form on the dotted line next to line 3.
- **Tip income** you did not report to your employer. Also include **allocated tips** shown on your W-2 form(s) unless you can prove that you received less. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included as income in box 1. See **Pub. 531** for more details.



You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 16 on page 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 January 31, 2003. 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 2002 under your employer's dependent care plan, you

must use Form 1040NR. The benefits should be shown in box 10 of your W-2 form(s).

Adoption Benefits. If you received employer-provided adoption benefits for 2002, you must use Form 1040NR. The benefits should be shown in box 12 of your W-2 form(s) with code T.

Tax-Exempt Interest. Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the 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 into 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 2002, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 2002 estimated state or local income tax, the amount applied is treated as received in 2002.

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. 520**.

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 2002 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 2002 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 residence 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 2002 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 page 6). 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 W-2 form(s).
- Excludable U.S. series EE and I savings bond interest from **Form 8815**.

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 2002 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.** _____

- 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, see Pub. 970.

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

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

Line 9—Scholarship and Fellowship Grants Excluded. If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), **but only to the extent the amounts are included on line 5.** See the examples in the instructions for line 5 beginning on page 4.

Line 11—Itemized Deductions. Enter the total state and local income taxes you paid or that were withheld from your salary in 2002. If, during 2002, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for line 4 on page 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 \$3,000 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 W-2 form(s) shows allocated tips that you are including in your income on Form 1040NR-EZ, line 3.

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



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** and **1042-S**. Enter the total on line 18. The amount(s) withheld should be shown in box 2 of your Form(s) W-2 and box 7 of your Form(s) 1042-S.

Line 19—2002 Estimated Tax Payments. Enter any estimated Federal income tax payments you made using **Form 1040-ES (NR)** for 2002. Include any overpayment from your 2001 return that you applied to your 2002 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 2002 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 2002.

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. 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 2003** 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.

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 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. On the sample check on page 7, the routing number 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. On the sample check on page 7, the account number is 20202086. Be sure **not** to include the check number.

Sample Check—Lines 23b Through 23d

RUFUS MAPLE
MARY MAPLE
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF \$ DOLLARS

ANYPLACE BANK
Anyplace, LA 70000

For

⑆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.

the penalty if you pay by the date specified on the bill. In certain situations, you may be able to lower your penalty, but only by filing Form 2210. For details, see the Instructions for Form 2210.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2002 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), and
- Respond to certain IRS notices that you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

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 cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2003 tax return (see **When To File** on page 2).

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 **INS Form I-94**, Arrival-Departure Record. If your status has changed while in the United States,

Line 24—Applied to 2003 Estimated Tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2003 estimated tax. This election cannot be changed later.

Amount You Owe

Line 25—Amount You Owe. Include any estimated tax penalty from line 26 in the amount you enter on line 25.

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 "2002 Form 1040NR-EZ" and your name, address, and SSN or ITIN on your payment. You do not have to pay if line 25 is under \$1.

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

Do not include any estimated tax payment for 2003 in your check or money order. Instead, make the estimated tax payment separately.

TIP You may need to (a) increase the amount of income tax withheld from your pay by filing a new **Form W-4** or (b) make estimated tax payments for 2003. See **Income Tax Withholding and Estimated Tax Payments for 2003** 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 2001 tax return was for a tax year of 12 full months and line 21 of your 2002 return is at least as much as the tax liability shown on your 2001 return. Your estimated tax payments for 2002 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

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 **INS 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.



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

Address Change

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

Income Tax Withholding and Estimated Tax Payments for 2003

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 2003 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 2003 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 2003 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 2003 and you must pay estimated tax, use **Form 1040-ES**.

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets you used, 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. Also, keep copies of your filed tax returns and any Forms W-2 and 1042-S you received as part of your records. For more details, see **Pub. 552**.

Requesting a Copy of Your Tax Return

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

Amended Return

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

Interest and Penalties



TIP You do not have to figure the amount of any interest or penalties you may owe.

Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR-EZ, page 1. **Do not** include interest or penalties (other than the estimated tax penalty) in the **amount you owe** on line 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 usually cannot be more than 25% of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

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

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

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

Gift To Reduce the Public Debt

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



You may be able to deduct this gift on your 2003 tax return as a charitable contribution. But you must file Form 1040NR to do so.

Taxpayer Assistance

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

In the United States, call **1-800-829-1040**. If 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; Mexico City, Mexico; Paris, France; Rome, Italy; Singapore; 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.

How can you get IRS tax forms and publications?

- You can download them from the IRS Web Site 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**.
- 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	1hr., 18 min.
Learning about the law or the form	49 min.
Preparing the form	1hr., 52 min.
Copying, assembling, and sending the form to the IRS	34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us your suggestions and comments through the IRS Web Site (www.irs.gov/help) and click on **Help, Comments, and**

Feedback) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send your return to this address. Instead, see **Where To File** on page 2.

2002 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 \$3,191. 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	3,184	3,184
23,250	23,300	3,191	3,191
23,300	23,350	3,199	3,199
23,350	23,400	3,206	3,209

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			
5	15	1	1	1,525	1,550	154	154	3,000	3,050	303	303	6,000	6,050	604	604
15	25	2	2	1,550	1,575	156	156	3,050	3,100	308	308	6,050	6,100	611	611
25	50	4	4	1,575	1,600	159	159	3,100	3,150	313	313	6,100	6,150	619	619
50	75	6	6	1,600	1,625	161	161	3,150	3,200	318	318	6,150	6,200	626	626
75	100	9	9	1,625	1,650	164	164	3,200	3,250	323	323	6,200	6,250	634	634
100	125	11	11	1,650	1,675	166	166	3,250	3,300	328	328	6,250	6,300	641	641
125	150	14	14	1,675	1,700	169	169	3,300	3,350	333	333	6,300	6,350	649	649
150	175	16	16	1,700	1,725	171	171	3,350	3,400	338	338	6,350	6,400	656	656
175	200	19	19	1,725	1,750	174	174	3,400	3,450	343	343	6,400	6,450	664	664
200	225	21	21	1,750	1,775	176	176	3,450	3,500	348	348	6,450	6,500	671	671
225	250	24	24	1,775	1,800	179	179	3,500	3,550	353	353	6,500	6,550	679	679
250	275	26	26	1,800	1,825	181	181	3,550	3,600	358	358	6,550	6,600	686	686
275	300	29	29	1,825	1,850	184	184	3,600	3,650	363	363	6,600	6,650	694	694
300	325	31	31	1,850	1,875	186	186	3,650	3,700	368	368	6,650	6,700	701	701
325	350	34	34	1,875	1,900	189	189	3,700	3,750	373	373	6,700	6,750	709	709
350	375	36	36	1,900	1,925	191	191	3,750	3,800	378	378	6,750	6,800	716	716
375	400	39	39	1,925	1,950	194	194	3,800	3,850	383	383	6,800	6,850	724	724
400	425	41	41	1,950	1,975	196	196	3,850	3,900	388	388	6,850	6,900	731	731
425	450	44	44	1,975	2,000	199	199	3,900	3,950	393	393	6,900	6,950	739	739
450	475	46	46	2,000		4,000		7,000		7,000		7,000			
475	500	49	49	2,000	2,025	201	201	4,000	4,050	403	403	7,000	7,050	754	754
500	525	51	51	2,025	2,050	204	204	4,050	4,100	408	408	7,050	7,100	761	761
525	550	54	54	2,050	2,075	206	206	4,100	4,150	413	413	7,100	7,150	769	769
550	575	56	56	2,075	2,100	209	209	4,150	4,200	418	418	7,150	7,200	776	776
575	600	59	59	2,100	2,125	211	211	4,200	4,250	423	423	7,200	7,250	784	784
600	625	61	61	2,125	2,150	214	214	4,250	4,300	428	428	7,250	7,300	791	791
625	650	64	64	2,150	2,175	216	216	4,300	4,350	433	433	7,300	7,350	799	799
650	675	66	66	2,175	2,200	219	219	4,350	4,400	438	438	7,350	7,400	806	806
675	700	69	69	2,200	2,225	221	221	4,400	4,450	443	443	7,400	7,450	814	814
700	725	71	71	2,225	2,250	224	224	4,450	4,500	448	448	7,450	7,500	821	821
725	750	74	74	2,250	2,275	226	226	4,500	4,550	453	453	7,500	7,550	829	829
750	775	76	76	2,275	2,300	229	229	4,550	4,600	458	458	7,550	7,600	836	836
775	800	79	79	2,300	2,325	231	231	4,600	4,650	463	463	7,600	7,650	844	844
800	825	81	81	2,325	2,350	234	234	4,650	4,700	468	468	7,650	7,700	851	851
825	850	84	84	2,350	2,375	236	236	4,700	4,750	473	473	7,700	7,750	859	859
850	875	86	86	2,375	2,400	239	239	4,750	4,800	478	478	7,750	7,800	866	866
875	900	89	89	2,400	2,425	241	241	4,800	4,850	483	483	7,800	7,850	874	874
900	925	91	91	2,425	2,450	244	244	4,850	4,900	488	488	7,850	7,900	881	881
925	950	94	94	2,450	2,475	246	246	4,900	4,950	493	493	7,900	7,950	889	889
950	975	96	96	2,475	2,500	249	249	4,950	5,000	498	498	7,950	8,000	896	896
975	1,000	99	99	2,500		5,000		8,000		8,000		8,000			
1,000				2,500	2,525	251	251	5,000	5,050	503	503	8,000	8,050	904	904
1,000	1,025	101	101	2,525	2,550	254	254	5,050	5,100	508	508	8,050	8,100	911	911
1,025	1,050	104	104	2,550	2,575	256	256	5,100	5,150	513	513	8,100	8,150	919	919
1,050	1,075	106	106	2,575	2,600	259	259	5,150	5,200	518	518	8,150	8,200	926	926
1,075	1,100	109	109	2,600	2,625	261	261	5,200	5,250	523	523	8,200	8,250	934	934
1,100	1,125	111	111	2,625	2,650	264	264	5,250	5,300	528	528	8,250	8,300	941	941
1,125	1,150	114	114	2,650	2,675	266	266	5,300	5,350	533	533	8,300	8,350	949	949
1,150	1,175	116	116	2,675	2,700	269	269	5,350	5,400	538	538	8,350	8,400	956	956
1,175	1,200	119	119	2,700	2,725	271	271	5,400	5,450	543	543	8,400	8,450	964	964
1,200	1,225	121	121	2,725	2,750	274	274	5,450	5,500	548	548	8,450	8,500	971	971
1,225	1,250	124	124	2,750	2,775	276	276	5,500	5,550	553	553	8,500	8,550	979	979
1,250	1,275	126	126	2,775	2,800	279	279	5,550	5,600	558	558	8,550	8,600	986	986
1,275	1,300	129	129	2,800	2,825	281	281	5,600	5,650	563	563	8,600	8,650	994	994
1,300	1,325	131	131	2,825	2,850	284	284	5,650	5,700	568	568	8,650	8,700	1,001	1,001
1,325	1,350	134	134	2,850	2,875	286	286	5,700	5,750	573	573	8,700	8,750	1,009	1,009
1,350	1,375	136	136	2,875	2,900	289	289	5,750	5,800	578	578	8,750	8,800	1,016	1,016
1,375	1,400	139	139	2,900	2,925	291	291	5,800	5,850	583	583	8,800	8,850	1,024	1,024
1,400	1,425	141	141	2,925	2,950	294	294	5,850	5,900	588	588	8,850	8,900	1,031	1,031
1,425	1,450	144	144	2,950	2,975	296	296	5,900	5,950	593	593	8,900	8,950	1,039	1,039
1,450	1,475	146	146	2,975	3,000	299	299	5,950	6,000	598	598	8,950	9,000	1,046	1,046
1,475	1,500	149	149												

Continued on next page

2002 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
9,000				12,000				15,000				18,000			
9,000	9,050	1,054	1,054	12,000	12,050	1,504	1,504	15,000	15,050	1,954	1,954	18,000	18,050	2,404	2,404
9,050	9,100	1,061	1,061	12,050	12,100	1,511	1,511	15,050	15,100	1,961	1,961	18,050	18,100	2,411	2,411
9,100	9,150	1,069	1,069	12,100	12,150	1,519	1,519	15,100	15,150	1,969	1,969	18,100	18,150	2,419	2,419
9,150	9,200	1,076	1,076	12,150	12,200	1,526	1,526	15,150	15,200	1,976	1,976	18,150	18,200	2,426	2,426
9,200	9,250	1,084	1,084	12,200	12,250	1,534	1,534	15,200	15,250	1,984	1,984	18,200	18,250	2,434	2,434
9,250	9,300	1,091	1,091	12,250	12,300	1,541	1,541	15,250	15,300	1,991	1,991	18,250	18,300	2,441	2,441
9,300	9,350	1,099	1,099	12,300	12,350	1,549	1,549	15,300	15,350	1,999	1,999	18,300	18,350	2,449	2,449
9,350	9,400	1,106	1,106	12,350	12,400	1,556	1,556	15,350	15,400	2,006	2,006	18,350	18,400	2,456	2,456
9,400	9,450	1,114	1,114	12,400	12,450	1,564	1,564	15,400	15,450	2,014	2,014	18,400	18,450	2,464	2,464
9,450	9,500	1,121	1,121	12,450	12,500	1,571	1,571	15,450	15,500	2,021	2,021	18,450	18,500	2,471	2,471
9,500	9,550	1,129	1,129	12,500	12,550	1,579	1,579	15,500	15,550	2,029	2,029	18,500	18,550	2,479	2,479
9,550	9,600	1,136	1,136	12,550	12,600	1,586	1,586	15,550	15,600	2,036	2,036	18,550	18,600	2,486	2,486
9,600	9,650	1,144	1,144	12,600	12,650	1,594	1,594	15,600	15,650	2,044	2,044	18,600	18,650	2,494	2,494
9,650	9,700	1,151	1,151	12,650	12,700	1,601	1,601	15,650	15,700	2,051	2,051	18,650	18,700	2,501	2,501
9,700	9,750	1,159	1,159	12,700	12,750	1,609	1,609	15,700	15,750	2,059	2,059	18,700	18,750	2,509	2,509
9,750	9,800	1,166	1,166	12,750	12,800	1,616	1,616	15,750	15,800	2,066	2,066	18,750	18,800	2,516	2,516
9,800	9,850	1,174	1,174	12,800	12,850	1,624	1,624	15,800	15,850	2,074	2,074	18,800	18,850	2,524	2,524
9,850	9,900	1,181	1,181	12,850	12,900	1,631	1,631	15,850	15,900	2,081	2,081	18,850	18,900	2,531	2,531
9,900	9,950	1,189	1,189	12,900	12,950	1,639	1,639	15,900	15,950	2,089	2,089	18,900	18,950	2,539	2,539
9,950	10,000	1,196	1,196	12,950	13,000	1,646	1,646	15,950	16,000	2,096	2,096	18,950	19,000	2,546	2,546
10,000				13,000				16,000				19,000			
10,000	10,050	1,204	1,204	13,000	13,050	1,654	1,654	16,000	16,050	2,104	2,104	19,000	19,050	2,554	2,554
10,050	10,100	1,211	1,211	13,050	13,100	1,661	1,661	16,050	16,100	2,111	2,111	19,050	19,100	2,561	2,561
10,100	10,150	1,219	1,219	13,100	13,150	1,669	1,669	16,100	16,150	2,119	2,119	19,100	19,150	2,569	2,569
10,150	10,200	1,226	1,226	13,150	13,200	1,676	1,676	16,150	16,200	2,126	2,126	19,150	19,200	2,576	2,576
10,200	10,250	1,234	1,234	13,200	13,250	1,684	1,684	16,200	16,250	2,134	2,134	19,200	19,250	2,584	2,584
10,250	10,300	1,241	1,241	13,250	13,300	1,691	1,691	16,250	16,300	2,141	2,141	19,250	19,300	2,591	2,591
10,300	10,350	1,249	1,249	13,300	13,350	1,699	1,699	16,300	16,350	2,149	2,149	19,300	19,350	2,599	2,599
10,350	10,400	1,256	1,256	13,350	13,400	1,706	1,706	16,350	16,400	2,156	2,156	19,350	19,400	2,606	2,606
10,400	10,450	1,264	1,264	13,400	13,450	1,714	1,714	16,400	16,450	2,164	2,164	19,400	19,450	2,614	2,614
10,450	10,500	1,271	1,271	13,450	13,500	1,721	1,721	16,450	16,500	2,171	2,171	19,450	19,500	2,621	2,621
10,500	10,550	1,279	1,279	13,500	13,550	1,729	1,729	16,500	16,550	2,179	2,179	19,500	19,550	2,629	2,629
10,550	10,600	1,286	1,286	13,550	13,600	1,736	1,736	16,550	16,600	2,186	2,186	19,550	19,600	2,636	2,636
10,600	10,650	1,294	1,294	13,600	13,650	1,744	1,744	16,600	16,650	2,194	2,194	19,600	19,650	2,644	2,644
10,650	10,700	1,301	1,301	13,650	13,700	1,751	1,751	16,650	16,700	2,201	2,201	19,650	19,700	2,651	2,651
10,700	10,750	1,309	1,309	13,700	13,750	1,759	1,759	16,700	16,750	2,209	2,209	19,700	19,750	2,659	2,659
10,750	10,800	1,316	1,316	13,750	13,800	1,766	1,766	16,750	16,800	2,216	2,216	19,750	19,800	2,666	2,666
10,800	10,850	1,324	1,324	13,800	13,850	1,774	1,774	16,800	16,850	2,224	2,224	19,800	19,850	2,674	2,674
10,850	10,900	1,331	1,331	13,850	13,900	1,781	1,781	16,850	16,900	2,231	2,231	19,850	19,900	2,681	2,681
10,900	10,950	1,339	1,339	13,900	13,950	1,789	1,789	16,900	16,950	2,239	2,239	19,900	19,950	2,689	2,689
10,950	11,000	1,346	1,346	13,950	14,000	1,796	1,796	16,950	17,000	2,246	2,246	19,950	20,000	2,696	2,696
11,000				14,000				17,000				20,000			
11,000	11,050	1,354	1,354	14,000	14,050	1,804	1,804	17,000	17,050	2,254	2,254	20,000	20,050	2,704	2,704
11,050	11,100	1,361	1,361	14,050	14,100	1,811	1,811	17,050	17,100	2,261	2,261	20,050	20,100	2,711	2,711
11,100	11,150	1,369	1,369	14,100	14,150	1,819	1,819	17,100	17,150	2,269	2,269	20,100	20,150	2,719	2,719
11,150	11,200	1,376	1,376	14,150	14,200	1,826	1,826	17,150	17,200	2,276	2,276	20,150	20,200	2,726	2,726
11,200	11,250	1,384	1,384	14,200	14,250	1,834	1,834	17,200	17,250	2,284	2,284	20,200	20,250	2,734	2,734
11,250	11,300	1,391	1,391	14,250	14,300	1,841	1,841	17,250	17,300	2,291	2,291	20,250	20,300	2,741	2,741
11,300	11,350	1,399	1,399	14,300	14,350	1,849	1,849	17,300	17,350	2,299	2,299	20,300	20,350	2,749	2,749
11,350	11,400	1,406	1,406	14,350	14,400	1,856	1,856	17,350	17,400	2,306	2,306	20,350	20,400	2,756	2,756
11,400	11,450	1,414	1,414	14,400	14,450	1,864	1,864	17,400	17,450	2,314	2,314	20,400	20,450	2,764	2,764
11,450	11,500	1,421	1,421	14,450	14,500	1,871	1,871	17,450	17,500	2,321	2,321	20,450	20,500	2,771	2,771
11,500	11,550	1,429	1,429	14,500	14,550	1,879	1,879	17,500	17,550	2,329	2,329	20,500	20,550	2,779	2,779
11,550	11,600	1,436	1,436	14,550	14,600	1,886	1,886	17,550	17,600	2,336	2,336	20,550	20,600	2,786	2,786
11,600	11,650	1,444	1,444	14,600	14,650	1,894	1,894	17,600	17,650	2,344	2,344	20,600	20,650	2,794	2,794
11,650	11,700	1,451	1,451	14,650	14,700	1,901	1,901	17,650	17,700	2,351	2,351	20,650	20,700	2,801	2,801
11,700	11,750	1,459	1,459	14,700	14,750	1,909	1,909	17,700	17,750	2,359	2,359	20,700	20,750	2,809	2,809
11,750	11,800	1,466	1,466	14,750	14,800	1,916	1,916	17,750	17,800	2,366	2,366	20,750	20,800	2,816	2,816
11,800	11,850	1,474	1,474	14,800	14,850	1,924	1,924	17,800	17,850	2,374	2,374	20,800	20,850	2,824	2,824
11,850	11,900	1,481	1,481	14,850	14,900	1,931	1,931	17,850	17,900	2,381	2,381	20,850	20,900	2,831	2,831
11,900	11,950	1,489	1,489	14,900	14,950	1,939	1,939	17,900	17,950	2,389	2,389	20,900	20,950	2,839	2,839
11,950	12,000	1,496	1,496	14,950	15,000	1,946	1,946	17,950	18,000	2,396	2,396	20,950	21,000	2,846	2,846

Continued on next page

2002 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—	
21,000				24,000				27,000				30,000			
21,000	21,050	2,854	2,854	24,000	24,050	3,304	3,385	27,000	27,050	3,754	4,195	30,000	30,050	4,453	5,005
21,050	21,100	2,861	2,861	24,050	24,100	3,311	3,398	27,050	27,100	3,761	4,208	30,050	30,100	4,466	5,018
21,100	21,150	2,869	2,869	24,100	24,150	3,319	3,412	27,100	27,150	3,769	4,222	30,100	30,150	4,480	5,032
21,150	21,200	2,876	2,876	24,150	24,200	3,326	3,425	27,150	27,200	3,776	4,235	30,150	30,200	4,493	5,045
21,200	21,250	2,884	2,884	24,200	24,250	3,334	3,439	27,200	27,250	3,784	4,249	30,200	30,250	4,507	5,059
21,250	21,300	2,891	2,891	24,250	24,300	3,341	3,452	27,250	27,300	3,791	4,262	30,250	30,300	4,520	5,072
21,300	21,350	2,899	2,899	24,300	24,350	3,349	3,466	27,300	27,350	3,799	4,276	30,300	30,350	4,534	5,086
21,350	21,400	2,906	2,906	24,350	24,400	3,356	3,479	27,350	27,400	3,806	4,289	30,350	30,400	4,547	5,099
21,400	21,450	2,914	2,914	24,400	24,450	3,364	3,493	27,400	27,450	3,814	4,303	30,400	30,450	4,561	5,113
21,450	21,500	2,921	2,921	24,450	24,500	3,371	3,506	27,450	27,500	3,821	4,316	30,450	30,500	4,574	5,126
21,500	21,550	2,929	2,929	24,500	24,550	3,379	3,520	27,500	27,550	3,829	4,330	30,500	30,550	4,588	5,140
21,550	21,600	2,936	2,936	24,550	24,600	3,386	3,533	27,550	27,600	3,836	4,343	30,550	30,600	4,601	5,153
21,600	21,650	2,944	2,944	24,600	24,650	3,394	3,547	27,600	27,650	3,844	4,357	30,600	30,650	4,615	5,167
21,650	21,700	2,951	2,951	24,650	24,700	3,401	3,560	27,650	27,700	3,851	4,370	30,650	30,700	4,628	5,180
21,700	21,750	2,959	2,959	24,700	24,750	3,409	3,574	27,700	27,750	3,859	4,384	30,700	30,750	4,642	5,194
21,750	21,800	2,966	2,966	24,750	24,800	3,416	3,587	27,750	27,800	3,866	4,397	30,750	30,800	4,655	5,207
21,800	21,850	2,974	2,974	24,800	24,850	3,424	3,601	27,800	27,850	3,874	4,411	30,800	30,850	4,669	5,221
21,850	21,900	2,981	2,981	24,850	24,900	3,431	3,614	27,850	27,900	3,881	4,424	30,850	30,900	4,682	5,234
21,900	21,950	2,989	2,989	24,900	24,950	3,439	3,628	27,900	27,950	3,889	4,438	30,900	30,950	4,696	5,248
21,950	22,000	2,996	2,996	24,950	25,000	3,446	3,641	27,950	28,000	3,899	4,451	30,950	31,000	4,709	5,261
22,000				25,000				28,000				31,000			
22,000	22,050	3,004	3,004	25,000	25,050	3,454	3,655	28,000	28,050	3,913	4,465	31,000	31,050	4,723	5,275
22,050	22,100	3,011	3,011	25,050	25,100	3,461	3,668	28,050	28,100	3,926	4,478	31,050	31,100	4,736	5,288
22,100	22,150	3,019	3,019	25,100	25,150	3,469	3,682	28,100	28,150	3,940	4,492	31,100	31,150	4,750	5,302
22,150	22,200	3,026	3,026	25,150	25,200	3,476	3,695	28,150	28,200	3,953	4,505	31,150	31,200	4,763	5,315
22,200	22,250	3,034	3,034	25,200	25,250	3,484	3,709	28,200	28,250	3,967	4,519	31,200	31,250	4,777	5,329
22,250	22,300	3,041	3,041	25,250	25,300	3,491	3,722	28,250	28,300	3,980	4,532	31,250	31,300	4,790	5,342
22,300	22,350	3,049	3,049	25,300	25,350	3,499	3,736	28,300	28,350	3,994	4,546	31,300	31,350	4,804	5,356
22,350	22,400	3,056	3,056	25,350	25,400	3,506	3,749	28,350	28,400	4,007	4,559	31,350	31,400	4,817	5,369
22,400	22,450	3,064	3,064	25,400	25,450	3,514	3,763	28,400	28,450	4,021	4,573	31,400	31,450	4,831	5,383
22,450	22,500	3,071	3,071	25,450	25,500	3,521	3,776	28,450	28,500	4,034	4,586	31,450	31,500	4,844	5,396
22,500	22,550	3,079	3,079	25,500	25,550	3,529	3,790	28,500	28,550	4,048	4,600	31,500	31,550	4,858	5,410
22,550	22,600	3,086	3,086	25,550	25,600	3,536	3,803	28,550	28,600	4,061	4,613	31,550	31,600	4,871	5,423
22,600	22,650	3,094	3,094	25,600	25,650	3,544	3,817	28,600	28,650	4,075	4,627	31,600	31,650	4,885	5,437
22,650	22,700	3,101	3,101	25,650	25,700	3,551	3,830	28,650	28,700	4,088	4,640	31,650	31,700	4,898	5,450
22,700	22,750	3,109	3,109	25,700	25,750	3,559	3,844	28,700	28,750	4,102	4,654	31,700	31,750	4,912	5,464
22,750	22,800	3,116	3,116	25,750	25,800	3,566	3,857	28,750	28,800	4,115	4,667	31,750	31,800	4,925	5,477
22,800	22,850	3,124	3,124	25,800	25,850	3,574	3,871	28,800	28,850	4,129	4,681	31,800	31,850	4,939	5,491
22,850	22,900	3,131	3,131	25,850	25,900	3,581	3,884	28,850	28,900	4,142	4,694	31,850	31,900	4,952	5,504
22,900	22,950	3,139	3,139	25,900	25,950	3,589	3,898	28,900	28,950	4,156	4,708	31,900	31,950	4,966	5,518
22,950	23,000	3,146	3,146	25,950	26,000	3,596	3,911	28,950	29,000	4,169	4,721	31,950	32,000	4,979	5,531
23,000				26,000				29,000				32,000			
23,000	23,050	3,154	3,154	26,000	26,050	3,604	3,925	29,000	29,050	4,183	4,735	32,000	32,050	4,993	5,545
23,050	23,100	3,161	3,161	26,050	26,100	3,611	3,938	29,050	29,100	4,196	4,748	32,050	32,100	5,006	5,558
23,100	23,150	3,169	3,169	26,100	26,150	3,619	3,952	29,100	29,150	4,210	4,762	32,100	32,150	5,020	5,572
23,150	23,200	3,176	3,176	26,150	26,200	3,626	3,965	29,150	29,200	4,223	4,775	32,150	32,200	5,033	5,585
23,200	23,250	3,184	3,184	26,200	26,250	3,634	3,979	29,200	29,250	4,237	4,789	32,200	32,250	5,047	5,599
23,250	23,300	3,191	3,191	26,250	26,300	3,641	3,992	29,250	29,300	4,250	4,802	32,250	32,300	5,060	5,612
23,300	23,350	3,199	3,199	26,300	26,350	3,649	4,006	29,300	29,350	4,264	4,816	32,300	32,350	5,074	5,626
23,350	23,400	3,206	3,209	26,350	26,400	3,656	4,019	29,350	29,400	4,277	4,829	32,350	32,400	5,087	5,639
23,400	23,450	3,214	3,223	26,400	26,450	3,664	4,033	29,400	29,450	4,291	4,843	32,400	32,450	5,101	5,653
23,450	23,500	3,221	3,236	26,450	26,500	3,671	4,046	29,450	29,500	4,304	4,856	32,450	32,500	5,114	5,666
23,500	23,550	3,229	3,250	26,500	26,550	3,679	4,060	29,500	29,550	4,318	4,870	32,500	32,550	5,128	5,680
23,550	23,600	3,236	3,263	26,550	26,600	3,686	4,073	29,550	29,600	4,331	4,883	32,550	32,600	5,141	5,693
23,600	23,650	3,244	3,277	26,600	26,650	3,694	4,087	29,600	29,650	4,345	4,897	32,600	32,650	5,155	5,707
23,650	23,700	3,251	3,290	26,650	26,700	3,701	4,100	29,650	29,700	4,358	4,910	32,650	32,700	5,168	5,720
23,700	23,750	3,259	3,304	26,700	26,750	3,709	4,114	29,700	29,750	4,372	4,924	32,700	32,750	5,182	5,734
23,750	23,800	3,266	3,317	26,750	26,800	3,716	4,127	29,750	29,800	4,385	4,937	32,750	32,800	5,195	5,747
23,800	23,850	3,274	3,331	26,800	26,850	3,724	4,141	29,800	29,850	4,399	4,951	32,800	32,850	5,209	5,761
23,850	23,900	3,281	3,344	26,850	26,900	3,731	4,154	29,850	29,900	4,412	4,964	32,850	32,900	5,222	5,774
23,900	23,950	3,289	3,358	26,900	26,950	3,739	4,168	29,900	29,950	4,426	4,978	32,900	32,950	5,236	5,788
23,950	24,000	3,296	3,371	26,950	27,000	3,746	4,181	29,950	30,000	4,439	4,991	32,950	33,000	5,249	5,801

Continued on next page

2002 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	5,263	5,815	36,000	36,050	6,073	6,625	39,000	39,050	6,883	7,435	42,000	42,050	7,693	8,245
33,050	33,100	5,276	5,828	36,050	36,100	6,086	6,638	39,050	39,100	6,896	7,448	42,050	42,100	7,706	8,258
33,100	33,150	5,290	5,842	36,100	36,150	6,100	6,652	39,100	39,150	6,910	7,462	42,100	42,150	7,720	8,272
33,150	33,200	5,303	5,855	36,150	36,200	6,113	6,665	39,150	39,200	6,923	7,475	42,150	42,200	7,733	8,285
33,200	33,250	5,317	5,869	36,200	36,250	6,127	6,679	39,200	39,250	6,937	7,489	42,200	42,250	7,747	8,299
33,250	33,300	5,330	5,882	36,250	36,300	6,140	6,692	39,250	39,300	6,950	7,502	42,250	42,300	7,760	8,312
33,300	33,350	5,344	5,896	36,300	36,350	6,154	6,706	39,300	39,350	6,964	7,516	42,300	42,350	7,774	8,326
33,350	33,400	5,357	5,909	36,350	36,400	6,167	6,719	39,350	39,400	6,977	7,529	42,350	42,400	7,787	8,339
33,400	33,450	5,371	5,923	36,400	36,450	6,181	6,733	39,400	39,450	6,991	7,543	42,400	42,450	7,801	8,353
33,450	33,500	5,384	5,936	36,450	36,500	6,194	6,746	39,450	39,500	7,004	7,556	42,450	42,500	7,814	8,366
33,500	33,550	5,398	5,950	36,500	36,550	6,208	6,760	39,500	39,550	7,018	7,570	42,500	42,550	7,828	8,380
33,550	33,600	5,411	5,963	36,550	36,600	6,221	6,773	39,550	39,600	7,031	7,583	42,550	42,600	7,841	8,393
33,600	33,650	5,425	5,977	36,600	36,650	6,235	6,787	39,600	39,650	7,045	7,597	42,600	42,650	7,855	8,407
33,650	33,700	5,438	5,990	36,650	36,700	6,248	6,800	39,650	39,700	7,058	7,610	42,650	42,700	7,868	8,420
33,700	33,750	5,452	6,004	36,700	36,750	6,262	6,814	39,700	39,750	7,072	7,624	42,700	42,750	7,882	8,434
33,750	33,800	5,465	6,017	36,750	36,800	6,275	6,827	39,750	39,800	7,085	7,637	42,750	42,800	7,895	8,447
33,800	33,850	5,479	6,031	36,800	36,850	6,289	6,841	39,800	39,850	7,099	7,651	42,800	42,850	7,909	8,461
33,850	33,900	5,492	6,044	36,850	36,900	6,302	6,854	39,850	39,900	7,112	7,664	42,850	42,900	7,922	8,474
33,900	33,950	5,506	6,058	36,900	36,950	6,316	6,868	39,900	39,950	7,126	7,678	42,900	42,950	7,936	8,488
33,950	34,000	5,519	6,071	36,950	37,000	6,329	6,881	39,950	40,000	7,139	7,691	42,950	43,000	7,949	8,501
34,000				37,000				40,000				43,000			
34,000	34,050	5,533	6,085	37,000	37,050	6,343	6,895	40,000	40,050	7,153	7,705	43,000	43,050	7,963	8,515
34,050	34,100	5,546	6,098	37,050	37,100	6,356	6,908	40,050	40,100	7,166	7,718	43,050	43,100	7,976	8,528
34,100	34,150	5,560	6,112	37,100	37,150	6,370	6,922	40,100	40,150	7,180	7,732	43,100	43,150	7,990	8,542
34,150	34,200	5,573	6,125	37,150	37,200	6,383	6,935	40,150	40,200	7,193	7,745	43,150	43,200	8,003	8,555
34,200	34,250	5,587	6,139	37,200	37,250	6,397	6,949	40,200	40,250	7,207	7,759	43,200	43,250	8,017	8,569
34,250	34,300	5,600	6,152	37,250	37,300	6,410	6,962	40,250	40,300	7,220	7,772	43,250	43,300	8,030	8,582
34,300	34,350	5,614	6,166	37,300	37,350	6,424	6,976	40,300	40,350	7,234	7,786	43,300	43,350	8,044	8,596
34,350	34,400	5,627	6,179	37,350	37,400	6,437	6,989	40,350	40,400	7,247	7,799	43,350	43,400	8,057	8,609
34,400	34,450	5,641	6,193	37,400	37,450	6,451	7,003	40,400	40,450	7,261	7,813	43,400	43,450	8,071	8,623
34,450	34,500	5,654	6,206	37,450	37,500	6,464	7,016	40,450	40,500	7,274	7,826	43,450	43,500	8,084	8,636
34,500	34,550	5,668	6,220	37,500	37,550	6,478	7,030	40,500	40,550	7,288	7,840	43,500	43,550	8,098	8,650
34,550	34,600	5,681	6,233	37,550	37,600	6,491	7,043	40,550	40,600	7,301	7,853	43,550	43,600	8,111	8,663
34,600	34,650	5,695	6,247	37,600	37,650	6,505	7,057	40,600	40,650	7,315	7,867	43,600	43,650	8,125	8,677
34,650	34,700	5,708	6,260	37,650	37,700	6,518	7,070	40,650	40,700	7,328	7,880	43,650	43,700	8,138	8,690
34,700	34,750	5,722	6,274	37,700	37,750	6,532	7,084	40,700	40,750	7,342	7,894	43,700	43,750	8,152	8,704
34,750	34,800	5,735	6,287	37,750	37,800	6,545	7,097	40,750	40,800	7,355	7,907	43,750	43,800	8,165	8,717
34,800	34,850	5,749	6,301	37,800	37,850	6,559	7,111	40,800	40,850	7,369	7,921	43,800	43,850	8,179	8,731
34,850	34,900	5,762	6,314	37,850	37,900	6,572	7,124	40,850	40,900	7,382	7,934	43,850	43,900	8,192	8,744
34,900	34,950	5,776	6,328	37,900	37,950	6,586	7,138	40,900	40,950	7,396	7,948	43,900	43,950	8,206	8,758
34,950	35,000	5,789	6,341	37,950	38,000	6,599	7,151	40,950	41,000	7,409	7,961	43,950	44,000	8,219	8,771
35,000				38,000				41,000				44,000			
35,000	35,050	5,803	6,355	38,000	38,050	6,613	7,165	41,000	41,050	7,423	7,975	44,000	44,050	8,233	8,785
35,050	35,100	5,816	6,368	38,050	38,100	6,626	7,178	41,050	41,100	7,436	7,988	44,050	44,100	8,246	8,798
35,100	35,150	5,830	6,382	38,100	38,150	6,640	7,192	41,100	41,150	7,450	8,002	44,100	44,150	8,260	8,812
35,150	35,200	5,843	6,395	38,150	38,200	6,653	7,205	41,150	41,200	7,463	8,015	44,150	44,200	8,273	8,825
35,200	35,250	5,857	6,409	38,200	38,250	6,667	7,219	41,200	41,250	7,477	8,029	44,200	44,250	8,287	8,839
35,250	35,300	5,870	6,422	38,250	38,300	6,680	7,232	41,250	41,300	7,490	8,042	44,250	44,300	8,300	8,852
35,300	35,350	5,884	6,436	38,300	38,350	6,694	7,246	41,300	41,350	7,504	8,056	44,300	44,350	8,314	8,866
35,350	35,400	5,897	6,449	38,350	38,400	6,707	7,259	41,350	41,400	7,517	8,069	44,350	44,400	8,327	8,879
35,400	35,450	5,911	6,463	38,400	38,450	6,721	7,273	41,400	41,450	7,531	8,083	44,400	44,450	8,341	8,893
35,450	35,500	5,924	6,476	38,450	38,500	6,734	7,286	41,450	41,500	7,544	8,096	44,450	44,500	8,354	8,906
35,500	35,550	5,938	6,490	38,500	38,550	6,748	7,300	41,500	41,550	7,558	8,110	44,500	44,550	8,368	8,920
35,550	35,600	5,951	6,503	38,550	38,600	6,761	7,313	41,550	41,600	7,571	8,123	44,550	44,600	8,381	8,933
35,600	35,650	5,965	6,517	38,600	38,650	6,775	7,327	41,600	41,650	7,585	8,137	44,600	44,650	8,395	8,947
35,650	35,700	5,978	6,530	38,650	38,700	6,788	7,340	41,650	41,700	7,598	8,150	44,650	44,700	8,408	8,960
35,700	35,750	5,992	6,544	38,700	38,750	6,802	7,354	41,700	41,750	7,612	8,164	44,700	44,750	8,422	8,974
35,750	35,800	6,005	6,557	38,750	38,800	6,815	7,367	41,750	41,800	7,625	8,177	44,750	44,800	8,435	8,987
35,800	35,850	6,019	6,571	38,800	38,850	6,829	7,381	41,800	41,850	7,639	8,191	44,800	44,850	8,449	9,001
35,850	35,900	6,032	6,584	38,850	38,900	6,842	7,394	41,850	41,900	7,652	8,204	44,850	44,900	8,462	9,014
35,900	35,950	6,046	6,598	38,900	38,950	6,856	7,408	41,900	41,950	7,666	8,218	44,900	44,950	8,476	9,028
35,950	36,000	6,059	6,611	38,950	39,000	6,869	7,421	41,950	42,000	7,679	8,231	44,950	45,000	8,489	9,041

Continued on next page

2002 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	8,503	9,055	48,000	48,050	9,313	9,865
45,050	45,100	8,516	9,068	48,050	48,100	9,326	9,878
45,100	45,150	8,530	9,082	48,100	48,150	9,340	9,892
45,150	45,200	8,543	9,095	48,150	48,200	9,353	9,905
45,200	45,250	8,557	9,109	48,200	48,250	9,367	9,919
45,250	45,300	8,570	9,122	48,250	48,300	9,380	9,932
45,300	45,350	8,584	9,136	48,300	48,350	9,394	9,946
45,350	45,400	8,597	9,149	48,350	48,400	9,407	9,959
45,400	45,450	8,611	9,163	48,400	48,450	9,421	9,973
45,450	45,500	8,624	9,176	48,450	48,500	9,434	9,986
45,500	45,550	8,638	9,190	48,500	48,550	9,448	10,000
45,550	45,600	8,651	9,203	48,550	48,600	9,461	10,013
45,600	45,650	8,665	9,217	48,600	48,650	9,475	10,027
45,650	45,700	8,678	9,230	48,650	48,700	9,488	10,040
45,700	45,750	8,692	9,244	48,700	48,750	9,502	10,054
45,750	45,800	8,705	9,257	48,750	48,800	9,515	10,067
45,800	45,850	8,719	9,271	48,800	48,850	9,529	10,081
45,850	45,900	8,732	9,284	48,850	48,900	9,542	10,094
45,900	45,950	8,746	9,298	48,900	48,950	9,556	10,108
45,950	46,000	8,759	9,311	48,950	49,000	9,569	10,121
46,000				49,000			
46,000	46,050	8,773	9,325	49,000	49,050	9,583	10,135
46,050	46,100	8,786	9,338	49,050	49,100	9,596	10,148
46,100	46,150	8,800	9,352	49,100	49,150	9,610	10,162
46,150	46,200	8,813	9,365	49,150	49,200	9,623	10,175
46,200	46,250	8,827	9,379	49,200	49,250	9,637	10,189
46,250	46,300	8,840	9,392	49,250	49,300	9,650	10,202
46,300	46,350	8,854	9,406	49,300	49,350	9,664	10,216
46,350	46,400	8,867	9,419	49,350	49,400	9,677	10,229
46,400	46,450	8,881	9,433	49,400	49,450	9,691	10,243
46,450	46,500	8,894	9,446	49,450	49,500	9,704	10,256
46,500	46,550	8,908	9,460	49,500	49,550	9,718	10,270
46,550	46,600	8,921	9,473	49,550	49,600	9,731	10,283
46,600	46,650	8,935	9,487	49,600	49,650	9,745	10,297
46,650	46,700	8,948	9,500	49,650	49,700	9,758	10,310
46,700	46,750	8,962	9,514	49,700	49,750	9,772	10,324
46,750	46,800	8,975	9,527	49,750	49,800	9,785	10,337
46,800	46,850	8,989	9,541	49,800	49,850	9,799	10,351
46,850	46,900	9,002	9,554	49,850	49,900	9,812	10,364
46,900	46,950	9,016	9,568	49,900	49,950	9,826	10,378
46,950	47,000	9,029	9,581	49,950	50,000	9,839	10,391
47,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$50,000 or over— use Form 1040NR</p> </div>			
47,000	47,050	9,043	9,595				
47,050	47,100	9,056	9,608				
47,100	47,150	9,070	9,622				
47,150	47,200	9,083	9,635				
47,200	47,250	9,097	9,649				
47,250	47,300	9,110	9,662				
47,300	47,350	9,124	9,676				
47,350	47,400	9,137	9,689				
47,400	47,450	9,151	9,703				
47,450	47,500	9,164	9,716				
47,500	47,550	9,178	9,730				
47,550	47,600	9,191	9,743				
47,600	47,650	9,205	9,757				
47,650	47,700	9,218	9,770				
47,700	47,750	9,232	9,784				
47,750	47,800	9,245	9,797				
47,800	47,850	9,259	9,811				
47,850	47,900	9,272	9,824				
47,900	47,950	9,286	9,838				
47,950	48,000	9,299	9,851				