



Before you begin: ✓ Be sure you do not have to file Form 1040 (see the instructions for Form 1040A, line 10, on page 25).

1. Enter the amount from Form 1040A, line 27	1.	<input type="text"/>	
2. Enter the amount from Form 1040A, line 9b	2.	<input type="text"/>	
3. Enter the amount from Form 1040A, line 10	3.	<input type="text"/>	
4. Add lines 2 and 3	4.	<input type="text"/>	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<input type="text"/>	
6. Enter the smaller of:			
• The amount on line 1, or	}		
• \$31,850 if single or married filing separately,		6.	<input type="text"/>
\$63,700 if married filing jointly or qualifying widow(er), or \$42,650 if head of household.			
7. Is the amount on line 5 equal to or more than the amount on line 6?			
<input type="checkbox"/> Yes. Skip lines 7 through 9; go to line 10 and check the “No” box.			
<input type="checkbox"/> No. Enter the amount from line 5	7.	<input type="text"/>	
8. Subtract line 7 from line 6	8.	<input type="text"/>	
9. Multiply line 8 by 5% (.05)			9. <input type="text"/>
10. Are the amounts on lines 4 and 8 the same?			
<input type="checkbox"/> Yes. Skip lines 10 through 13; go to line 14.			
<input type="checkbox"/> No. Enter the smaller of line 1 or line 4	10.	<input type="text"/>	
11. Enter the amount from line 8 (if line 8 is blank, enter -0-)	11.	<input type="text"/>	
12. Subtract line 11 from line 10	12.	<input type="text"/>	
13. Multiply line 12 by 15% (.15)			13. <input type="text"/>
14. Figure the tax on the amount on line 5. Use the Tax Table on pages 62–73. Enter tax here			14. <input type="text"/>
15. Add lines 9, 13, and 14			15. <input type="text"/>
16. Figure the tax on the amount on line 1. Use the Tax Table on pages 62–73. Enter tax here			16. <input type="text"/>
17. Tax on all taxable income. Enter the smaller of line 15 or line 16 here and on Form 1040A, line 28			17. <input type="text"/>