

Label

(See instructions on page 12.) Use the IRS label. Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20 OMB No. 1545-0074
Your first name and initial Last name Your social security number
If a joint return, spouse's first name and initial Last name Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 12. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.
You must enter your SSN(s) above.
Checking a box below will not change your tax or refund.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) You Spouse

Filing Status

Check only one box.

- 1 Single 4 Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here.
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child (see page 14)

Exemptions

If more than four dependents, see page 15.

6a Yourself. If someone can claim you as a dependent, do not check box 6a
b Spouse
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 15)
d Total number of exemptions claimed
Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 16)
Dependents on 6c not entered above
Add numbers on lines above

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7
8a Taxable interest. Attach Schedule B if required 8a
b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
b Qualified dividends (see page 19) 9b
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) 10
11 Alimony received 11
12 Business income or (loss). Attach Schedule C or C-EZ 12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13
14 Other gains or (losses). Attach Form 4797 14
15a IRA distributions 15a b Taxable amount (see page 21) 15b
16a Pensions and annuities 16a b Taxable amount (see page 22) 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a b Taxable amount (see page 24) 20b
21 Other income. List type and amount (see page 24) 21
22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22

Adjusted Gross Income

23 Archer MSA deduction. Attach Form 8853 23
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
25 Health savings account deduction. Attach Form 8889 25
26 Moving expenses. Attach Form 3903 26
27 One-half of self-employment tax. Attach Schedule SE 27
28 Self-employed SEP, SIMPLE, and qualified plans 28
29 Self-employed health insurance deduction (see page 26) 29
30 Penalty on early withdrawal of savings 30
31a Alimony paid b Recipient's SSN 31a
32 IRA deduction (see page 27) 32
33 Student loan interest deduction (see page 30) 33
34 Jury duty pay you gave to your employer 34
35 Domestic production activities deduction. Attach Form 8903 35
36 Add lines 23 through 31a and 32 through 35 36
37 Subtract line 36 from line 22. This is your adjusted gross income 37

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 31.

• All others: Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

38 Amount from line 37 (adjusted gross income)
39a Check [ ] You were born before January 2, 1944, [ ] Blind. Total boxes
if: [ ] Spouse was born before January 2, 1944, [ ] Blind. checked 39a
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b
c If you claim the standard deduction and are deducting real estate taxes, check here (see page 31) 39c
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 If line 38 is \$119,975 or less, multiply \$3,500 by the total number of exemptions claimed on line 6d. If line 38 is over \$119,975, see the worksheet on page 33
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 33). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972
45 Alternative minimum tax (see page 36). Attach Form 6251
46 Add lines 44 and 45
47 Credit for child and dependent care expenses. Attach Form 2441
48 Credit for the elderly or the disabled. Attach Schedule R
49 Education credits. Attach Form 8863
50 Foreign tax credit. Attach Form 1116 if required
51 Child tax credit (see page 39). Attach Form 8901 if required
52 Retirement savings contributions credit. Attach Form 8880
53 Credits from Form: a [ ] 8396 b [ ] 5695 c [ ] 8839
54 Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]
55 Add lines 47 through 54. These are your total credits
56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Additional taxes: a [ ] AEIC payments b [ ] Household employment taxes. Attach Schedule H
61 Add lines 56 through 60. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099
63 2008 estimated tax payments and amount applied from 2007 return
64a Earned income credit (EIC)
b Nontaxable combat pay election 64b
65 Excess social security and tier 1 RRTA tax withheld (see page 59)
66 Additional child tax credit. Attach Form 8812
67 Amount paid with request for extension to file (see page 59)
68 Credits from Form: a [ ] 2439 b [ ] 4136 c [ ] 8801 d [ ] 8885
69 First-time homebuyer credit. Attach Form 5405
70 Recovery rebate credit (see worksheet on page xx)
71 Add lines 62 through 70. These are your total payments

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d, or Form 8888.

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [ ] Checking [ ] Savings
d Account number
74 Amount of line 72 you want applied to your 2009 estimated tax

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60
76 Estimated tax penalty (see page 61)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? [ ] Yes. Complete the following. [ ] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

# Special Instructions For Bona Fide Residents Of Puerto Rico Who Must File A U.S. Individual Income Tax Return (Form 1040 or 1040A)

If you are a bona fide resident of Puerto Rico who will file a U.S. Federal Income Tax Return, Form 1040, and claim an exclusion for income earned in Puerto Rico, you will have to make certain adjustments on your return. These special instructions explain the adjustments, and how to make them on your return.

**Caution:** The rules for determining if an individual qualifies as a bona fide resident of Puerto Rico and other U.S. possessions for U.S. income tax purposes were changed by the American Jobs Creation Act of 2004. For additional information, see Publication 570, Tax Guide for Individuals with Income From U.S. Possessions, and IRS Form 8898, Statement for Individuals who Begin or End Bona Fide Residence in a U.S. Possession.

## Who Must File

In general, section 933 of the U.S. Internal Revenue Code requires that U.S. citizens who are bona fide residents of Puerto Rico during the entire taxable year, but who receive income from sources outside Puerto Rico and/or receive income as a civilian or military employee of the U.S. Government in Puerto Rico, must file a U.S. Federal income tax return. The income you receive from Puerto Rican sources is not subject to U.S. income tax. Because some of the income is exempt (under Code section 933) a part of the itemized deductions or a part of the standard deduction amount on your U.S. return must be allocated to that exempt income. This computation must be made before you can determine if you must file a U.S. tax return, because the minimum income level at which you must file a return is based, in part, on the standard deduction for your particular filing status. Use the following worksheet to determine if you have to file a U.S. income tax return:

## Who Must File Worksheet for Bona Fide Residents of P.R. with exempt income (under section 933)

### 1. Enter STANDARD DEDUCTION

If your filing status is \_\_\_\_\_

<b>Single</b>	under 65 enter \$5,450 _____
	65 or older enter \$6,800 _____
<b>Married filing jointly</b>	both under 65 enter \$10,900 ___
	one 65 or older enter \$11,950 __
	both 65 or older enter \$13,000 __
<b>Head of household</b>	under 65 enter \$8,000 _____
	65 or older enter \$9,350 _____
<b>Qualifying widow(er) with dependent child</b>	under 65 enter \$10,900 _____
	65 or older enter \$11,950 _____

**CAUTION:** If someone can claim you as a dependent, enter amount from the Standard Deduction Worksheet for Dependents in the instructions for Form 1040 or Form 1040A, as applicable.

### 2. Allowable portion of STANDARD DEDUCTION

- a. Gross income subject to U.S. tax (include taxable social security benefits) \_\_\_\_\_
- b. Total gross income from all sources (including exempt P.R. Income) \_\_\_\_\_
- c. Divide line 2a by line 2b \_\_\_\_\_
- d. Multiply STANDARD DEDUCTION (line 1) by line 2c \_\_\_\_\_

### 3. Enter:

married filing jointly \$7,000 \_\_\_\_\_

if someone can claim you as a dependent enter "0" \_\_\_\_\_

all others enter \$3,500 \_\_\_\_\_

### 4. Add lines 2d and 3 \_\_\_\_\_

You must file a return if your gross income subject to U.S. tax (line 2a) is equal to or more than line 4. If you are married filing a separate return, you must file a return if your gross income subject to U.S. tax is equal to or more than \$3,500.



Department of the Treasury  
Internal Revenue Service

www.irs.gov