

B-5 Converse Hall P.O. Box 5000 Amherst, Massachusetts 01002-5000

Telephone (413) 542-2296 Facsimile (413) 542-2628

February 2009

DATE:

MEMORANDUM

TO: International students who received scholarship or grant aid in 2008

RE: Taxability of scholarships and grants

The Tax Reform Act of 1986 specifies that

scholarship amounts granted ... for expenses incurred ... are taxable income, if the aggregate scholarship ... amounts ... exceed tuition and fees (not including room and board), books, supplies, and equipment required for courses of instruction at [an eligible] institution.

Any scholarship or grant aid that is received in a calendar year may be regarded as first applying toward excludable expenses (i.e., tuition and required fees) even though family resources, loans, or student employment may in fact have initially paid those expenses. If you receive scholarship or grant aid in excess of the cost of tuition and fees, the excess amount is taxable.

Other forms of financial aid — loans and student employment — are not covered by these provisions of the tax law. Earnings from student employment, of course, are taxable as wages.

In the instance of international students, the Tax Reform Act of 1986 requires the College to "withhold" taxes from scholarships that cannot be attributed to tuition and fees. This is done by the College's paying the federal government the calculated tax amount; students' scholarships are not reduced.

The College issues a statement (IRS Form 1042-S) to each student indicating the amount of taxable scholarship and the amount "withheld" (i.e., paid toward the taxes attributed to scholarships). No 1042-S is issued if there is no tax liability attributable to scholarship aid.

International students are required by federal government rules to file United States income tax Form 1040NR or 1040NR-EZ with the Internal Revenue Service even if they or have no tax liability and Form 8843 even if they have no income. In some cases, tax treaties between the United States and other governments will limit any tax liability an international student may have.

For further information, you may find IRS publication 519, *U.S. Tax Guide for Aliens*, useful. Information, forms, and publications are available from the IRS Web site, <u>www.irs.gov</u>, or by calling 800-829-3676. In addition, the IRS has a toll-free number (800-829-1040), which you may use to obtain help in completing tax returns.

Completing IRS Form 1040NR-EZ for 2008

Note: If you had income other than wages and taxable scholarship (e.g., interest, dividends, capital gains), you must complete Form 1040NR, rather than Form 1040NR-EZ.

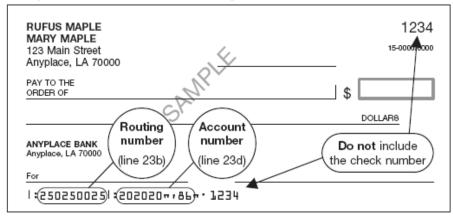
Form 1040NR-EZ, first page

- Enter your name, social security number ("Identifying number"), and type of entry visa at the top of the form.
- List your Amherst College address as the "Present home address" and "City, town or post
 office, state, and ZIP code" on the second and third lines. "Country" on the fourth line
 may be left blank or "U.S.A." may be entered.
- Enter your country of citizenship on the fifth line.
- Enter your complete home address in the <u>right-hand</u> box on the sixth line.
- Line 1. Check your filing status as "single".
- Line 3. Enter the total of your wages reported in Box 1 of your W-2 form(s) for 2008.
- Line 4. If you had a refund in 2008 from <u>state</u> taxes withheld in a previous year, enter the amount.
- Line 5. Enter the amount of taxable scholarship from Form 1042-S, box 4 ("net income") for 2008. Your Form 1042-S will suffice for the "explanation" to be attached.
- Line 7. Enter the sum of lines 3, 4, and 5.
- Line 10. Repeat line 7.
- Line 11. If you had <u>state</u> taxes withheld in 2008, enter the amount from Form W-2, box 17.

If you are a <u>resident of India</u>, note that a special tax-treaty provision allows you to subtract the "standard deduction" that usually applies to U.S tax residents. Enter the standard deduction amount (\$5,450 for a single person for 2008).

- Line 12. Subtract line 11 from line 10.
- Line 13. Enter \$3,500 (the "personal exemption" for 2008).
- Line 14. Subtract line 13 from line 12. If the result is negative, enter zero.
- Line 15. Enter your income tax from the attached 2008 tax table.
- Line 17. Repeat line 15.
- Line 18. Enter the sum of any amounts of U.S. federal tax withheld from wages (Form W-2, box 2) and taxable scholarship (Form 1042-S, box 7).
- Line 21. Repeat line 18.
- Line 22. If line 21 is greater than line 17, enter the difference between lines 17 and 21. Your tax payment (withholding) exceeds the tax on your income; you are due a refund. Proceed to lines 23a-23d.
- Lines 23a-23d. If you are due a refund, you may enter the requested information in order to have your refund deposited directly into your checking or savings account. If you have a refund due and do not enter this information, a paper check will be sent to the "present home address" you entered at the top of the form.

Sample Check—Lines 23b Through 23d



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

- Line 25. If line 17 is more than line 21, enter the difference between lines 17 and 21. Your tax payment (withholding) is less than the tax on your income; you owe additional taxes. Send a check for this amount to the Internal Revenue Service with your tax return. Make the check payable to "United States Treasury".
- "Sign Here". Sign and date your form, and enter your occupation as "Student".

Form 1040NR-EZ, second page

- Line A. Respond to the question.
- Line B. Respond to the question.
- Line C. Enter "Student" as the purpose of your visit to the United States.
- **Line D.** Enter your visa type (typically "F-1"). In the second line, enter "Student visa issued [date]", including the date your visa was issued.
- Line E. Record the date you first entered the United States under your current visa status.
- Line F. Respond to the question.
- **Line G.** List the dates you entered and departed the United States in 2008. If you were present in the U.S. at the beginning or the ending of the year, indicate that as well.
- Line H. Respond to the questions.
- Line I. Respond to the question(s).
- Line J. A list is attached that records the countries with which the United States has a treaty that pertains to scholarship aid. If you are exempt from taxation of your scholarship because of a tax treaty between the United States and your home country, complete the information requested; otherwise, enter "N/A".

For 2008 and 2007, enter "Scholarship, [amount], Article [number]", as appropriate. The amount should be taken from your Form 1042-S for each year. The article number should be taken from the listing of countries. Also indicate whether any treaty-exempt income is taxable in your home country.

If you are a <u>resident of India</u>, enter "Standard deduction allowed under U.S-India tax treaty." for each year, as appropriate.

• Line K. Respond to the question. If your answer is "Yes", add a brief note of explanation.

Form 8843

Enter your name and social security number, and complete only Parts I and III.

Part I

- Lines 1a-1b. Enter the same information as in Form 1040NR-EZ, line D.
- Line 2. Respond to the question
- Lines 3a-3b. Respond to the questions.
- **Line 4a.** Enter the same numbers you entered in Form 1040NR-EZ, line H. (Note that the year sequence is reversed.)
- Line 4b. Enter the same number as your entry for 2008 in line 4a.

Part III

- Line 9. Enter "Amherst College, P.O. Box 5000, Amherst, MA 01002, (413) 542-2000".
- Line 10. Enter "Gregory Call, Dean of the Faculty, Amherst College, P.O. Box 5000, Amherst, MA 01002, (413) 542-2334".
- **Line 11.** Enter your visa type for any year in which you held an F, J, M, or Q visa. Enter "N/A" for any year that does not apply to you.
- **Line 12.** Respond to the question. If your answer is "Yes", attach a brief explanation with your tax return. On any attachment, include your name, address, social security number, and the form and line to which your explanation pertains.
- Line 13. Respond to the question. (The answer should agree with Form 1040NR-EZ, line K.
- Line 14. If your answer to line 13 is "Yes", add a brief note of explanation.

Filing Your Return

Send your

- Signed and completed Form 1040NR-EZ
- Completed Form 8843
- The "federal" of your Form(s) W-2 (attached to the front of Form1040NR-EZ)
- The "federal" copy of your Form 1042-S (attached to the front of Form 1040NR-EZ)
- If additional taxes are due, a check for the amount due payable to "United States Treasury"

Tο

Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 U.S.A.

Make a copy of your return for your files and, if you are applying for renewal of financial aid, a copy for the Office of Financial Aid.

TAX TREATY EXEMPTION OF SCHOLARSHIP AID

Country	Category	Maximum Presence in U.S.	Payer	Maximum Amount	Treaty Article
Bangladesh	Scholarship	2 years	U.S. or foreign	No limit	21(2)
China	Scholarship	No limit	U.S. or foreign	No limit	20(b)
Commonwealth of Independent States (with no separate treaty)	Scholarship	5 years	U.S. or foreign	\$9,999.99	VI(1)
Cyprus	Scholarship	Generally 5 years	U.S. or foreign	No limit	21(1)
Czech Republic	Scholarship	5 years	U.S. or foreign	No limit	21(1)
Egypt	Scholarship	Generally 5 years	U.S. or foreign	No limit	23(1)
Estonia	Scholarship	5 years	U.S. or foreign	No limit	20(1)
France	Scholarship	5 years	U.S. or foreign	No limit	21(1)
Germany	Scholarship	No limit	U.S. or foreign	No limit	20(3)
Iceland	Scholarship	5 years	U.S. or foreign	No limit	22(1)
Indonesia	Scholarship	5 years	U.S. or foreign	No limit	19(1)
Israel	Scholarship	5 years	U.S. or foreign	No limit	24(1)
Kazakhstan	Scholarship	5 years	U.S. or foreign	No limit	19
Korea, South	Scholarship	5 years	U.S. or foreign	No limit	21(1)
Latvia	Scholarship	5 years	U.S. or foreign	No limit	20(1)
Lithuania	Scholarship	5 years	U.S. or foreign	No limit	20(1)
Morocco	Scholarship	No limit	U.S. or foreign	No limit	18
Netherlands	Scholarship	3 years	U.S. or foreign	No limit	22(2)
Norway	Scholarship	5 years	U.S. or foreign	No limit	16(1)
Pakistan	Scholarship	No limit	Pakistani nonprofit organization	No limit	XIII(1)
Philippines	Scholarship	5 years	U.S. or foreign	No limit	22(1)
Poland	Scholarship	5 years	U.S. or foreign	No limit	18(1)
Portugal	Scholarship	5 years	U.S. or foreign	No limit	23(1)
Romania	Scholarship	5 years	U.S. or foreign	No limit	20(1)
Russia	Scholarship	5 years	U.S. or foreign	No limit	18
Slovak Republic	Scholarship	5 years	U.S. or foreign	No limit	21(1)
Slovenia	Scholarship	5 years	U.S. or foreign	No limit	20(1)
Spain	Scholarship	5 years	U.S. or foreign	No limit	22(1)
Thailand	Scholarship	5 years	U.S. or foreign	No limit	22(1)
Trinidad and Tobago	Scholarship	5 years	U.S. or foreign	No limit	19(1)
Tunisia	Scholarship	5 years	U.S. or foreign	No limit	20
Ukraine	Scholarship	5 years	U.S. or foreign	No limit	20
Venezuela	Scholarship	5 years	U.S. or foreign	No limit	21(1)

TAX TABLES

2008 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 \$3,090. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

	At	But	Single	Married	Γ
	least	less	_	filing	ı
		than		sepa-	ı
				rately	ı
			Your ta		ı
		23,250		3,083	ı
•	23,250	23,300	(3,090)	3,090	ı
	23,300	23,350	3,098	3,098	ı
	23,350	23,400	3.105	3.105	ı

If Form 1040NR line 14,		And y	ou are-	If Form 1040NR line 14,		And y	ou are-	If Form 1040NR- line 14,		And y	ou are-	If Form 1040NR- line 14,		And you are-	
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
0 5	5 15	0	0	1,500 1,525	1,525 1,550	151 154			3,000				0	•	
15 25 50 75 100 125 150 175 200 225 250 275 300	25 50 75 100 125 150 175 200 225 250 275 300 325	2 4 6 9 11 14 16 19 21 24 26 29 31	2 4 6 9 11 14 19 21 24 29 31	1,550 1,575 1,600 1,625 1,650 1,675 1,700 1,725 1,750 1,775 1,800 1,825 1,850	1,575 1,600 1,625 1,650 1,675 1,700 1,725 1,750 1,775 1,800 1,825 1,825 1,875	156 159 161 164 166 169 171 174 176 179 181 184 186	156 159 161 164 166 169 171 174 176 179 181 184	3,000 3,050 3,150 3,150 3,250 3,250 3,300 3,350 3,400 3,450 3,550 3,550 3,600	3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400 3,450 3,550 3,600 3,650	303 308 313 318 323 328 333 338 343 343 353 358 363	303 308 313 318 323 328 333 338 348 343 348 353 358	6,000 6,050 6,100 6,150 6,200 6,250 6,300 6,350 6,400 6,450 6,550 6,500 6,550	6,050 6,100 6,150 6,200 6,250 6,350 6,400 6,450 6,550 6,600 6,650	603 608 613 618 623 628 633 638 643 643 653 658	603 608 613 618 623 628 633 638 643 648 653 658 663
325 350 375 400	350 375 400 425	34 36 39 41	34 36 39 41	1,875 1,900 1,925	1,900 1,925 1,950 1,975	189 191 194	189 191 194	3,650 3,700 3,750	3,700 3,750 3,800	368 373 378	368 373 378	6,650 6,700 6,750	6,700 6,750 6,800	668 673 678	668 673 678
425 450 475	450 475 500	44 46 49	44 46 49	1,950 1,975 2,00	2,000	196 199	196 199	3,800 3,850 3,900 3,950	3,850 3,900 3,950 4,000	383 388 393 398	383 388 393 398	6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	683 688 693 698	683 688 693 698
500 525 550	525 550 575	51 54 56	51 54 56	2,000	2,025	201	201	4,00	0			7,00	0		
575 600 625 650 675 700 725 750 775 800 825 850 875 900 925 950	600 625 650 675 700 725 750 775 800 825 850 875 900 925 950 975 1,000	559 61 644 669 71 744 76 79 81 84 86 89 91 94 99	559 61 64 66 69 71 74 76 79 81 84 86 89 91 94 96	2,025 2,050 2,075 2,100 2,125 2,150 2,175 2,225 2,250 2,275 2,300 2,325 2,375 2,400 2,425 2,475	2,050 2,070 2,100 2,125 2,175 2,200 2,225 2,275 2,325 2,325 2,350 2,375 2,400 2,425 2,425 2,425 2,475 2,400	204 209 211 214 216 219 221 224 226 229 231 234 236 239 241 246 249	204 209 211 214 216 219 221 224 226 229 231 234 234 236 239 241 246 249	4,000 4,050 4,105 4,150 4,200 4,250 4,350 4,450 4,500 4,500 4,650 4,750 4,800 4,800 4,800 4,800 4,900	4,050 4,100 4,150 4,200 4,250 4,300 4,350 4,400 4,500 4,500 4,500 4,500 4,650 4,750 4,800 4,850 4,950	403 408 413 418 428 433 438 443 448 453 458 463 468 473 478 483 488	403 408 413 418 423 428 433 438 448 453 453 468 473 478 483 483 483 483	7,000 7,050 7,1050 7,150 7,200 7,250 7,350 7,450 7,450 7,500 7,650 7,750 7,750 7,750 7,800 7,800 7,800 7,800 7,800	7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,500 7,500 7,650 7,760 7,750 7,750 7,800 7,850 7,950	703 708 713 718 728 728 738 738 743 748 758 763 768 773 778 783 783 783 793	703 708 718 718 723 728 733 738 743 743 753 758 768 773 778 783
1,000	1.025	101	101	2,500 2,525 2,550	2,525 2,550 2,575	251 254 256	251 254 256	4,950	5,000	493 498	498	7,950	8,000	798	793 798
1,025 1,050	1,050 1,075	104 106	104 106	2,575	2,600	259	259	5,00				8,00			
1,075 1,100 1,125 1,150 1,175 1,200 1,225 1,225 1,275 1,300 1,325 1,350 1,375 1,400 1,425 1,450 1,475	1,100 1,125 1,150 1,175 1,205 1,250 1,250 1,250 1,300 1,325 1,350 1,375 1,400 1,425 1,450 1,475 1,500	109 1114 116 119 121 124 126 129 131 134 136 139 141 144 146 149	109 1111 114 116 119 121 124 126 129 131 134 139 139 141 146 146 149	2,600 2,625 2,650 2,675 2,705 2,725 2,775 2,775 2,800 2,825 2,850 2,875 2,925 2,925 2,925 2,975	2,625 2,655 2,765 2,705 2,725 2,750 2,775 2,800 2,825 2,875 2,875 2,900 2,925 2,975 3,000	261 264 266 269 271 274 276 279 281 284 286 289 291 294 296 299	261 264 266 269 271 274 277 281 284 286 289 291 294 296 299	5,000 5,050 5,100 5,150 5,250 5,250 5,350 5,400 5,450 5,500 5,550 5,600 5,650 5,750 5,800 5,800 5,850 5,850 5,950	5,050 5,150 5,200 5,250 5,350 5,350 5,350 5,450 5,500 5,500 5,500 5,650 5,750 5,750 5,750 5,750 5,950 5,950 6,000	503 508 513 518 523 528 533 534 548 558 563 563 573 578 588 583 598	503 508 513 518 528 528 538 543 548 563 568 563 568 578 583 583 588 593 598	8,000 8,050 8,100 8,150 8,250 8,250 8,350 8,400 8,550 8,500 8,650 8,650 8,750 8,850 8,950 8,850 8,850 8,850 8,850 8,850 8,850 8,850 8,850 8,850 8,850	8,050 8,100 8,150 8,200 8,250 8,300 8,350 8,450 8,450 8,500 8,650 8,750 8,750 8,800 8,850 8,800 8,850 8,900 8,950 9,000	803 810 818 825 833 840 848 855 863 870 878 885 893 900 908 915 923 930 938 945	803 810 818 825 833 840 848 855 863 870 878 885 893 900 908 915 923 930 938 945

												2008	Tax Tab	le-Co	ntinued
If Form 1040NR line 14,		And yo	ou are-	If Form 1040NR- line 14,		And y	ou are-	If Form 1040NR line 14,		And y	ou are-	If Form 1040NR line 14,		And y	ou are-
At least	But less than	Single	Married filing sepa- rately												
		Your	tax is-	Your tax is-			Your tax i		tax is-			Your tax is-			
9,00	0	-		12,0	00			15,0	00	-		18,0	00		
9,000 9,050 9,100	9,050 9,100 9,150	953 960 968	953 960 968	12,000 12,050 12,100	12,050 12,100 12,150	1,403 1,410 1,418	1,403 1,410 1,418	15,000 15,050 15,100	15,050 15,100 15,150	1,853 1,860 1,868	1,853 1,860 1,868	18,000 18,050 18,100	18,050 18,100 18,150	2,303 2,310 2,318	2,303 2,310 2,318
9,150 9,200	9,200 9,250	975 983	975 983	12,150 12,200	12,200 12,250	1,425 1,433	1,425 1,433	15,150 15,200	15,200 15,250	1,875 1,883	1,875 1,883	18,150 18,200	18,200 18,250	2,325 2,333	2,325
9,250 9,300 9,350	9,300 9,350 9,400	990 998 1,005	990 998 1,005	12,250 12,300 12,350	12,300 12,350 12,400	1,440 1,448 1,455	1,440 1,448 1,455	15,250 15,300 15,350	15,300 15,350 15,400	1,890 1,898 1,905	1,890 1,898 1,905	18,250 18,300 18,350	18,300 18,350 18,400	2,340 2,348 2,355	2,340 2,348 2,355
9,400 9,450 9,500	9,450 9,500 9,550	1,013 1,020 1,028	1,013 1,020 1,028	12,400 12,450 12,500	12,450 12,500 12,550	1,463 1,470 1,478	1,463 1,470 1,478	15,400 15,450 15,500	15,450 15,500 15,550	1,913 1,920 1,928	1,913 1,920 1,928	18,400 18,450 18,500	18,450 18,500 18,550	2,363 2,370 2,378	2,363 2,370 2,378
9,550 9,600	9,600 9,650	1,035	1,035	12,550	12,600 12,650	1,485	1,485 1,493	15,550 15,600	15,600 15,650	1,935	1,935	18,550	18,600 18,650	2,378 2,385 2.393	2,385
9,650 9,700 9,750	9,700 9,750 9,800	1,050 1,058 1,065	1,050 1,058 1,065	12,650 12,700 12,750	12,700 12,750 12,800	1,500 1,508 1,515	1,500 1,508 1,515	15,650 15,700 15,750	15,700 15,750 15,800	1,950 1,958 1,965	1,950 1,958 1,965	18,650 18,700 18,750	18,700 18,750 18,800	2,400 2,408 2,415	2,400 2,408 2,415
9,800 9,850	9,850 9,900	1,073 1,080	1,073	12,800 12,850	12,850 12,900	1,523 1,530	1,523 1,530	15,800 15,850	15,850 15,900	1,973	1,973 1,980	18,800 18.850	18,850 18,900	2,423 2,430	2,423 2,430
9,900 9,950	9,950 10,000	1,088 1,095	1,088 1,095	12,900 12,950	12,950 13,000	1,538 1,545	1,538 1,545	15,900 15,950	15,950 16,000	1,988 1,995	1,988 1,995	18,900 18,950	18,950 19,000	2,438 2,445	2,438 2,445
10,0	00			13,000				16,0	00			19,000			
10,000 10,050 10,100	10,050 10,100 10,150	1,103 1,110 1,118 1,125	1,103 1,110 1,118 1,125	13,000 13,050 13,100	13,050 13,100 13,150	1,553 1,560 1,568	1,553 1,560 1,568	16,000 16,050 16,100	16,050 16,100 16,150	2,003 2,010 2,018 2,025	2,003 2,010 2,018	19,000 19,050 19,100	19,050 19,100 19,150	2,453 2,460 2,468	2,453 2,460 2,468
10,150 10,200	10,200 10,250	1,133	1,133	13,150 13,200	13,200 13,250	1,575 1,583	1,575 1,583	16,150 16,200	16,200 16,250	2.033	2,025	19,150 19,200	19,200 19,250	2,475 2,483	2,475 2,483
10,250 10,300 10,350	10,300 10,350 10,400	1,140 1,148 1,155	1,140 1,148 1,155	13,250 13,300 13,350	13,300 13,350 13,400	1,590 1,598 1,605	1,590 1,598 1,605	16,250 16,300 16,350	16,300 16,350 16,400	2,040 2,048 2,055	2,040 2,048 2,055	19,250 19,300 19,350	19,300 19,350 19,400	2,490 2,498 2,505	2,490 2,498 2,505
10,400 10,450 10,500 10,550	10,450 10,500 10,550 10,600	1,163 1,170 1,178 1,185	1,163 1,170 1,178 1,185	13,400 13,450 13,500 13,550	13,450 13,500 13,550 13,600	1,613 1,620 1,628 1,635	1,613 1,620 1,628 1,635	16,400 16,450 16,500 16,550	16,450 16,500 16,550 16,600	2,063 2,070 2,078 2,085	2,063 2,070 2,078 2,085	19,400 19,450 19,500 19,550	19,450 19,500 19,550 19,600	2,513 2,520 2,528 2,535	2,513 2,520 2,528 2,535
10,600 10,650 10,700	10,650 10,700 10,750	1,193 1,200 1,208	1,193 1,200 1,208	13,600 13,650 13,700	13,650 13,700 13,750	1,643 1,650 1,658	1,643 1,650 1,658	16,600 16,650 16,700	16,650 16,700 16,750	2,093 2,100 2,108	2,093 2,100 2,108	19,600 19,650 19,700	19,650 19,700 19,750	2,543 2,550 2,558	2,543 2,550 2,558
10,750 10,800	10,800 10,850	1,215	1,215 1,223	13,750 13,800	13,800 13,850	1,665	1,665 1,673	16,750 16,800	16,800 16,850	2,115	2,115 2,123	19,750 19,800	19,800 19,850	2,565 2,573	2,565 2,573
10,850 10,900 10,950	10,900 10,950 11,000	1,230 1,238 1,245	1,223 1,230 1,238 1,245	13,850 13,900 13,950	13,900 13,950 14,000	1,680 1,688 1,695	1,680 1,688 1,695	16,850 16,900 16,950	16,900 16,950 17,000	2,130 2,138 2,145	2,130 2,138 2,145	19,850 19,900 19,950	19,900 19,950 20,000	2,580 2,588 2,595	2,580 2,588 2,595
11,0	00			14,0	00			17,0	00			20,000			
11,000 11,050 11,100	11,050 11,100 11,150	1,253 1,260 1,268	1,253 1,260 1,268	14,000 14,050 14,100	14,050 14,100 14,150	1,703 1,710 1,718	1,703 1,710 1,718	17,000 17,050 17,100	17,050 17,100 17,150	2,153 2,160 2,168	2,153 2,160 2,168	20,000 20,050 20,100	20,050 20,100 20,150	2,603 2,610 2,618	2,603 2,610 2,618
11,150 11,200	11,200 11,250	1,275 1,283 1,290	1,275 1,283 1,290	14,150 14,200	14,200 14,250	1,725 1,733	1,725 1,733	17,150 17,200	17,200 17,250	2,175 2,183	2,175 2,183	20,150 20,200	20,200	2,625 2,633	2,625
11,250 11,300 11,350	11,300 11,350 11,400	1,298 1,305	1,298 1,305	14,250 14,300 14,350	14,300 14,350 14,400	1,740 1,748 1,755	1,740 1,748 1,755	17,250 17,300 17,350	17,300 17,350 17,400	2,190 2,198 2,205	2,190 2,198 2,205	20,250 20,300 20,350	20,300 20,350 20,400	2,640 2,648 2,655	2,640 2,648 2,655
11,400 11,450 11,500 11,550	11,450 11,500 11,550 11,600	1,313 1,320 1,328 1,335	1,313 1,320 1,328 1,335	14,400 14,450 14,500 14,550	14,450 14,500 14,550 14,600	1,763 1,770 1,778 1,785	1,763 1,770 1,778 1,785	17,400 17,450 17,500 17,550	17,450 17,500 17,550 17,600	2,213 2,220 2,228 2,235	2,213 2,220 2,228 2,235	20,400 20,450 20,500 20,550	20,450 20,500 20,550 20,600	2,663 2,670 2,678 2,685	2,663 2,670 2,678 2,685
11,600 11,650 11,700	11,650 11,700 11,750	1,343 1,350 1,358	1,343 1,350 1,358	14,600 14,650 14,700	14,650 14,700 14,750	1,793 1,800 1,808	1,793 1,800 1,808	17,600 17,650 17,700	17,650 17,700 17,750	2,243 2,250 2,258	2,243 2,250 2,258	20,600 20,650 20,700	20,650 20,700 20,750	2,693 2,700 2,708	2,693 2,700 2,708
11,750 11,800	11,800 11,850	1,365 1,373	1,365 1,373	14,750 14,800	14,800 14,850	1,815	1,815 1,823	17,750 17,800	17,800 17,850	2,265 2,273	2,265 2,273	20,750 20,800	20,800 20,850	2,715 2,723	2,715 2,723
11,850 11,900 11,950	11,900 11,950 12,000	1,380 1,388 1,395	1,380 1,388 1,395	14,850 14,900 14,950	14,900 14,950 15,000	1,830 1,838 1,845	1,830 1,838 1,845	17,850 17,900 17,900 17,950	17,900 17,950 18,000	2,280 2,288 2,295	2,280 2,288 2,295	20,850 20,900 20,950	20,900 20,950 21,000	2,730 2,738 2,745	2,730 2,738 2,745