



AMHERST COLLEGE
Office of Financial Aid

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

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

MEMORANDUM

DATE: February 2010

TO: International students who received scholarship or grant aid in 2009

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 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, www.irs.gov, 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 2009

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 and identifying number (social security number or Individual Tax Identification Number [ITIN]) 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.
- **Lines 1-2.** Check your filing status as "single" or "married," as appropriate.
- **Line 3.** Enter the total of your wages reported in Box 1 of your W-2 form(s) for 2009.
- **Line 4.** If you had a refund in 2009 from state taxes withheld in a previous year, enter the amount.
- **Line 5.** If there is a relevant tax treaty between your home country and the United States (see list on page 5), skip to Line 6. Otherwise, determine the amount of taxable scholarship from Form 1042-S for 2009. Enter the amount from Box 4 ("net income"), or if Box 4 is blank, enter the amount from Box 2 ("gross income"). A copy of your Form 1042-S will suffice for the "explanation" to be attached.
- **Line 6.** If there is no relevant tax treaty between your home country and the United States (your country is not listed on page 5), leave this line blank, and go on to line 7. If there is a relevant treaty, enter the amount from Form 1042-S (Box 4; or, if Box 4 is blank, Box 2), but not more than the "maximum amount" in the tax treaty listing. If the amount from Form 1042-S is greater than the maximum amount, enter the maximum amount in line 6 and any excess amount in line 5.
- **Line 7.** Enter the sum of lines 3, 4, and 5.
- **Line 10.** Repeat line 7.
Line 11. If you had state and/or local income taxes withheld in 2009, enter the sum of the amounts from Form W-2, boxes 17 and 19.
If you are a resident of India, note that a special tax-treaty provision allows students to subtract the "standard deduction" that usually applies to U.S tax residents. Enter the standard deduction amount (\$5,700 for a single person for 2009).
- **Line 12.** Subtract line 11 from line 10. If the result is negative, enter zero.
- **Line 13.** Enter \$3,650 (the "personal exemption" for 2009).
- **Line 14.** Subtract line 13 from line 12. If the result is negative, enter zero.
- **Line 15.** Enter your income tax from the attached 2009 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-23e.** If you are due a refund, you may enter the requested information in items 23b, c, and d in order to have your refund deposited directly into your checking or savings account.

Sample Check—Lines 23b Through 23d

RUFUS MAPLE
MARY MAPLE
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF _____ \$

ANYPLACE BANK
Anyplace, LA 70000

For _____

Routing number (line 23b): 250250025
Account number (line 23d): 20202086

Do not include the check number

1234
15-00000000

DOLLARS

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

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. If you want a paper check sent to an address outside of the United States, enter the address in item 23e.

- **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

- **Lines A through D.** Respond to the questions.
- **Line E.** Enter your visa type (typically "F-1").
- **Line F.** Respond to the question.
- **Line G.** List the dates you entered and left the United States in 2009. If you were present in the U.S. at the beginning or the ending of the year, indicate that as well.
- **Lines H and I.** Respond to the questions.
- **Line J 1.** 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."

The number entered in column (c) should equal the number of months that you claimed exemption for scholarship aid in 2009 and previous years. The amount entered in column (d) should be the same amount you entered in line 6 on the front of the form. Enter the total of entries in column (d) on line J 1 (e). For most students there is only one set of information in columns (a) through (d).

- **Line J 2.** Check the appropriate box to indicate whether any treaty-exempt income is taxable in your home country.

Form 8843

- Enter your name and social security number (or Individual Tax Identification Number [ITIN]) at the top of the form, and complete only Parts I and III. Complete the address information only if you are filing Form 8843 by itself because you have no income to report on Form 1040NR-EZ.

Part I

- **Line 1a.** Enter the same information as in Form 1040NR-EZ, line D.
- **Line 1b.** Enter "Student visa issue [date]", including the date your visa was issued.
- **Lines 2 and 3a-3b.** Respond to the questions.
- **Line 4a.** Respond to the questions.
- **Line 4b.** Enter the same number as your entry for 2009 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.
 - **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 Form 1040NR-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”

To

**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	Old treaty, 21(1); new treaty, 19(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

2009 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 \$3,074. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately
23,200	23,250	3,066	3,066
23,250	23,300	3,074	3,074
23,300	23,350	3,081	3,081
23,350	23,400	3,089	3,089

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
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	
5	15	1	1	1,525	1,550	154	154	3,000	3,050	303	303
15	25	2	2	1,550	1,575	156	156	3,050	3,100	308	308
25	50	4	4	1,575	1,600	159	159	3,100	3,150	313	313
50	75	6	6	1,600	1,625	161	161	3,150	3,200	318	318
75	100	9	9	1,625	1,650	164	164	3,200	3,250	323	323
100	125	11	11	1,650	1,675	166	166	3,250	3,300	328	328
125	150	14	14	1,675	1,700	169	169	3,300	3,350	333	333
150	175	16	16	1,700	1,725	171	171	3,350	3,400	338	338
175	200	19	19	1,725	1,750	174	174	3,400	3,450	343	343
200	225	21	21	1,750	1,775	176	176	3,450	3,500	348	348
225	250	24	24	1,775	1,800	179	179	3,500	3,550	353	353
250	275	26	26	1,800	1,825	181	181	3,550	3,600	358	358
275	300	29	29	1,825	1,850	184	184	3,600	3,650	363	363
300	325	31	31	1,850	1,875	186	186	3,650	3,700	368	368
325	350	34	34	1,875	1,900	189	189	3,700	3,750	373	373
350	375	36	36	1,900	1,925	191	191	3,750	3,800	378	378
375	400	39	39	1,925	1,950	194	194	3,800	3,850	383	383
400	425	41	41	1,950	1,975	196	196	3,850	3,900	388	388
425	450	44	44	1,975	2,000	199	199	3,900	3,950	393	393
450	475	46	46					3,950	4,000	398	398
475	500	49	49	2,000				4,000			
500	525	51	51	2,000	2,025	201	201	4,000	4,050	403	403
525	550	54	54	2,025	2,050	204	204	4,050	4,100	408	408
550	575	56	56	2,050	2,075	206	206	4,100	4,150	413	413
575	600	59	59	2,075	2,100	209	209	4,150	4,200	418	418
600	625	61	61	2,100	2,125	211	211	4,200	4,250	423	423
625	650	64	64	2,125	2,150	214	214	4,250	4,300	428	428
650	675	66	66	2,150	2,175	216	216	4,300	4,350	433	433
675	700	69	69	2,175	2,200	219	219	4,350	4,400	438	438
700	725	71	71	2,200	2,225	221	221	4,400	4,450	443	443
725	750	74	74	2,225	2,250	224	224	4,450	4,500	448	448
750	775	76	76	2,250	2,275	226	226	4,500	4,550	453	453
775	800	79	79	2,275	2,300	229	229	4,550	4,600	458	458
800	825	81	81	2,300	2,325	231	231	4,600	4,650	463	463
825	850	84	84	2,325	2,350	234	234	4,650	4,700	468	468
850	875	86	86	2,350	2,375	236	236	4,700	4,750	473	473
875	900	89	89	2,375	2,400	239	239	4,750	4,800	478	478
900	925	91	91	2,400	2,425	241	241	4,800	4,850	483	483
925	950	94	94	2,425	2,450	244	244	4,850	4,900	488	488
950	975	96	96	2,450	2,475	246	246	4,900	4,950	493	493
975	1,000	99	99	2,475	2,500	249	249	4,950	5,000	498	498
1,000				2,500	2,525	251	251	5,000		8,000	
1,000	1,025	101	101	2,525	2,550	254	254	5,000	5,050	503	503
1,025	1,050	104	104	2,550	2,575	256	256	5,050	5,100	508	508
1,050	1,075	106	106	2,575	2,600	259	259	5,100	5,150	513	513
1,075	1,100	109	109	2,600	2,625	261	261	5,150	5,200	518	518
1,100	1,125	111	111	2,625	2,650	264	264	5,200	5,250	523	523
1,125	1,150	114	114	2,650	2,675	266	266	5,250	5,300	528	528
1,150	1,175	116	116	2,675	2,700	269	269	5,300	5,350	533	533
1,175	1,200	119	119	2,700	2,725	271	271	5,350	5,400	538	538
1,200	1,225	121	121	2,725	2,750	274	274	5,400	5,450	543	543
1,225	1,250	124	124	2,750	2,775	276	276	5,450	5,500	548	548
1,250	1,275	126	126	2,775	2,800	279	279	5,500	5,550	553	553
1,275	1,300	129	129	2,800	2,825	281	281	5,550	5,600	558	558
1,300	1,325	131	131	2,825	2,850	284	284	5,600	5,650	563	563
1,325	1,350	134	134	2,850	2,875	286	286	5,650	5,700	568	568
1,350	1,375	136	136	2,875	2,900	289	289	5,700	5,750	573	573
1,375	1,400	139	139	2,900	2,925	291	291	5,750	5,800	578	578
1,400	1,425	141	141	2,925	2,950	294	294	5,800	5,850	583	583
1,425	1,450	144	144	2,950	2,975	296	296	5,850	5,900	588	588
1,450	1,475	146	146	2,975	3,000	299	299	5,900	5,950	593	593
1,475	1,500	149	149					5,950	6,000	598	598

2009 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
9,000				12,000				15,000				18,000			
9,000	9,050	936	936	12,000	12,050	1,386	1,386	15,000	15,050	1,836	1,836	18,000	18,050	2,286	2,286
9,050	9,100	944	944	12,050	12,100	1,394	1,394	15,050	15,100	1,844	1,844	18,050	18,100	2,294	2,294
9,100	9,150	951	951	12,100	12,150	1,401	1,401	15,100	15,150	1,851	1,851	18,100	18,150	2,301	2,301
9,150	9,200	959	959	12,150	12,200	1,409	1,409	15,150	15,200	1,859	1,859	18,150	18,200	2,309	2,309
9,200	9,250	966	966	12,200	12,250	1,416	1,416	15,200	15,250	1,866	1,866	18,200	18,250	2,316	2,316
9,250	9,300	974	974	12,250	12,300	1,424	1,424	15,250	15,300	1,874	1,874	18,250	18,300	2,324	2,324
9,300	9,350	981	981	12,300	12,350	1,431	1,431	15,300	15,350	1,881	1,881	18,300	18,350	2,331	2,331
9,350	9,400	989	989	12,350	12,400	1,439	1,439	15,350	15,400	1,889	1,889	18,350	18,400	2,339	2,339
9,400	9,450	996	996	12,400	12,450	1,446	1,446	15,400	15,450	1,896	1,896	18,400	18,450	2,346	2,346
9,450	9,500	1,004	1,004	12,450	12,500	1,454	1,454	15,450	15,500	1,904	1,904	18,450	18,500	2,354	2,354
9,500	9,550	1,011	1,011	12,500	12,550	1,461	1,461	15,500	15,550	1,911	1,911	18,500	18,550	2,361	2,361
9,550	9,600	1,019	1,019	12,550	12,600	1,469	1,469	15,550	15,600	1,919	1,919	18,550	18,600	2,369	2,369
9,600	9,650	1,026	1,026	12,600	12,650	1,476	1,476	15,600	15,650	1,926	1,926	18,600	18,650	2,376	2,376
9,650	9,700	1,034	1,034	12,650	12,700	1,484	1,484	15,650	15,700	1,934	1,934	18,650	18,700	2,384	2,384
9,700	9,750	1,041	1,041	12,700	12,750	1,491	1,491	15,700	15,750	1,941	1,941	18,700	18,750	2,391	2,391
9,750	9,800	1,049	1,049	12,750	12,800	1,499	1,499	15,750	15,800	1,949	1,949	18,750	18,800	2,399	2,399
9,800	9,850	1,056	1,056	12,800	12,850	1,506	1,506	15,800	15,850	1,956	1,956	18,800	18,850	2,406	2,406
9,850	9,900	1,064	1,064	12,850	12,900	1,514	1,514	15,850	15,900	1,964	1,964	18,850	18,900	2,414	2,414
9,900	9,950	1,071	1,071	12,900	12,950	1,521	1,521	15,900	15,950	1,971	1,971	18,900	18,950	2,421	2,421
9,950	10,000	1,079	1,079	12,950	13,000	1,529	1,529	15,950	16,000	1,979	1,979	18,950	19,000	2,429	2,429
10,000				13,000				16,000				19,000			
10,000	10,050	1,086	1,086	13,000	13,050	1,536	1,536	16,000	16,050	1,986	1,986	19,000	19,050	2,436	2,436
10,050	10,100	1,094	1,094	13,050	13,100	1,544	1,544	16,050	16,100	1,994	1,994	19,050	19,100	2,444	2,444
10,100	10,150	1,101	1,101	13,100	13,150	1,551	1,551	16,100	16,150	2,001	2,001	19,100	19,150	2,451	2,451
10,150	10,200	1,109	1,109	13,150	13,200	1,559	1,559	16,150	16,200	2,009	2,009	19,150	19,200	2,459	2,459
10,200	10,250	1,116	1,116	13,200	13,250	1,566	1,566	16,200	16,250	2,016	2,016	19,200	19,250	2,466	2,466
10,250	10,300	1,124	1,124	13,250	13,300	1,574	1,574	16,250	16,300	2,024	2,024	19,250	19,300	2,474	2,474
10,300	10,350	1,131	1,131	13,300	13,350	1,581	1,581	16,300	16,350	2,031	2,031	19,300	19,350	2,481	2,481
10,350	10,400	1,139	1,139	13,350	13,400	1,589	1,589	16,350	16,400	2,039	2,039	19,350	19,400	2,489	2,489
10,400	10,450	1,146	1,146	13,400	13,450	1,596	1,596	16,400	16,450	2,046	2,046	19,400	19,450	2,496	2,496
10,450	10,500	1,154	1,154	13,450	13,500	1,604	1,604	16,450	16,500	2,054	2,054	19,450	19,500	2,504	2,504
10,500	10,550	1,161	1,161	13,500	13,550	1,611	1,611	16,500	16,550	2,061	2,061	19,500	19,550	2,511	2,511
10,550	10,600	1,169	1,169	13,550	13,600	1,619	1,619	16,550	16,600	2,069	2,069	19,550	19,600	2,519	2,519
10,600	10,650	1,176	1,176	13,600	13,650	1,626	1,626	16,600	16,650	2,076	2,076	19,600	19,650	2,526	2,526
10,650	10,700	1,184	1,184	13,650	13,700	1,634	1,634	16,650	16,700	2,084	2,084	19,650	19,700	2,534	2,534
10,700	10,750	1,191	1,191	13,700	13,750	1,641	1,641	16,700	16,750	2,091	2,091	19,700	19,750	2,541	2,541
10,750	10,800	1,199	1,199	13,750	13,800	1,649	1,649	16,750	16,800	2,099	2,099	19,750	19,800	2,549	2,549
10,800	10,850	1,206	1,206	13,800	13,850	1,656	1,656	16,800	16,850	2,106	2,106	19,800	19,850	2,556	2,556
10,850	10,900	1,214	1,214	13,850	13,900	1,664	1,664	16,850	16,900	2,114	2,114	19,850	19,900	2,564	2,564
10,900	10,950	1,221	1,221	13,900	13,950	1,671	1,671	16,900	16,950	2,121	2,121	19,900	19,950	2,571	2,571
10,950	11,000	1,229	1,229	13,950	14,000	1,679	1,679	16,950	17,000	2,129	2,129	19,950	20,000	2,579	2,579
11,000				14,000				17,000				20,000			
11,000	11,050	1,236	1,236	14,000	14,050	1,686	1,686	17,000	17,050	2,136	2,136	20,000	20,050	2,586	2,586
11,050	11,100	1,244	1,244	14,050	14,100	1,694	1,694	17,050	17,100	2,144	2,144	20,050	20,100	2,594	2,594
11,100	11,150	1,251	1,251	14,100	14,150	1,701	1,701	17,100	17,150	2,151	2,151	20,100	20,150	2,601	2,601
11,150	11,200	1,259	1,259	14,150	14,200	1,709	1,709	17,150	17,200	2,159	2,159	20,150	20,200	2,609	2,609
11,200	11,250	1,266	1,266	14,200	14,250	1,716	1,716	17,200	17,250	2,166	2,166	20,200	20,250	2,616	2,616
11,250	11,300	1,274	1,274	14,250	14,300	1,724	1,724	17,250	17,300	2,174	2,174	20,250	20,300	2,624	2,624
11,300	11,350	1,281	1,281	14,300	14,350	1,731	1,731	17,300	17,350	2,181	2,181	20,300	20,350	2,631	2,631
11,350	11,400	1,289	1,289	14,350	14,400	1,739	1,739	17,350	17,400	2,189	2,189	20,350	20,400	2,639	2,639
11,400	11,450	1,296	1,296	14,400	14,450	1,746	1,746	17,400	17,450	2,196	2,196	20,400	20,450	2,646	2,646
11,450	11,500	1,304	1,304	14,450	14,500	1,754	1,754	17,450	17,500	2,204	2,204	20,450	20,500	2,654	2,654
11,500	11,550	1,311	1,311	14,500	14,550	1,761	1,761	17,500	17,550	2,211	2,211	20,500	20,550	2,661	2,661
11,550	11,600	1,319	1,319	14,550	14,600	1,769	1,769	17,550	17,600	2,219	2,219	20,550	20,600	2,669	2,669
11,600	11,650	1,326	1,326	14,600	14,650	1,776	1,776	17,600	17,650	2,226	2,226	20,600	20,650	2,676	2,676
11,650	11,700	1,334	1,334	14,650	14,700	1,784	1,784	17,650	17,700	2,234	2,234	20,650	20,700	2,684	2,684
11,700	11,750	1,341	1,341	14,700	14,750	1,791	1,791	17,700	17,750	2,241	2,241	20,700	20,750	2,691	2,691
11,750	11,800	1,349	1,349	14,750	14,800	1,799	1,799	17,750	17,800	2,249	2,249	20,750	20,800	2,699	2,699
11,800	11,850	1,356	1,356	14,800	14,850	1,806	1,806	17,800	17,850	2,256	2,256	20,800	20,850	2,706	2,706
11,850	11,900	1,364	1,364	14,850	14,900	1,814	1,814	17,850	17,900	2,264	2,264	20,850	20,900	2,714	2,714
11,900	11,950	1,371	1,371	14,900	14,950	1,821	1,821	17,900	17,950	2,271	2,271	20,900	20,950	2,721	2,721
11,950	12,000	1,379	1,379	14,950	15,000	1,829	1,829	17,950	18,000	2,279	2,279	20,950	21,000	2,729	2,729