NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS



# 2010



makes doing your taxes faster and easier.



is the fast, safe, and free way to prepare and e-file your taxes.

See www.irs.gov/freefile.

Get a faster refund, reduce errors, and save paper. For more information on **IRS** *e-file* and Free File, **see page 38** or click on **IRS** *e-file* at IRS.gov.

## REPAYMENT OF FIRST-TIME HOMEBUYER CREDIT (HOMES BOUGHT IN 2008)

If you claimed the credit for a home you bought in 2008, you generally have to begin repaying it now

#### **MAILING YOUR RETURN**

You may be mailing your return to a different address this year.

For details on these and other changes, see pages 4 and 5.



Department of the Treasury Internal Revenue Service IRS.gov

## A Message From the Commissioner

Dear Taxpayer,

Every year, the IRS works hard to make the process of filing your taxes as quick and easy as possible. Providing quality service is one of our top priorities. It not only reduces the burden on you, but also helps you file an accurate return right from the start.

The best place to get information from the IRS is our website, IRS.gov. In addition to getting your tax questions answered, there's also a very popular feature, "Where's My Refund?," to track the progress of your refund. You can also find informative videos to help you understand your tax obligations on YouTube, at <a href="https://www.youtube.com/irsvideos">www.youtube.com/irsvideos</a>.

I would like to bring to your attention a couple of items that could be of help as you file and pay your taxes this year. A number of federal tax incentives that were enacted in 2009 as part of the American Recovery and Reinvestment Act are still in effect for 2010. These include the American Opportunity Credit and the expanded Earned Income Tax Credit. Make sure you check to see if you qualify for these and other important deductions and credits.

Remember that the fastest and easiest way to get your refund is to *e-file* and use direct deposit. You could receive your refund in as little as 10 days after filing, which can help you pay bills, make some important purchases and maybe put some money aside for savings.

*E-file* has become so popular that seven out of 10 individual taxpayers now *e-file* their return. It's the first choice for about 100 million taxpayers because it's fast, safe, and accurate.

Taxpayers below a certain income level can qualify to use free tax preparation software through the Free File program. Plus, everyone can *e-file* for free using fillable forms available at IRS.gov. So, isn't it time you made the switch to *e-file*?

If you need any more information or have questions about taxes or tax credits, please visit us at IRS.gov or call our toll-free number at 1-800-829-1040. We are here to help you.

Sincerely,

Douglas H. Shulman

#### The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.



Department of the Treasury

Internal Revenue Service

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#### Introduction

#### **About These Instructions**

We have designed the instructions to make your tax return filing as simple and clear as possible. We did this by arranging the instructions for Form 1040EZ preparation in the most helpful order.

- "Section 2—Filing Requirements" will help you decide if you even have to file.
- "Section 3—Line Instructions for Form 1040EZ" follows the main sections of the form, starting with "Top of the Form" and ending with "Signing Your Return." Cut-outs from the form connect the instructions visually to the form
- "Section 4— After You Have Finished" gives you a checklist to help you complete a correct return. Then we give you information about filing the return.
- "Section 6—Getting Tax Help" has topics such as how to get tax help and tax products, getting refund information, and useful tax facts.

#### **Helpful Hints**

**Filing status.** We want you to use the proper filing status as you go through the instructions and tables. You can file as "Single" or "Married filing jointly."

Icons. We use icons throughout the booklet to draw your attention to special information. Here are some key icons:



IRS e-file. This alerts you to the many electronic benefits, particularly tax filing, available to you at IRS.gov.

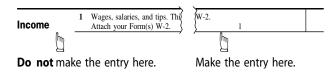


**Tip.** This lets you know about possible tax benefits, helpful actions to take, or sources for additional information.



Caution. This tells you about special rules, possible consequences to actions, and areas where you need to take special care to make correct entries.

**Writing in information.** Sometimes we will ask you to make an entry "in the space to the left of line . . ." The following examples (using line 1) will help you make the proper entry:



#### Section 1—Before You Begin

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you may qualify for an increased standard deduction only if you file Form 1040A or 1040. For details, see Should you use another form on page 6.

#### What's New for 2010

Due date of return. File Form 1040EZ by April 18, 2011. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia — even if you do not live in the District of Columbia.

Earned income credit (EIC). You may be able to take the EIC if you earned less than \$13,460 (\$18,470 if married filing jointly). See the instructions for lines 9a and 9b that begin on page 13.

**Expired tax benefits.** The following tax benefits have expired.

- The exclusion from income of up to \$2,400 in unemployment compensation. All unemployment compensation you received in 2010 is generally taxable.
- Extra \$3,000 IRA deduction for employees of bankrupt companies.
- Certain tax benefits for Midwestern disaster areas, including the additional exemption amount if you provided housing for a person displaced by the Midwestern storms, tornadoes, or flooding.

Repayment of first-time homebuyer credit. If you claimed the first-time homebuyer credit for a home you bought in 2008, you generally must begin repaying it on your 2010 return. In addition, you generally must repay any credit you claimed for 2008 or 2009 if you sold your home in 2010 or the home stopped being your main home in 2010. See Form 5405

for details. If you have to file Form 5405, you must file Form 1040. You cannot file Form 1040EZ.

Disclosure of information by paid preparers. If you use a paid preparer to file your return, the preparer is allowed, in some cases, to disclose certain information from your return, such as your name and address, to certain other parties, such as the preparer's professional liability insurance company or the publisher of a tax newsletter. For details, see Revenue Rulings 2010-4 and 2010-5. You can find Revenue Ruling 2010-4 on page 309 of Internal Revenue Bulletin 2010-4 at www.irs.gov/irb/2010-4\_IRB/ar08.html. You can find Revenue Ruling 2010-5 on page 312 of Internal Revenue Bulletin 2010-4 at www.irs.gov/irb/2010-4 IRB/ar09.html.

**Preparer** e-file mandate. A new law requires some paid preparers to *e-file* returns they prepare and file. Your preparer may make you aware of this requirement and the options available to you.

**Mailing your return.** If you are filing a paper return, you may be mailing your return to a different address this year because the IRS has changed the filing location for several areas. See Where Do You File? on the last page.

#### You May Benefit From Filing Form 1040A or 1040 in 2010

Due to the following tax law changes for 2010, you may benefit from filing Form 1040A or 1040, even if you normally file Form 1040EZ. See the instructions for Form 1040A or 1040, as applicable.

Earned income credit (EIC). You may be able to take the

 Three or more children lived with you and you earned less than \$43,352 (\$48,362 if married filing jointly),

- Two children lived with you and you earned less than \$40,363 (\$45,373 if married filing jointly), or
- One child lived with you and you earned less than \$35,535 (\$40,545 if married filing jointly).

The maximum adjusted gross income (AGI) you can have and still get the credit also has increased. You may be able to take the credit if your AGI is less than the amount in the above list that applies to you. The maximum investment income you can have and still get the credit is still \$3,100.

**Adoption credit.** The maximum adoption credit has increased to \$13,170. The credit is now refundable and is claimed on Form 1040. See Form 8839.

First-time homebuyer credit. You generally cannot claim the credit for a home you bought after April 30, 2010. However, you may be able to claim the credit if you entered into a written binding contract before May 1, 2010, to buy the home before July 1, 2010, and actually bought the home before October 1, 2010. Also, certain members of the Armed Forces and certain other taxpayers have additional time to buy a home and take the credit. See Form 5405.

#### **Do Both the Name and Social Security Number** (SSN) on Your Tax Forms Agree with Your Social **Security Card?**

If not, your exemption(s) and any making work pay credit and earned income credit may be disallowed, your refund may be delayed, and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect name or SSN, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213.

#### **Death of a Taxpayer**

If a taxpayer died before filing a return for 2010, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the

deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, the processing of the return may be delayed.

If your spouse died in 2010 and you did not remarry in 2010, or if your spouse died in 2011 before filing a return for 2010, you can file a joint return. A joint return should show your spouse's 2010 income before death and your income for all of 2010. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she also must sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

Claiming a refund for a deceased taxpayer. If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, use TeleTax topic 356 (see page 26) or see Pub. 559.

#### Parent of a Kidnapped Child

The parent of a child who is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member may be able to take the child into account in determining his or her eligibility for the head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). But you have to file Form 1040 or Form 1040A to take the child into account to claim these benefits. For details, see Pub. 501 (Pub. 596 for the EIC).

#### Section 2—Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.

#### Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2010? If you were born on January 1, 1946, you are considered to be age 65 at the end of 2010.

Yes. Use Pub. 501, Exemptions, Standard Deduction, and Filing Information, to find out if you must file a return. If you do, you must use Form 1040A or 1040. No. Use the Filing Requirement Charts on page 7 to see if you must file a return. See the Tip below if you have earned income.



Even if you otherwise do not have to file a return, you should file one to get a refund of any federal income tax withheld. You also should file if you are eligible for the earned income credit or making work pay credit.



Have you tried IRS e-file? It's the fastest way to get your refund and it's free if you are eligible. Visit IRS.gov for details.

Exception for certain children under age 19 or full-time **students.** If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2010 or was a full-time student under age 24 at the end of 2010. To do so, use Forms 1040 and 8814. If you make this election, your child does not have to file a return. For details, use TéleTax topic 553 (see page 26) or see Form 8814.

A child born on January 1, 1987, is considered to be age 24 at the end of 2010. Do not use Form 8814 for such a child.

**Resident aliens.** These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2010.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different

filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law, including tax treaty benefits and special rules for students and scholars.

#### When Should You File?

File Form 1040EZ by **April 18, 2011**. (The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.) If you file after this date, you may have to pay interest and penalties. See *What if You Cannot File on Time?* on page 21 for information on how to get more time to file. There is also information about interest and penalties.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or a contingency operation, you can file later. See Pub. 3 for details.

#### **Checklist for Using Form 1040EZ**

You can use Form 1040EZ if **all** the items in this checklist apply.

Ш	Your filing status is single or married filing jointly. If
	you were a nonresident alien at any time in 2010, see <i>Nonresident aliens</i> below.
H	You do not claim any dependents.
	You do not claim any adjustments to income. Use TeleTax topics 451-453 and 455-458 (see page 26).
	You claim only the earned income credit and the
	making work pay credit. Use TeleTax topics 601-602, 607-608, and 610-612 (see page 26).
	You (and your spouse if filing a joint return) were
	under age 65 and not blind at the end of 2010. If you
	were born on January 1, 1946, you are considered to
	be age 65 at the end of 2010 and cannot use Form 1040EZ.
	Your taxable income (line 6 of Form 1040EZ) is less
	than \$100,000.
	You had only wages, salaries, tips, taxable scholarship
	or fellowship grants, unemployment compensation, or
	Alaska Permanent Fund dividends, and your taxable
	interest was not over \$1,500.
	If you earned tips, they are included in boxes 5 and 7 of your Form W-2.
	You did not receive any advance earned income credit
	payments.
	You do not owe any household employment taxes on
	wages you paid to a household employee. To find out
	who owes these taxes, use TeleTax topic 756 (see page
	26).
Ш	You are not a debtor in a chapter 11 bankruptcy case
	filed after October 16, 2005.
Ш	You do not figure your standard deduction using
	Schedule L.

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 26) to find out which form to use.

**Nonresident aliens.** If you were a nonresident alien at any time in 2010, your filing status must be married filing jointly to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use Form 1040NR or 1040NR-EZ.

Specific rules apply to determine if you were a nonresident or resident alien. See Pub. 519 for details, including the rules for students and scholars who are aliens.

#### **Should You Use Another Form?**

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. You can claim the retirement savings contributions credit (saver's credit) only on Form 1040A or 1040. Use TeleTax topic 610 (see page 26).

If you purchased a new vehicle after February 16, 2009, you may qualify for an increased standard deduction only if you file Form 1040A or 1040. Similarly, if you suffered personal casualty losses from certain federally declared disasters, you may qualify for the increased standard deduction if you file Form 1040. Use TeleTax topic 551 (see page 26) or the Instructions for Schedule L (Form 1040A or 1040).

Itemized deductions. You can itemize deductions only on Form 1040. You would benefit by itemizing if your itemized deductions total more than your standard deduction: \$5,700 for most single people; \$11,400 for most married people filing a joint return. Use TeleTax topic 501 (see page 26). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount on line E of the Worksheet for Line 5 on the back of Form 1040EZ.

#### What Filing Status Can You Use?

**Single.** Use this filing status if any of the following was true on December 31, 2010.

- You never were married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2010, and did not remarry in 2010.

**Married filing jointly.** Use this filing status if any of the following apply.

- You were married at the end of 2010, even if you did not live with your spouse at the end of 2010.
- Your spouse died in 2010 and you did not remarry in 2010.
- You were married at the end of 2010, and your spouse died in 2011 before filing a 2010 return.

For federal tax purposes, a marriage means only a legal union between a man and a woman as husband and wife. A husband and wife filing jointly report their combined income and deduct their combined allowable expenses on one return. A husband and wife can file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

**Joint and several tax liability.** If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent spouse relief* on page 22.

#### Chart A— For Most People

IF your filing status is	AND your gross income* was at least	THEN
Single	\$ 9,350	File a return
Married filing jointly**	\$18,700	File a return

\*Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it).
\*\*If you did not live with your spouse at the end of 2010 (or on the date your spouse died) and your gross income was at least \$3,650, you must file a return.

#### Chart B— For Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart.



To find out if your parent (or someone else) can claim you as a dependent, see Pub. 501.

File a return if any of the following apply.

- Your unearned income<sup>1</sup> was over \$950.
- Your earned income<sup>2</sup> was over \$5,700.
- Your gross income<sup>3</sup> was more than the larger of—
  - \$950, or
  - Your earned income (up to \$5,400) plus \$300.

#### Chart C— Other Situations When You Must File

You must file a return using Form 1040A or 1040 if **any** of the following apply for 2010.

- You received any advance earned income credit payments from your employer. These payments are shown in box 9 of your Form W-2.
- You figure your standard deduction using Schedule L. (But you must use Form 1040 if you claim the additional standard deduction for certain net disaster losses).
- You owe tax from the recapture of an education credit (see Form 8863).
- You claim a credit for excess social security and tier 1 RRTA tax withheld.
- You claim a credit for the retirement savings contributions credit (saver's credit) (see Form 8880).

You must file a return using Form 1040 if **any** of the following apply for 2010.

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance.
- You had net earnings from self-employment of at least \$400.
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe tax from the recapture of the first-time homebuyer credit (see Form 5405).
- You owe tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.

<sup>&</sup>lt;sup>1</sup> Unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust.

Earned income includes salaries, wages, tips, professional fees, and taxable scholarship or fellowship grants.
 Gross income is the total of your unearned and earned income.

#### Where To Report Certain Items From 2010 Forms W-2, 1098, and 1099

IRS *e-file* takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit <a href="https://www.irs.gov/efile">www.irs.gov/efile</a> or see page 38 for details.

		forms in Part 1, include the tax withheld on Form 1040EZ, line 7.
Form	Item and Box in Which It Should Appear	Where To Report on Form 1040EZ
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8)	Line 1 See page 10
1099-G	Unemployment compensation (box 1)	Line 3. See page 11
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Tax-exempt interest (box 8)	Line 2 See the instructions for line 2 beginning on page 10 See the instructions for line 2 beginning on page 10
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID See the instructions on Form 1099-OID
Part 2	Items That May Require Filing Another For	m
Form	Items That May Require Filing Another Form	Other Form
W-2	Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to a health savings account (box 12, code W) Amount reported in box 12, code R or Z	Must file Form 1040A or 1040 Must file Form 1040A or 1040 Must file Form 1040 Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889) Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040 to claim, but first see the instructions on Form 1098-T
1099-C	Cancelled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-INT	Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6)	See the instructions for line 2 beginning on page 10  Must file Form 1040 to deduct  Must file Form 1040 to deduct or take a credit for the tax
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040
1099-OID	Early withdrawal penalty (box 3)	Must file Form 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or 1040
1099-SA	Distributions from HSAs and MSAs*	Must file Form 1040

# Section 3—Line Instructions for Form 1040EZ



IRS *e-file* takes the guesswork out of preparing your return. You also may be eligible to use Free File to file your federal income tax return. Visit *www.irs.gov/efile* for details.



#### Name and Address

Print or type the information in the spaces provided.



If you filed a joint return for 2009 and you are filing a joint return for 2010 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2009 return.

**Address change.** If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

**Name change.** If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration (SSA) before you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See *Social Security Number (SSN)* on this page for how to contact the SSA. Also see page 5 for details.

**P.O. box.** Enter your P.O. box number only if your post office does not deliver mail to your home.

**Foreign address.** Print 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.



#### **Social Security Number (SSN)**

An incorrect or missing SSN can increase your tax, reduce your refund, or delay your refund. To apply for an SSN, fill in Form SS-5 and return it, along with the appropriate evidence documents, to the Social Security Administration (SSA). You can get

Form SS-5 online at <u>www.socialsecurity.gov</u>, from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 5 for more details.

**IRS individual taxpayer identification numbers (ITINs) for aliens.** If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It takes 6 to 10 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.



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.

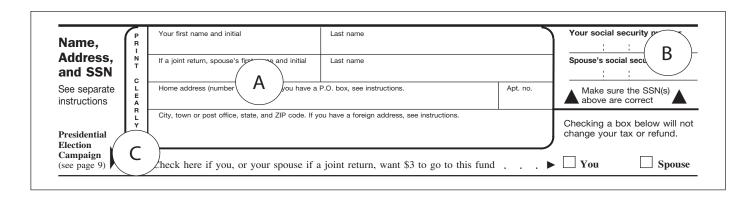
**Nonresident alien spouse.** If your spouse is a nonresident alien, he or she must have either an SSN or an ITIN.



#### **Presidential Election Campaign Fund**

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse also can have \$3 go to the fund. If you check a box, your tax or refund will not change.

#### Top of the Form



#### Income (Lines 1-6)

Income 1	) 1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.  Attach your Form(s) W-2.	
Attach Form(s) W-2 here.	2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	
Enc <b>l</b> ose, but do not attach, any	3	Unemployment compensation and Alaska Permanent Fund 3 ends (see page 11). 3	
payment.	4	Add lines 1, 2, and 3. This is your <b>adjusted gross income.</b> 4	
You may be entitled to a larger deduction if you file Form 1040A or	5_	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back.  You  Spouse	
1040. See <i>Before</i> <i>You Begin</i> on page 4.		If no one can claim you (or your spouse if a joint return), enter \$9,350 if <b>single</b> ; \$18,700 if <b>married filing jointly.</b> See back for explanation.	
<u></u>	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0 This is your <b>taxable income.</b>	

#### **Rounding Off to Whole Dollars**

You can round off cents to whole dollars on your return. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

**Example.** You received two Forms W-2, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040EZ, line 1, you would enter \$13,770 (\$5,009.55 + \$8,760.73 = \$13,770.28).

#### **Refunds of State or Local Income Taxes**

If you received a refund, credit, or offset of state or local income taxes in 2010, you may receive a Form 1099-G.

For the year the tax was paid to the state or other taxing authority, did you file Form 1040EZ or 1040A?

**Yes.** None of your refund is taxable.

No. You may have to report part or all of the refund as income on Form 1040 for 2010.

#### **Social Security Benefits**

You should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2010 and the amount of any benefits you repaid in 2010. Use the worksheet on page 11 to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.

## Nevada, Washington, and California domestic partners

A registered domestic partner in Nevada, Washington, or California (or a person in California who is married to a person of the same sex) generally must report half the combined community income earned by the individual and his or her domestic partner (or same-sex spouse). See Pub. 555.

# (1)

#### Line 1, Wages, Salaries, and Tips

Enter the total of your wages, salaries, and tips. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown on their Form(s)

W-2 in box 1. But the following types of income also must be included in the total on line 1.

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,700 in 2010. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.
- Tip income you did not report to your employer. But you must use Form 1040 and Form 4137 if: (a) you received tips of \$20 or more in any month and did not report the full amount to your employer, or (b) your Form(s) W-2 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They are not included as income in box 1. See Pub. 531 for more details.
- Scholarship and fellowship grants not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. However, if you were a degree candidate, include on line 1 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1.



You must use Form 1040A or 1040 if you received dependent care benefits for 2010. You must use Form 1040 if you received employer-provided adoption benefits for 2010.

Missing or incorrect form W-2? Your employer is required to provide or send Form W-2 to you no later than January 31, 2011. If you do not receive it by early February, use TeleTax topic 154 (see page 26) to find out what to do. Even if you do not get a Form W-2, you still must report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.



#### Line 2, Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Report all of your taxable interest income on line 2 even if you did not receive a Form 1099-INT or 1099-OID.

Include taxable interest from banks, savings and loan associations, credit unions, savings bonds, etc. If interest was credited in 2010 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your

2010 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.



For more information on interest received, use TeleTax topic 403 (see page 26).

If you cashed U.S. Series EE or I Savings Bonds in 2010 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or 1040 to do so.

You must use Form 1040A or 1040 if any of the following apply.

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2010 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2010.
- You owned or had authority over one or more foreign financial accounts (such as bank accounts) with a combined value over \$10,000 at any time during 2010.

#### **Tax-Exempt Interest**

If you received tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be included in box 8 of Form 1099-INT. Enter "TEI" and the amount in the space to the left of line 2. Do not add tax-exempt interest in the total on line 2.



## Line 3, Unemployment Compensation and Alaska Permanent Fund Dividends

**Unemployment compensation.** You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2010. Report this amount on line 3. If married filing jointly, also report on line 3 any unemployment compensation received by your spouse. If you made contributions to a governmental unemployment compensation program, reduce the amount you report on line 3 by those contributions.

If you received an overpayment of unemployment compensation in 2010 and you repaid any of it in 2010, subtract the amount you repaid from the total amount you received. Enter the result on line 3. However, if the result is zero or less, enter -0- on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If, in 2010, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was age 18 or under or a full-time student under age 24 at the end of 2010 if the child's dividends are more than \$1,900. Instead, you must file Form 8615 and Form 1040A or 1040 for the child. You also must use Form 8615 and Form 1040A or 1040 for the child if the child's dividends and taxable interest (line 2) total more than \$1,900. A child born on January 1, 1992, is considered to be age 19 at the end of 2010. A child born on January 1, 1987, is considered to be age 24 at the end of 2010. Do not use Form 8615 for such a child.



#### Line 6, Taxable Income

Your taxable income and filing status will determine the amount of tax you enter on line 11.



Figuring taxable income incorrectly is one of the most common errors on Form 1040EZ. So please take extra care when subtracting line 5 from line 4.

If you received Forms SSA-1099 or RRB-1099 (showing amounts treated as social security) use the worksheet below to determine if you can file Form 1040EZ.

# Worksheet To See if Any of Your Social Security Benefits Are Taxable Keep for Your Records



Before you begin: If you are filing a joint return, be sure to include any amounts your spouse received when entering amounts on lines 1, 3, and 4 below. 1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 ..... 1. 2. Is the amount on line 1 more than zero? None of your social security benefits are taxable. No. Enter one-half of line 1.... Yes. 3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see the instructions for Form 4. Enter your total interest income, including any tax-exempt interest ....... 6. If you are: Single, enter \$25,000 • Married filing jointly, enter \$32,000 7. Is the amount on line 6 less than the amount on line 5? None of your social security or railroad retirement benefits are taxable this year. You can use Form 1040EZ. Do not list your benefits as income. Some of your benefits are taxable this year. You must use Form 1040A or 1040. Yes. STOP

#### Payments, Credits, and Tax (Lines 7 - 12)

Payments,	7	Federal income tax withheld from Form(s) W-2 and 1099 7
Credits,	8	Making work pay credit (see worksheet on back). (8)
and Tax	9a	Earned income credit (EIC) (see page 13).
	b	Nontaxable combat pay election. 9b
	10	Add lines 7, 8, and 9a. These are your <b>total payments and credits.</b>
	11	<b>Tax.</b> Use the amount on <b>line 6 above</b> to find your tax in the tax table on pages 27
		through 35 of the instructions. Then, enter the tax from the table on this line.

## (7)

#### Line 7, Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2010 Form(s) W-2 in box 2.

If you received 2010 Form(s) 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.



#### Line 8, Making Work Pay Credit

#### Who Can Take the Making Work Pay Credit

You may be able to take this credit if you have earned income from work. You cannot qualify for this credit if you are a nonresident alien or can be claimed as a dependent on someone else's tax return. If you are married and claim the credit on a joint return, nobody else is allowed to claim either you or your spouse as a dependent on his or her tax return.

The credit must be reduced if you received a \$250 economic recovery payment during 2010. You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009, but you received social security benefits, supplemental security income (SSI), railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009.

Use the worksheet for line 8 on the back of Form 1040EZ to figure your making work pay credit.

**Social security number.** You (or your spouse if filing jointly) must have a valid social security number on your return to take the credit. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

**Effect of credit on welfare benefits.** Any refund you receive as a result of the credit will not be used to determine if you are eligible for the following programs, or how much you can receive from them. But if the refund you receive because of the credit is not spent within a certain period of time, it can count as an asset (or resource) and affect your eligibility.

- Temporary Assistance for Needy Families (TANF).
- Medicaid and SSI.
- Supplemental Nutrition Assistance Program (food stamps) and low-income housing.

## Instructions for Worksheet for Line 8 – Making Work Pay Credit

**Line 1a.** Complete the Earned Income Worksheet on this page and enter on line 1a the amount you figured using the worksheet if:

- You checked the "No" box on line 1a,
- You have a taxable scholarship or fellowship grant not reported on Form W-2 that is included on Form 1040EZ, line 1,
- You received amounts as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan that is included on Form 1040EZ, line 1. or
- You received pay for work done as an inmate in a penal institution that is included on Form 1040EZ, line 1.

#### Earned Income Worksheet - Line 1a

1. Enter the amount from line 1 of Form 1040EZ 1	
2. Enter the amount of any taxable	
scholarship or fellowship grant not	
reported on a Form W-2 but included on	
line 1 above 2	
3. Enter any amount received as a pension	
or annuity from a deferred	
compensation plan or a	
nongovernmental section 457 plan	
(enter "DFC" and the amount received in	
the space to the left of line 1 on Form	
1040EZ). This amount may be shown on	
your Form W-2 in box 11. If you received	
such an amount but box 11 is blank	
contact your employer for the amount	
received as a pension or annuity 3.	
4. Enter the amount received for work	
performed while an inmate in a penal	
institution (enter "PRI" and the amount	
received in the space to the left of line 1	
on Form 1040EZ) 4	
5. Add lines 2 through 4	
6. Subtract line 5 from line 1 6	
7. Enter the amount of any nontaxable combat pay	
received. Also enter this amount on line 1b of the	
Worksheet for Line 8 (on the back of Form 1040EZ).	
This amount should be shown in box 12	
of your Form(s) W-2, with code Q	
8. Add lines 6 and 7. Enter the result here and on line	
1a of the Worksheet for Line 8 (on the back of Form	
1040EZ)	

**Line 1b.** Enter on line 1b the total nontaxable combat pay you (and your spouse if filing jointly) received in 2010. This amount should be shown in Form W-2, box 12, with code Q.

**Line 10.** An economic recovery payment is a \$250 payment sent to you by the U.S. Treasury during 2010 if you did not receive an economic recovery payment in 2009 but you received one of the types of benefits listed on line 10 in November 2008, December 2008, or January 2009. If you file jointly and both you and your spouse received those benefits, you each may have received an economic recovery payment.



#### Lines 9a and 9b, Earned Income Credit (EIC)

#### What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax.

**Note.** If you have a qualifying child (see this page), you may be able to take the credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For details, see Pub. 596.

#### To Take the EIC:

- Follow the steps on this page and page 14.
- Complete the worksheet on page 15 or let the IRS figure the credit for you.



For help in determining if you are eligible for the EIC, go to www.irs.gov/eitc and click on "EITC Assistant." This service is available in English and Spanish.



If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will

not be allowed to take the credit for 10 years. See Form 8862, who must file, on page 14. You also may have to pay penalties.

Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2010? Members of the military stationed outside the United

States, see page 14 before you answer.

#### A 11 E 11

2	tep L All Filers			AND
۱.	Is the amount on Form 10- (\$18,470 if married filing jo Yes. Go to question	40EZ, line 4, less than \$13,460 intly)?	Who	is not filing a joint return for 2010 or is filing a joint return 2010 only as a claim for refund (defined on page 14)
	2.	You cannot take the credit.		AND
2.		filing a joint return, have a t allows you to work or is valid 14)?	the chil	ed with you in the United States for more than half of 201 d did not live with you for the required time, see Exceptioned with you on page 14.
	Yes. Go to question 3.	You cannot take the credit. Enter "No" in the space to the left of line 9a.	CAUTION	Special rules apply if the child was married or also meets conditions to be a qualifying child of another person (othe than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 26) or see Pub. 596.
3.	Were you, or your spouse i	f filing a joint return, at least	6. Ar	e you filing a joint return?
	age 25 but under age 65 a			Yes. Skip question 7; ☐ No. Go to question 7. go to Step 2 on page 14.
	$\square$ <b>Yes.</b> Go to question	☐ No. (STOP)		17.
	4.	You cannot take the credit.		n you be claimed as a dependent on someone else' 10 tax return?

Yes.	Go to question	☐ No. (STOP)
5.		You cannot take the
		credit. Enter "No" in the
		space to the left of line 9a.

5.	Look at the qualifying child conditions below. Could you,
	or your spouse if filing a joint return, be a qualifying child
	of another person in 2010?

Yes. (STOP)

 $\square$  **No.** Go to question 6.

You cannot take the credit. Enter "No" in the space to the left of line 9a.

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).



#### was...

Under age 19 at the end of 2010 and younger than you (or your spouse, if filing jointly)

Under age 24 at the end of 2010, a student (see page 14), and younger than you (or your spouse, if filing jointly)

Any age and permanently and totally disabled (see page 14)



joint return for page 14)

n half of 2010. If ee Exception to

> also meets the person (other letails, use

	14.
7	Can you be claimed as a dependent on someone else's

Ш	Yes. [STOP]
	You cannot take the
	credit.

☐ No. Go to Step 2 on page

#### Step 2

#### **Earned Income**

1. Figure earned income:

Form 1040EZ, line 1

a. Subtract, if included in line 1, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown on your Form W-2 in box 11. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.
- Amount received for work performed while an inmate in a penal institution (enter "PRI" in the space to the left of line 1 on Form 1040EZ).

b. Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040EZ, line 9b. See *Combat pay, nontaxable* on this page, and the Caution below.

Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.

Earned Income =

2.	Is your earned income married filing jointly)?	less than	\$13,460	(\$18,470 if
	marrica ming jointay,.			

☐ **Yes.** Go to Step 3.

☐ No. STOP

You cannot take the credit.

#### Step 3

#### **How To Figure the Credit**

1. Do you want the IRS to figure the credit for you?

Yes. See Credit
figured by the IRS on
this pagé.

No. Go to the worksheet on page 15.

#### **Definitions and Special Rules**

(listed in alphabetical order)

**Claim for refund.** A claim for refund is a return filed only to get a refund of withheld income tax or estimated tax paid. A return is not a claim for refund if the making work pay credit, earned income credit, or any other similar refundable credit is claimed on it.

**Combat pay, nontaxable.** If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse

received nontaxable combat pay, you each can make your own election.

Credit figured by the IRS. To have the IRS figure your EIC:

- Enter "EIC" in the space to the left of line 9a on Form 1040EZ.
- Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040EZ, line 9b. See Combat pay, nontaxable, earlier.
- 3. If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, below.

**Exception to time lived with you.** Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived with you. A child is considered to have lived with you for all of 2010 if the child was born or died in 2010 and your home was this child's home for the entire time he or she was alive in 2010. Special rules apply to members of the military (see *Members of the military* below) or if the child was kidnapped (see Pub. 596).

**Form 8862, who must file.** You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of the following applies.

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- 2. The only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud

Members of the military. If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

**Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2010, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

**Social security number (SSN).** For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to apply for or receive a federally funded benefit.

To find out how to get an SSN, see page 9. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?* on page 21.

**Student.** A student is a child who during any part of 5 calendar months of 2010 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or a school offering courses only through the Internet.

**Welfare benefits, effect of credit on.** Any refund you receive as a result of taking the EIC will not be used to determine if you are eligible for the following programs or how much you can receive from them.

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).

Earned Income Credit (EIC) Worksheet — Lines 9a and 9b

• Supplemental Nutrition Assistance Program (food stamps) and low-income housing.

But if the refund you receive because of the EIC is not spent within a certain period of time, it can count as an asset (or resource) and affect your eligibility.

Keep for Your Records



1.	Enter your earned income from Step 2 on page 14 <b>1.</b>
2.	Look up the amount on line 1 above in the EIC Table beginning on page 16 to find the credit. Be sure you use the correct column for your filing status (Single or Married filing jointly).
	Enter the credit here 2
	If line 2 is zero, You cannot take the credit. Enter "No" in the space to the left of line 9a.
3.	Enter the amount from Form 1040EZ, line 4
4.	Are the amounts on lines 3 and 1 the same?
	Yes. Skip line 5; enter the amount from line 2 on line 6.
	□ <b>No.</b> Go to line 5.
5.	Is the amount on line 3 less than \$7,500 (\$12,500 if married filing jointly)?
	☐ <b>Yes.</b> Leave line 5 blank; enter the amount from line 2 on line 6.
	No. Look up the amount on line 3 in the EIC Table beginning on page 16 to find the credit.
	Be sure you use the correct column for your filing status (Single or Married filing jointly).  Enter the credit here
	Look at the amounts on lines 5 and 2. Then, enter the <b>smaller</b> amount on line 6.
6.	Earned income credit. Enter this amount on Form 1040EZ, line 9a
	If your EIC for a year after 1996 was reduced or disallowed, see page 14 to find out if you
	must file Form 8862 to take the credit for 2010.
C	SAUTION CONTRACTOR OF THE SAUTION CONTRACTOR

#### 2010 Earned Income Credit (EIC) Table



Follow the two steps below to find your credit.

This is not a tax table.

Step 1. Read down the "At least — But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet on page 15. Step 2. Then, read across the column for your filing status (Single or Married filing jointly). Enter the credit from that column on your EIC Worksheet.

If the amou looking up worksheet	int you are from the		ur filing	If the amo	ount you are p from the	And you	ur filing	If the amou looking up worksheet	int you are from the		ur filing		If the amou looking up worksheet	int you are from the	And you status is	ır filing	If the am	ount you are p from the t is –	And you	
At least	But less than	Single Your cr	Married filing jointly edit is –	At least	But less than	Single Your cr	Married filing jointly edit is –	At least	But less than	Single Your cr	Married filing jointly edit is –		At least	But less than	Single Your cre	Married filing jointly edit is –	At least	But less than	Single Your cr	Married filing jointly edit is –
\$1	\$50	\$2	\$2	2,500	2,550	193	193	5,000	5,050	384	384	1	7,500	7,550	454	457	10.000	10,050	263	457
50	100	6	6	2,550	2,600	197	197	5,050	5,100	388	388		7,550	7,600	450	457	-	10,100	259	457
100	150	10	10	2,600	2,650	201	201	5,100	5,150	392	392		7,600	7,650	446	457		10,150	255	457
150	200	13	13	2,650	2,700	205	205 208	5,150	5,200	396	396		7,650	7,700	443	457		10,200 10,250	251	457
200	250	17	17	2,700	2,750	208	208	5,200	5,250	400	400		7,700	7,750	439	457	10,200	10,250	247	457
250	300	21	21	2,750		212	212	5,250	5,300	404	404		7,750	7,800	435	457		10,300	244	457
300 350	350 400	25 29	25 29	2,800 2,850	2,850 2,900	216 220	216 220	5,300 5,350	5,350 5,400	407 411	407 411		7,800 7,850	7,850 7,900	431 427	457 457		10,350 10,400	240 236	457 457
400	450	33	33	2,900	2,950	224	224	5,400	5,450	415	415		7,900	7,950	423	457		10,450	232	457
450	500	36	36	2,950		228	228	5,450	5,500	419	419		7,950	8,000	420	457		10,500	228	457
500	550	40	40	3,000	3,050	231	231	5,500	5,550	423	423	H	8,000	8,050	416	457	10.500	10,550	225	457
550	600	44	44	3,050	3,100	235	235	5,550	5,600	426	426		8,050	8,100	412	457	-	10,600	221	457
600	650	48	48	3,100	3,150	239	239	5,600	5,650	430	430		8,100	8,150	408	457	10,600	10,650	217	457
650	700	52	52	3,150	3,200	243	243	5,650	5,700	434	434		8,150	8,200	404	457		10,700	213	457
700	750	55	55	3,200	3,250	247	247	5,700	5,750	438	438		8,200	8,250	400	457	10,700	10,750	209	457
750	800	59	59	3,250		251	251	5,750	5,800	442	442		8,250	8,300	397	457		10,800	205	457
800	850	63	63	3,300	3,350	254	254	5,800	5,850	446	446		8,300	8,350	393	457		10,850	202	457
850 900	900 950	67 71	67 71	3,350 3,400	3,400 3,450	258 262	258 262	5,850 5,900	5,900 5,950	449 453	449 453		8,350 8,400	8,400 8,450	389 385	457 457		10,900 10,950	198 194	457 457
950	1,000	75	75	3,450		266	266	5,950	6,000	457	457		8,450	8,500	381	457		11,000	190	457
			78	3,500	3,550	270	270	6,000	6,050	457	457	1	8,500	8,550	378	457	11 000	11,050	186	457
1,000 1,050	1,050 1,100	78 82	78 82	3,550	3,600	273	273	6,050	6,100	457	457		8,550	8,600	374	457	-	11,100	182	457
1,100	1,150	86	86	3,600	3,650	277	277	6,100	6,150	457	457		8,600	8,650	370	457	-	11,150	179	457
1,150	1,200	90	90	3,650	3,700	281	281	6,150	6,200	457	457		8,650	8,700	366	457	-	11,200	175	457
1,200	1,250	94	94	3,700	3,750	285	285	6,200	6,250	457	457		8,700	8,750	362	457	11,200	11,250	171	457
1,250	1,300	98	98	3,750	3,800	289	289	6,250	6,300	457	457		8,750	8,800	358	457	11,250	11,300	167	457
1,300	1,350	101	101	3,800	3,850	293	293	6,300	6,350	457	457		8,800	8,850	355	457		11,350	163	457
1,350 1,400	1,400 1,450	105 109	105 109	3,850 3,900	3,900 3,950	296 300	296 300	6,350 6,400	6,400 6,450	457 457	457 457		8,850 8,900	8,900 8,950	351 347	457 457		11,400 11,450	160 156	457 457
1,450	1,500	113	113	3,950		304	304	6,450	6,500	457	457		8,950	9,000	343	457		11,500	152	457
			117	4,000	4,050	308	308	6,500	6,550	457	457	╁	9,000	9,050	339	457		11,550	148	457
1,500 1,550	1,550 1,600	117 120	120	4,050	4,100	312	312	6,550	6,600	457	457		9,050	9,100	335	457	-	11,600	144	457
1,600	1,650	124	124	4,100	4,150	316	316	6,600	6,650	457	457		9,100	9,150	332	457		11,650	140	457
1,650	1,700	128	128	4,150	4,200	319	319	6,650	6,700	457	457		9,150	9,200	328	457	-	11,700	137	457
1,700	1,750	132	132	4,200	4,250	323	323	6,700	6,750	457	457		9,200	9,250	324	457	11,700	11,750	133	457
1,750	1,800	136	136	4,250		327	327	6,750	6,800	457	457		9,250	9,300	320	457		11,800	129	457
1,800	1,850	140	140	4,300	4,350	331	331	6,800	6,850	457	457		9,300	9,350	316	457		11,850	125	457
1,850	1,900	143	143	4,350 4,400	4,400 4,450	335 339	335 339	6,850 6,900	6,900 6,950	457 457	457 457		9,350 9,400	9,400 9,450	313 309	457 457		11,900 11,950	121 117	457 457
1,900 1,950	1,950 2,000	147 151	147 151	4,450		342	342	6,950	7,000	457	457		9,450	9,500	305	457		12,000	114	457
				-	<u> </u>			-			-	-								457
2,000 2,050	2,050 2,100	155 159	155 159	4,500 4,550		346 350	346 350	7,000 7,050	7,050 7,100	457 457	457 457		9,500 9,550	9,550 9,600	301 297	457 457		12,050 12,100	110 106	457
2,100	2,150	163	163	4,600		354	354	7,100	7,150	457	457		9,600	9,650	293	457		12,150	102	457
2,150	2,200	166	166	4,650		358	358	7,150	7,200	457	457		9,650	9,700	290	457		12,200	98	457
2,200	2,250	170	170	4,700	4,750	361	361	7,200	7,250	457	457		9,700	9,750	286	457	12,200	12,250	94	457
2,250	2,300	174	174	4,750		365	365	7,250	7,300	457			9,750	9,800	282	457	-	12,300	91	457
2,300	2,350	178		4,800		369	369	7,300	7,350	457			9,800	9,850	278	457	-	12,350	87	
2,350	2,400	182		4,850		373 377	373 377	7,350	7,400 7,450	457 457	457 457		9,850	9,900 9,950	274 270	457 457		12,400 12,450	83 79	457 457
2,400 2,450	2,450 2,500	186 189	186 189	4,900 4,950			381	7,400 7,450	7,450 7,500	457 457			9,900 9.950	10,000	267	457 457		12,450	79 75	
2,730	2,300	103	109	.,,550	-,000	301	551	-,.55	-,500	157	.5,	ΙL	-,555	,	_0,	.5,		,500	,,,	.5,

If the amor looking up worksheet		And you status is		If the amo looking up worksheet		And you	ur filing s –	If the amo looking up worksheet		And you		looking u	If the amount you are looking up from the worksheet is –		ur filing s –
At least	But less than	Single	Married filing	At least	But less than	Single	Married filing	At least	But less than	Single	Married filing	At least	But less than	Single	Married filing
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		Tour cre	eart is –			Tour cr	eart is –			Tour cr	eart is –			Tour cr	eart is -
12,500	12,550	72	455	14,000	14,050	0	340	15,500	15,550	0	225	17,000	17,050	0	111
12,550	12,600	68	451	14,050	14,100	0	336	15,550	15,600	0	221	17,050	17,100	0	107
12,600	12,650	64	447	14,100	14,150	0	332	15,600	15,650	0	218	17,100	17,150	0	103
12,650	12,700	60	443	14,150	14,200	0	329	15,650	15,700	0	214	17,150	17,200	0	99
12,700	12,750	56	439	14,200	14,250	0	325	15,700	15,750	0	210	17,200	17,250	0	95
12,750	12,800	52	436	14,250	14,300	0	321	15,750	15,800	0	206	17,250	17,300	0	91
12,800	12,850	49	432	14,300	14,350	0	317	15,800	15,850	0	202	17,300	17,350	0	88
12,850	12,900	45	428	14,350	14,400	0	313	15,850	15,900	0	199	17,350	17,400	0	84
12,900	12,950	41	424	14,400	14,450	0	309	15,900	15,950	0	195	17,400	17,450	0	80
12,950	13,000	37	420	14,450	14,500	0	306	15,950	16,000	0	191	17,450	17,500	0	76
13,000	13,050	33	417	14,500	14,550	0	302	16,000	16,050	0	187	17,500	17,550	0	72
13,050	13,100	29	413	14,550	14,600	0	298	16,050	16,100	0	183	17,550	17,600	0	68
13,100	13,150	26	409	14,600	14,650	0	294	16,100	16,150	0	179	17,600	17,650	0	65
13,150	13,200	22	405	14,650	14,700	0	290	16,150	16,200	0	176	17,650	17,700	0	61
13,200	13,250	18	401	14,700	14,750	0	286	16,200	16,250	0	172	17,700	17,750	0	57
13,250	13,300	14	397	14,750	14,800	0	283	16,250	16,300	0	168	17,750	17,800	0	53
13,300	13,350	10	394	14,800	14,850	0	279	16,300	16,350	0	164	17,800	17,850	0	49
13,350	13,400	7	390	14,850	14,900	0	275	16,350	16,400	0	160	17,850	17,900	0	46
13,400	13,450	3	386	14,900	14,950	0	271	16,400	16,450	0	156	17,900	17,950	0	42
13,450	13,500	0	382	14,950	15,000	0	267	16,450	16,500	0	153	17,950	18,000	0	38
13,500	13,550	0	378	15,000	15,050	0	264	16,500	16,550	0	149	18,000	18,050	0	34
13,550	13,600	0	374	15,050	15,100	0	260	16,550	16,600	0	145	18,050	18,100	0	30
13,600	13,650	0	371	15,100	15,150	0	256	16,600	16,650	0	141	18,100	18,150	0	26
13,650	13,700	0	367	15,150	15,200	0	252	16,650	16,700	0	137		18,200	0	23
13,700	13,750	0	363	15,200	15,250	0	248	16,700	16,750	0	133	18,200	18,250	0	19
13,750	13,800	0	359	15,250	15,300	0	244	16,750	16,800	0	130	18,250	18,300	0	15
13,800	13,850	0	355	15,300	15,350	0	241	16,800	16,850	0	126	18,300	18,350	0	11
13,850	13,900	0	352	15,350	15,400	0	237	16,850	16,900	0	122	18,350	18,400	0	7
13,900	13,950	0	348	15,400	15,450	0	233	16,900	16,950	0	118	18,400	18,450	0	3
13,950	14,000	0	344	15,450	15,500	0	229	16,950	17,000	0	114	18,450	18,470	0	1

#### Line 10

Add lines 7, 8, and 9a. Enter the total on line 10.

Amount paid with request for extension of time to file. If you filed Form 4868 to get an automatic extension of time to file, include in the total on line 10 any amount you paid with that form or by electronic funds withdrawal, or credit or debit card. If you paid by credit or debit card, do not include on line 10 the convenience fee you were charged. To the left of line 10, enter "Form 4868" and show the amount paid.



You may be able to deduct any credit or debit card convenience fees on your 2011 tax return, but you must file Form 1040 to do so.



#### Line 11, Tax

Do you want the IRS to figure your tax for you?

	<b>Yes.</b> See Pub. 967 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will
	send you a bill.
1 1	No. Use the Tax Table that starts on page 27

#### Refund

If line 12a is under \$1, we will send the refund only on written request.

If you want to check the status of your refund, see page 25. Before checking the status of your refund, please wait at least 72 hours after the IRS acknowledges receipt of your e-filed return (3 to 4 weeks after you mail a paper return) to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).



If your refund is large, you may want 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 2011 on page 22.

#### **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 refund on line 12a 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). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have a question about it, contact the agency you owe the debt to.

**Injured spouse.** If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 12a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 26) or see Form 8379.

#### Lines 12a Through 12d



1

**Fast refunds!** Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically into your checking or savings account, including an individual retirement arrangement (IRA).

If you want us to directly deposit the amount shown on line 12a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 12b through 12d (if you want your refund deposited to only one account), or
- Check the box on line 12a and attach Form 8888 if you
  want to split the direct deposit of your refund into more
  than one account or use all or part of your refund to buy
  paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 12a. Draw a line through the boxes on lines 12b and 12d. We will send you a check instead.

#### Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.



If you file a joint return and check the box on line 12a and attach Form 8888 or fill in lines 12b through 12d, your spouse may get at least part of the refund.

**IRA.** You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2010). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2010 return during 2011 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2011. If you designate your deposit to be for 2010, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2010.



You and your spouse each may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of 2010) to a traditional IRA or Roth IRA for 2010. The limit for 2011 is also \$5,000 (\$6,000 if age 50 or older at the end

of 2011). You may owe a penalty if your contributions exceed these limits.

For more information on IRAs, see Pub. 590.

**TreasuryDirect**®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to <a href="https://www.treasurydirect.gov">www.treasurydirect.gov</a>.

**Form 8888.** You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

#### Line 12a

You cannot file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

#### Line 12b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 250250025. Henry and Naomi Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 12b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

#### Line 12c

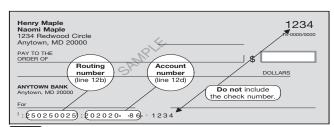
Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the "Savings" box.

#### Line 12d

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 below, the account number is 20202086. Do not include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

#### Sample Check—Lines 12b Through 12d



A

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

#### Reasons Your Direct Deposit Request May Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- Any numbers or letters on lines 12b through 12d are crossed out or whited out.
- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.
- You request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).
- You file your 2010 return after December 31, 2011.



The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be

accepted.

#### **Amount You Owe**



IRS *e-file* offers you the electronic payment option of electronic funds withdrawal (EFW). EFW can be your current year balance due and can be used to

used to pay your current year balance due and can be used to make up to four estimated tax payments. If you are filing early, you can schedule your payment for withdrawal from your account on a future date, up to and including April 18, 2011. If you file your return after April 18, 2011, you can include interest and penalty in your payment. Visit <a href="https://www.irs.gov/e-pay">www.irs.gov/e-pay</a> for details.

You also can pay using EFTPS, a free tax payment system that allows you to make payments online or by phone. For more information or details on enrolling, visit <a href="www.eftps.gov">www.eftps.gov</a> or call EFTPS Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.

#### Line 13, Amount You Owe



To save interest and penalties, pay your taxes in full by April 18, 2011. You do not have to pay if line 13 is under \$1.

If you are not using EFW or EFTPS, you have four other ways to pay.

Pay by check or money order. Enclose in the envelope with your return a check or money order payable to the "United States Treasury" for the full amount due. Do not attach the payment to your return. Do not send cash. Write "2010 Form 1040EZ" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

To help 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  $\frac{XX}{100}$ ").

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment. Although you do not have to use Form 1040-V, doing so allows us to process your payment more accurately and efficiently.

**Pay by credit or debit card.** For information on paying your taxes with a credit or debit card, go to <a href="www.irs.gov/e-pay.">www.irs.gov/e-pay.</a>



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4V, or (c) make estimated tax payments for

2011. See Income tax withholding and estimated tax payments for 2011 on page 22.

#### What if You Cannot Pay?

If you cannot pay the full amount shown on line 13 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

**Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments.

Generally, you can have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 18, 2011. You also must 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 or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov, click on "I Need To" and select "Set Up a Payment Agreement." If you use Form 9465, you should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

**Extension of time to pay.** If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 18, 2011. An extension generally will not be granted for more than 6 months. If you pay after April 18, 2011, you will be charged interest on the tax not paid by April 15, 2011. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

#### Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 13 is at least \$1,000 and it is more than 10% of the tax shown on your return. The "tax shown on your return" is the amount on line 11 minus the amounts on lines 8 and 9a. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or 1040 to do so.

The penalty may be waived under certain conditions. See Pub. 505 for details.

**Exceptions to the penalty.** You will not owe the penalty if your 2009 tax return was for a tax year of 12 full months and either of the following applies.

- 1. You had no tax shown on your 2009 return and you were a U.S. citizen or resident for all of 2009, or
- 2. Line 7 on your 2010 return is at least as much as the tax shown on your 2009 return.

#### **Third Party Designee**

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2010 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You also are 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),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

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 will automatically end no later than the due date (without regard to extensions) for filing your 2011 tax return. This is April 17, 2012, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

#### Signing Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse also must sign. If

your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a taxpayer* on page 5.

**Child's return.** If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."

**Daytime phone number.** Providing your daytime phone number may help speed the processing of your return. We can have questions about items on your return, such as the earned income credit. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it and include their preparer tax identification number (PTIN) in the space provided. 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.

#### ®e file

#### **Electronic return signatures!**

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

**Self-Select PIN.** The Self-Select PIN method allows you to create your own PIN. If you are married, you and your spouse each will need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail — not even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2009 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2009 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2009 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2009 return.) You also will be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual social security statement.



You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2010.



If you cannot locate your prior year AGI or prior year PIN, use the Electronic Filing PIN Request. This can be found at IRS.gov. Click on "Electronic Filing PIN Reguest" under "Online Services." Or you can call

1-866-704-7388.

**Practitioner PIN.** The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

**Form 8453.** You must send in a paper Form 8453 if you are attaching or filing Form 2848 (for an electronic return signed by an agent).

For more details, visit <u>www.irs.gov/efile</u> and click on "Individual Taxpayers."

#### Section 4—After You Have Finished

#### **Return Checklist**

This checklist can help you file a correct return. Mistakes can delay your refund or result in notices being sent to you.

#### Did you:

	Enter the correct social security number for you and your spouse if married in the space provided on Form 1040EZ? Check that your name and SSN agree with your social
	security card.
	Use the amount from line 6, and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 11.
	Go through the three steps on pages 13 and 14, if you
	thought you could take the EIC? If you could take the EIC, did you take special care to use the proper filing status column in the EIC Table?
	Check your math, especially when figuring your taxable income, federal income tax withheld, earned income credit, total payments, and your refund or amount you owe?
П	Check one or both boxes on line 5 if you (or your spouse)
	can be claimed as a dependent on someone's (such as your
	parents') 2010 return? Did you check the box even if that
	person chooses not to claim you (or your spouse)? Did you leave the boxes blank if no one can claim you (or your
	spouse) as a dependent?
П	Enter an amount on line 5? If you checked any of the boxes,
	did you use the worksheet on the back of Form 1040EZ to
	figure the amount to enter? If you did not check any of the
	boxes, did you enter \$9,350 if single; \$18,700 if married filing jointly?
П	Sign and date Form 1040EZ and enter your occupation(s)?
Ħ	Include your apartment number in your address if you live in
_	an apartment?
	Attach your Form(s) W-2 to the left margin of Form 1040EZ?
	Include all the required information on your payment if you
	owe tax and are paying by check or money order? See the
	instructions for line 13 on page 19 for details.
Ш	File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS
	since you filed? Filing more than one original return for the
	same year or sending in more than one copy of the same
	return (unless we ask you to do so) could delay your refund.

#### Filing the Return

#### **Due Date**

File Form 1040EZ by *April 18, 2011*. (The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.) If you file after this date, you may have to pay interest and penalties, discussed later on this page.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or a contingency operation, you can file later. See Pub. 3 for details.

#### What if You Cannot File on Time?

If you cannot file on time, you can get an automatic 6-month extension (to October 17, 2011) if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 18, 2011. If you make a payment with your extension request, see the instructions for line 10 on page 18.

#### What if You File or Pay Late?

We can charge you interest and penalties on the amount you owe.

**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, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

#### **Penalties**

**Late filing.** If you file late, 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, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

**Late payment of tax.** If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 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.

**Frivolous return.** In addition to any other penalties, there is a penalty of \$5,000 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. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B 609 available at <a href="https://www.irs.gov/irb/2010-17\_IRB/ar13.html">www.irs.gov/irb/2010-17\_IRB/ar13.html</a>.

**Are there other penalties?** Yes. There are penalties for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. There may be criminal penalties for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details.

#### Where Do You File?

See the last page.

**Private delivery services.** You can use only the IRS-designated private delivery services below to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service.
- 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.

#### Section 5—General Information

What are your rights as a taxpayer? You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see Pub. 1.

## Income tax withholding and estimated tax payments for 2011.

If the amount you owe or your refund is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2011 pay. For details on how to complete Form W-4, see Pub. 919. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.



You can use the IRS Withholding Calculator at <a href="www.irs.gov/individuals">www.irs.gov/individuals</a>, instead of Pub. 919 or the <a href="www.work-sheets">work-sheets included with Form W-4 or W-4P</a>, to determine whether you need to have your withholding increased

or decreased.

In general, you do not have to make estimated tax payments if you expect that your 2011 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

**Secure your records from identity theft.** Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 4535.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate Helpline at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is the act of sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

**How long should you keep your tax return?** Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) 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. See Pub. 552 for details.

How do you amend your tax return? File Form 1040X to change a return you already filed. 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 live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

**How do you get a copy of your tax return?** If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or 4506T-EZ, or call us. See page 24 for the number.

**Past due returns.** The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual, family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 (see page 26) or visit IRS.gov and click on "Individuals" for help in filing those returns. Send the returns to the address that applies to you in the latest Form 1040EZ instructions. For example, if you are filing a 2007 return in 2011, use the address on the last page of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. You also may qualify for relief if you were a married resident of a community property state but did not file a joint return and are now liable for an underpaid or understated tax. To request relief, you generally must file Form 8857 no later than 2 years after the date on which the IRS first

attempted to collect the tax from you. Do not file Form 8857 with your Form 1040EZ. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

How do you make a gift to reduce debt held by the public? If you wish to do so, 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 19 for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2011 tax return.

#### The Taxpayer Advocate Service Is Here To Help

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated equally and fairly, and that you know and understand your rights. We offer free help to guide you through the often confusing process of resolving tax problems that you have not been able to solve on your own. The worst thing you can do is nothing at all!

First, try to resolve your problem on your own. But, if you cannot do so, then come to us. TAS can help if:

- Your problem with the IRS is causing financial difficulties or hardship for you or your family.
- You have tried repeatedly to contact the IRS, but no one has responded.
- The IRS has not responded to you by the date promised.

When you come to the TAS for help, you will be assigned to one advocate who will be with you at every turn. Your advocate will listen to you, help you understand what needs to be done, and stay with you until your problem is resolved. We have offices in every state, and our advocates are all experienced with the IRS, so we know how to cut through the red

tape. TAS can help you work out an alternative payment plan. We'll make sure the right people hear your case, and that they act upon it.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at <a href="https://www.taxtoolkit.irs.gov">www.taxtoolkit.irs.gov</a> is a first step toward understanding what your rights are. You can get updates on hot tax topics by visiting our YouTube channel at <a href="https://www.youtube.com/tasnta">www.youtube.com/tasnta</a> and our Facebook page at <a href="https://www.tww.goutube.com/tasnta">www.goutube.com/tasnta</a> and our Facebook page at <a href="https://www.tww.goutube.com/tasnta">www.tww.goutube.com/tasnta</a> and our Facebook page at <a href="https://www.tww.goutube.com/tasnta</a> and our Facebook page at <a href="https://www.tww.goutube.com/tasnta-mai

If you think TAS might be able to help you, you can call your local advocate, whose number is in your phone book; in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS; and on our website at <a href="https://www.irs.gov/advocate">www.irs.gov/advocate</a>. You can also call our toll-free number at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

#### **Low Income Taxpayer Clinics (LITCs)**

The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or a small fee. If an individual's native language is not English, some clinics can provide information in certain other languages about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at IRS.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

## Suggestions for Improving the IRS (Taxpayer Advocacy Panel)

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at <a href="https://www.improveirs.org">www.improveirs.org</a> or call 1-888-912-1227 (toll-free).

#### Section 6—Getting Tax Help



If you live outside the United States, see Pub. 54 to find out how to get tax help.



#### Internet

You can access IRS.gov 24 hours a day, 7 days a week

**Online services and help.** Go to IRS.gov to obtain information on:

- Free File—Use free tax software to prepare and e-file your tax return at www.irs.gov/freefile.
- Interactive Tax Assistant Provides answers to a limited number of tax law questions using a probe and response process.
- Online Services Conduct business with the IRS electronically.
- Taxpayer Advocate Service Helps taxpayers resolve problems with the IRS.
- Where's My Refund—Your refund status anytime from anywhere.
- Free Tax Return Preparation Free tax assistance and preparation.
- Recent Tax Changes—Highlights on newly enacted tax law.
- Innocent Spouses Tax information for innocent spouses.
- Disaster Tax Relief Tax relief provisions for disaster situations.
- Identity Theft and Your Tax Records Safeguard your identity and tax records.
- Online Payment Agreement (OPA) Application Online agreements.
- Applying for Offers in Compromise—Information on offers in compromise.

If you do not see the link you need, use the search box.



#### **Phone**

If you cannot find the answer to your questions in these instructions or online, please call us for assistance. See "Calling Us" next.

#### **Calling Us**

There is live and recorded tax help available. You will not be charged for the call unless your phone company charges you for toll-free calls. Live tax help is available Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. Recorded tax help is available anytime.



If you want to check the status of your 2010 refund, see Refund Information on page 25.

#### **Live Tax Help**

**Making the call.** Call **1-800-829-1040 (TTY/TDD 1-800-829-4059).** Our menu allows you to speak your responses or use your keypad to select a menu option. Follow the voice prompts.

**Information we may need.** We care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information: (a) your social security number, date of birth, or personal identification number (PIN) if you have one, and (b) the amount of refund shown on your tax return, your filing status, the "Caller ID Number" shown at the top of any notice you received, the numbers in your street address, or your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

**Evaluation of services provided.** We use several methods to evaluate our telephone service. For quality assurance purposes only, we may record telephone calls. A random sample of recorded calls is selected for review. We may also listen to live calls in progress. Finally, we randomly select customers for participation in a customer satisfaction survey.

**Before you hang up.** If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

#### **Ordering Tax Products**

Call 1-800-TAX-FORM (1-800-829-3676). Receive your order within 10 working days.

**National Taxpayer Advocate Helpline** 

Call 1-877-777-4778.

#### Other Ways To Get Help

**Send us your written tax questions.** You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (TTY/TDD 1-800-829-4059). Do not send questions with your return.

**Research your tax questions online.** You can find answers to many of your tax questions online in several ways by accessing <a href="https://www.irs.gov/help">www.irs.gov/help</a> and then clicking on "Help with Tax Questions." Here are some of the methods you may want to try.

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics. This is an online version of the TeleTax topics listed on page 26.

**Interactive tax assistance (ITA).** The ITA provides answers to a limited number of tax law questions using a probe and response process. You can access the ITA at <a href="https://www.irs.gov/ita">www.irs.gov/ita</a>.

**Free help with your return.** Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test.

**Volunteer Income Tax Assistance (VITA).** The VITA program is designed to help low-income taxpayers.

**Tax Counseling for the Elderly (TCE).** The TCE program is designed to assist taxpayers age 60 or older with their tax return preparation.

**VITA/TCE sites.** VITA/TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Free electronic filing is offered by IRS-authorized *e-file* providers at many of the VITA/TCE locations nationwide. Volunteers will help you with claiming the credits and deductions you may be entitled to.

**Members of the military.** If you are a member of the military, you also can get assistance on military tax benefits, such as combat zone tax benefits, at an office within your installation.

**Further information.** For more information on these programs, go to IRS.gov and enter keyword "VITA" in the search box. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at <a href="https://www.aarp.org/money/tax-aide">www.aarp.org/money/tax-aide</a> or call 1-888-227-7669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2009 tax return (if available), all your Forms W-2, 1099, and 1098 for 2010, and any other information about your 2010 income and expenses.

**Everyday tax solutions.** You can get face-to-face help solving tax problems every business day in our Taxpayer Assistance Centers. An employee can explain our letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to <a href="www.irs.gov/localcontacts">www.irs.gov/localcontacts</a> or look in the phone book under "United States Government, Internal Revenue Service."

**IRS Videos.** The IRS Video portal <u>www.IRSvideos.gov</u> contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

**Help for people with disabilities.** The TTY/TDD number for telephone help is 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

**Tax services in other languages.** To better serve taxpayers whose native language is not English, we have products and services in various languages.

For Spanish speaking taxpayers, we have:

- Spanish Publication 17, El Impuesto Federal sobre los Ingresos, and
- www.irs.gov/espanol.

We also offer a Basic Tax Responsibilities CD/DVD in the following languages.

- Spanish.
- Chinese.
- Vietnamese.
- Korean.
- Russian.

To get a copy of this CD/DVD, call the National Distribution Center at 1-800-829-3676 and ask for Pub. 4580 in your language.



The IRS Taxpayer Assistance Centers provide over-the-phone interpreter assistance in more than 170 different languages. To find the number, see Everyday tax solutions above.



#### Walk-In

Pick up some of the most requested tax products at many IRS offices, post offices, and libraries. Also, some grocery stores, copy centers, city and county

some grocery stores, copy centers, city and county government offices, and credit unions have reproducible tax products available to photocopy or print from a DVD.



#### Mail

Order tax products from:

Internal Revenue Service 1201 N. Mitsubishi Motorway Bloomington, IL 61705-6613

Receive your order within 10 working days after your request is received.



#### DVD

Buy IRS Publication 1796 (IRS Tax Products DVD). The DVD is released twice during the year. The first release will ship early January 2011 and the final release will ship early March 2011.

Get the DVD by Internet or phone. Buy it from:

- National Technical Information Service (NTIS) at <u>www.irs.</u> <u>gov/cdorders</u> (or 1-877-233-6767)
- Government Printing Office (GPO) at <a href="http://bookstore.gpo.gov">http://bookstore.gpo.gov</a> (search for Pub. 1796) (or 202-512-1800 and press option 2 for publication sales).

#### **Refund Information**



You can go online to check the status of your refund 72 hours after the IRS acknowledges receipt

of your e-filed return, or 3 to 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



Go to IRS.gov and click on *Where's My Refund*. Have a copy of your tax return handy. You will need to provide the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.



Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.

If you do not have Internet access, call:

- 1-800-829-1954 during the hours shown on page 24 under *Calling Us*, or
- 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

Refund information also is available in Spanish at <a href="www.irs.gov/espano">www.irs.gov/espano</a> and the phone numbers listed above.

#### Recorded Tax Help (TeleTax)

**TeleTax** is a wide-ranging directory of recorded tax information that is available anytime. A complete list of topics is on page 26.

Select the number of the topic you want to hear. Then, call **1-800-829-4477.** Be ready to take notes.

**TeleTax topics by Internet.** TeleTax topics are also available at *www.irs.gov/taxtopics*.

	FeleTax Topics							Topic			
	-			No.	Subject	No.	Subject	No.	Subject		
	1-800-829-4477			425	Passive activities—	607	Adoption credit	760	FICA tax refunds for medical residents—		
All to	opics are available	in Sp	anish.	427	Losses and credits Stock options	608	Excess social		Employee claims		
Topic		Topic		429	Traders in securities		security and RRTA tax withheld	761	Tips — Withholding		
No.	Subject	No.	Subject	,	(information for	610	Retirement savings	762	and reporting Independent		
l i	RS Help Available	254	How to choose a tax return preparer	420	Form 1040 filers)	0.0	contributions credit	702	contractor vs.		
101	IRS services—	255	Self-select PIN	430	Exchange of policyholder interest	611	First-time	763	employee		
	Volunteer tax assistance, toll-free		signature method		for stock		homebuyer credit — Purchases	763	The "Affordable Care Act" of 2010 offers		
	telephone, walk-in		for online registration	431	Canceled debt—Is		made in 2008		employers new tax		
	assistance, and outreach programs		registration	it taxable or not?			First-time		deductions and credits		
102	Tax assistance for	Ge	eneral Information	Adjı	ustments to Income		homebuyer				
	individuals with	301	When, where, and	451 Individual retirement			credit — Purchases made in 2009 and		Elecronic Media s— 1099 Series and		
	disabilities and the how to file hearing impaired 303 Checklist of		how to file		arrangements (IRAs)		2010		lated Information		
103	Tax help for small	303	common errors	452	Alimony paid				Returns		
	businesses and		when preparing	453	Bad debt deduction		IRS Notices	801	Who must file		
104	self-employed Taxpayer Advocate	204	your tax return	455 456	Moving expenses Student loan	6E1	Notices — What to	802	electronically Applications, forms,		
101	Service— Help for	304	Extension of time to file your tax return	430	interest deduction	651	do		and information		
405	problem situations	305	Recordkeeping	457	Tuition and fees	652	Notice of	803	Waivers and		
105	Armed Forces tax information	306	Penalty for	4	deduction		underreported	804	extensions Test files and		
107	Tax relief in disaster		underpayment of estimated tax	458	Educator expense deduction		income — CP 2000		combined federal		
	situations	307	Backup withholding		acaacaon	653	IRS notices and bills, penalties, and	805	and state filing Electronic filing of		
	IRS Procedures	308	Amended returns	lte	mized Deductions		interest charges	003	information returns		
151		309	Roth IRA	501	Should I itemize?		<b>9</b>	Ta	x Information for		
151 152	Your appeal rights Refund information	310	contributions Coverdell education	502	Medical and dental		Basis of Assets,		ns and U.S. Citizens		
153	What to do if you	310	savings accounts	502	expenses		eciation, and Sale of		Living Abroad		
	haven't filed your	311	Power of attorney	503 504	Deductible taxes Home mortgage	-	Assets	851	Resident and		
154	tax return Forms W-2 and	312	information Disclosure	JU <del>-1</del>	points	701	Sale of your home	856	nonresident aliens Foreign tax credit		
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160	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection The collection process Tax payment options Failure to pay child	403 404 407 409 410 411 412 413	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions — The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential	513 514 515 <b>1</b> 551 552 553 554	entertainment expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Tax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax	753 754 755	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit Employer identification number (EIN) — How to apply Employment taxes for household	903	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto		
<ul><li>160</li><li>201</li><li>202</li></ul>	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection The collection process Tax payment options Failure to pay child support and federal	403 404 407 409 410 411 412 413 414	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions—The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential and vacation	513 514 515 <b>1</b> 551 551 552 553	entertainment expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses Fax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income	753 754 755 756	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit Employer identification number (EIN)— How to apply Employment taxes for household employees Forms 941 and 944— Deposit	903	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto		
<ul><li>160</li><li>201</li><li>202</li></ul>	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection The collection process Tax payment options Failure to pay child support and federal nontax and state income tax	403 404 407 409 410 411 412 413 414	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions — The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential	513 514 515 <b>1</b> 551 552 553 554	entertainment expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Fax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Alternative minimum tax Tax on early	753 754 755 756 757	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit Employer identification number (EIN)— How to apply Employment taxes for household employees Forms 941 and 944— Deposit requirements	903	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto		
<ul><li>160</li><li>201</li><li>202</li><li>203</li></ul>	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection The collection process Tax payment options Failure to pay child support and federal nontax and state income tax obligations	403 404 407 409 410 411 412 413 414 415	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions — The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential and vacation property Farming and fishing income	513 514 515 <b>1</b> 551 552 553 554 556	entertainment expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Fax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Alternative minimum tax Tax on early distributions from	753 754 755 756	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit Employer identification number (EIN)— How to apply Employment taxes for household employees Forms 941 and 944— Deposit requirements Form 941—	903	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto		
<ul><li>160</li><li>201</li><li>202</li></ul>	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection The collection process Tax payment options Failure to pay child support and federal nontax and state income tax obligations Offers in	403 404 407 409 410 411 412 413 414 415 416 417	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions — The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential and vacation property Farming and fishing income Earnings for clergy	513 514 515 <b>1</b> 551 552 553 554 556	entertainment expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Fax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Alternative minimum tax Tax on early	753 754 755 756 757	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit  Employer identification number (EIN)—How to apply  Employment taxes for household employees Forms 941 and 944—Deposit requirements Form 941— Employer's Quarterly Federal Tax Return	903	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto		
<ul><li>160</li><li>201</li><li>202</li><li>203</li></ul>	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection  The collection process Tax payment options Failure to pay child support and federal nontax and state income tax obligations Offers in compromise Innocent spouse	403 404 407 409 410 411 412 413 414 415	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions — The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential and vacation property Farming and fishing income	513 514 515 <b>1</b> 551 552 553 554 556	entertainment expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Fax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Alternative minimum tax Tax on early distributions from traditional and Roth IRAs Tax on early	753 754 755 756 757	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate  Form W-5— Advance earned income credit  Employer identification number (EIN)— How to apply  Employment taxes for household employees  Forms 941 and 944— Deposit requirements  Form 941— Employer's Quarterly Federal Tax Return and Form	903	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto		
<ul><li>160</li><li>201</li><li>202</li><li>203</li><li>204</li></ul>	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection  The collection process Tax payment options Failure to pay child support and federal nontax and state income tax obligations Offers in compromise Innocent spouse relief (and	403 404 407 409 410 411 412 413 414 415 416 417	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions—The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential and vacation property Farming and fishing income Earnings for clergy Unemployment compensation Gambling income	513 514 515 <b>1</b> 551 552 553 554 556 557	entertainment expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Fax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Alternative minimum tax Tax on early distributions from traditional and Roth IRAs Tax on early distributions from	753 754 755 756 757	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit  Employer identification number (EIN)—How to apply  Employment taxes for household employees Forms 941 and 944—Deposit requirements Form 941— Employer's Quarterly Federal Tax Return	903	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto		
<ul><li>160</li><li>201</li><li>202</li><li>203</li><li>204</li></ul>	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection  The collection process Tax payment options Failure to pay child support and federal nontax and state income tax obligations Offers in compromise Innocent spouse relief (and separation of liability	403 404 407 409 410 411 412 413 414 415 416 417 418 419	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions—The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential and vacation property Farming and fishing income Earnings for clergy Unemployment compensation Gambling income and expenses	513 514 515 <b>1</b> 551 552 553 554 556 557	entertainment expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Fax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Alternative minimum tax Tax on early distributions from traditional and Roth IRAs Tax on early	753 754 755 756 757	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit Employer identification number (EIN)— How to apply Employment taxes for household employees Forms 941 and 944— Deposit requirements Form 941— Employer's Quarterly Federal Tax Return and Form 944— Employer's	903	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto		
201 202 203	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection The collection process Tax payment options Failure to pay child support and federal nontax and state income tax obligations Offers in compromise Innocent spouse relief (and separation of liability and equitable relief) Dishonored	403 404 407 409 410 411 412 413 414 415 416 417 418 419 420	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions — The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential and vacation property Farming and fishing income Earnings for clergy Unemployment compensation Gambling income and expenses Bartering income	513 514 515 <b>1</b> 551 552 553 554 556 557	entertainment expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Fax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Alternative minimum tax Tax on early distributions from traditional and Roth IRAs Tax on early distributions from	753 754 755 756 757	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit Employer identification number (EIN)— How to apply Employment taxes for household employees Forms 941 and 944— Deposit requirements Form 941— Employer's Quarterly Federal Tax Return and Form 944— Employer's Annual Federal Tax Return A new tax	903	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto		
<ul><li>160</li><li>201</li><li>202</li><li>203</li><li>204</li><li>205</li></ul>	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection  The collection process Tax payment options Failure to pay child support and federal nontax and state income tax obligations Offers in compromise Innocent spouse relief (and separation of liability and equitable relief)	403 404 407 409 410 411 412 413 414 415 416 417 418 419	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions—The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential and vacation property Farming and fishing income Earnings for clergy Unemployment compensation Gambling income and expenses	513 514 515 <b>1</b> 551 552 553 554 556 557	entertainment expenses Educational expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Fax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Alternative minimum tax Tax on early distributions from traditional and Roth IRAs Tax on early distributions from retirement plans	753 754 755 756 757 758	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit Employer identification number (EIN)— How to apply Employment taxes for household employees Forms 941 and 944— Deposit requirements Form 941— Employer's Quarterly Federal Tax Return and Form 944— Employer's Annual Federal Tax Return A new tax exemption and	903	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto		
201 202 203 204 205	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection  The collection process Tax payment options Failure to pay child support and federal nontax and state income tax obligations Offers in compromise Innocent spouse relief (and separation of liability and equitable relief) Dishonored payments	403 404 407 409 410 411 412 413 414 415 416 417 418 419 420	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions — The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential and vacation property Farming and fishing income Earnings for clergy Unemployment compensation Gambling income and expenses Bartering income Scholarship and fellowship grants Social security and	513 514 515 <b>1</b> 551 552 553 554 556 557 558	entertainment expenses Educational expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Fax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Alternative minimum tax Tax on early distributions from traditional and Roth IRAs Tax on early distributions from retirement plans  Tax Credits Earned income credit (EIC)	753 754 755 756 757 758	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit Employer identification number (EIN)— How to apply Employment taxes for household employees Forms 941 and 944— Deposit requirements Form 941— Employer's Quarterly Federal Tax Return and Form 944— Employer's Annual Federal Tax Return A new tax exemption and business credit are available for	903 904	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto Rico		
201 202 203 204 205	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection The collection process Tax payment options Failure to pay child support and federal nontax and state income tax obligations Offers in compromise Innocent spouse relief (and separation of liability and equitable relief) Dishonored	403 404 407 409 410 411 412 413 414 415 416 417 418 419 420 421	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions — The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential and vacation property Farming and fishing income Earnings for clergy Unemployment compensation Gambling income and expenses Bartering income Scholarship and fellowship grants Social security and equivalent railroad	513 514 515 <b>1</b> 551 552 553 554 556 557	entertainment expenses Educational expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Fax Computation  Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Alternative minimum tax Tax on early distributions from traditional and Roth IRAs Tax on early distributions from retirement plans  Tax Credits  Earned income credit (EIC) Child and	753 754 755 756 757 758	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit Employer identification number (EIN)— How to apply Employment taxes for household employees Forms 941 and 944— Deposit requirements Form 941— Employer's Quarterly Federal Tax Return and Form 944— Employer's Annual Federal Tax Return A new tax exemption and business credit are available for qualified employers	903 904 <b>Topic</b>	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto Rico		
201 202 203 204 205	Prior year(s) Form W-2 — How to get a copy of Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)  Collection The collection process Tax payment options Failure to pay child support and federal nontax and state income tax obligations Offers in compromise Innocent spouse relief (and separation of liability and equitable relief) Dishonored payments  Alternative Filing	403 404 407 409 410 411 412 413 414 415 416 417 418 419 420 421	Interest received Dividends Business income Capital gains and losses Pensions and annuities Pensions — The general rule and the simplified method Lump-sum distributions Rollovers from retirement plans Rental income and expenses Renting residential and vacation property Farming and fishing income Earnings for clergy Unemployment compensation Gambling income and expenses Bartering income Scholarship and fellowship grants Social security and	513 514 515 <b>1</b> 551 552 553 554 556 557 558	entertainment expenses Educational expenses Educational expenses Employee business expenses Casualty, disaster, and theft losses  Fax Computation Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Alternative minimum tax Tax on early distributions from traditional and Roth IRAs Tax on early distributions from retirement plans  Tax Credits Earned income credit (EIC)	753 754 755 756 757 758	when, and how to file  Form W-4— Employee's Withholding Allowance Certificate Form W-5— Advance earned income credit Employer identification number (EIN)— How to apply Employment taxes for household employees Forms 941 and 944— Deposit requirements Form 941— Employer's Quarterly Federal Tax Return and Form 944— Employer's Annual Federal Tax Return A new tax exemption and business credit are available for	903 904 Topic effect	required to file a U.S. federal income tax return? Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Rico Tax assistance for residents of Puerto Rico		

#### 2010 Tax Table

**Example.** Mr. Brown is single. His **taxable income** on line 6 of Form 1040EZ is \$26,250. He follows two easy steps to figure his tax: **1.** He finds the \$26,250-26,300 taxable income line. **2.** He finds the Single filing status column and reads down the column. The **tax** amount shown where the taxable income line and the filing status line meet is \$3,523. He enters this amount on line 11 of Form 1040EZ.

	At least	But less than		Married filing jointly
			Your ta	ıx is—
	26,200	26,250	3,515	3,096
•	26,250	26,300	3,523	3,104
	26,300	26,350	3,530	3,111
	26,350	26,400	3,538	3,119

		l I	Ī	1,65		I		T., -		1		20,330		3,330	3,119
If Form in the second s		And yo	u are-	If Form 1 line 6, is		And yo	u are-	If Form line 6, is		And yo	u are-	If Form line 6,	1040EZ, is –	And yo	u are-
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your to	ax is-			Your t	ax is-			Your t	ax is-			Your t	ax is-
0		0	0	1,500	1,525	151	151	3,00	0			6,0	00		
5 15	15 25	1 2	1 2	1,525 1,550	1,550 1,575	154 156	154 156	3,000 3,050	3,050 3,100	303 308	303 308	6,00 6,05		603 608	603 608
25 50	50 75	4	6	1,575 1,600	1,600 1,625	159 161	159 161	3,100	3,150	313	313	6,10	0 6,150	613	613
75 100	100 125	9 11	9	1,625 1,650	1,650 1,675	164 166	164 166	3,150 3,200	3,200 3,250	318 323	318 323	6,15 6,20		618 623	618 623
125 150	150 175	14 16	14 16	1,675	1,700	169	169	3,250 3,300	3,300 3,350	328 333	328 333	6,25 6,30		628 633	628 633
175	200	19	19	1,700 1,725	1,725 1,750	171 174	171 174	3,350	3,400	338	338	6,35	0 6,400	638	638 643
200 225	225 250	21 24	21 24	1,750 1,775	1,775 1,800	176 179	176 179	3,400 3,450	3,450 3,500	343 348	343 348	6,40 6,45	0 6,500	643 648	648
250 275	275 300	26 29	26 29	1,800 1,825	1,825 1,850	181 184	181 184	3,500 3,550	3,550 3,600	353 358	353 358	6,50 6,55		653 658	653 658
300 325	325 350	31 34	31 34	1,850 1,875	1,875 1,900	186 189	186 189	3,600 3,650	3,650 3,700	363 368	363 368	6,60 6,65		663 668	663 668
350 375	375 400	36 39	36 39	1,900	1,925	191	191	3,700 3,750	3,750 3,800	373 378	373 378	6,70 6,75	0 6,750	673 678	673 678
400	425	41	41	1,925 1,950	1,950 1,975	194 196	194 196	3,800	3,850	383	383	6,80	0 6,850	683	683
425 450	450 475	44 46	44 46	1,975	2,000	199	199	3,850 3,900	3,900 3,950	388 393	388 393	6,85 6,90	0 6,950	688 693	688 693
475 500	500 525	49 51	49 51	2,000		224	201	3,950	4,000	398	398	6,95		698	698
525 550	550 575	54 56	54 56	2,000 2,025	2,025 2,050	201 204	201 204	4,00		402	402	7,0		702	702
575	600	59	59	2,050 2,075	2,075 2,100	206 209	206 209	4,000 4,050	4,050 4,100	403 408	403 408	7,00 7,05	0 7,100		703 708
600 625	625 650	61 64	61 64	2,100 2,125	2,125 2,150	211 214	211 214	4,100 4,150	4,150 4,200	413 418	413 418	7,10 7,15		713 718	713 718
650 675	675 700	66 69	66 69	2,150 2,175	2,175 2,200	216 219	216 219	4,200 4,250	4,250 4,300	423 428	423 428	7,20 7,25		723 728	723 728
700 725	725 750	71 74	71 74	2,200	2,225	221	221	4,300 4,350	4,350 4,400	433 438	433 438	7,30 7,35	0 7,350	733 738	733 738
750 775	775 800	76 79	76 79	2,225 2,250	2,250 2,275	224 226	224 226	4,400	4,450	443	443	7,40	0 7,450	743	743
800	825	81	81	2,275 2,300	2,300 2,325	229 231	229 231	4,450 4,500	4,500 4,550	448 453	448 453	7,45 7,50	0 7,550	748 753	748 753
825 850	850 875	84 86	84 86	2,325 2,350	2,350	234 236	234 236	4,550 4,600	4,600 4,650	458 463	458 463	7,55 7,60		758 763	758 763
875 900	900 925	89 91	89 91	2,375	2,375 2,400	239	239	4,650 4,700	4,700 4,750	468 473	468 473	7,65 7,70	0 7,700	768 773	768 773
925	950	94	94	2,400 2,425	2,425 2,450	241 244	241 244	4,750	4,800	478	478	7,75	0 7,800	778	778
950 975	975 1,000	96 99	96 99	2,450 2,475	2,475 2,500	246 249	246 249	4,800 4,850	4,850 4,900	483 488	483 488	7,80 7,85	0 7,900	783 788	783 788
1,00	0			2,500 2,525	2,525	251 254	251 254	4,900 4,950	4,950 5,000	493 498	493 498	7,90 7,95		793 798	793 798
1,000 1,025	1,025 1,050	101 104	101 104	2,550 2,575	2,550 2,575 2,600	256 259	256 259	5,00	0			8,0	00		
1,025 1,050 1,075	1,075	104 106 109	104 106 109	2,600	2,625	261	261	5,000	5,050	503	503	8.00	0 8.050	803	803
1,100	1,100 1,125	111	111	2,625 2,650	2,650 2,675	264 266	264 266	5,050 5,100	5,100 5,150	508 513	508 513	8,05 8,10	0 8,150	813	808 813
1,125 1,150	1,150 1,175	114 116	114 116	2,675 2,700	2,700 2,725	269 271	269 271	5,150 5,200	5,200 5,250	518 523	518 523	8,15 8,20		818 823	818 823
1,175 1,200	1,200 1,225	119 121	119 121	2,725 2,750	2,750 2,775	274 276	274 276	5,250 5,300	5,300 5,350	528 533	528 533	8,25 8,30	0 8,300	828	828 833
1,225	1,250	124	124	2,775	2,800	279	279	5,350	5,400	538	538	8,35	0 8,400	838	838
1,250 1,275	1,275 1,300	126 129	126 129	2,800 2,825	2,825 2,850	281 284	281 284	5,400 5,450	5,450 5,500	543 548	543 548	8,40 8,45	0 8,500	853	843 848
1,300 1,325	1,350	131 134	131 134	2,850 2,875	2,875 2,900	286 289	286 289	5,500 5,550	5,550 5,600	553 558	553 558	8,50 8,55	0 8,550		853 858
1,350 1,375		136 139	136 139	2,900 2,925	2,925	291 294	291	5,600 5,650	5,650 5,700	563 568	563 568	8,60 8,65	0 8,650	875	863 868
1,400	1,425	141	141	2,950	2,950 2,975	296	294 296	5,700	5,750	573	573	8,70	0 8,750	890	873
1,425 1,450	1,450 1,475	144 146	144 146	2,975	3,000	299	299	5,750 5,800	5,800 5,850	578 583	578 583	8,75 8,80	0 8,850	905	878 883
1,475	1,500	149	149					5,850 5,900	5,900 5,950	588 593	588 593	8,85 8,90	0 8,900 0 8,950	913 920	888 893
								5,950	6,000	598	598	8,95	0 9,000	928	898

		<b>e</b> – Conti	nued			1				1				1	
If Form 16 line 6, is -	040EZ, -	And yo	u are-	If Form 1 line 6, is		And yo	ou are-	If Form in the first ine f	1040EZ, -	And yo	u are-	If Form fine 6, is		And yo	u are-
least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your t	ax is-			Your t	ax is-			Your t	ax is-			Your t	ax is-
9,000	)	•		12,00	00			15,0	00			18,00	00		
9,000	9,050	935	903	12,000	12,050	1,385	1,203	15,000	15,050	1,835	1,503	18,000	18,050	2,285	1,866
9,050	9,100	943	908	12,050	12,100	1,393	1,208	15,050	15,100	1,843	1,508	18,050	18,100	2,293	1,874
9,100	9,150	950	913	12,100	12,150	1,400	1,213	15,100	15,150	1,850	1,513	18,100	18,150	2,300	1,881
9,150	9,200	958	918	12,150	12,200	1,408	1,218	15,150	15,200	1,858	1,518	18,150	18,200	2,308	1,889
9,200	9,250	965	923	12,200	12,250	1,415	1,223	15,200	15,250	1,865	1,523	18,200	18,250	2,315	1,896
9,250	9,300	973	928	12,250	12,300	1,423	1,228	15,250	15,300	1,873	1,528	18,250	18,300	2,323	1,904
9,300	9,350	980	933	12,300	12,350	1,430	1,233	15,300	15,350	1,880	1,533	18,300	18,350	2,330	1,911
9,350	9,400	988	938	12,350	12,400	1,438	1,238	15,350	15,400	1,888	1,538	18,350	18,400	2,338	1,919
9,400	9,450	995	943	12,400	12,450	1,445	1,243	15,400	15,450	1,895	1,543	18,400	18,450	2,345	1,926
9,450	9,500	1,003	948	12,450	12,500	1,453	1,248	15,450	15,500	1,903	1,548	18,450	18,500	2,353	1,934
9,500	9,550	1,010	953	12,500	12,550	1,460	1,253	15,500	15,550	1,910	1,553	18,500	18,550	2,360	1,941
9,550	9,600	1,018	958	12,550	12,600	1,468	1,258	15,550	15,600	1,918	1,558	18,550	18,600	2,368	1,949
9,600	9,650	1,025	963	12,600	12,650	1,475	1,263	15,600	15,650	1,925	1,563	18,600	18,650	2,375	1,956
9,650	9,700	1,033	968	12,650	12,700	1,483	1,268	15,650	15,700	1,933	1,568	18,650	18,700	2,383	1,964
9,700	9,750	1,040	973	12,700	12,750	1,490	1,273	15,700	15,750	1,940	1,573	18,700	18,750	2,390	1,971
9,750	9,800	1,048	978	12,750	12,800	1,498	1,278	15,750	15,800	1,948	1,578	18,750	18,800	2,398	1,979
9,800	9,850	1,055	983	12,800	12,850	1,505	1,283	15,800	15,850	1,955	1,583	18,800	18,850	2,405	1,986
9,850	9,900	1,063	988	12,850	12,900	1,513	1,288	15,850	15,900	1,963	1,588	18,850	18,900	2,413	1,994
9,900	9,950	1,070	993	12,900	12,950	1,520	1,293	15,900	15,950	1,970	1,593	18,900	18,950	2,420	2,001
9,950	10,000	1,078	998	12,950	13,000	1,528	1,298	15,950	16,000	1,978	1,598	18,950	19,000	2,428	2,009
10,00	0			13,00	00			16,0	00			19,00	00		
10,000	10,050	1,085	1,003	13,000	13,050	1,535	1,303	16,000	16,050	1,985	1,603	19,000	19,050	2,435	2,016
10,050	10,100	1,093	1,008	13,050	13,100	1,543	1,308	16,050	16,100	1,993	1,608	19,050	19,100	2,443	2,024
10,100	10,150	1,100	1,013	13,100	13,150	1,550	1,313	16,100	16,150	2,000	1,613	19,100	19,150	2,450	2,031
10,150	10,200	1,108	1,018	13,150	13,200	1,558	1,318	16,150	16,200	2,008	1,618	19,150	19,200	2,458	2,039
10,200 10,250 10,300 10,350	10,250 10,300 10,350 10,400	1,115 1,123 1,130 1,138	1,023 1,028 1,033 1,038	13,200 13,250 13,300 13,350	13,250 13,300 13,350 13,400	1,565 1,573 1,580 1,588	1,323 1,328 1,333 1,338	16,200 16,250 16,300 16,350	16,250 16,300 16,350	2,015 2,023 2,030 2,038	1,623 1,628 1,633 1,638	19,200 19,250 19,300 19,350	19,250 19,300 19,350 19,400	2,465 2,473 2,480 2,488	2,046 2,054 2,061 2,069
10,400	10,450	1,145	1,043	13,400	13,450	1,595	1,343	16,400	16,450	2,045	1,643	19,400	19,450	2,495	2,076
10,450	10,500	1,153	1,048	13,450	13,500	1,603	1,348	16,450	16,500	2,053	1,648	19,450	19,500	2,503	2,084
10,500	10,550	1,160	1,053	13,500	13,550	1,610	1,353	16,500	16,550	2,060	1,653	19,500	19,550	2,510	2,091
10,550	10,600	1,168	1,058	13,550	13,600	1,618	1,358	16,550	16,600	2,068	1,658	19,550	19,600	2,518	2,099
10,600	10,650	1,175	1,063	13,600	13,650	1,625	1,363	16,600	16,650	2,075	1,663	19,600	19,650	2,525	2,106
10,650	10,700	1,183	1,068	13,650	13,700	1,633	1,368	16,650	16,700	2,083	1,668	19,650	19,700	2,533	2,114
10,700	10,750	1,190	1,073	13,700	13,750	1,640	1,373	16,700	16,750	2,090	1,673	19,700	19,750	2,540	2,121
10,750	10,800	1,198	1,078	13,750	13,800	1,648	1,378	16,750	16,800	2,098	1,679	19,750	19,800	2,548	2,129
10,800	10,850	1,205	1,083	13,800	13,850	1,655	1,383	16,800	16,850	2,105	1,686	19,800	19,850	2,555	2,136
10,850	10,900	1,213	1,088	13,850	13,900	1,663	1,388	16,850	16,900	2,113	1,694	19,850	19,900	2,563	2,144
10,900	10,950	1,220	1,093	13,900	13,950	1,670	1,393	16,900	16,950	2,120	1,701	19,900	19,950	2,570	2,151
10,950	11,000	1,228	1,098	13,950	14,000	1,678	1,398	16,950	17,000	2,128	1,709	19,950	20,000	2,578	2,159
11,00	0	•		14,00	00			17,0	00	•		20,00	00		
11,000	11,050	1,235	1,103	14,000	14,050	1,685	1,403	17,000	17,050	2,135	1,716	20,000	20,050	2,585	2,166
11,050	11,100	1,243	1,108	14,050	14,100	1,693	1,408	17,050	17,100	2,143	1,724	20,050	20,100	2,593	2,174
11,100	11,150	1,250	1,113	14,100	14,150	1,700	1,413	17,100	17,150	2,150	1,731	20,100	20,150	2,600	2,181
11,150	11,200	1,258	1,118	14,150	14,200	1,708	1,418	17,150	17,200	2,158	1,739	20,150	20,200	2,608	2,189
11,200	11,250	1,265	1,123	14,200	14,250	1,715	1,423	17,200	17,250	2,165	1,746	20,200	20,250	2,615	2,196
11,250	11,300	1,273	1,128	14,250	14,300	1,723	1,428	17,250	17,300	2,173	1,754	20,250	20,300	2,623	2,204
11,300	11,350	1,280	1,133	14,300	14,350	1,730	1,433	17,300	17,350	2,180	1,761	20,300	20,350	2,630	2,211
11,350	11,400	1,288	1,138	14,350	14,400	1,738	1,438	17,350	17,400	2,188	1,769	20,350	20,400	2,638	2,219
11,400	11,450	1,295	1,143	14,400	14,450	1,745	1,443	17,400	17,450	2,195	1,776	20,400	20,450	2,645	2,226
11,450	11,500	1,303	1,148	14,450	14,500	1,753	1,448	17,450	17,500	2,203	1,784	20,450	20,500	2,653	2,234
11,500	11,550	1,310	1,153	14,500	14,550	1,760	1,453	17,500	17,550	2,210	1,791	20,500	20,550	2,660	2,241
11,550	11,600	1,318	1,158	14,550	14,600	1,768	1,458	17,550	17,600	2,218	1,799	20,550	20,600	2,668	2,249
11,600	11,650	1,325	1,163	14,600	14,650	1,775	1,463	17,600	17,650	2,225	1,806	20,600	20,650	2,675	2,256
11,650	11,700	1,333	1,168	14,650	14,700	1,783	1,468	17,650	17,700	2,233	1,814	20,650	20,700	2,683	2,264
11,700	11,750	1,340	1,173	14,700	14,750	1,790	1,473	17,700	17,750	2,240	1,821	20,700	20,750	2,690	2,271
11,750	11,800	1,348	1,178	14,750	14,800	1,798	1,478	17,750	17,800	2,248	1,829	20,750	20,800	2,698	2,279
11,800	11,850	1,355	1,183	14,800	14,850	1,805	1,483	17,800	17,850	2,255	1,836	20,800	20,850	2,705	2,286
11,850	11,900	1,363	1,188	14,850	14,900	1,813	1,488	17,850	17,900	2,263	1,844	20,850	20,900	2,713	2,294
11,900	11,950	1,370	1,193	14,900	14,950	1,820	1,493	17,900	17,950	2,270	1,851	20,900	20,950	2,720	2,301
11,950	12,000	1,378	1,198	14,950	15,000	1,828	1,498	17,950	18,000	2,278	1,859	20,950	21,000	2,728	2,309

												201	U IAX I	able - C	ontinued
If Form line 6, is		And yo	u are-	If Form 1 line 6, is		And yo	ou are –	If Form 1 line 6, is		And yo	u are-	If Form line 6, is	1040EZ, -	And yo	u are-
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your t				Your t				Your t				Your t	
21,0	00			24,00	00			27,00	00			30,0	00		
21,000		2,735	2,316	24,000	24,050	3,185	2,766	27,000	27,050	3,635	3,216	30,000	30,050	4,085	3,666
21,050 21,100 21,150	21,150	2,743 2,750 2,758	2,324 2,331 2,339	24,050 24,100 24,150	24,100 24,150 24,200	3,193 3,200 3,208	2,774 2,781 2,789	27,050 27,100 27,150	27,100 27,150 27,200	3,643 3,650 3,658	3,224 3,231 3,239	30,050 30,100 30,150	30,100 30,150 30,200	4,093 4,100 4,108	3,674 3,681 3,689
21,200 21,250		2,765	2,346	24,200	24,250	3,215	2,796	27,200	27,250	3,665	3,246	30,200	30,250 30,300	4,115	3,696
21,300	21,350	2,773 2,780	2,354 2,361	24,250 24,300	24,300 24,350	3,223 3,230	2,804 2,811	27,250 27,300	27,300 27,350	3,673 3,680	3,254 3,261	30,250 30,300	30,350	4,123 4,130	3,704 3,711
21,350 21,400		2,788 2,795	2,369 2,376	24,350 24,400	24,400 24,450	3,238 3,245	2,819 2,826	27,350 27,400	27,400 27,450	3,688 3,695	3,269 3,276	30,350 30,400	30,400 30,450	4,138 4,145	3,719 3,726
21,450	21,500	2,803	2,384	24,450	24,500	3,253	2,834	27,450	27,500	3,703	3,284	30,450	30,500	4,153	3,734
21,500 21,550		2,810 2,818	2,391 2,399	24,500 24,550	24,550 24,600	3,260 3,268	2,841 2,849	27,500 27,550	27,550 27,600	3,710 3,718	3,291 3,299	30,500 30,550	30,550 30,600	4,160 4,168	3,741 3,749
21,600		2,825	2,406	24,600	24,650	3,275	2,856	27,600	27,650	3,725	3,306	30,600	30,650	4,175	3,756
21,650 21,700	21,750	2,833 2,840	2,414 2,421	24,650 24,700	24,700 24,750	3,283 3,290	2,864 2,871	27,650 27,700	27,700 27,750	3,733 3,740	3,314 3,321	30,650 30,700	30,700 30,750	4,183 4,190	3,764 3,771
21,750 21,800		2,848 2,855	2,429 2,436	24,750 24,800	24,800 24,850	3,298 3,305	2,879 2,886	27,750 27,800	27,800 27,850	3,748 3,755	3,329 3,336	30,750 30,800	30,800 30,850	4,198 4,205	3,779 3,786
21,850	21,900	2,863	2,444	24,850	24,900	3,313	2,894	27,850	27,900	3,763	3,344	30,850	30,900	4,213	3,794
21,900 21,950		2,870 2,878	2,451 2,459	24,900 24,950	24,950 25,000	3,320 3,328	2,901 2,909	27,900 27,950	27,950 28,000	3,770 3,778	3,351 3,359	30,900 30,950	30,950 31,000	4,220 4,228	3,801 3,809
22,0	00			25,00	00			28,00	00			31,0	00	_	
22,000 22,050		2,885 2,893	2,466 2,474	25,000 25,050	25,050 25,100	3,335 3,343	2,916 2,924	28,000 28,050	28,050 28,100	3,785 3,793	3,366 3,374	31,000 31,050	31,050 31,100	4,235 4,243	3,816 3,824
22,100 22,150	22,150	2,900 2,908	2,481 2,489	25,100 25,150	25,150 25,200	3,350 3,358	2,931 2,939	28,100 28,150	28,150 28,200	3,800 3,808	3,381 3,389	31,100 31,150	31,150 31,200	4,250 4,258	3,831 3,839
22,200		2,915	2,496	25,200	25,250	3,365	2,946	28,200	28,250	3,815	3,396	31,200	31,250	4,265	3,846
22,250 22,300	22,350	2,923 2,930	2,504 2,511	25,250 25,300	25,300 25,350	3,373 3,380	2,954 2,961	28,250 28,300	28,300 28,350	3,823 3,830	3,404 3,411	31,250 31,300	31,300 31,350	4,273 4,280	3,854 3,861
22,350 22,400		2,938 2,945	2,519 2,526	25,350 25,400	25,400 25,450	3,388 3,395	2,969 2,976	28,350 28,400	28,400 28,450	3,838 3,845	3,419 3,426	31,350 31,400	31,400 31,450	4,288 4,295	3,869 3,876
22,450	22,500	2,953	2,534	25,450	25,500	3,403	2,984	28,450	28,500	3,853	3,434	31,450	31,500	4,303	3,884
22,500 22,550		2,960 2,968	2,541 2,549	25,500 25,550	25,550 25,600	3,410 3,418	2,991 2,999	28,500 28,550	28,550 28,600	3,860 3,868	3,441 3,449	31,500 31,550	31,550 31,600	4,310 4,318	3,891 3,899
22,600		2,975	2,556	25,600	25,650	3,425	3,006	28,600	28,650	3,875	3,456	31,600	31,650	4,325	3,906
22,650 22,700	22,750	2,983 2,990	2,564 2,571	25,650 25,700	25,700 25,750	3,433 3,440	3,014 3,021	28,650 28,700	28,700 28,750	3,883 3,890	3,464 3,471	31,650 31,700	31,700 31,750	4,333 4,340	3,914 3,921
22,750 22,800		2,998 3,005	2,579 2,586	25,750 25,800	25,800 25,850	3,448 3,455	3,029 3,036	28,750 28,800	28,800 28,850	3,898 3,905	3,479 3,486	31,750 31,800	31,800 31,850	4,348 4,355	3,929 3,936
22,850 22,900	22,900	3,013	2,594	25,850 25,900	25,900 25,950	3,463	3,044	28,850 28,900	28,900	3,913	3,494	31,850 31,900	31,900	4,363	3,944
22,950		3,020 3,028	2,601 2,609	25,950	26,000	3,470 3,478	3,051 3,059	28,950	28,950 29,000	3,920 3,928	3,501 3,509	31,950	31,950 32,000	4,370 4,378	3,951 3,959
23,0	00			26,00	00	1		29,00	00	1		32,0	00	1	
23,000 23,050		3,035 3,043	2,616 2,624	26,000 26,050	26,050 26,100	3,485 3,493	3,066 3,074	29,000 29,050	29,050 29,100	3,935 3,943	3,516 3,524	32,000 32,050	32,050 32,100	4,385 4,393	3,966 3,974
23,100 23,150	23,150	3,050 3,058	2,631 2,639	26,100 26,150	26,150 26,200	3,500 3,508	3,081 3,089	29,100 29,150	29,150 29,200	3,950 3,958	3,531 3,539	32,100 32,150	32,150 32,200	4,400 4,408	3,981 3,989
23,200	23,250	3,065	2,646	26,200	26,250	3,515	3,096	29,200	29,250	3,965	3,546	32,200	32,250	4,415	3,996
23,250 23,300	23,350	3,073 3,080	2,654 2,661	26,250 26,300	26,300 26,350	3,523 3,530	3,104 3,111	29,250 29,300	29,300 29,350	3,973 3,980	3,554 3,561	32,250 32,300	32,300 32,350	4,423 4,430	4,004 4,011
23,350		3,088	2,669	26,350	26,400 26,450	3,538	3,119	29,350 29,400	29,400	3,988	3,569	32,350	32,400	4,438 4,445	4,019
23,400 23,450	23,500	3,095 3,103	2,676 2,684	26,400 26,450	26,500	3,545 3,553	3,126 3,134	29,450	29,450 29,500	3,995 4,003	3,576 3,584	32,400 32,450	32,450 32,500	4,453	4,026 4,034
23,500 23,550		3,110 3,118	2,691 2,699	26,500 26,550	26,550 26,600	3,560 3,568	3,141 3,149	29,500 29,550	29,550 29,600	4,010 4,018	3,591 3,599	32,500 32,550	32,550 32,600	4,460 4,468	4,041 4,049
23,600	23,650	3,125	2,706	26,600	26,650	3,575	3,156	29,600	29,650	4,025	3,606	32,600	32,650	4,475	4,056
23,650 23,700	23,750	3,133 3,140	2,714 2,721	26,650 26,700	26,700 26,750	3,583 3,590	3,164 3,171	29,650 29,700	29,700 29,750	4,033 4,040	3,614 3,621	32,650 32,700	32,700 32,750	4,483 4,490	4,064 4,071
23,750 23,800		3,148 3,155	2,729 2,736	26,750 26,800	26,800 26,850	3,598 3,605	3,179 3,186	29,750 29,800	29,800 29,850	4,048 4,055	3,629 3,636	32,750 32,800	32,800 32,850	4,498 4,505	4,079 4,086
23,850	23,900	3,163	2,744	26,850	26,900	3,613	3,194	29,850	29,900	4,063	3,644	32,850	32,900	4,513	4,094
23,900 23,950		3,170 3,178	2,751 2,759	26,900 26,950	26,950 27,000	3,620 3,628	3,201 3,209	29,900 29,950	29,950 30,000	4,070 4,078	3,651 3,659	32,900 32,950	32,950 33,000	4,520 4,528	4,101 4,109
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If Form 1		e – Conti		If Form 1	040EZ.			If Form 1	040EZ.			If Form 1	1040EZ.		
line 6, is		And yo	u are –	line 6, is – And you are –		ou are –	line 6, is	-	And yo	u are –	line 6, is	-	And yo	u are –	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
	Your tax is –		Your tax is –		Your tax is –				Your tax is-						
33,00	00			36,00	00			39,00	00			42,00	00		
33,000	33,050	4,535	4,116	36,000	36,050	5,188	4,566	39,000 39,050	39,050	5,938	5,016	42,000	42,050	6,688	5,466
33,050 33,100 33,150	33,100 33,150 33,200	4,543 4,550 4,558	4,124 4,131 4,139	36,050 36,100 36,150	36,100 36,150 36,200	5,200 5,213 5,225	4,574 4,581 4,589	39,100 39,150	39,100 39,150 39,200	5,950 5,963 5,975	5,024 5,031 5,039	42,050 42,100 42,150	42,100 42,150 42,200	6,700 6,713 6,725	5,474 5,481 5,489
33,200	33,250	4,565	4,146	36,200	36,250	5,238	4,596	39,200	39,250	5,988	5,046	42,200	42,250	6,738	5,496
33,250	33,300	4,573	4,154	36,250	36,300	5,250	4,604	39,250	39,300	6,000	5,054	42,250	42,300	6,750	5,504
33,300	33,350	4,580	4,161	36,300	36,350	5,263	4,611	39,300	39,350	6,013	5,061	42,300	42,350	6,763	5,511
33,350	33,400	4,588	4,169	36,350	36,400	5,275	4,619	39,350	39,400	6,025	5,069	42,350	42,400	6,775	5,519
33,400	33,450	4,595	4,176	36,400	36,450	5,288	4,626	39,400	39,450	6,038	5,076	42,400	42,450	6,788	5,526
33,450	33,500	4,603	4,184	36,450	36,500	5,300	4,634	39,450	39,500	6,050	5,084	42,450	42,500	6,800	5,534
33,500	33,550	4,610	4,191	36,500	36,550	5,313	4,641	39,500	39,550	6,063	5,091	42,500	42,550	6,813	5,541
33,550	33,600	4,618	4,199	36,550	36,600	5,325	4,649	39,550	39,600	6,075	5,099	42,550	42,600	6,825	5,549
33,600	33,650	4,625	4,206	36,600	36,650	5,338	4,656	39,600	39,650	6,088	5,106	42,600	42,650	6,838	5,556
33,650	33,700	4,633	4,214	36,650	36,700	5,350	4,664	39,650	39,700	6,100	5,114	42,650	42,700	6,850	5,564
33,700	33,750	4,640	4,221	36,700	36,750	5,363	4,671	39,700	39,750	6,113	5,121	42,700	42,750	6,863	5,571
33,750	33,800	4,648	4,229	36,750	36,800	5,375	4,679	39,750	39,800	6,125	5,129	42,750	42,800	6,875	5,579
33,800	33,850	4,655	4,236	36,800	36,850	5,388	4,686	39,800	39,850	6,138	5,136	42,800	42,850	6,888	5,586
33,850	33,900	4,663	4,244	36,850	36,900	5,400	4,694	39,850	39,900	6,150	5,144	42,850	42,900	6,900	5,594
33,900	33,950	4,670	4,251	36,900	36,950	5,413	4,701	39,900	39,950	6,163	5,151	42,900	42,950	6,913	5,601
33,950	34,000	4,678	4,259	36,950	37,000	5,425	4,709	39,950	40,000	6,175	5,159	42,950	43,000	6,925	5,609
34,00	00			37,00	00			40,00	00			43,00	00		
34,000	34,050	4,688	4,266	37,000	37,050	5,438	4,716	40,000	40,050	6,188	5,166	43,000	43,050	6,938	5,616
34,050	34,100	4,700	4,274	37,050	37,100	5,450	4,724	40,050	40,100	6,200	5,174	43,050	43,100	6,950	5,624
34,100	34,150	4,713	4,281	37,100	37,150	5,463	4,731	40,100	40,150	6,213	5,181	43,100	43,150	6,963	5,631
34,150	34,200	4,725	4,289	37,150	37,200	5,475	4,739	40,150	40,200	6,225	5,189	43,150	43,200	6,975	5,639
34,200	34,250	4,738	4,296	37,200	37,250	5,488	4,746	40,200	40,250	6,238	5,196	43,200	43,250	6,988	5,646
34,250	34,300	4,750	4,304	37,250	37,300	5,500	4,754	40,250	40,300	6,250	5,204	43,250	43,300	7,000	5,654
34,300	34,350	4,763	4,311	37,300	37,350	5,513	4,761	40,300	40,350	6,263	5,211	43,300	43,350	7,013	5,661
34,350	34,400	4,775	4,319	37,350	37,400	5,525	4,769	40,350	40,400	6,275	5,219	43,350	43,400	7,025	5,669
34,400	34,450	4,788	4,326	37,400	37,450	5,538	4,776	40,400	40,450	6,288	5,226	43,400	43,450	7,038	5,676
34,450	34,500	4,800	4,334	37,450	37,500	5,550	4,784	40,450	40,500	6,300	5,234	43,450	43,500	7,050	5,684
34,500	34,550	4,813	4,341	37,500	37,550	5,563	4,791	40,500	40,550	6,313	5,241	43,500	43,550	7,063	5,691
34,550	34,600	4,825	4,349	37,550	37,600	5,575	4,799	40,550	40,600	6,325	5,249	43,550	43,600	7,075	5,699
34,600	34,650	4,838	4,356	37,600	37,650	5,588	4,806	40,600	40,650	6,338	5,256	43,600	43,650	7,088	5,706
34,650	34,700	4,850	4,364	37,650	37,700	5,600	4,814	40,650	40,700	6,350	5,264	43,650	43,700	7,100	5,714
34,700	34,750	4,863	4,371	37,700	37,750	5,613	4,821	40,700	40,750	6,363	5,271	43,700	43,750	7,113	5,721
34,750	34,800	4,875	4,379	37,750	37,800	5,625	4,829	40,750	40,800	6,375	5,279	43,750	43,800	7,125	5,729
34,800	34,850	4,888	4,386	37,800	37,850	5,638	4,836	40,800	40,850	6,388	5,286	43,800	43,850	7,138	5,736
34,850	34,900	4,900	4,394	37,850	37,900	5,650	4,844	40,850	40,900	6,400	5,294	43,850	43,900	7,150	5,744
34,900	34,950	4,913	4,401	37,900	37,950	5,663	4,851	40,900	40,950	6,413	5,301	43,900	43,950	7,163	5,751
34,950	35,000	4,925	4,409	37,950	38,000	5,675	4,859	40,950	41,000	6,425	5,309	43,950	44,000	7,175	5,759
35,00	00			38,00	00			41,00	00			44,00	00		
35,000	35,050	4,938	4,416	38,000	38,050	5,688	4,866	41,000	41,050	6,438	5,316	44,000	44,050	7,188	5,766
35,050	35,100	4,950	4,424	38,050	38,100	5,700	4,874	41,050	41,100	6,450	5,324	44,050	44,100	7,200	5,774
35,100	35,150	4,963	4,431	38,100	38,150	5,713	4,881	41,100	41,150	6,463	5,331	44,100	44,150	7,213	5,781
35,150	35,200	4,975	4,439	38,150	38,200	5,725	4,889	41,150	41,200	6,475	5,339	44,150	44,200	7,225	5,789
35,200	35,250	4,988	4,446	38,200	38,250	5,738	4,896	41,200	41,250	6,488	5,346	44,200	44,250	7,238	5,796
35,250	35,300	5,000	4,454	38,250	38,300	5,750	4,904	41,250	41,300	6,500	5,354	44,250	44,300	7,250	5,804
35,300	35,350	5,013	4,461	38,300	38,350	5,763	4,911	41,300	41,350	6,513	5,361	44,300	44,350	7,263	5,811
35,350	35,400	5,025	4,469	38,350	38,400	5,775	4,919	41,350	41,400	6,525	5,369	44,350	44,400	7,275	5,819
35,400	35,450	5,038	4,476	38,400	38,450	5,788	4,926	41,400	41,450	6,538	5,376	44,400	44,450	7,288	5,826
35,450	35,500	5,050	4,484	38,450	38,500	5,800	4,934	41,450	41,500	6,550	5,384	44,450	44,500	7,300	5,834
35,500	35,550	5,063	4,491	38,500	38,550	5,813	4,941	41,500	41,550	6,563	5,391	44,500	44,550	7,313	5,841
35,550	35,600	5,075	4,499	38,550	38,600	5,825	4,949	41,550	41,600	6,575	5,399	44,550	44,600	7,325	5,849
35,600	35,650	5,088	4,506	38,600	38,650	5,838	4,956	41,600	41,650	6,588	5,406	44,600	44,650	7,338	5,856
35,650	35,700	5,100	4,514	38,650	38,700	5,850	4,964	41,650	41,700	6,600	5,414	44,650	44,700	7,350	5,864
35,700	35,750	5,113	4,521	38,700	38,750	5,863	4,971	41,700	41,750	6,613	5,421	44,700	44,750	7,363	5,871
35,750	35,800	5,125	4,529	38,750	38,800	5,875	4,979	41,750	41,800	6,625	5,429	44,750	44,800	7,375	5,879
35,800	35,850	5,138	4,536	38,800	38,850	5,888	4,986	41,800	41,850	6,638	5,436	44,800	44,850	7,388	5,886
35,850	35,900	5,150	4,544	38,850	38,900	5,900	4,994	41,850	41,900	6,650	5,444	44,850	44,900	7,400	5,894
35,900	35,950	5,163	4,551	38,900	38,950	5,913	5,001	41,900	41,950	6,663	5,451	44,900	44,950	7,413	5,901
35,950	36,000	5,175	4,559	38,950	39,000	5,925	5,009	41,950	42,000	6,675	5,459	44,950	45,000	7,425	5,909

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If Form 1 line 6, is		And yo	u are-	If Form 1 line 6, is	orm 1040EZ, 6, is – And you are –		u are-	If Form 1 line 6, is		And yo	u are-	If Form 1040EZ, line 6, is –		And you are –	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your t				Your t				Your t				Your t	
45,00	00			48,00	00			51,00	00			54,0	00		
45,000	45,050	7,438	5,916	48,000	48,050	8,188	6,366	51,000	51,050	8,938	6,816	54,000	54,050	9,688	7,266
45,050 45,100 45,150	45,100 45,150 45,200	7,450 7,463 7,475	5,924 5,931 5,939	48,050 48,100 48,150	48,100 48,150 48,200	8,200 8,213 8,225	6,374 6,381 6,389	51,050 51,100 51,150	51,100 51,150 51,200	8,950 8,963 8,975	6,824 6,831 6,839	54,050 54,100 54,150	54,100 54,150 54,200	9,700 9,713 9,725	7,274 7,281 7,289
45,200	45,250	7,488	5,946	48,200	48,250	8,238	6,396	51,200	51,250	8,988	6,846	54,200	54,250	9,738	7,296
45,250 45,300	45,300 45,350	7,500 7,513	5,954 5,961	48,250 48,300	48,300 48,350	8,250 8,263	6,404 6,411	51,250 51,300	51,300 51,350	9,000 9,013	6,854 6,861	54,250 54,300	54,300 54,350	9,750 9,763	7,304 7,311
45,350	45,400	7,525	5,969	48,350	48,400	8,275	6,419	51,350	51,400	9,025	6,869	54,350	54,400	9,775	7,319
45,400 45,450	45,450 45,500	7,538 7,550	5,976 5,984	48,400 48,450	48,450 48,500	8,288 8,300	6,426 6,434	51,400 51,450	51,450 51,500	9,038 9,050	6,876 6,884	54,400 54,450	54,450 54,500	9,788 9,800	7,326 7,334
45,500 45,550	45,550 45,600	7,563 7,575	5,991 5,999	48,500 48,550	48,550 48,600	8,313 8,325	6,441 6,449	51,500 51,550	51,550 51,600	9,063 9,075	6,891 6,899	54,500 54,550	54,550 54,600	9,813 9,825	7,341 7,349
45,600	45,650	7,588	6,006	48,600	48,650	8,338	6,456	51,600	51,650	9,088	6,906	54,600	54,650	9,838	7,356
45,650 45,700	45,700 45,750	7,600 7,613	6,014 6,021	48,650 48,700	48,700 48,750	8,350 8,363	6,464 6,471	51,650 51,700	51,700 51,750	9,100 9,113	6,914 6,921	54,650 54,700	54,700 54,750	9,850 9,863	7,364 7,371
45,750	45,800	7,625	6,029	48,750	48,800	8,375	6,479	51,750	51,800	9,125	6,929	54,750	54,800	9,875	7,379
45,800 45,850	45,850 45,900	7,638 7,650	6,036 6,044	48,800 48,850	48,850 48,900	8,388 8,400	6,486 6,494	51,800 51,850	51,850 51,900	9,138 9,150	6,936 6,944	54,800 54,850	54,850 54,900	9,888 9,900	7,386 7,394
45,900 45,950	45,950 46,000	7,663 7,675	6,051 6,059	48,900 48,950	48,950 49,000	8,413 8,425	6,501 6,509	51,900 51,950	51,950 52,000	9,163 9,175	6,951 6,959	54,900 54,950	54,950 55,000	9,913 9,925	7,401 7,409
46,00		1,013	0,000	49,00		37.23	0,505	52,00		27.73	0,202	55,0		7/723	7,102
46,000	46,050	7,688	6,066	49,000	49,050	8,438	6,516	52,000	52,050	9,188	6,966	55,000	55,050	9,938	7,416
46,050 46,100	46,100 46,150	7,700 7,713	6,074 6,081	49,050 49,100 49,150	49,100 49,150 49,200	8,450 8,463	6,524 6,531	52,050 52,100	52,100 52,150	9,200 9,213	6,974 6,981	55,050 55,100	55,100 55,150	9,950 9,963	7,424 7,431
46,150 46,200	46,200 46,250	7,725 7,738	6,089 6,096	49,130	49,250	8,475 8,488	6,539 6,546	52,150 52,200	52,200 52,250	9,225 9,238	6,989 6,996	55,150 55,200	55,200 55,250	9,975 9,988	7,439 7,446
46,250 46,300	46,300 46,350	7,750 7,763	6,104 6,111	49,250 49,300	49,300 49,350	8,500 8,513	6,554 6,561	52,250 52,300	52,300 52,350	9,250 9,263	7,004 7,011	55,250 55,300	55,300 55,350	10,000 10,013	7,454 7,461
46,350	46,400	7,775	6,119	49,350	49,400	8,525	6,569	52,350	52,400	9,275	7,019	55,350	55,400	10,015	7,469
46,400 46,450	46,450 46,500	7,788 7,800	6,126 6,134	49,400 49,450	49,450 49,500	8,538 8,550	6,576 6,584	52,400 52,450	52,450 52,500	9,288 9,300	7,026 7,034	55,400 55,450	55,450 55,500	10,038 10,050	7,476 7,484
46,500	46,550	7,813	6,141	49,500	49,550	8,563	6,591	52,500	52,550	9,313	7,041	55,500	55,550	10,063	7,491
46,550 46,600	46,600 46,650	7,825 7,838	6,149 6,156	49,550 49,600	49,600 49,650	8,575 8,588	6,599 6,606	52,550 52,600	52,600 52,650	9,325 9,338	7,049 7,056	55,550 55,600	55,600 55,650	10,075 10,088	7,499 7,506
46,650 46,700	46,700 46,750	7,850 7,863	6,164 6,171	49,650 49,700	49,700 49,750	8,600 8,613	6,614 6,621	52,650 52,700	52,700 52,750	9,350 9,363	7,064 7,071	55,650 55,700	55,700 55,750	10,100 10,113	7,514 7,521
46,750	46,800	7,875	6,179	49,750	49,800	8,625	6,629	52,750	52,800	9,375	7,079	55,750	55,800	10,115	7,529
46,800 46,850	46,850 46,900	7,888 7,900	6,186 6,194	49,800 49,850	49,850 49,900	8,638 8,650	6,636 6,644	52,800 52,850	52,850 52,900	9,388 9,400	7,086 7,094	55,800 55,850	55,850 55,900	10,138 10,150	7,536 7,544
46,900	46,950	7,913	6,201	49,900	49,950	8,663	6,651	52,900	52,950	9,413	7,101	55,900	55,950	10,163	7,551
46,950 <b>47,0</b> 0	47,000	7,925	6,209	49,950 <b>50,0</b> 0	50,000	8,675	6,659	52,950 53,00	53,000	9,425	7,109	55,950 <b>56,0</b> (	56,000	10,175	7,559
		7.020	6 216			0.600	6 666			0.420	7 116			10 100	7 566
47,000 47,050	47,050 47,100	7,938 7,950	6,216 6,224	50,000 50,050	50,050 50,100	8,688 8,700	6,666 6,674	53,000 53,050	53,050 53,100	9,438 9,450	7,116 7,124	56,000 56,050	56,050 56,100	10,188 10,200	7,566 7,574
47,100 47,150	47,150 47,200	7,963 7,975	6,231 6,239	50,100 50,150	50,150 50,200	8,713 8,725	6,681 6,689	53,100 53,150	53,150 53,200	9,463 9,475	7,131 7,139	56,100 56,150	56,150 56,200	10,213 10,225	7,581 7,589
47,200	47,250	7,988	6,246	50,200	50,250	8,738	6,696	53,200	53,250	9,488	7,146	56,200	56,250	10,238	7,596
47,250 47,300	47,300 47,350	8,000 8,013	6,254 6,261	50,250 50,300	50,300 50,350	8,750 8,763	6,704 6,711	53,250 53,300	53,300 53,350	9,500 9,513	7,154 7,161	56,250 56,300	56,300 56,350	10,250 10,263	7,604 7,611
47,350	47,400	8,025	6,269	50,350	50,400	8,775	6,719	53,350	53,400	9,525	7,169	56,350	56,400	10,275	7,619
47,400 47,450	47,450 47,500	8,038 8,050	6,276 6,284	50,400 50,450	50,450 50,500	8,788 8,800	6,726 6,734	53,400 53,450	53,450 53,500	9,538 9,550	7,176 7,184	56,400 56,450	56,450 56,500	10,288 10,300	7,626 7,634
47,500 47,550	47,550 47,600	8,063 8,075	6,291 6,299	50,500 50,550	50,550 50,600	8,813 8,825	6,741 6,749	53,500 53,550	53,550 53,600	9,563 9,575	7,191 7,199	56,500 56,550	56,550 56,600	10,313 10,325	7,641 7,649
47,600	47,650	8,088	6,306	50,600	50,650	8,838	6,756	53,600	53,650	9,588	7,206	56,600	56,650	10,338	7,656
47,650 47,700	47,700 47,750	8,100 8,113	6,314 6,321	50,650 50,700	50,700 50,750	8,850 8,863	6,764 6,771	53,650 53,700	53,700 53,750	9,600 9,613	7,214 7,221	56,650 56,700	56,700 56,750	10,350 10,363	7,664 7,671
47,750	47,800	8,125	6,329	50,750	50,800	8,875	6,779	53,750	53,800	9,625	7,229	56,750	56,800	10,375	7,679
47,800 47,850	47,850 47,900	8,138 8,150	6,336 6,344	50,800 50,850	50,850 50,900	8,888 8,900	6,786 6,794	53,800 53,850	53,850 53,900	9,638 9,650	7,236 7,244	56,800 56,850	56,850 56,900	10,388 10,400	7,686 7,694
47,900 47,950	47,950 48,000	8,163 8,175	6,351 6,359	50,900 50,950	50,950 51,000	8,913 8,925	6,801 6,809	53,900 53,950	53,950 54,000	9,663 9,675	7,251 7,259	56,900 56,950	56,950 57,000	10,413 10,425	7,701 7,709
77,730	70,000	0,173	0,339	30,930	31,000	0,923	0,009	33,330	J-,000	2,073	1,235	30,930	37,000	10,423	1,109

If Form 1 line 6, is	040EZ, -	And yo	u are-	If Form 1 line 6, is		And yo	ou are-	If Form	1040EZ,	And yo	ou are-	If Form		And yo	u are-
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is –		Your tax is –				Your t	ax is-			Your tax is -					
57,00	00	I.		60,00	00			63,0	00			66,0	00		
57,000 57,050 57,100	57,050 57,100 57,150	10,438 10,450 10,463	7,716 7,724 7,731	60,000 60,050 60,100	60,050 60,100 60,150	11,188 11,200 11,213	8,166 8,174 8,181	63,000 63,050 63,100	63,100	11,950	8,616 8,624 8,631	66,000 66,050 66,100	66,050 66,100 66,150	12,688 12,700 12,713	9,066 9,074 9,081
57,150 57,200 57,250 57,300	57,200 57,250 57,300 57,350	10,475 10,488 10,500 10,513	7,739 7,746 7,754 7,761	60,150 60,200 60,250 60,300	60,200 60,250 60,300 60,350	11,225 11,238 11,250 11,263	8,189 8,196 8,204 8,211	63,150 63,200 63,250 63,300	63,250 63,300	11,988 12,000	8,639 8,646 8,654 8,661	66,150 66,200 66,250 66,300	66,200 66,250 66,300 66,350	12,725 12,738 12,750 12,763	9,089 9,096 9,104 9,111
57,350 57,400 57,450	57,400 57,450 57,500	10,525 10,538 10,550	7,769 7,776 7,784	60,350 60,400 60,450	60,400 60,450 60,500	11,275 11,288 11,300	8,219 8,226 8,234	63,350 63,400 63,450	63,400 63,450 63,500	12,025 12,038 12,050	8,669 8,676 8,684	66,350 66,400 66,450	66,400 66,450 66,500	12,775 12,788 12,800	9,119 9,126 9,134
57,500 57,550 57,600 57,650	57,550 57,600 57,650 57,700	10,563 10,575 10,588 10,600	7,791 7,799 7,806 7,814	60,500 60,550 60,600 60,650	60,550 60,600 60,650 60,700	11,313 11,325 11,338 11,350	8,241 8,249 8,256 8,264	63,500 63,550 63,600 63,650	63,600 63,650	12,075 12,088	8,691 8,699 8,706 8,714	66,500 66,550 66,600 66,650	66,550 66,600 66,650 66,700	12,813 12,825 12,838 12,850	9,141 9,149 9,156 9,164
57,700 57,750 57,800	57,750 57,800 57,850	10,613 10,625 10,638	7,821 7,829 7,836	60,700 60,750 60,800	60,750 60,800 60,850	11,363 11,375 11,388	8,271 8,279 8,286	63,700 63,750 63,800	63,750 63,800 63,850	12,113 12,125 12,138	8,721 8,729 8,736	66,700 66,750 66,800	66,750 66,800 66,850	12,863 12,875 12,888	9,171 9,179 9,186
57,850 57,900 57,950	57,900 57,950 58,000	10,650 10,663 10,675	7,844 7,851 7,859	60,850 60,900 60,950	60,900 60,950 61,000	11,400 11,413 11,425	8,294 8,301 8,309	63,850 63,900 63,950	63,950	12,163	8,744 8,751 8,759	66,850 66,900 66,950	66,900 66,950 67,000	12,900 12,913 12,925	9,194 9,201 9,209
58,00				61,00		•		64,0				67,0		1	
58,000 58,050 58,100 58,150	58,050 58,100 58,150 58,200	10,688 10,700 10,713 10,725	7,866 7,874 7,881 7,889	61,000 61,050 61,100 61,150	61,050 61,100 61,150 61,200	11,438 11,450 11,463 11,475	8,316 8,324 8,331 8,339	64,000 64,050 64,100 64,150	64,100 64,150	12,213	8,766 8,774 8,781 8,789	67,000 67,050 67,100 67,150	67,050 67,100 67,150 67,200	12,938 12,950 12,963 12,975	9,216 9,224 9,231 9,239
58,200 58,250 58,300 58,350	58,250 58,300 58,350 58,400	10,738 10,750 10,763 10,775	7,896 7,904 7,911 7,919	61,200 61,250 61,300 61,350	61,250 61,300 61,350 61,400	11,488 11,500 11,513 11,525	8,346 8,354 8,361 8,369	64,200 64,250 64,300 64,350	64,300 64,350	12,250 12,263	8,796 8,804 8,811 8,819	67,200 67,250 67,300 67,350	67,250 67,300 67,350 67,400	12,988 13,000 13,013 13,025	9,246 9,254 9,261 9,269
58,400 58,450 58,500 58,550	58,450 58,500 58,550 58,600	10,788 10,800 10,813 10,825	7,926 7,934 7,941 7,949	61,400 61,450 61,500 61,550	61,450 61,500 61,550 61,600	11,538 11,550 11,563 11,575	8,376 8,384 8,391 8,399	64,400 64,450 64,500 64,550	64,500 64,550		8,826 8,834 8,841 8,849	67,400 67,450 67,500 67,550	67,450 67,500 67,550 67,600	13,038 13,050 13,063 13,075	9,276 9,284 9,291 9,299
58,600 58,650 58,700 58,750	58,650 58,700 58,750 58,800	10,838 10,850 10,863 10,875	7,956 7,964 7,971 7,979	61,600 61,650 61,700 61,750	61,650 61,700 61,750 61,800	11,588 11,600 11,613 11,625	8,406 8,414 8,421 8,429	64,600 64,650 64,700 64,750	64,700 64,750		8,856 8,864 8,871 8,879	67,600 67,650 67,700 67,750	67,650 67,700 67,750 67,800	13,088 13,100 13,113 13,125	9,306 9,314 9,321 9,329
58,800 58,850 58,900 58,950	58,850 58,900 58,950 59,000	10,888 10,900 10,913 10,925	7,986 7,994 8,001 8,009	61,800 61,850 61,900 61,950	61,850 61,900 61,950 62,000	11,638 11,650 11,663 11,675	8,436 8,444 8,451 8,459	64,800 64,850 64,900 64,950	64,900 64,950		8,886 8,894 8,901 8,909	67,800 67,850 67,900 67,950		13,138 13,150 13,163 13,175	9,336 9,344 9,351 9,359
59,00	00	Į.		62,00	00	,		65,0	00	•		68,0	00	,	
59,000 59,050 59,100 59,150	59,050 59,100 59,150 59,200	10,938 10,950 10,963 10,975	8,016 8,024 8,031 8,039	62,000 62,050 62,100 62,150	62,050 62,100 62,150 62,200	11,688 11,700 11,713 11,725	8,466 8,474 8,481 8,489	65,000 65,050 65,100 65,150	65,100 65,150	12,450 12,463	8,916 8,924 8,931 8,939	68,000 68,050 68,100 68,150	68,100 68,150	13,188 13,200 13,213 13,225	9,369 9,381 9,394 9,406
59,200 59,250 59,300 59,350	59,250 59,300 59,350 59,400	10,988 11,000 11,013 11,025	8,046 8,054 8,061 8,069	62,200 62,250 62,300 62,350	62,250 62,300 62,350 62,400	11,738 11,750 11,763 11,775	8,496 8,504 8,511 8,519	65,200 65,250 65,300 65,350	65,250 65,300 65,350	12,488 12,500 12,513	8,946 8,954 8,961 8,969	68,200 68,250 68,300 68,350	68,250	13,238 13,250 13,263 13,275	9,419 9,431 9,444 9,456
59,400 59,450 59,500 59,550	59,450 59,500 59,550 59,600	11,038 11,050 11,063 11,075	8,076 8,084 8,091 8,099	62,400 62,450 62,500 62,550	62,450 62,500 62,550 62,600	11,788 11,800 11,813 11,825	8,526 8,534 8,541 8,549	65,400 65,450 65,500 65,550	65,450 65,500 65,550	12,538 12,550 12,563	8,976 8,984 8,991 8,999	68,400 68,450 68,500 68,550	68,450 68,500	13,288 13,300 13,313 13,325	9,469 9,481 9,494 9,506
59,600 59,650 59,700 59,750	59,650 59,700 59,750 59,800	11,088 11,100 11,113 11,125	8,106 8,114 8,121 8,129	62,600 62,650 62,700 62,750	62,650 62,700 62,750 62,800	11,838 11,850 11,863 11,875	8,556 8,564 8,571 8,579	65,600 65,650 65,700 65,750	65,650 65,700 65,750	12,588 12,600 12,613	9,006 9,014 9,021 9,029	68,600 68,650 68,700 68,750	68,650 68,700 68,750	13,338 13,350 13,363 13,375	9,519 9,531 9,544 9,556
59,800 59,850 59,900 59,950	59,850 59,900 59,950 60,000	11,138 11,150 11,163 11,175	8,136 8,144 8,151 8,159	62,800 62,850 62,900 62,950	62,850 62,900 62,950 63,000	11,888 11,900 11,913 11,925	8,586 8,594 8,601 8,609	65,800 65,850 65,900 65,950	65,850 65,900 65,950	12,638 12,650 12,663	9,036 9,044 9,051 9,059	68,800 68,850 68,900 68,950	68,850 68,900 68,950	13,388 13,400 13,413 13,425	9,569 9,581 9,594 9,606

						1				1		201	U TAX I	able - C	ontinued		
If Form 1 line 6, is		And yo	u are-	If Form 1040EZ, line 6, is – And you are –		If Form 1 line 6, is		And yo	I you are – If Form line 6, is		rm 1040EZ, 6, is – And you		u are-				
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly		
		Your t	ax is-			Your t	ax is-				Your tax is -		Your tax is –				ax is-
69,00	00			72,00	00	<u> </u>		75,00	00			78,0	00	.1			
69,000	69,050	13,438	9,619	72,000	72,050	14,188	10,369	75,000	75,050	14,938	11,119	78,000	78,050	15,688	11,869		
69,050	69,100	13,450	9,631	72,050	72,100	14,200	10,381	75,050	75,100	14,950	11,131	78,050	78,100	15,700	11,881		
69,100	69,150	13,463	9,644	72,100	72,150	14,213	10,394	75,100	75,150	14,963	11,144	78,100	78,150	15,713	11,894		
69,150	69,200	13,475	9,656	72,150	72,200	14,225	10,406	75,150	75,200	14,975	11,156	78,150	78,200	15,725	11,906		
69,200	69,250	13,488	9,669	72,200	72,250	14,238	10,419	75,200	75,250	14,988	11,169	78,200	78,250	15,738	11,919		
69,250	69,300	13,500	9,681	72,250	72,300	14,250	10,431	75,250	75,300	15,000	11,181	78,250	78,300	15,750	11,931		
69,300	69,350	13,513	9,694	72,300	72,350	14,263	10,444	75,300	75,350	15,013	11,194	78,300	78,350	15,763	11,944		
69,350	69,400	13,525	9,706	72,350	72,400	14,275	10,456	75,350	75,400	15,025	11,206	78,350	78,400	15,775	11,956		
69,400	69,450	13,538	9,719	72,400	72,450	14,288	10,469	75,400	75,450	15,038	11,219	78,400	78,450	15,788	11,969		
69,450	69,500	13,550	9,731	72,450	72,500	14,300	10,481	75,450	75,500	15,050	11,231	78,450	78,500	15,800	11,981		
69,500	69,550	13,563	9,744	72,500	72,550	14,313	10,494	75,500	75,550	15,063	11,244	78,500	78,550	15,813	11,994		
69,550	69,600	13,575	9,756	72,550	72,600	14,325	10,506	75,550	75,600	15,075	11,256	78,550	78,600	15,825	12,006		
69,600	69,650	13,588	9,769	72,600	72,650	14,338	10,519	75,600	75,650	15,088	11,269	78,600	78,650	15,838	12,019		
69,650	69,700	13,600	9,781	72,650	72,700	14,350	10,531	75,650	75,700	15,100	11,281	78,650	78,700	15,850	12,031		
69,700	69,750	13,613	9,794	72,700	72,750	14,363	10,544	75,700	75,750	15,113	11,294	78,700	78,750	15,863	12,044		
69,750	69,800	13,625	9,806	72,750	72,800	14,375	10,556	75,750	75,800	15,125	11,306	78,750	78,800	15,875	12,056		
69,800	69,850	13,638	9,819	72,800	72,850	14,388	10,569	75,800	75,850	15,138	11,319	78,800	78,850	15,888	12,069		
69,850	69,900	13,650	9,831	72,850	72,900	14,400	10,581	75,850	75,900	15,150	11,331	78,850	78,900	15,900	12,081		
69,900	69,950	13,663	9,844	72,900	72,950	14,413	10,594	75,900	75,950	15,163	11,344	78,900	78,950	15,913	12,094		
69,950	70,000	13,675	9,856	72,950	73,000	14,425	10,606	75,950	76,000	15,175	11,356	78,950		15,925	12,106		
70,00		12 (00	0.000	73,00		14.420	10.610	76,00		15 100	11 360	79,0		15.020	12.110		
70,000	70,050	13,688	9,869	73,000	73,050	14,438	10,619	76,000	76,050	15,188	11,369	79,000	79,100	15,938	12,119		
70,050	70,100	13,700	9,881	73,050	73,100	14,450	10,631	76,050	76,100	15,200	11,381	79,050		15,950	12,131		
70,100	70,150	13,713	9,894	73,100	73,150	14,463	10,644	76,100	76,150	15,213	11,394	79,100	79,150	15,963	12,144		
70,150	70,200	13,725	9,906	73,150	73,200	14,475	10,656	76,150	76,200	15,225	11,406	79,150	79,200	15,975	12,156		
70,200	70,250	13,738	9,919	73,200	73,250	14,488	10,669	76,200	76,250	15,238	11,419	79,200	79,250	15,988	12,169		
70,250	70,300	13,750	9,931	73,250	73,300	14,500	10,681	76,250	76,300	15,250	11,431	79,250	79,300	16,000	12,181		
70,300	70,350	13,763	9,944	73,300	73,350	14,513	10,694	76,300	76,350	15,263	11,444	79,300	79,350	16,013	12,194		
70,350	70,400	13,775	9,956	73,350	73,400	14,525	10,706	76,350	76,400	15,275	11,456	79,350	79,400	16,025	12,206		
70,400	70,450	13,788	9,969	73,400	73,450	14,538	10,719	76,400	76,450	15,288	11,469	79,400	79,450	16,038	12,219		
70,450	70,500	13,800	9,981	73,450	73,500	14,550	10,731	76,450	76,500	15,300	11,481	79,450	79,500	16,050	12,231		
70,500	70,550	13,813	9,994	73,500	73,550	14,563	10,744	76,500	76,550	15,313	11,494	79,500	79,550	16,063			
70,550	70,600	13,825	10,006	73,550	73,600	14,575	10,756	76,550	76,600	15,325	11,506	79,550	79,600	16,075	12,256		
70,600	70,650	13,838	10,019	73,600	73,650	14,588	10,769	76,600	76,650	15,338	11,519	79,600	79,650	16,088	12,269		
70,650	70,700	13,850	10,031	73,650	73,700	14,600	10,781	76,650	76,700	15,350	11,531	79,650	79,700	16,100	12,281		
70,700	70,750	13,863	10,044	73,700	73,750	14,613	10,794	76,700	76,750	15,363	11,544	79,700	79,750	16,113	12,294		
70,750	70,800	13,875	10,056	73,750	73,800	14,625	10,806	76,750	76,800	15,375	11,556	79,750	79,800	16,125	12,306		
70,800	70,850	13,888	10,069	73,800	73,850	14,638	10,819	76,800	76,850	15,388	11,569	79,800	79,850	16,138	12,319		
70,850	70,900	13,900	10,081	73,850	73,900	14,650	10,831	76,850	76,900	15,400	11,581	79,850	79,900	16,150	12,331		
70,900	70,950	13,913	10,094	73,900	73,950	14,663	10,844	76,900	76,950	15,413	11,594	79,900	79,950	16,163	12,344		
70,950	71,000	13,925	10,106	73,950	74,000	14,675	10,856	76,950	77,000	15,425	11,606	79,950		16,175	12,356		
71,00		12.020	10 110	74,00		14.000	10.000	77,00		15 420	11.610	80,00		16 100	12.260		
71,000	71,050	13,938	10,119	74,000	74,050	14,688	10,869	77,000	77,050	15,438	11,619	80,000	80,100	16,188	12,369		
71,050	71,100	13,950	10,131	74,050	74,100	14,700	10,881	77,050	77,100	15,450	11,631	80,050		16,200	12,381		
71,100	71,150	13,963	10,144	74,100	74,150	14,713	10,894	77,100	77,150	15,463	11,644	80,100	80,150	16,213	12,394		
71,150	71,200	13,975	10,156	74,150	74,200	14,725	10,906	77,150	77,200	15,475	11,656	80,150	80,200	16,225	12,406		
71,200	71,250	13,988	10,169	74,200	74,250	14,738	10,919	77,200	77,250	15,488	11,669	80,200	80,250	16,238	12,419		
71,250	71,300	14,000	10,181	74,250	74,300	14,750	10,931	77,250	77,300	15,500	11,681	80,250	80,300	16,250	12,431		
71,300	71,350	14,013	10,194	74,300	74,350	14,763	10,944	77,300	77,350	15,513	11,694	80,300	80,350	16,263	12,444		
71,350	71,400	14,025	10,206	74,350	74,400	14,775	10,956	77,350	77,400	15,525	11,706	80,350	80,400	16,275	12,456		
71,400	71,450	14,038	10,219	74,400	74,450	14,788	10,969	77,400	77,450	15,538	11,719	80,400	80,450	16,288	12,469		
71,450	71,500	14,050	10,231	74,450	74,500	14,800	10,981	77,450	77,500	15,550	11,731	80,450	80,500	16,300	12,481		
71,500	71,550	14,063	10,244	74,500	74,550	14,813	10,994	77,500	77,550	15,563		80,500	80,550	16,313	12,494		
71,550	71,600	14,075	10,256	74,550	74,600	14,825	11,006	77,550	77,600	15,575	11,756	80,550	80,600	16,325	12,506		
71,600	71,650	14,088	10,269	74,600	74,650	14,838	11,019	77,600	77,650	15,588	11,769	80,600	80,650	16,338	12,519		
71,650	71,700	14,100	10,281	74,650	74,700	14,850	11,031	77,650	77,700	15,600	11,781	80,650	80,700	16,350	12,531		
71,700	71,750	14,113	10,294	74,700	74,750	14,863	11,044	77,700	77,750	15,613	11,794	80,700	80,750	16,363	12,544		
71,750	71,800	14,125	10,306	74,750	74,800	14,875	11,056	77,750	77,800	15,625	11,806	80,750	80,800	16,375	12,556		
71,800	71,850	14,138	10,319	74,800	74,850	14,888	11,069	77,800	77,850	15,638	11,819	80,800	80,850	16,388	12,569		
71,850	71,900	14,150	10,331	74,850	74,900	14,900	11,081	77,850	77,900	15,650	11,831	80,850	80,900	16,400	12,581		
71,900	71,950	14,163	10,344	74,900	74,950	14,913	11,094	77,900	77,950	15,663	11,844	80,900	80,950	16,413	12,594		
71,950	72,000	14,175	10,356	74,950	75,000	14,925	11,106	77,950	78,000	15,675	11,856	80,950	81,000	16,425	12,606		

		<b>e –</b> Conti	inued			I				1				I	
If Form 1 line 6, is		And yo	u are-	If Form 1040EZ, line 6, is – And you are –			If Form 1 line 6, is	040EZ, -	And yo	u are-	If Form 1 line 6, is	1040EZ, -	And you are –		
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
	Your tax is –		ax is-	Your tax is –			Your tax is –		ax is-			Your tax is -			
81,00	00	I		84,00	00	I		87,000				90,000			
81,000	81,050	16,438	12,619	84,000	84,050	17,236	13,369	87,000	87,050	18,076	14,119	90,000	90,050	18,916	14,869
81,050	81,100	16,450	12,631	84,050	84,100	17,250	13,381	87,050	87,100	18,090	14,131	90,050	90,100	18,930	14,881
81,100	81,150	16,463	12,644	84,100	84,150	17,264	13,394	87,100	87,150	18,104	14,144	90,100	90,150	18,944	14,894
81,150	81,200	16,475	12,656	84,150	84,200	17,278	13,406	87,150	87,200	18,118	14,156	90,150	90,200	18,958	14,906
81,200	81,250	16,488	12,669	84,200	84,250	17,292	13,419	87,200	87,250	18,132	14,169	90,200	90,250	18,972	14,919
81,250	81,300	16,500	12,681	84,250	84,300	17,306	13,431	87,250	87,300	18,146	14,181	90,250	90,300	18,986	14,931
81,300	81,350	16,513	12,694	84,300	84,350	17,320	13,444	87,300	87,350	18,160	14,194	90,300	90,350	19,000	14,944
81,350	81,400	16,525	12,706	84,350	84,400	17,334	13,456	87,350	87,400	18,174	14,206	90,350	90,400	19,014	14,956
81,400	81,450	16,538	12,719	84,400	84,450	17,348	13,469	87,400	87,450	18,188	14,219	90,400	90,450	19,028	14,969
81,450	81,500	16,550	12,731	84,450	84,500	17,362	13,481	87,450	87,500	18,202	14,231	90,450	90,500	19,042	14,981
81,500	81,550	16,563	12,744	84,500	84,550	17,376	13,494	87,500	87,550	18,216	14,244	90,500	90,550	19,056	14,994
81,550	81,600	16,575	12,756	84,550	84,600	17,390	13,506	87,550	87,600	18,230	14,256	90,550	90,600	19,070	15,006
81,600	81,650	16,588	12,769	84,600	84,650	17,404	13,519	87,600	87,650	18,244	14,269	90,600	90,650	19,084	15,019
81,650	81,700	16,600	12,781	84,650	84,700	17,418	13,531	87,650	87,700	18,258	14,281	90,650	90,700	19,098	15,031
81,700	81,750	16,613	12,794	84,700	84,750	17,432	13,544	87,700	87,750	18,272	14,294	90,700	90,750	19,112	15,044
81,750	81,800	16,625	12,806	84,750	84,800	17,446	13,556	87,750	87,800	18,286	14,306	90,750	90,800	19,126	15,056
81,800	81,850	16,638	12,819	84,800	84,850	17,460	13,569	87,800	87,850	18,300	14,319	90,800	90,850	19,140	15,069
81,850	81,900	16,650	12,831	84,850	84,900	17,474	13,581	87,850	87,900	18,314	14,331	90,850	90,900	19,154	15,081
81,900	81,950	16,663	12,844	84,900	84,950	17,488	13,594	87,900	87,950	18,328	14,344	90,900	90,950	19,168	15,094
81,950	82,000	16,675	12,856	84,950	85,000	17,502	13,606	87,950	88,000	18,342	14,356	90,950	91,000	19,182	15,106
82,00	00			85,00	00			88,00	00			91,00	00		
82,000	82,050	16,688	12,869	85,000	85,050	17,516	13,619	88,000	88,050	18,356	14,369	91,000	91,050	19,196	15,119
82,050	82,100	16,700	12,881	85,050	85,100	17,530	13,631	88,050	88,100	18,370	14,381	91,050	91,100	19,210	15,131
82,100	82,150	16,713	12,894	85,100	85,150	17,544	13,644	88,100	88,150	18,384	14,394	91,100	91,150	19,224	15,144
82,150	82,200	16,725	12,906	85,150	85,200	17,558	13,656	88,150	88,200	18,398	14,406	91,150	91,200	19,238	15,156
82,200	82,250	16,738	12,919	85,200	85,250	17,572	13,669	88,200	88,250	18,412	14,419	91,200	91,250	19,252	15,169
82,250	82,300	16,750	12,931	85,250	85,300	17,586	13,681	88,250	88,300	18,426	14,431	91,250	91,300	19,266	15,181
82,300	82,350	16,763	12,944	85,300	85,350	17,600	13,694	88,300	88,350	18,440	14,444	91,300	91,350	19,280	15,194
82,350	82,400	16,775	12,956	85,350	85,400	17,614	13,706	88,350	88,400	18,454	14,456	91,350	91,400	19,294	15,206
82,400	82,450	16,788	12,969	85,400	85,450	17,628	13,719	88,400	88,450	18,468	14,469	91,400	91,450	19,308	15,219
82,450	82,500	16,802	12,981	85,450	85,500	17,642	13,731	88,450	88,500	18,482	14,481	91,450	91,500	19,322	15,231
82,500	82,550	16,816	12,994	85,500	85,550	17,656	13,744	88,500	88,550	18,496	14,494	91,500	91,550	19,336	15,244
82,550	82,600	16,830	13,006	85,550	85,600	17,670	13,756	88,550	88,600	18,510	14,506	91,550	91,600	19,350	15,256
82,600	82,650	16,844	13,019	85,600	85,650	17,684	13,769	88,600	88,650	18,524	14,519	91,600	91,650	19,364	15,269
82,650	82,700	16,858	13,031	85,650	85,700	17,698	13,781	88,650	88,700	18,538	14,531	91,650	91,700	19,378	15,281
82,700	82,750	16,872	13,044	85,700	85,750	17,712	13,794	88,700	88,750	18,552	14,544	91,700	91,750	19,392	15,294
82,750	82,800	16,886	13,056	85,750	85,800	17,726	13,806	88,750	88,800	18,566	14,556	91,750	91,800	19,406	15,306
82,800	82,850	16,900	13,069	85,800	85,850	17,740	13,819	88,800	88,850	18,580	14,569	91,800	91,850	19,420	15,319
82,850	82,900	16,914	13,081	85,850	85,900	17,754	13,831	88,850	88,900	18,594	14,581	91,850	91,900	19,434	15,331
82,900	82,950	16,928	13,094	85,900	85,950	17,768	13,844	88,900	88,950	18,608	14,594	91,900	91,950	19,448	15,344
82,950	83,000	16,942	13,106	85,950	86,000	17,782	13,856	88,950	89,000	18,622	14,606	91,950	92,000	19,462	15,356
83,00	00	•		86,00	00	•		89,00	00	•		92,00	00	•	
83,000	83,050	16,956	13,119	86,000	86,050	17,796	13,869	89,000	89,050	18,636	14,619	92,000	92,050	19,476	15,369
83,050	83,100	16,970	13,131	86,050	86,100	17,810	13,881	89,050	89,100	18,650	14,631	92,050	92,100	19,490	15,381
83,100	83,150	16,984	13,144	86,100	86,150	17,824	13,894	89,100	89,150	18,664	14,644	92,100	92,150	19,504	15,394
83,150	83,200	16,998	13,156	86,150	86,200	17,838	13,906	89,150	89,200	18,678	14,656	92,150	92,200	19,518	15,406
83,200	83,250	17,012	13,169	86,200	86,250	17,852	13,919	89,200	89,250	18,692	14,669	92,200	92,250	19,532	15,419
83,250	83,300	17,026	13,181	86,250	86,300	17,866	13,931	89,250	89,300	18,706	14,681	92,250	92,300	19,546	15,431
83,300	83,350	17,040	13,194	86,300	86,350	17,880	13,944	89,300	89,350	18,720	14,694	92,300	92,350	19,560	15,444
83,350	83,400	17,054	13,206	86,350	86,400	17,894	13,956	89,350	89,400	18,734	14,706	92,350	92,400	19,574	15,456
83,400	83,450	17,068	13,219	86,400	86,450	17,908	13,969	89,400	89,450	18,748	14,719	92,400	92,450	19,588	15,469
83,450	83,500	17,082	13,231	86,450	86,500	17,922	13,981	89,450	89,500	18,762	14,731	92,450	92,500	19,602	15,481
83,500	83,550	17,096	13,244	86,500	86,550	17,936	13,994	89,500	89,550	18,776	14,744	92,500	92,550	19,616	15,494
83,550	83,600	17,110	13,256	86,550	86,600	17,950	14,006	89,550	89,600	18,790	14,756	92,550	92,600	19,630	15,506
83,600	83,650	17,124	13,269	86,600	86,650	17,964	14,019	89,600	89,650	18,804	14,769	92,600	92,650	19,644	15,519
83,650	83,700	17,138	13,281	86,650	86,700	17,978	14,031	89,650	89,700	18,818	14,781	92,650	92,700	19,658	15,531
83,700	83,750	17,152	13,294	86,700	86,750	17,992	14,044	89,700	89,750	18,832	14,794	92,700	92,750	19,672	15,544
83,750	83,800	17,166	13,306	86,750	86,800	18,006	14,056	89,750	89,800	18,846	14,806	92,750	92,800	19,686	15,556
83,800	83,850	17,180	13,319	86,800	86,850	18,020	14,069	89,800	89,850	18,860	14,819	92,800	92,850	19,700	15,569
83,850	83,900	17,194	13,331	86,850	86,900	18,034	14,081	89,850	89,900	18,874	14,831	92,850	92,900	19,714	15,581
83,900	83,950	17,208	13,344	86,900	86,950	18,048	14,094	89,900	89,950	18,888	14,844	92,900	92,950	19,728	15,594
83,950	84,000	17,222	13,356	86,950	87,000	18,062	14,106	89,950	90,000	18,902	14,856	92,950	93,000	19,742	15,606

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If Form line 6, is		And yo	And you are-		040EZ, -	And yo	And you are-		1040EZ, 5 -	And yo	u are-	If Form 1 line 6, is	040EZ, -	And yo	u are-
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your t	ax is-			Your t	ax is-			Your t	ax is-			Your t	ax is-
93,0	00			95,00	00	•		97,0	00	•		99,00	00	•	
93,000 93,050 93,100 93,150	93,100 93,150	19,756 19,770 19,784 19,798	15,619 15,631 15,644 15,656	95,000 95,050 95,100 95,150	95,050 95,100 95,150 95,200	20,316 20,330 20,344 20,358	16,119 16,131 16,144 16,156	97,000 97,050 97,100 97,150	97,100 97,150	20,876 20,890 20,904 20,918	16,619 16,631 16,644 16,656	99,000 99,050 99,100 99,150	99,050 99,100 99,150 99,200	21,436 21,450 21,464 21,478	17,119 17,131 17,144 17,156
93,200 93,250 93,300 93,350	93,300 93,350	19,812 19,826 19,840 19,854	15,669 15,681 15,694 15,706	95,200 95,250 95,300 95,350	95,250 95,300 95,350 95,400	20,372 20,386 20,400 20,414	16,169 16,181 16,194 16,206	97,200 97,250 97,300 97,350	97,300 97,350	20,932 20,946 20,960 20,974	16,669 16,681 16,694 16,706	99,200 99,250 99,300 99,350	99,250 99,300 99,350 99,400	21,492 21,506 21,520 21,534	17,169 17,181 17,194 17,206
93,400 93,450 93,500 93,550	93,500 93,550	19,868 19,882 19,896 19,910	15,719 15,731 15,744 15,756	95,400 95,450 95,500 95,550	95,450 95,500 95,550 95,600	20,428 20,442 20,456 20,470	16,219 16,231 16,244 16,256	97,400 97,450 97,500 97,550	97,500 97,550	20,988 21,002 21,016 21,030	16,719 16,731 16,744 16,756	99,400 99,450 99,500 99,550	99,450 99,500 99,550 99,600	21,548 21,562 21,576 21,590	17,219 17,231 17,244 17,256
93,600 93,650 93,700 93,750	93,700 93,750	19,924 19,938 19,952 19,966	15,769 15,781 15,794 15,806	95,600 95,650 95,700 95,750	95,650 95,700 95,750 95,800	20,484 20,498 20,512 20,526	16,269 16,281 16,294 16,306	97,600 97,650 97,700 97,750	97,700 97,750	21,044 21,058 21,072 21,086	16,769 16,781 16,794 16,806	99,600 99,650 99,700 99,750	99,650 99,700 99,750 99,800	21,604 21,618 21,632 21,646	17,269 17,281 17,294 17,306
93,800 93,850 93,900 93,950	93,900 93,950	19,980 19,994 20,008 20,022	15,819 15,831 15,844 15,856	95,800 95,850 95,900 95,950	95,850 95,900 95,950 96,000	20,540 20,554 20,568 20,582	16,319 16,331 16,344 16,356	97,800 97,850 97,900 97,950	97,900 97,950	21,100 21,114 21,128 21,142	16,819 16,831 16,844 16,856	99,800 99,850 99,900 99,950	99,850 99,900 99,950 100,000	21,660 21,674 21,688 21,702	17,319 17,331 17,344 17,356
94,0	00			96,00	00			98,0	00						
94,000 94,050 94,100 94,150	94,100 94,150	20,036 20,050 20,064 20,078	15,869 15,881 15,894 15,906	96,000 96,050 96,100 96,150	96,050 96,100 96,150 96,200	20,596 20,610 20,624 20,638	16,369 16,381 16,394 16,406	98,000 98,050 98,100 98,150	98,100 98,150	21,156 21,170 21,184 21,198	16,869 16,881 16,894 16,906				
94,200 94,250 94,300 94,350	94,300 94,350 94,400	20,092 20,106 20,120 20,134	15,919 15,931 15,944 15,956	96,200 96,250 96,300 96,350	96,250 96,300 96,350 96,400	20,652 20,666 20,680 20,694	16,419 16,431 16,444 16,456	98,200 98,250 98,300 98,350	98,300 98,350	21,212 21,226 21,240 21,254	16,919 16,931 16,944 16,956		61/	20.000	
94,400 94,450 94,500 94,550	94,500 94,550	20,148 20,162 20,176 20,190	15,969 15,981 15,994 16,006	96,400 96,450 96,500 96,550	96,450 96,500 96,550 96,600	20,708 20,722 20,736 20,750	16,469 16,481 16,494 16,506	98,400 98,450 98,500 98,550	98,500 98,550	21,268 21,282 21,296 21,310	16,969 16,981 16,994 17,006		or o	<b>00,000</b> <b>ver</b> — use n 1040	
94,600 94,650 94,700 94,750	94,700 94,750	20,204 20,218 20,232 20,246	16,019 16,031 16,044 16,056	96,600 96,650 96,700 96,750	96,650 96,700 96,750 96,800	20,764 20,778 20,792 20,806	16,519 16,531 16,544 16,556	98,600 98,650 98,700 98,750	98,700 98,750	21,324 21,338 21,352 21,366	17,019 17,031 17,044 17,056				
94,800 94,850 94,900 94,950	94,900 94,950	20,260 20,274 20,288 20,302	16,069 16,081 16,094 16,106	96,800 96,850 96,900 96,950	96,850 96,900 96,950 97,000	20,820 20,834 20,848 20,862	16,569 16,581 16,594 16,606	98,800 98,850 98,900 98,950	98,900 98,950	21,380 21,394 21,408 21,422	17,069 17,081 17,094 17,106				

#### Disclosure, Privacy Act, and Paperwork Reduction Act Notice

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

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.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number.

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.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown 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, and U.S. commonwealths or possessions 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 needed 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 the 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, to federal and state agencies to enforce

federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

**We welcome comments on forms.** If you have suggestions for making this form simpler, we would be happy to hear from you. You can email us at \*taxforms@irs.gov. (The asterisk must be included in the address.) Enter "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see Where Do You File? on the last page.

#### **Estimates of Taxpayer Burden**

The table below shows burden estimates based on current statutory requirements as of November 15, 2010, for taxpayers filing a 2010 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 18 hours, with an average cost of \$240 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 23 hours and \$300; for taxpayers filing Form 1040A, it is about 9 hours and \$130; and for taxpayers filing Form 1040EZ, it is about 7 hours and \$60.

Within each of these estimates there is significant variation in tax-payer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 12 hours and \$160, while business taxpayers are expected to have an average burden of about 32 hours and \$410. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

The estimates of burden below do not reflect any future legislative changes after November 15, 2010, that may affect the 2010 tax year. Any changes to burden estimates will be included in the annual Paperwork Reduction Act submission from the IRS to the Office of Management and Budget (OMB) and will be made publicly available on <a href="https://www.reginfo.gov">www.reginfo.gov</a>.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms* above.

#### Estimated Average Taxpayer Burden for Individuals by Activity

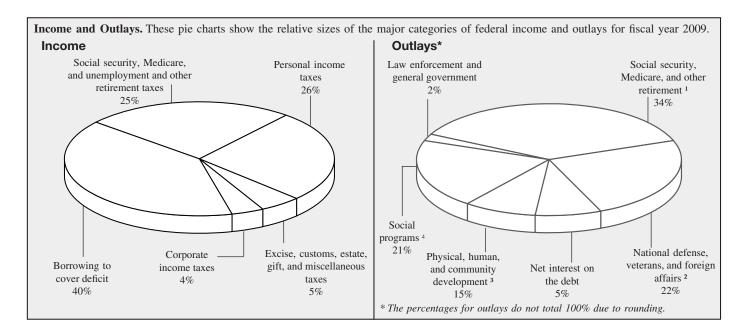
		Average Time Burden (Hours)										
Primary Form Filed or Type of Taxpayer	Percentage of Returns	Total Time*	Record Keeping	Tax Planning	Form Completion	Form Submission	All Other	Average Cost (Dollars)**				
All taxpayers	100	18	8	2	4	1	3	\$240				
Primary forms filed												
1040	70	23	11	3	5	1	3	300				
1040A	19	9	3	1	2	1	1	130				
1040EZ	11	7	2	1	2	1	1	60				
Type of taxpayer												
Nonbusiness***	69	12	5	2	3	1	2	160				
Business***	31	32	17	4	6	1	4	410				

<sup>\*</sup>Detail may not add to total time due to rounding.

<sup>\*\*</sup>Dollars rounded to the nearest \$10.

<sup>\*\*\*</sup>You are considered a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are considered a "nonbusiness" filer if you did not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

#### Major Categories of Federal Income and Outlays for Fiscal Year 2009



On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the Federal Government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receiving the President's proposal, the Congress reviews it and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2009 (which began on October 1, 2008, and ended on September 30, 2009), federal income was \$2.105 trillion and outlays were \$3.518 trillion, leaving a deficit of \$1.413 trillion.

#### **Footnotes for Certain Federal Outlays**

 Social security, Medicare, and other retirement: These programs provide income support for the retired and disabled and medical care for the elderly.

- 2. National defense, veterans, and foreign affairs: About 22% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.
- 3. Physical, human, and community development: These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.
- 4. Social programs: About 13% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

**Note.** The percentages on this page exclude undistributed offsetting receipts, which were \$93 billion in fiscal year 2009. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

## Options for e-filing your returns—quickly, safely and easily.

#### Seven reasons 70% of Americans file their taxes electronically.

- Security—The IRS uses the latest encryption technology to safeguard your information.
- Faster Refunds—Get your refund in as few as 10 days with direct deposit.
- Flexible Payments—File early; pay by April 18.
- Greater Accuracy—Fewer errors mean faster processing.
- Quick Receipt—Receive an acknowledgment that your return was accepted.
- Go Green—Reduce the amount of paper used.
- It's Free—through Free File.



## IRS *e-file:* It's Safe. It's Easy. It's Time.

Joining the 95 million Americans who already are using *e-file* is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS *e-file* is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed nearly 900 million *e-filed* tax returns safely and securely. There's no paper return to be lost or stolen.

If you have not e-filed before, it's time. Ask your tax preparer, or do it yourself. Most states also use electronic filing. IRS e-file is now the norm, not the exception.

#### Free e-file Help Available Nationwide

The VITA program offers free tax help for low to moderate income (under \$49,000 in adjusted gross income) taxpayers who need help preparing their tax returns. The Tax Counseling for the Elderly (TCE) program provides free tax help to people age 60 and older. There are 12,000 VITA and TCE sites nationwide.



#### **Everyone Can Free File**

If your adjusted gross income was \$58,000 or less in 2010, you can use free tax software to prepare and e-file your tax return. Earned more? Use Free File Fillable Forms.

**Free File.** This public-private partnership, between the IRS and tax software providers, makes approximately 20 popular commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit www.irs.gov/freefile for details. Free File combines all the benefits of e-file and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each provider's eligibility rules or use an online tool to find those software products that match your situation. Some providers offer state tax return preparation either for a fee or for free. Free File also is available in English and Spanish.

Free File Fillable Forms. The IRS offers electronic versions of IRS paper forms that also can be *e-filed* for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

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#### Where Do You File?

Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see page 21. Envelopes without enough postage will be returned to you by the post office. Also, include your complete return address.

	THEN use this address if you:								
IF you live in	Are not enclosing a check or money order	Are enclosing a check or money order							
Florida* or Georgia*	Department of the Treasury Internal Revenue Service Atlanta, GA 39901-0014	Internal Revenue Service P.O. Box 105017 Atlanta, GA 30348-5017							
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0014	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214							
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704							
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501							
Delaware, District of Columbia, Maryland, Missouri, Ohio, Rhode Island, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 970011 St. Louis, MO 63197-0011							
Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, North Carolina**, Pennsylvania, South Carolina**, Vermont	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008							
A foreign country, U.S. possession or territory***, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 USA	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303 USA							

<sup>\*</sup>If you live in Florida or Georgia, are not enclosing a check or money order, and are filing after June 30, 2011, use: Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999-0014.

<sup>\*\*</sup>If you live in North Carolina or South Carolina, are enclosing a check or money order, and are filing after June 30, 2011, use: Internal Revenue Service, P.O. Box 105017, Atlanta, GA 30348-5017.

\*\*\*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.