1040

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS

2010

DRAFT

IRS e-file makes doing your taxes faster and easier.

freefile 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 5** or look on **IRS** *e-file* at *IRS.gov.*

ADOPTION CREDIT REFUNDABLE

Your qualified adoption expenses are now refundable.

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 6 and 7.

IRS

Department of the Treasury **Internal Revenue Service** www.irs.gov

Cat. No. 24811V

A Message From the Commissioner

Dear Taxpayer,

As another tax season begins, the IRS wants to make filing and paying your taxes as quick and easy as possible. We are trying to see things from your perspective so we can improve the quality and kinds of service we provide you. We want to help you successfully navigate a highly complex tax code and pay what you owe under the law—not a penny more, or a penny less.

The American people who play by the rules every day further expect the IRS to vigorously enforce the tax law. Rest assured, we are pursuing those trying to evade paying their taxes.

I also want to take this opportunity to make a pitch for *e-file*. If you received this 1040 package in the mail, the odds are that you are not enjoying the benefits of *e-file*. However, filing your taxes online was never easier. *E-file* is fast, secure, accurate, and taxpayers electing direct deposit can get their refunds in as little as 10 days. Therefore, you might want to give *e-file* a second look.

For lower-income taxpayers and the elderly who don't have access to a home computer and the Internet, there are thousands of convenient volunteer sites across the nation standing ready to prepare your return for free and *e-file* it to the IRS. Call our toll-free number at 1-800-829-1040 to find the one nearest to you.

It is also important that taxpayers receive every tax credit for which they are eligible. This could mean extra money in your pocket as the American Recovery and Reinvestment Act created a number of new credits and expanded some existing ones.

For example, qualifying taxpayers who bought a home in 2009 can claim a credit of up to $8,000 on either their 2008 or 2009 return. And the American Opportunity Tax Credit provides financial assistance of up to $2,500 to help offset tuition costs and other expenses for individuals pursuing a college education.

In addition, the Earned Income Tax Credit was increased for families with three or more children, while the marriage penalty was reduced. Eligibility for the Additional Child Tax Credit also increased, meaning millions more low-income earners can claim it.

If you need any more information or have questions about taxes or tax credits, please visit us online at *www.irs.gov*, or call us toll-free 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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Help With Unresolved Tax Issues

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. We help taxpayers who are experiencing economic harm, such as not being able to provide necessities like housing, transportation, or food; taxpayers who are seeking help in resolving problems with the IRS; and those who believe an IRS system or procedure is not working as it should. Here are seven things every taxpayer should know about TAS:

1. TAS is your voice at the IRS.

2. Our service is free, confidential, and tailored to meet your needs.

3. You may be eligible for our help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just is not working as it should.

4. We help taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.

5. Our employees know the IRS and how to navigate it. If you qualify for our help, we will assign your case to an advocate who will listen to your problem, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved.

6. We have at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. 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 *www.irs.gov/advocate.* You can also call our toll-free line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

7. You can learn about your rights and responsibilities as a taxpayer by visiting our tax toolkit at *www.taxtoolkit.irs.gov*. You can get updates on hot tax topics by visiting our YouTube channel at *www.youtube.com/tasnta* and our Facebook page at *www.facebook.com/YourVoiceAtIRS*, or by following our tweets at *www.twitter.com/YourVoiceatIRS*.

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 for 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 Pub. 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

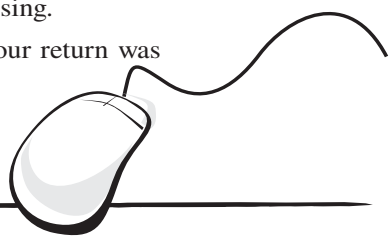
Taxpayer Advocacy Panel

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 *www.improveirs.org* or 1-888-912-1227 (toll-free).

Options for *e-filing* your tax returns—safely, quickly, 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 15.
- *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.

What's New

Due date of return. File Form 1040 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.

Self-employed health insurance deduction. If you were self-employed and paid for health insurance, you may be able to include in your deduction on line 29 any premiums you paid for coverage after March 29, 2010, of any child of yours who was under age 27 at the end of 2010, even if the child was not your dependent. See page 28.

Adoption credit. The maximum adoption credit has increased to $13,170. The credit is now refundable and is claimed on line 71. See Form 8839.

Alternative minimum tax (AMT) exemption amount decreased. The AMT exemption amount has decreased to $33,750 ($45,000 if married filing jointly or a qualifying widow(er); $22,500 if married filing separately).

CAUTION

At the time these instructions went to print, Congress was expected to consider legislation that would increase the amounts above. To find out if legislation was enacted, and for more details, see the 2010 Instructions for Form 6251.

IRA deduction expanded. You may be able to take an IRA deduction if you were covered by a retirement plan and your 2010 modified adjusted gross income (AGI) is less than $66,000 ($109,000 if married filing jointly or qualifying widow(er)). If your spouse was covered by a retirement plan, but you were not, you may be able to take an IRA deduction if your 2010 modified AGI is less than $177,000. See pages 29 and 30 for details and exceptions.

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 page 70.

Recapture 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 the instructions for line 59 on page 44.

Roth IRAs. Half of any income that results from a rollover or conversion to a Roth IRA from another retirement plan in 2010 is included in income in 2011, and the other half in 2012, unless you elect to include all of it in 2010.

You now can make a qualified rollover contribution to a Roth IRA regardless of the amount of your modified AGI.

Standard mileage rates. The 2010 rate for business use of your vehicle is reduced to 50 cents a mile. The 2010 rate for use of your vehicle to get medical care or to move is reduced to 16½ cents a mile.

Personal casualty and theft loss limit reduced. Each personal casualty or theft loss is limited to the excess of the loss over $100 (instead of the $500 limit that applied for 2009).

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

- 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),
- One child lived with you and you earned less than $35,535 ($40,545 if married filing jointly), or
- A child did not live with you and you earned less than $13,460 ($18,470 if married filing jointly).

The maximum 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.

Divorced or separated parents. A custodial parent who has revoked his or her previous release of a claim to a child's exemption must attach a copy of the revocation to his or her return. See page 16.

Domestic production activities income. The percentage rate for 2010 increases to 9%. However, the deduction is reduced if you have oil-related qualified production activities income.

Expired tax benefits. The following tax benefits have expired and are not available for 2010.

- Deduction for educator expenses in figuring AGI.
- Tuition and fees deduction in figuring AGI.
- Increased standard deduction for real estate taxes or a net disaster loss occurring after 2009.
- Itemized deduction or increased standard deduction for state or local sales or excise taxes on the purchase of a new motor vehicle (unless you bought the vehicle in 2009 after February 16 and paid the tax in 2010).
- Itemized deduction for state and local general sales taxes.
- The exclusion from income of up to $2,400 in unemployment compensation. All unemployment compensation you received in 2010 generally is taxable.
- The exclusion from income of qualified charitable distributions.
- Government retiree credit.
- District of Columbia first-time homebuyer credit (for homes bought after 2009).
- Alternative motor vehicle credit for qualified hybrid motor vehicles bought after 2009, except cars and light trucks with a gross vehicle weight rating of 8,500 pounds or less.
- Extra $3,000 IRA deduction for employees of bankrupt companies.
- Certain tax benefits for Midwestern disaster areas, including increased Hope and lifetime learning credits and the additional exemption amount if you provided housing for a person displaced by the Midwestern storms, tornadoes, or flooding.
- Credit to holders of clean renewable energy bonds issued after 2009.
- Decreased estimated tax payments for certain small businesses.
- The allowance against the AMT of the credit for child and dependent care expenses, credit for the elderly or the disabled, lifetime learning credit, mortgage interest credit, credit for nonbusiness energy property, and District of Columbia first-time homebuyer credit. For most people, these credits are now limited to your regular tax minus any tentative minimum tax.

CAUTION

At the time these instructions went to print, Congress was considering legislation that would reinstate many of these expired tax benefits. To find out if this legislation was enacted, and for more details, go to IRS.gov.

Limits on personal exemptions and overall itemized deductions ended. For 2010, taxpayers will no longer lose part of their deduction for personal exemptions and itemized deductions, regardless of the amount of their AGI.

Mailing your return. You may be mailing your return to a different address this year because the IRS has changed the filing location for several areas. If you received an envelope with your tax package, please use it. Otherwise, see *Where Do You File?* on the back cover.

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. Your preparer may make you aware of this requirement and the options available to you.

Filing Requirements

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

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.

Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use TeleTax topic 901 (see page 92) to see if they must file.

TIP

Even if you do not otherwise have to file a return, you should file one to get a refund of any federal income tax withheld. You should also file if you are eligible for any of the following credits.

- *Making work pay credit.*
- *Earned income credit.*
- *Additional child tax credit.*
- *American opportunity credit.*
- *First-time homebuyer credit.*
- *Credit for federal tax on fuels.*
- *Adoption credit.*
- *Refundable credit for prior year minimum tax.*
- *Health coverage tax credit.*

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 Form 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 92) 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.

CAUTION

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 and Where Should You File?

File Form 1040 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.) If you file after this date, you may have to pay interest and penalties. See page 90.

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

See the back cover for filing instructions and addresses.

What if You Cannot File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.

CAUTION

An automatic 6-month extension to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must attach a statement to your return showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2011, you file Form 4868. This 4-month extension of time to file does not extend the time to pay your tax. See Form 4868.

Private Delivery Services

You can use certain private delivery services designated by the IRS 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.

CAUTION

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.

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2010 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 65 or older	$9,350 10,750
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$18,700 19,800 20,900
Married filing separately (see page 13)	any age	$3,650
Head of household (see page 13)	under 65 65 or older	$12,050 13,450
Qualifying widow(er) with dependent child (see page 14)	under 65 65 or older	$15,050 16,150

**If you were born on January 1, 1946, you are considered to be age 65 at the end of 2010.*
******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). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2010 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than $25,000 ($32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income.*
****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 regardless of your age.*

Chart B—For Children and Other Dependents (See the instructions for line 6c that begin on page 15 to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **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 and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.
- Your unearned income was over $950.
- Your earned income was over $5,700.
- Your gross income was more than the **larger** of—
  - $950, or
  - Your earned income (up to $5,400) plus $300.

☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over $2,350 ($3,750 if 65 or older **and** blind).
- Your earned income was over $7,100 ($8,500 if 65 or older **and** blind).
- Your gross income was more than the **larger** of—
  - $2,350 ($3,750 if 65 or older **and** blind), or
  - Your earned income (up to $5,400) plus $1,700 ($3,100 if 65 or older **and** blind).

Married dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.
- Your unearned income was over $950.
- Your earned income was over $5,700.
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
  - $950, or
  - Your earned income (up to $5,400) plus $300.

☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over $2,050 ($3,150 if 65 or older **and** blind).
- Your earned income was over $6,800 ($7,900 if 65 or older **and** blind).
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
  - $2,050 ($3,150 if 65 or older **and** blind), or
  - Your earned income (up to $5,400) plus $1,400 ($2,500 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2010.

1. You owe any special taxes, including any of the following.
- **a.** Alternative minimum tax.
- **b.** Additional 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.
- **c.** Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
- **d.** 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.
- **e.** Recapture of first-time homebuyer credit. See the instructions for line 59 on page 44.
- **f.** Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 60 on page 44.
- **g.** Recapture taxes. See the instructions for line 44, that begin on page 35, and line 60, on page 44.

2. You received any advance earned income credit (EIC) payments from your employer. These payments are shown in Form W-2, box 9.

3. You had net earnings from self-employment of at least $400.

4. 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.

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 *www.irs.gov/efile* for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 61. If you itemize your deductions and any state or local income tax withheld is shown on these forms, include the tax withheld on Schedule A, line 5.

Form	Item and Box in Which It Should Appear	Where To Report if Filing Form 1040
W-2	Wages, tips, other compensation (box 1)	Form 1040, line 7
	Allocated tips (box 8)	See *Wages, Salaries, Tips, etc.* on page 19
	Advance EIC payment (box 9)	Form 1040, line 59
	Dependent care benefits (box 10)	Form 2441, Part III
	Adoption benefits (box 12, code T)	Form 8839, line 18
	Employer contributions to an Archer MSA (box 12, code R)	Form 8853, line 1
	Employer contributions to a health savings account (box 12, code W)	Form 8889, line 9
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1098	Mortgage interest (box 1) Points (box 2)	Schedule A, line 10*
	Refund of overpaid interest (box 3)	Form 1040, line 21, but first see the instructions on Form 1098*
	Mortgage insurance premiums (box 4)	See the instructions for Schedule A, line 13*
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 17
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33, on page 32*
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 49, on page 39, but first see the instructions on Form 1098-T*
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Stocks, bonds, etc. (box 2)	See the instructions on Form 1099-B
	Bartering (box 3)	See Pub. 525
	Aggregate profit or (loss) (box 11)	Form 6781, line 1
1099-C	Canceled debt (box 2)	See Pub. 4681
1099-DIV	Total ordinary dividends (box 1a)	Form 1040, line 9a
	Qualified dividends (box 1b)	See the instructions for Form 1040, line 9b, on page 20
	Total capital gain distributions (box 2a)	Form 1040, line 13, or, if required, Schedule D, line 13
	Unrecaptured section 1250 gain (box 2b)	See the instructions for Schedule D, line 19, that begin on page D-8
	Section 1202 gain (box 2c)	See *Exclusion of Gain on Qualified Small Business (QSB) Stock* in the instructions for Schedule D on page D-4
	Collectibles (28%) gain (box 2d)	See the instructions for Schedule D, line 18, on page D-8
	Nondividend distributions (box 3)	See the instructions for Form 1040, line 9a, on page 20
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 47, or Schedule A, line 8. But first see the instructions for line 47 on page 39.
1099-G	Unemployment compensation (box 1)	See the instructions for Form 1040, line 19, on page 25.
	State or local income tax refunds, credits, or offsets (box 2)	See the instructions for Form 1040, line 10, that begin on page 21. If box 8 on Form 1099-G is checked, see the box 8 instructions.
	ATAA payments (box 5)	Form 1040, line 21
	Taxable grants (box 6)	Form 1040, line 21*
	Agriculture payments (box 7)	See the Instructions for Schedule F or Pub. 225*
	Market gain (box 9)	See the Instructions for Schedule F

**If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.*

Form	Item and Box in Which It Should Appear	Where To Report if Filing Form 1040
1099-INT	Interest income (box 1)	See the instructions for Form 1040, line 8a, on page 20
	Early withdrawal penalty (box 2)	Form 1040, line 30
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040, line 8a, on page 20
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 47, or Schedule A, line 8. But first see the instructions for line 47 on page 39.
	Tax-exempt interest (box 8)	Form 1040, line 8b
	Specified private activity bond interest (box 9)	Form 6251, line 12
1099-LTC	Long-term care and accelerated death benefits	See Pub. 525 and the Instructions for Form 8853
1099-MISC	Rents (box 1)	See the Instructions for Schedule E*
	Royalties (box 2)	Schedule E, line 4 (for timber, coal, and iron ore royalties, see Pub. 544)*
	Other income (box 3)	Form 1040, line 21*
	Nonemployee compensation (box 7)	Schedule C, C-EZ, or F. But if you were not self-employed, see the instructions on Form 1099-MISC.
	Excess golden parachute payments (box 13)	See the instructions for Form 1040, line 60, on page 44
	Other (boxes 5, 6, 8, 9, 10, and 15b)	See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	Form 1040, line 30
	Original issue discount on U.S. Treasury obligations (box 6)	See the instructions on Form 1099-OID
	Investment expenses (box 7)	Schedule A, line 23
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Schedule C, C-EZ, or F or Form 4835, but first see the instructions on Form 1099-PATR
	Domestic production activities deduction (box 6)	Form 8903, line 23
	Credits (boxes 7, 8, and 10)	See the instructions on Form 1099-PATR
	Patron's AMT adjustment (box 9)	Form 6251, line 27
	Deduction for qualified refinery property (box 10)	Schedule C, C-EZ, or F
1099-Q	Qualified education program payments	See the instructions for Form 1040, line 21, on page 27
1099-R	Distributions from IRAs**	See the instructions for Form 1040, lines 15a and 15b, that begin on page 22
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040, lines 16a and 16b, that begin on page 23
	Capital gain (box 3)	See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2)	Form 4797, Form 6252, or Schedule D. But if the property was your home, see the Instructions for Schedule D to find out if you must report the sale or exchange. Report an exchange of like-kind property on Form 8824 even if no gross proceeds are reported on Form 1099-S.
	Buyer's part of real estate tax (box 5)	See the instructions for Schedule A, line 6, on page A-3*
1099-SA	Distributions from health savings accounts (HSAs)	Form 8889, line 14a
	Distributions from MSAs***	Form 8853

**If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.*

***This includes distributions from Roth, SEP, and SIMPLE IRAs.*

****This includes distributions from Archer and Medicare Advantage MSAs.*

Line Instructions for Form 1040

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 www.irs.gov/efile for details.

Section references are to the Internal Revenue Code.

Name and Address

Use the Peel-Off Label

Using your peel-off name and address label on the back of this booklet will speed the processing of your return. It also prevents common errors that can delay refunds or result in unnecessary notices. Put the label on your return after you have finished it. Cross out any incorrect information and print the correct information. Add any missing items, such as your apartment number.

Address Change

If the address on your peel-off label is not your current address, cross out your old address and print your new address. 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 your local Social Security Administration office before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See page 88 for more details. If you received a peel-off label, cross out your former name and print your new name.

What if You Do Not Have a Label?

Print or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name on line 3 instead of below your name.

TIP *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.*

P.O. Box

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

Foreign Address

Enter 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.

Death of a Taxpayer

See page 89.

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 www.socialsecurity.gov, 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 88 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.

Note. 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 if:

- You file a joint return,
- You file a separate return and claim an exemption for your spouse, or
- Your spouse is filing a separate return.

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 can also have $3 go to the fund. If you check a box, your tax or refund will not change.

Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly or qualifying widow(er) with dependent child.

TIP *More than one filing status can apply to you. Choose the one that will give you the lowest tax.*

Line 1

Single

You can check the box on line 1 if any of the following was true on December 31, 2010.

- You were never 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 before the end of 2010. But if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5 on page 14.

Line 2

Married Filing Jointly

You can check the box on line 2 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. They 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 88.

Nonresident aliens and dual-status aliens. Generally, a husband and wife cannot file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2010, you may elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Line 3

Married Filing Separately

If you are married and file a separate return, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you cannot take the student loan interest deduction, the education credits, or the earned income credit. You also cannot take the standard deduction if your spouse itemizes deductions.

Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to people in community property states. See page 19.

Be sure to enter your spouse's SSN or ITIN on Form 1040 unless your spouse does not have and is not required to have an SSN or ITIN.

TIP *You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2010. See* Married persons who live apart *on this page.*

Line 4

Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. (Some married persons who live apart are considered unmarried. See *Married persons who live apart* on this page. If you are married to a nonresident alien, you may also be considered unmarried. See *Nonresident alien spouse* that begins on this page.) You can check the box on line 4 only if you were unmarried or legally separated (according to your state law) under a decree of divorce or separate maintenance at the end of 2010 and either *Test 1* or *Test 2* below applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2010 of your parent whom you can claim as a dependent, except under a multiple support agreement (see page 17). Your parent did not have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to time lived with you* on this page).

1. Any person whom you can claim as a dependent. But do not include:

a. Your qualifying child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* that begins on page 16,

b. Any person who is your dependent only because he or she lived with you for all of 2010, or

c. Any person you claimed as a dependent under a multiple support agreement. See page 17.

2. Your unmarried qualifying child who is not your dependent.

3. Your married qualifying child who is not your dependent only because you can be claimed as a dependent on someone else's 2010 return.

4. Your child who, even though you are the custodial parent, is neither your dependent nor your qualifying child because of the rule for *Children of divorced or separated parents* that begins on page 16.

If the child is not your dependent, enter the child's name on line 4. If you do not enter the name, it will take us longer to process your return.

Qualifying child. To find out if someone is your qualifying child, see Step 1 on page 15.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* on page 17, if applicable.

If the person for whom you kept up a home was born or died in 2010, you can still file as head of household as long as the home was that person's main home for the part of the year he or she was alive.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Married persons who live apart. Even if you were not divorced or legally separated at the end of 2010, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2010. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2010.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2010 (if half or less, see *Exception to time lived with you* above).
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents* that begins on page 16.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Nonresident alien spouse. You are considered unmarried for head of household filing status if your spouse was a nonresident

Need more information or forms? See page 96.

alien at any time during the year and you do not choose to treat him or her as a resident alien. To claim head of household filing status, you must also meet *Test 1* or *Test 2* on page 13.

Line 5

Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2010 if all of the following apply.

- Your spouse died in 2008 or 2009 and you did not remarry before the end of 2010.
- You have a child or stepchild whom you claim as a dependent. This does not include a foster child.
- This child lived in your home for all of 2010. If the child did not live with you for the required time, see *Exception to time lived with you* on this page.
- You paid over half the cost of keeping up your home.
- You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2010, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2 on page 13.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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 in the home. Also see *Kidnapped child* on page 17, if applicable.

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 the child's home for the entire time he or she was alive.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Exemptions

You can deduct $3,650 on line 42 for each exemption you can take.

Line 6b

Spouse

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person's return.

2. You were married at the end of 2010, your filing status is married filing separately or head of household, and both of the following apply.

a. Your spouse had no income and is not filing a return.

b. Your spouse cannot be claimed as a dependent on another person's return.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you were divorced or legally separated at the end of 2010, you cannot take an exemption for your former spouse. If, at the end of 2010, your divorce was not final (an interlocutory decree), you are considered married for the whole year.

Death of your spouse. If your spouse died in 2010 and you did not remarry by the end of 2010, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a Taxpayer* on page 89.

Line 6c—Dependents

Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, check the box to the left of line 6c and attach a statement to your return with the information required in columns (1) through (4).

Step 1 Do You Have a Qualifying Child?

A qualifying child 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)

AND

was ...

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

or

Under age 24 at the end of 2010, a student (see page 18), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (see page 17)

AND

Who did not provide over half of his or her own support for 2010 (see Pub. 501)

AND

Who is not filing a joint return for 2010 or is filing a joint return for 2010 only as a claim for refund (defined on page 17)

AND

Who lived with you for more than half of 2010. If the child did not live with you for the required time, see *Exception to time lived with you* on page 17.

CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2010, see* Qualifying child of more than one person *on page 19.*

1. Do you have a child who meets the conditions to be your qualifying child?

   ☐ **Yes.** Go to Step 2. ☐ **No.** Go to Step 4 on page 16.

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test* on page 17.)

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot claim this child as a dependent. Go to Form 1040, line 7.

2. Was the child married?

   ☐ **Yes.** See *Married person* on page 17. ☐ **No.** Continue

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2010 tax return? See Steps 1, 2, and 4.

   ☐ **Yes.** You cannot claim any dependents. Go to Form 1040, line 7. ☐ **No.** You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2010?

   ☐ **Yes.** Continue ☐ **No.** STOP This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test* on page 17.)

   ☐ **Yes.** This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4). ☐ **No.** STOP This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

(Continued on next page)

Need more information or forms? See page 96.

Step 4 Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

or

Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)

or

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

or

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship did not violate local law. If the person did not live with you for the required time, see *Exception to time lived with you* on page 17

AND

Who was not a qualifying child (see Step 1) of any taxpayer for 2010. For this purpose, a person is not a taxpayer if he or she is not required to file a U.S. income tax return **and** either does not file such a return or files only to get a refund of withheld income tax

AND

Who had gross income of less than $3,650 in 2010. If the person was permanently and totally disabled, see *Exception to gross income test* on page 17

AND

For whom you provided over half of his or her support in 2010. But see the special rule for *Children of divorced or separated parents* that begins on this page, *Multiple support agreements* on page 17, and *Kidnapped child* on page 17.

1. Does any person meet the conditions to be your qualifying relative?

   ☐ **Yes.** Continue ☐ **No.** STOP Go to Form 1040, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizen test* on page 17.)

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot claim this person as a dependent. Go to Form 1040, line 7.

3. Was your qualifying relative married?

   ☐ **Yes.** See *Married person* on page 17. ☐ **No.** Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2010 tax return? See Steps 1, 2, and 4.

   ☐ **Yes.** STOP You cannot claim any dependents. Go to Form 1040, line 7.

   ☐ **No.** You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (3). Do not check the box on Form 1040, line 6c, column (4).

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7. See page 12.

Children of divorced or separated parents. A child will be treated as the qualifying child or qualifying relative of his or her noncustodial parent (defined on page 17) if all of the following conditions apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2010 (whether or not they are or were married).
2. The child received over half of his or her support for 2010 from the parents (and the rules on *Multiple support agreements* on page 17 do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.
3. The child is in custody of one or both of the parents for more than half of 2010.
4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2010, and the noncustodial parent attaches a copy of the form or statement to his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement* on page 17.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least $600 for support of the child during 2010.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 51 and 65). However, this special rule does not apply to head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2010. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The other parent will not claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must attach all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.

You must attach the required information even if you filed it with your return in an earlier year.

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot attach pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must attach a copy to his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

Release of exemption revoked. A custodial parent who has revoked his or her previous release of a claim to exemption for a child must attach a copy of the revocation to his or her return. For details, see Form 8332.

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.

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the citizen test.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined on this page), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents* that begins on page 16 or *Kidnapped child* below.

A person is considered to have lived with you for all of 2010 if the person was born or died in 2010 and your home was this person's home for the entire time he or she was alive.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

Married person. If the person is married, you cannot claim that person as your dependent if he or she files a joint return. But this rule does not apply if the return is filed only as a claim for refund (defined on this page) and no tax liability would exist for either spouse if they had filed separate returns. If the person meets this exception, go to Step 2, question 3, on page 15 (for a qualifying child) or Step 4, question 4, on page 16 (for a qualifying relative). If the person does not meet this exception, you cannot claim this person as a dependent. Go to Form 1040, line 7.

Multiple support agreements. If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2010, the person cannot 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.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* beginning on page 16 applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 51 and 65).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 48).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 64a and 64b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2010. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2010.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2010.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2010, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits listed above for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed above unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

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For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2 on page 15. Otherwise, stop; you cannot claim any benefits based on this child. Go to Form 1040, line 7.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card is not correct, call the Social Security Administration at 1-800-772-1213. For details on how your dependent can get an SSN, see page 12. If your dependent will not have a number by the date your return is due, see *What if You Cannot File on Time?* on page 7.

If your dependent child was born and died in 2010 and you do not have an SSN for the child, enter "Died" in column (2) and attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

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 school offering courses only through the Internet.

Income

Foreign-Source Income

You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54 and Form 2555 or 2555-EZ.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Form 8891 to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 16a and 16b.

Foreign accounts and trusts. You must complete Part III of Schedule B if you:

- Had a foreign account, or
- Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- Earnings from services you performed after the beginning of the case (both wages and self-employment income), and
- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, do not include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the beginning of the case. Also, you (or the trustee, if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also attach a statement to your tax return that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 596, available at www.irs.gov/irb/2006-40_IRB/ar12.html.

Community Property States

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community income and what is separate income. For details, see Pub. 555.

California, Nevada, and Washington domestic partners. A registered domestic partner in California, Nevada, or Washington must report half the combined community income earned by the individual and his or her domestic partner as a married person filing separately does in those states, unless the partners have entered into an agreement opting out of community property treatment.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. 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.

Line 7

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 7.

- 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 Form W-2 on the dotted line next to line 7.
- Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. They are not included as income in box 1. See Pub. 531 for more details.

You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 57 on page 43.

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2010.
- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 7. However, if you were a degree candidate, include on line 7 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 7.
- Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2010 under all plans was more than $16,500 (excluding catch-up contributions as explained below), include the excess on line 7. This limit is (a) $11,500 if you only have SIMPLE plans, or (b) $19,500 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 7. They are already included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2010, your employer may have allowed an additional deferral (catch-up contributions) of up to $5,500 ($2,500 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.

You cannot deduct the amount deferred. It is not included as income in box 1 of your Form W-2.

- Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer.

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But see *Insurance Premiums for Retired Public Safety Officers* on page 23. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 16a and 16b. Payments from an IRA are reported on lines 15a and 15b.

- Corrective distributions from a retirement plan shown on Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 7. Instead, report distributions from an IRA on lines 15a and 15b.
- Wages from Form 8919, line 6.

**This includes a Roth, SEP, or SIMPLE IRA.*

Were You a Statutory Employee?

If you were, the "Statutory employee" box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople, certain agent or commission drivers and traveling salespeople, and certain homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schedule C or C-EZ along with your expenses.

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 91) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over $1,500 or any of the other conditions listed at the beginning of the Schedule B instructions apply to you.

Interest credited in 2010 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2010 income. For details, see Pub. 550.

TIP *If you get a 2010 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2010, see Pub. 550.*

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest, including any exempt-interest dividends from a mutual fund or other regulated investment company, should be included in box 8 of Form 1099-INT. Enter the total on line 8b. Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

Line 9a

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over $1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

Nondividend Distributions

Some distributions are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Schedule D. For details, see Pub. 550.

TIP *Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.*

Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total required to be shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples on this page and page 21. Also, when counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.
- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule on this page.
- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2010. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2010. Your Form 1099-DIV from XYZ Corp. shows $500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2010. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2010, through August 11, 2010). The 121-day period began on May 17, 2010 (60 days before the ex-dividend date), and ended on September 14, 2010. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 15, 2010 (the day before the ex-dividend date), and you sold the stock on September 16, 2010. You held the stock for 63 days (from July 16, 2010, through September 16, 2010). The $500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2010, through September 14, 2010).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2010. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2010. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of $1,000 and qualified dividends of $200. However, you sold the 10,000 shares on August 11, 2010. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

TIP *Be sure you use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, whichever applies, to figure your tax. Your tax may be less if you use the worksheet that applies. See the instructions for line 44 on page 35 for details.*

Line 10

Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

TIP *None of your refund is taxable if, in the year you paid the tax, you either (a) did not itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and 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. If you chose to apply part or all of the refund to your 2010 estimated state or local income tax, the amount applied is treated as received in 2010. If the refund was for a tax you paid in 2009 and you deducted state and local income taxes on line 5 of your 2009 Schedule A, use the worksheet below to see if any of your refund is taxable.

Exception. See *Itemized Deduction Recoveries* in Pub. 525 instead of using the worksheet below if any of the following applies.

1. You received a refund in 2010 that is for a tax year other than 2009.

2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2010 of an amount deducted or credit claimed in an earlier year.

State and Local Income Tax Refund Worksheet—Line 10

Keep for Your Records

Before you begin: √ Be sure you have read the **Exception** above to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.

1. Enter the income tax refund from **Form(s) 1099-G** (or similar statement). But **do not** enter more than the amount of your state and local income taxes shown on your 2009 Schedule A, line 5 . . . . . **1.** _____

2. Enter your total allowable itemized deductions from your 2009 Schedule A, line 29 . . . . **2.** _____

Note. If the filing status on your 2009 Form 1040 was married filing separately and your spouse itemized deductions in 2009, skip lines 3 through 9, enter the amount from line 2 on line 10, and go to line 11.

3. Enter the amount shown below for the filing status claimed on your **2009** Form 1040.
- Single or married filing separately—$5,700
- Married filing jointly or qualifying widow(er)—$11,400
- Head of household—$8,350

3. _____

4. Did you fill in line 39a on your 2009 Form 1040?
☐ **No.** Enter -0-.
☐ **Yes.** Multiply the number in the box on line 39a of your 2009 Form 1040 by $1,100 ($1,400 if your 2009 filing status was single or head of household). **4.** _____

5. Enter any state or local real estate taxes shown on your 2009 Schedule A, line 6. **Do not** include foreign real estate taxes . . . . . **5.** _____

6. Enter $500 ($1,000 if married filing jointly) . . . . . **6.** _____

7. Enter the smaller of line 5 or line 6 . . . . . **7.** _____

8. Enter any net disaster loss from your 2009 Form 4684, line 18 . . . . . **8.** _____

9. Enter any new motor vehicle taxes shown on your 2009 Schedule A, line 7 . . . . . **9.** _____

10. Add lines 3, 4, 7, 8, and 9 . . . . . **10.** _____

11. Is the amount on line 10 less than the amount on line 2?
☐ **No.** STOP None of your refund is taxable.
☐ **Yes.** Subtract line 10 from line 2 . . . . . **11.** _____

12. **Taxable part of your refund.** Enter the **smaller** of line 1 or line 11 here and on Form 1040, line 10 . . **12.** _____

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3. The amount on your 2009 Form 1040, line 42, was more than the amount on your 2009 Form 1040, line 41.

4. You had taxable income on your 2009 Form 1040, line 43, but no tax on your Form 1040, line 44, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.

5. Your 2009 state and local income tax refund is more than your 2009 state and local income tax deduction minus the amount you could have deducted as your 2009 state and local general sales taxes.

6. You made your last payment of 2009 estimated state or local income tax in 2010.

7. You owed alternative minimum tax in 2009.

8. You could not use the full amount of credits you were entitled to in 2009 because the total credits were more than the amount shown on your 2009 Form 1040, line 46.

9. You could be claimed as a dependent by someone else in 2009.

10. You had to use the Itemized Deductions Worksheet in the 2009 Instructions for Schedule A because your 2009 adjusted gross income was over $166,800 ($83,400 if married filing separately) and both of the following apply.

a. You could not deduct all of the amount on the 2009 Itemized Deductions Worksheet, line 1.

b. The amount on line 8 of that 2009 worksheet would be more than the amount on line 4 of that worksheet if the amount on line 4 were reduced by 80% of the refund you received in 2010.

11. A same-sex couple received a refund because of a jointly-filed state or local income tax return.

Line 11

Alimony Received

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you do not, you may have to pay a $50 penalty. For more details, see Pub. 504.

Line 12

Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or C-EZ.

Line 13

Capital Gain or (Loss)

If you had a capital gain or loss, including any capital gain distributions or a capital loss carryover from 2009, you must complete and attach Schedule D.

Exception. You do not have to file Schedule D if both of the following apply.

- The only amounts you have to report on Schedule D are capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statements.
- None of the Form(s) 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

If both of the above apply, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Attach a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.

TIP *If you do not have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet on page 37 to figure your tax. Your tax is usually less if you use this worksheet.*

Line 14

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797.

Lines 15a and 15b

IRA Distributions

You should receive a Form 1099-R showing the amount of any distribution from your IRA. Unless otherwise noted in the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 15a blank and enter the total distribution on line 15b.

Exception 1. Enter the total distribution on line 15a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA),
- SEP or SIMPLE IRA to a traditional IRA, or
- IRA to a qualified plan other than an IRA.

Also, enter "Rollover" next to line 15b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 15b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 15b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2011, attach a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions to figure the amount to enter on line 15b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2010 or an earlier year. If you made nondeductible contributions to these IRAs for 2010, also see Pub. 590.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b; you do not have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2005 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2010.

4. You had a 2009 or 2010 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2010.

6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified health savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 15b unless *Exception 2* applies to that part. Enter "HFD" next to line 15b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to

exclude an HFD from your income once in your lifetime. You cannot exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.

The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

See Pub. 590 for details.

More than one exception applies. If more than one exception applies, attach a statement showing the amount of each exception, instead of making an entry next to line 15b. For example: "Line 15b – $1,000 Rollover and $500 HFD."

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount of those distributions on line 15a.

You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over, or (b) you were born before July 1, 1939, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 58 on page 43 for details.

Lines 16a and 16b

Pensions and Annuities

You should receive a Form 1099-R showing the amount of your pension and annuity payments, including distributions from 401(k), 403(b), and governmental 457(b) plans. See pages 24 and 25 for details on rollovers and lump-sum distributions. Do not include the following payments on lines 16a and 16b. Instead, report them on line 7.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.

Attach Form(s) 1099-R to Form 1040 if any federal income tax was withheld.

Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you did not contribute to the cost (see page 24) of your pension or annuity, or (b) you got your entire cost back tax free before 2010. But see *Insurance Premiums for Retired Public Safety Officers* on this page. If your pension or annuity is fully taxable, enter it on line 16b; do not make an entry on line 16a.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

Partially Taxable Pensions and Annuities

Enter the total pension or annuity payments you received in 2010 on line 16a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b. But if your annuity starting date (defined on this page) was after July 1, 1986, see *Simplified Method* on this page to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a $1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 16b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

Insurance Premiums for Retired Public Safety Officers

If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract. You can do this only if you retired because of disability or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by the employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or $3,000. You can only make this election for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is:

- A qualified trust,
- A section 403(a) plan,
- A section 403(b) plan, or
- A section 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R does not reflect the exclusion. Report your total distributions on line 16a and the taxable amount on line 16b. Enter "PSO" next to line 16b.

If you are retired on disability and reporting your disability pension on line 7, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 7.

Simplified Method

You must use the Simplified Method if either of the following applies.

1. Your annuity starting date (defined below) was after July 1, 1986, and you used this method last year to figure the taxable part.

2. Your annuity starting date was after November 18, 1996, and both of the following apply.

a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.

b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than five. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the worksheet on page 24 to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 or Pub. 721 for U.S. Civil Service retirement benefits.

If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the worksheet on page 24.

Annuity Starting Date

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Age (or Combined Ages) at Annuity Starting Date

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your

Need more information or forms? See page 96.

beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

Rollovers

Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a qualified rollover to a Roth IRA is generally not a tax-free

Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records

Before you begin: √ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to $5,000) in the amount entered on line 2 below.

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2010 on Form 1040, line 16a.

1. Enter the total pension or annuity payments received in 2010. Also, enter this amount on Form 1040, line 16a . . . . . **1.** _____

2. Enter your cost in the plan at the annuity starting date . . . . . **2.** _____

Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.

3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below . . . . . **3.** _____

4. Divide line 2 by the number on line 3 . . . . . **4.** _____

5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . . **5.** _____

6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet . . . . . **6.** _____

7. Subtract line 6 from line 2 . . . . . **7.** _____

8. Enter the **smaller** of line 5 or line 7 . . . . . **8.** _____

9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see *Insurance Premiums for Retired Public Safety Officers* on page 23 before entering an amount on line 16b . . . . . **9.** _____

10. Was your annuity starting date before 1987?

☐ **Yes.** STOP Leave line 10 blank.

☐ **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2010. You will need this number when you fill out this worksheet next year . . . . . **10.** _____

Table 1 for Line 3 Above

IF the age at annuity starting date (see page 23) was . . .	AND your annuity starting date was— **before** November 19, 1996, enter on line 3 . . .	**after** November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 23) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

distribution. Use lines 16a and 16b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

For more details on rollovers, including distributions under qualified domestic relations orders, see Pub. 575.

Rollover to a plan other than a Roth IRA or a designated Roth account. Enter on line 16a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. From the total on line 16a, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount on line 16b. If the remaining amount is zero and you have no other distribution to report on line 16b, enter zero on line 16b. Also, enter ''Rollover'' next to line 16b.

Special rules apply to partial rollovers of property. See Pub. 575.

Rollover to a Roth IRA (other than from a designated Roth account). Enter on line 16a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. From the total on line 16a, subtract any contributions (usually shown in box 5) that were taxable to you when made. If the remaining amount is zero and you have no other distribution to report on line 16b, enter zero on line 16b. If the remaining amount is more than zero, you can elect to include it on line 16b. If you do not make that election:

- Include half of the remaining amount in your 2011 income and the other half in your 2012 income,
- Do not include any of this distribution on line 16b of your 2010 Form 1040, and
- If you have no other distribution to report on line 16b, enter zero on line 16b of your 2010 Form 1040.

See Form 8606 and its instructions for details.

Rollover to a Roth IRA or a designated Roth account from a designated Roth account. Enter on line 16a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. From the total on line 16a, subtract the amount of the qualified rollover. Enter the remaining amount on line 16b. If the remaining amount is zero and you have no other distribution to report on line 16b, enter zero on line 16b. Also, enter "Rollover" next to line 16b.

Lump-Sum Distributions

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the ''Total distribution'' box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instructions for line 58 on page 43.

Enter the total distribution on line 16a and the taxable part on line 16b. For details, see Pub. 575.

TIP *You may be able to pay less tax on the distribution if you were born before January 2, 1936, or you are the beneficiary of a deceased employee who was born before January 2, 1936. For details, see Form 4972.*

Line 19

Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2010. Report the amount in box 1 on line 19. However, if you made contributions to a governmental unemployment compensation program and you are not itemizing deductions, reduce the amount you report on line 19 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 19. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19. If, in 2010, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A, line 23. But if you repaid more than $3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

Lines 20a and 20b

Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2010. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the worksheet on page 26 to see if any of your benefits are taxable.

Exception. Do not use the worksheet on page 26 if any of the following applies.

- You made contributions to a traditional IRA for 2010 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2010 and your total repayments (box 4) were more than your total benefits for 2010 (box 3). None of your benefits are taxable for 2010. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more details, see Pub. 915.
- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

Need more information or forms? See page 96.

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records

Before you begin:

- √ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
- √ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 33).
- √ If you are married filing separately and you lived apart from your spouse for all of 2010, enter "D" to the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the IRS.
- √ Be sure you have read the **Exception** on page 25 to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1. Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099.** Also, enter this amount on Form 1040, line 20a . . . . . **1.** _____

2. Enter one-half of line 1 . . . . . **2.** _____

3. Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21 . . . . . **3.** _____

4. Enter the amount, if any, from Form 1040, line 8b . . . . . **4.** _____

5. Combine lines 2, 3, and 4 . . . . . **5.** _____

6. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36 . . . . . **6.** _____

7. Is the amount on line 6 less than the amount on line 5?

☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.

☐ **Yes.** Subtract line 6 from line 5 . . . . . **7.** _____

8. If you are:

- Married filing jointly, enter $32,000
- Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2010, enter $25,000
- Married filing separately and you lived with your spouse at any time in 2010, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17

. . . . . **8.** _____

9. Is the amount on line 8 less than the amount on line 7?

☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you **lived apart** from your spouse for all of 2010, be sure you entered "D" to the right of the word "benefits" on line 20a.

☐ **Yes.** Subtract line 8 from line 7 . . . . . **9.** _____

10. Enter: $12,000 if married filing jointly; $9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2010 . . **10.** _____

11. Subtract line 10 from line 9. If zero or less, enter -0- . . . . . **11.** _____

12. Enter the **smaller** of line 9 or line 10 . . . . . **12.** _____

13. Enter one-half of line 12 . . . . . **13.** _____

14. Enter the **smaller** of line 2 or line 13 . . . . . **14.** _____

15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- . . . . . **15.** _____

16. Add lines 14 and 15 . . . . . **16.** _____

17. Multiply line 1 by 85% (.85) . . . . . **17.** _____

18. **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040, line 20b . . . . . **18.** _____

TIP *If any of your benefits are taxable for 2010* ***and*** *they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.*

Line 21

Other Income

Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it is not self-employment income, such as income from a hobby or a sporadic activity). Instead, see the instructions on Form 1099-MISC to find out where to report that income.

Taxable income. Use line 21 to report any taxable income not reported elsewhere on your return or other schedules. See the examples below. List the type and amount of income. If necessary, show the required information on an attached statement. For more details, see *Miscellaneous Income* in Pub. 525.

Examples of income to report on line 21 include the following.

- Prizes and awards.
- Jury duty pay. Also, see the instructions for line 36 on page 33.
- Alaska Permanent Fund dividends.
- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2010, and (b) they were not included in a qualified rollover. See Pub. 970. Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040.

You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.

- Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2010, and (b) they were not included in a qualified rollover. See Pub. 969.

You may have to pay an additional tax if you received a taxable distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.

- Amounts deemed to be income from an HSA because you did not remain an eligible individual during the testing period. See Form 8889, Part III.
- Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 28, on page A-8.

Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.

- Alternative trade adjustment assistance (ATAA) payments. These payments should be shown in box 5 of Form 1099-G.
- Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See *Recoveries* in Pub. 525 for details on how to figure the amount to report.
- Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also, see the instructions for line 36 on page 33.
- Income from an activity not engaged in for profit. See Pub. 535.
- Loss on certain corrective distributions of excess deferrals. See *Retirement Plan Contributions* in Pub. 525.
- Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 60 on page 44.
- Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.
- Canceled debts. These amounts may be shown in box 2 of Form 1099-C. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter "canceled debt" or "foreclosure" in the search box.

Nontaxable income. Do not report any nontaxable income on line 21. Examples of nontaxable income include the following.

- Child support.
- Economic recovery payments of $250 made to certain recipients of social security benefits, supplemental security income, railroad retirement benefits, or certain veterans disability compensation or pension benefits.
- Any Pay-for-Performance Success Payments that reduce the principal balance of your home mortgage under the Home Affordable Modification Program.
- Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).
- Gifts and bequests. However, if you received a gift or bequest from a foreign person of more than $14,165, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Adjusted Gross Income

Line 23

RESERVED

The deduction for educator expenses that was taken on this line of the 2009 Form 1040 has expired and does not apply for 2010. The line has been reserved in case Congress extends the deduction to 2010. To find out whether Congress has extended the deduction, check IRS.gov.

Line 24

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 24.

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or 2106-EZ.

Line 25

Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2010. See Form 8889.

Need more information or forms? See page 96.

Line 26

Moving Expenses

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. Use TeleTax topic 455 (see page 92) or see Form 3903.

Line 27

One-Half of Self-Employment Tax

If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction.

Line 28

Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 29

Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. Effective March 30, 2010, the insurance can also cover any child (defined on this page) of yours who was under age 27 at the end of 2010, even if the child was not your dependent.

One of the following statements must be true.

- You were self-employed and had a net profit for the year.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2010 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation may be shown in box 14 of Form W-2.

A child includes your son, daughter, stepchild, adopted child, or foster child.

The insurance plan must be established under your business. Your personal services must have been a material income-producing factor in the business. If you are a more-than-2% shareholder in an S corporation, the plan must be established by the S corporation. A plan is established by the S corporation if (a) the S corporation makes the premium payments for the policy in 2010 or (b) you make the premium payments and furnish proof of payment to the S corporation and then the S corporation reimburses you for the premium payments in 2010. You can deduct the premiums only if the S corporation reports the premiums paid or reimbursed as wages in box 1 of your Form W-2 in 2010 and you also report the premium payments or reimbursements as wages on Form 1040, line 7.

In addition, effective March 30, 2010, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who

Self-Employed Health Insurance Deduction Worksheet—Line 29

Keep for Your Records

Before you begin:

√ If, during 2010, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment trade adjustment assistance (RTAA) recipient, or Pension Benefit Guaranty Corporation pension recipient, see the Note on page 29.

√ Be sure you have read the **Exception** on page 29 to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1. Enter the total amount paid in 2010 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2010 for you, your spouse, and your dependents. Effective March 30, 2010, the insurance can also cover any child of yours who was under age 27 at the end of 2010. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan (see page 29) or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer	**1.**	
2. Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28. Do not include amounts exempt from self-employment tax***	**2.**	
3. Self-employed health insurance deduction. Enter the **smaller** of line 1 or line 2 here and on Form 1040, line 29. **Do not** include this amount in figuring any medical expense deduction on Schedule A	**3.**	

**If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the amount from Schedule SE, Section B, line 4b.*

***Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it does not include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.*

****Include amounts exempt from self-employment tax if they are exempt because you are a member of a religious order who has taken a vow of poverty or because you have an approved Form 4361 or 4029.*

was under age 27 at the end of 2010, do not use amounts paid for coverage for that month to figure the deduction.

But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2010, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction.

Medicare premiums cannot be used to figure the deduction. Also, amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer cannot be used to figure the deduction.

For more details, see Pub. 535.

Note. If, during 2010, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment trade adjustment assistance (RTAA) recipient, or Pension Benefit Guaranty Corporation pension recipient, you must complete Form 8885 before completing the worksheet on page 28. When figuring the amount to enter on line 1 of the worksheet on page 28, do not include:

- Any amounts you included on Form 8885, line 4,
- Any qualified health insurance premiums you paid to "U.S. Treasury-HCTC," or
- Any health coverage tax credit advance payments shown in box 1 of Form 1099-H.

If you qualify to take the deduction, use the worksheet on page 28 to figure the amount you can deduct.

Exception. Use Pub. 535 instead of the worksheet on page 28 to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555 or 2555-EZ.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Line 30

Penalty on Early Withdrawal of Savings

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Lines 31a and 31b

Alimony Paid

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use TeleTax topic 452 (see page 92) or see Pub. 504.

Line 32

IRA Deduction

TIP *If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2010, you must report them on Form 8606.*

If you made contributions to a traditional IRA for 2010, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590. A statement should be sent to you by May 31, 2011, that shows all contributions to your traditional IRA for 2010.

Use the worksheet on pages 30 and 31 to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2010, you cannot deduct any contributions made to your traditional IRA for 2010 or treat them as nondeductible contributions.

2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 50 on page 39.

CAUTION *If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2010, do not use the worksheet on pages 30 and 31. Instead, see Pub. 590 to figure the amount, if any, of your IRA deduction.*

3. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 50 on page 39.

4. If you made contributions to your IRA in 2010 that you deducted for 2009, do not include them in the worksheet.

5. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it is not, contact your employer or the payer for the amount of the income.

6. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 32.

7. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b that begin on page 22.

8. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

9. Do not include any repayments of qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590.

10. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2010, see Pub. 590 for special rules.

TIP *By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.*

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815,

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or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2010.

You may be able to take the retirement savings contributions credit. See the instructions for line 50 that begin on page 39.

IRA Deduction Worksheet—Line 32

Keep for Your Records

If you were age 70½ or older at the end of 2010, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. ***Do not*** *complete this worksheet for anyone age 70½ or older at the end of 2010. If you are married filing jointly and only one spouse was under age 70½ at the end of 2010, complete this worksheet only for that spouse.*

Before you begin:

- √ Be sure you have read the list on page 29. You may not be eligible to use this worksheet.
- √ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 33).
- √ If you are married filing separately and you lived apart from your spouse for all of 2010, enter "D" on the dotted line next to Form 1040, line 32. If you do not, you may get a math error notice from the IRS.

			Your IRA	Spouse's IRA
1a.	Were you covered by a retirement plan (see page 29)?	**1a.**	☐ Yes ☐ No	
b.	If married filing jointly, was your spouse covered by a retirement plan?	**1b.**		☐ Yes ☐ No

Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.

- $5,000, if under age 50 at the end of 2010.
- $6,000, if age 50 or older but under age 70½ at the end of 2010.

Otherwise, go to line 2.

2.	Enter the amount shown below that applies to you. • Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2010, enter $66,000 • Qualifying widow(er), enter $109,000 • Married filing jointly, enter $109,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $177,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2010, enter $10,000	**2a.**		**2b.**	
3.	Enter the amount from Form 1040, line 22	**3.**			
4.	Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36	**4.**			
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	**5a.**		**5b.**	
6.	Is the amount on line 5 less than the amount on line 2?				

☐ **No.** STOP None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.

☐ **Yes.** Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.

- If single, head of household, or married filing separately, and the result is $10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8.
  - **i.** $5,000, if under age 50 at the end of 2010.
  - **ii.** $6,000, if age 50 or older but under age 70½ at the end of 2010.

  Otherwise, go to line 7.
- If married filing jointly or qualifying widow(er), and the result is $20,000 or more ($10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.
  - **i.** $5,000, if under age 50 at the end of 2010.
  - **ii.** $6,000 if age 50 or older but under age 70½ at the end of 2010.

  Otherwise, go to line 7.

6a.		**6b.**	

IRA Deduction Worksheet—*Continued from page 30*

			Your IRA		Spouse's IRA
7.	Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of $10, increase it to the next multiple of $10 (for example, increase $490.30 to $500). If the result is $200 or more, enter the result. But if it is less than $200, enter $200. • Single, head of household, or married filing separately, multiply by 50% (.50) (or by 60% (.60) in the column for the IRA of a person who is age 50 or older at the end of 2010) • Married filing jointly or qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) in the column for the IRA of a person who is age 50 or older at the end of 2010). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2010)	**7a.**		**7b.**	
8.	Enter the total of your (and your spouse's if filing jointly): • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. See page 29 for exceptions • Alimony and separate maintenance payments reported on Form 1040, line 11 • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q	**8.**			
9.	Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590	**9.**			
10.	Add lines 8 and 9	**10.**			

If married filing jointly and line 10 is less than $10,000 ($11,000 if one spouse is age 50 or older at the end of 2010; $12,000 if both spouses are age 50 or older at the end of 2010), ***stop here*** *and see Pub. 590 to figure your IRA deduction.*

11.	Enter traditional IRA contributions made, or that will be made by April 18, 2011, for 2010 to your IRA on line 11a and to your spouse's IRA on line 11b	**11a.**		**11b.**	
12.	On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	**12a.**		**12b.**	

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Line 33

Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2010 on a qualified student loan (see below).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: $75,000 if single, head of household, or qualifying widow(er); $150,000 if married filing jointly. Use lines 2 through 4 of the worksheet below to figure your modified AGI.
- You, or your spouse if filing jointly, are not claimed as a dependent on someone else's (such as your parent's) 2010 tax return.

Use the worksheet below to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet below to figure your student loan interest deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

a. The person filed a joint return,

b. The person had gross income that was equal to or more than the exemption amount for that year ($3,650 for 2010), or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (see this page). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following benefits.

- Employer-provided educational assistance benefits that are not included in box 1 of Form(s) W-2.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Any nontaxable distribution of qualified tuition program earnings.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

For more details on these expenses, see Pub. 970.

Eligible student. An eligible student is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and
- Carried at least half the normal full-time workload for the course of study he or she was pursuing.

Student Loan Interest Deduction Worksheet—Line 33

Keep for Your Records

Before you begin:
√ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 33).
√ Be sure you have read the **Exception** above to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1. Enter the total interest you paid in 2010 on qualified student loans (see above). **Do not** enter more than $2,500 **1.** _____

2. Enter the amount from Form 1040, line 22 . . . . . **2.** _____

3. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36 . . . . . **3.** _____

4. Subtract line 3 from line 2 . . . . . **4.** _____

5. Enter the amount shown below for your filing status.
- Single, head of household, or qualifying widow(er)—$60,000
- Married filing jointly—$120,000

} . . . . . **5.** _____

6. Is the amount on line 4 more than the amount on line 5?
☐ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9.
☐ **Yes.** Subtract line 5 from line 4 . . . . . **6.** _____

7. Divide line 6 by $15,000 ($30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . . **7.** ___ . _____

8. Multiply line 1 by line 7 . . . . . **8.** _____

9. **Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Form 1040, line 33. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) . . . . . **9.** _____

Line 34

RESERVED

The tuition and fees deduction that was taken on this line of the 2009 Form 1040 has expired and does not apply for 2010. The line has been reserved in case Congress extends the deduction to 2010. To find out whether Congress has extended the deduction, check IRS.gov.

Line 35

Domestic Production Activities Deduction

You may be able to deduct up to 9% of your qualified production activities income from the following activities.

1. Construction of real property performed in the United States.

2. Engineering or architectural services performed in the United States for construction of real property in the United States.

3. Any lease, rental, license, sale, exchange, or other disposition of:

a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part in the United States,

b. Any qualified film you produced, or

c. Electricity, natural gas, or potable water you produced in the United States.

The deduction does not apply to income derived from:

- The sale of food and beverages you prepared at a retail establishment;
- Property you leased, licensed, or rented for use by any related person;
- The transmission or distribution of electricity, natural gas, or potable water; or
- The lease, rental, license, sale, exchange, or other disposition of land.

Your deduction may be reduced if you had oil-related qualified production activities income.

For details, see Form 8903 and its instructions.

Line 36

Include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury. Identify as "Jury Pay."
- Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as "PPR."
- Reforestation amortization and expenses (see Pub. 535). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."
- Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525). Identify as "UDC."
- Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includible in your gross income. Identify as "WBF."

Line 37

If line 37 is less than zero, you may have a net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details.

Tax and Credits

Line 39a

If you were born before January 2, 1946, or were blind at the end of 2010, check the appropriate box(es) on line 39a. If you were married and checked the box on Form 1040, line 6b, and your spouse was born before January 2, 1946, or was blind at the end of 2010, also check the appropriate box(es) for your spouse. Be sure to enter the total number of boxes checked.

Blindness

If you were partially blind as of December 31, 2010, you must get a statement certified by your eye doctor or registered optometrist that:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to this effect instead.

You must keep the statement for your records.

Line 39b

If your filing status is married filing separately (box 3 is checked), and your spouse itemizes deductions on his or her return, check the box on line 39b. Also check that box if you were a dual-status alien. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2010 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

Line 40

Itemized Deductions or Standard Deduction

In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduction.

Itemized Deductions

To figure your itemized deductions, fill in Schedule A.

Standard Deduction

Generally, your standard deduction is:

- $5,700 if single or married filing separately,
- $11,400 if married filing jointly or qualifying widow(er), or
- $8,400 if head of household.

Exception 1. Use the worksheet on page 34 to figure your standard deduction if:

- You, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2010 return, or
- You checked any box on line 39a.

Exception 2. Your standard deduction may be higher if you:

- Had a net disaster loss in 2008 or 2009 but could not deduct it until 2010, or
- Purchased a new motor vehicle after February 16, 2009, and before January 1, 2010, and paid the sales or excise taxes in 2010.

If you can increase your standard deduction by either of these items, use Schedule L to figure your standard deduction. You must attach Schedule L to your return.

Exception 3. If you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1946, were blind, had a net disaster loss in

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2008 or 2009, or paid sales or excise taxes on a new motor vehicle purchased in 2009.

If you received a refund in 2010 of an amount that increased your standard deduction in an earlier year, you generally have to include the refund in your income. See Recoveries *in Pub. 525.*

At the time these instructions went to print, Congress was considering legislation that would provide an increased standard deduction for real estate taxes or a net disaster loss occurring in 2010. To find out if this legislation was enacted, and for more details, see Schedule L or check IRS.gov.

Standard Deduction Worksheet—Line 40

Keep for Your Records

Complete this worksheet only if *Exception 1* on page 33 applies to you. Do not complete this worksheet if you checked the box on line 39b; your standard deduction is zero. Also, do not complete this worksheet if you must use Schedule L to figure your standard deduction (see *Exception 2* on page 33).

1. Enter the amount shown below for your filing status.
- Single or married filing separately—$5,700
- Married filing jointly or Qualifying widow(er)—$11,400
- Head of household—$8,400

. . . . . **1.** _____

2. Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return?

☐ **No.** Enter the amount from line 1 on line 4, skip line 3, and go to line 5.

☐ **Yes.** Go to line 3.

3. Is your **earned income*** more than $650?

☐ **Yes.** Add $300 to your earned income. Enter the total

☐ **No.** Enter $950

. . . . . **3.** _____

4. Enter the **smaller** of line 1 or line 3. . . . . **4.** _____

5. If born before January 2, 1946, or blind, multiply the number on Form 1040, line 39a, by $1,100 ($1,400 if single or head of household). Otherwise, enter -0- . . . . . **5.** _____

6. Add lines 4 and 5. Enter the total here and on Form 1040, line 40 . . . . . **6.** _____

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.*

Line 44

Tax

Include in the total on line 44 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described on this page.
- Tax from Form 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2010 for the student. See Form 8863 for more details. Enter the amount and "ECR" in the space next to line 44.

Do you want the IRS to figure the tax on your taxable income for you?

❑ **Yes.** 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.

❑ **No.** Use one of the following methods to figure your tax.

Tax Table or Tax Computation Worksheet. If your taxable income is less than $100,000, you must use the Tax Table that begins on page 75 to figure your tax. Be sure you use the correct column. If your taxable income is $100,000 or more, use the Tax Computation Worksheet on page 87.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

Form 8615. Form 8615 generally must be used to figure the tax for any child who had more than $1,900 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who either:

1. Was under age 18 at the end of 2010,
2. Was age 18 at the end of 2010 and did not have earned income that was more than half of the child's support, or
3. Was a full-time student over age 18 and under age 24 at the end of 2010 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2010 or if neither of the child's parents was alive at the end of 2010, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1993, is considered to be age 18 at the end of 2010; 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.

Schedule D Tax Worksheet. If you have to file Schedule D and Schedule D, line 18 or 19, is more than zero, use the Schedule D Tax Worksheet on page D-10 of the Instructions for Schedule D to figure the amount to enter on Form 1040, line 44. But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet on page 36 instead.

Qualified Dividends and Capital Gain Tax Worksheet. If you do not have to use the Schedule D Tax Worksheet (see above), use the worksheet on page 37 to figure the amount to enter on Form 1040, line 44, if any of the following applies.

- You reported qualified dividends on Form 1040, line 9b.
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet on page 36 instead.

Schedule J. If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or 2555-EZ, you must figure your tax using the worksheet on page 36.

Need more information or forms? See page 96.

Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records

If Form 1040, line 43, is zero, do not complete this worksheet.

1. Enter the amount from Form 1040, line 43	**1.**	
2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18	**2.**	
3. Add lines 1 and 2	**3.**	
4. Tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 on page 35 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line)	**4.**	
5. Tax on the amount on line 2. If the amount on line 2 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 2 is $100,000 or more, use the Tax Computation Worksheet	**5.**	
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44	**6.**	

**Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet on page D-9 of the Instructions for Schedule D (Form 1040).

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records

Before you begin:

√ See the instructions for line 44 on page 35 to see if you can use this worksheet to figure your tax.

√ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the worksheet on page 36 . . . . . **1.** _____

2. Enter the amount from Form 1040, line 9b* . . . . . **2.** _____

3. Are you filing Schedule D?*

☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-

☐ **No.** Enter the amount from Form 1040, line 13

3. _____

4. Add lines 2 and 3 . . . . . **4.** _____

5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0- . . . . . **5.** _____

6. Subtract line 5 from line 4. If zero or less, enter -0- . . . . . **6.** _____

7. Subtract line 6 from line 1. If zero or less, enter -0- . . . . . **7.** _____

8. Enter:
$34,000 if single or married filing separately,
$68,000 if married filing jointly or qualifying widow(er),
$45,550 if head of household. . . . . **8.** _____

9. Enter the smaller of line 1 or line 8 . . . . . **9.** _____

10. Enter the smaller of line 7 or line 9 . . . . . **10.** _____

11. Subtract line 10 from line 9. This amount is taxed at 0% . . . . . **11.** _____

12. Enter the smaller of line 1 or line 6 . . . . . **12.** _____

13. Enter the amount from line 11 . . . . . **13.** _____

14. Subtract line 13 from line 12 . . . . . **14.** _____

15. Multiply line 14 by 15% (.15) . . . . . **15.** _____

16. Figure the tax on the amount on line 7. If the amount on line 7 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 7 is $100,000 or more, use the Tax Computation Worksheet . . . . . **16.** _____

17. Add lines 15 and 16 . . . . . **17.** _____

18. Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet . . . . . **18.** _____

19. **Tax on all taxable income.** Enter the **smaller** of line 17 or line 18. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the worksheet on page 36 . . . . . **19.** _____

**If you are filing Form 2555 or 2555-EZ, see the footnote in the worksheet on page 36 before completing this line.*

Need more information or forms? See page 96.

Line 45

Alternative Minimum Tax

Use the worksheet below to see if you should fill in Form 6251.

An electronic version of this worksheet is available on IRS.gov. *Enter "AMT Assistant" in the search box on the website.*

Exception. Fill in Form 6251 instead of using the worksheet below if you claimed or received any of the following items.

- Accelerated depreciation.
- Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities or passive activities.
- Income from long-term contracts not figured using the percentage-of-completion method.
- Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
- Investment interest expense reported on Form 4952.

Worksheet To See if You Should Fill in Form 6251—Line 45

Keep for Your Records

Before you begin:

√ Be sure you have read the **Exception** above to see if you must fill in Form 6251 instead of using this worksheet.

√ If you are claiming the foreign tax credit (see the instructions for Form 1040, line 47, on page 39), enter that credit on line 47.

1. Are you filing **Schedule A?**

☐ **No.** Enter the amount from Form 1040, line 38.
☐ **Yes.** Enter the amount from Form 1040, line 41. . . . . **1.** _____

2. If filing **Schedule L**, enter the total of lines 6 and 17 from Schedule L. Otherwise, enter -0- . . . . . **2.** _____

3. Subtract line 2 from line 1 . . . . . **3.** _____

4. If filing Schedule A, enter the **smaller** of the amount on Schedule A, line 4, or 2.5% (.025) of the amount on Form 1040, line 38 (but not less than zero). Otherwise, enter -0- . . . . . **4.** _____

5. If filing Schedule A, enter the total of the amounts from Schedule A, lines 5, 6, 8, and 27. Otherwise, enter -0- . . **5.** _____

6. Add lines 3 through 5 . . . . . **6.** _____

7. Enter any tax refund from Form 1040, lines 10 and 21 . . . . . **7.** _____

8. Subtract line 7 from line 6 . . . . . **8.** _____

9. Go to Form 6251, line 29. Find the amount shown for your filing status in the column under the heading "THEN enter on line 29." Enter that amount here . . . . . **9.** _____

10. Is the amount on line 8 more than the amount on line 9?

☐ **No.** STOP You do not need to fill in Form 6251.

☐ **Yes.** Subtract line 9 from line 8 . . . . . **10.** _____

11. Enter the amount shown below for your filing status.

- Single or head of household—$112,500
- Married filing jointly or qualifying widow(er)—$150,000
- Married filing separately—$75,000

. . . . . **11.** _____

12. Is the amount on line 8 more than the amount on line 11?

☐ **No.** Skip lines 12 and 13; enter on line 14 the amount from line 10, and go to line 15.

☐ **Yes.** Subtract line 11 from line 8 . . . . . **12.** _____

13. Multiply line 12 by 25% (.25) and enter the **smaller** of the result or line 9 above . . . . . **13.** _____

14. Add lines 10 and 13 . . . . . **14.** _____

15. Is the amount on line 14 more than $175,000 ($87,500 if married filing separately)?

☐ **Yes.** STOP Fill in Form 6251 to see if you owe the alternative minimum tax.

☐ **No.** Multiply line 14 by 26% (.26) . . . . . **15.** _____

16. Enter the amount from Form 1040, line 44, minus the total of any tax from Form 4972 and any amount on Form 1040, line 47. If you used Schedule J to figure your tax, the amount for Form 1040, line 44, must be refigured without using Schedule J . . . . . **16.** _____

Next. Is the amount on line 15 more than the amount on line 16?

☐ **Yes.** Fill in Form 6251 to see if you owe the alternative minimum tax.

☐ **No.** You do not owe alternative minimum tax and do not need to fill in Form 6251. Leave line 45 blank.

- Net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Credit for child care and dependent care expenses.
- Credit for the elderly or the disabled.
- Lifetime learning credit.
- Nonbusiness energy property credit.
- Mortgage interest credit.
- District of Columbia first-time homebuyer credit.
- Any general business credit in Part I of Form 3800.
- Empowerment zone and renewal community employment credit.
- Qualified electric vehicle credit.
- Alternative fuel vehicle refueling property credit.
- Credit for prior year minimum tax.

Form 6251 should be filled in for a child if Form 8615 must be used to figure the child's tax and the child's adjusted gross income on Form 1040, line 38, exceeds the child's earned income by more than $6,700. To find out when Form 8615 must be used, see page 35.

Line 47

Foreign Tax Credit

If you paid income tax to a foreign country, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You do not have to complete Form 1116 to take this credit if all of the following apply.

1. All of your gross foreign source income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).

2. If you had dividend income from shares of stock, you held those shares for at least 16 days.

3. You are not filing Form 4563 or excluding income from sources within Puerto Rico.

4. The total of your foreign taxes was not more than $300 (not more than $600 if married filing jointly).

5. All of your foreign taxes were:

a. Legally owed and not eligible for a refund, and

b. Paid to countries that are recognized by the United States and do not support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

Do you meet all five requirements above?

❑ **Yes.** Enter on line 47 the smaller of (a) your total foreign taxes, or (b) the amount on Form 1040, line 44.

❑ **No.** See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

Line 48

Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for any of the following persons.

1. Your qualifying child under age 13 whom you claim as your dependent.

2. Your disabled spouse who could not care for himself or herself, and who lived with you for more than half the year.

3. Any disabled person not able to care for himself or herself, who lived with you for more than half the year, and whom you claim as a dependent.

4. Any disabled person not able to care for himself or herself, who lived with you for more than half the year, and whom you could have claimed as a dependent except that:

a. The person filed a joint return,

b. The person had $3,650 or more of gross income, or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's 2010 return.

5. Your child whom you could not claim as a dependent because of the rules for *Children of divorced or separated parents* that begin on page 16.

For details, use TeleTax topic 602 (see page 92) or see Form 2441.

Line 49

Education Credits

If you (or your dependent) paid qualified expenses in 2010 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you cannot take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2010 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040, line 38, is $90,000 or more ($180,000 or more if married filing jointly).
- You, or your spouse, were a nonresident alien for any part of 2010 unless your filing status is married filing jointly.

Line 50

Retirement Savings Contributions Credit (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.

1. The amount on Form 1040, line 38, is more than $27,750 ($41,625 if head of household; $55,500 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1993, (b) is claimed as a dependent on someone else's 2010 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2010 you:

- Were 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 school offering courses only through the Internet.

For more details, use TeleTax topic 610 (see page 92) or see Form 8880.

Need more information or forms? See page 96.

Line 51—Child Tax Credit

Three Steps To Take the Child Tax Credit!

Step 1. Make sure you have a qualifying child for the child tax credit. Follow Steps 1 through 3 in the instructions for line 6c on page 15.

Step 2. Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.

Step 3. Answer the questions on this page to see if you can use the worksheet on pages 41 and 42 to figure your credit or if you must use Pub. 972.

Question **Who Must Use Pub. 972**

1. Are you claiming any of the following credits?
   - Mortgage interest credit, Form 8396.
   - District of Columbia first-time homebuyer credit, Form 8859.
   - Retirement savings contributions credit, Form 8880.
   - Education credits, Form 8863.
   - Alternative motor vehicle credit, Form 8910, Part III.
   - Plug-in electric vehicle credit, Form 8834, Part I.
   - Plug-in electric drive motor vehicle credit, Form 8936, Part III.
   - Residential energy efficient property credit, Form 5695, Part II.

   ☐ **Yes.** STOP You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.

   ☐ **No.** Continue

2. Are you excluding income from Puerto Rico or are you filing any of the following forms?
   - Form 2555 or 2555-EZ (relating to foreign earned income).
   - Form 4563 (exclusion of income for residents of American Samoa).

   ☐ **Yes.** STOP You must use Pub. 972 to figure your credit.

   ☐ **No.** Use the worksheet on pages 41 and 42 to figure your credit.

Child Tax Credit Worksheet—Line 51

Keep for Your Records

- To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2010, and meet all the conditions in Steps 1 through 3 on page 15.
- **Do not** use this worksheet if you answered "Yes" to question 1 or 2 on page 40. Instead, use Pub. 972.

Part 1

1. Number of qualifying children: _____ × $1,000. Enter the result. | **1** |

2. Enter the amount from Form 1040, line 38. | **2** |

3. Enter the amount shown below for your filing status.

- Married filing jointly — $110,000
- Single, head of household, or qualifying widow(er) — $75,000
- Married filing separately — $55,000

| **3** |

4. Is the amount on line 2 more than the amount on line 3?

☐ **No.** Leave line 4 blank. Enter -0- on line 5, and go to line 6.

☐ **Yes.** Subtract line 3 from line 2.

If the result is not a multiple of $1,000, increase it to the next multiple of $1,000. For example, increase $425 to $1,000, increase $1,025 to $2,000, etc.

| **4** |

5. Multiply the amount on line 4 by 5% (.05). Enter the result. | **5** |

6. Is the amount on line 1 more than the amount on line 5?

☐ **No.** STOP

You cannot take the child tax credit on Form 1040, line 51. You also cannot take the additional child tax credit on Form 1040, line 65. Complete the rest of your Form 1040.

☐ **Yes.** Subtract line 5 from line 1. Enter the result. | **6** |

Go to Part 2 on the next page.

Need more information or forms? See page 96.

Child Tax Credit Worksheet—*Continued from page 43*

Keep for Your Records

Before you begin Part 2: √ Figure the amount of any credits you are claiming on Form 5695, Part I or Schedule R.

Part 2

7. Enter the amount from Form 1040, line 46. | **7** |

8. Add any amounts from:

Form 1040, line 47 _____

Form 1040, line 48 + _____

Form 5695, line 11 + _____

Schedule R, line 22 + _____

Enter the total. | **8** |

9. Are the amounts on lines 7 and 8 the same?

☐ **Yes.** STOP

You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Subtract line 8 from line 7. | **9** |

10. Is the amount on line 6 more than the amount on line 9?

☐ **Yes.** Enter the amount from line 9. Also, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Enter the amount from line 6.

This is your child tax credit. | **10** |

Enter this amount on Form 1040, line 51.

TIP

You may be able to take the **additional child tax credit** on Form 1040, line 65, if you answered "Yes" on line 9 **or** line 10 above.

- First, complete your Form 1040 through lines 64a and 64b.
- Then, use Form 8812 to figure any additional child tax credit.

Line 52

Residential Energy Credits

Nonbusiness energy property credit. You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2010 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters, electric heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of this credit.

For details, see Form 5695.

Residential energy efficient property credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2010.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.

If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of this credit.

For details, see Form 5695.

Line 53

Other Credits

Include the following credits on line 53 and check the appropriate box(es). If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- Credit for the elderly or the disabled. See Schedule R.
- District of Columbia first-time homebuyer credit. You cannot claim this credit for a home bought after 2009. You can claim it only if you have a credit carryforward from 2009. See Form 8859.

CAUTION *At the time these instructions went to print, Congress was considering legislation that would extend the District of Columbia first-time homebuyer credit to homes bought in 2010. To find out if this legislation was enacted, and for more details, see Form 8859 or check* IRS.gov.

- Qualified plug-in electric drive motor vehicle credit. See Form 8936.
- Qualified plug-in electric vehicle credit. See Form 8834, Part I.
- Qualified electric vehicle credit. You cannot claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have a passive activity electric vehicle credit carried forward from a prior year. See Form 8834, Part II.
- Alternative motor vehicle credit. See Form 8910 if you placed an alternative motor vehicle (such as certain qualified hybrid vehicles) in service during 2010 or converted a motor vehicle to a qualified plug-in electric drive motor vehicle in 2010.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Credit to holders of tax credit bonds. See Form 8912.

Other Taxes

Line 57

Unreported Social Security and Medicare Tax from Forms 4137 and 8919

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of $20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your Form(s) W-2 shows allocated tips that you are including in your income on Form 1040, line 7.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

CAUTION *You may be charged a penalty equal to 50% of the social security and Medicare tax due on tips you received but did not report to your employer.*

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 57 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 7.

Line 58

Additional Tax on IRAs, Other Qualified Retirement Plans, etc.

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329.

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.

2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts (HSAs).

3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.

4. You were born before July 1, 1939, and did not take the minimum required dis-

Need more information or forms? See page 96.

tribution from your IRA or other qualified retirement plan.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of Form 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 58. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or line 16b, or on Form 4972. Also, enter "No" under the heading *Other Taxes* to the left of line 58 to indicate that you do not have to file Form 5329. But if distribution code 1 is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution, you must file Form 5329.

Line 59

Include the following amounts on line 59 and check the appropriate box(es).

Form(s) W-2, box 9 (advance earned income credit payments). Enter the total of any amounts shown in box 9 of Form(s) W-2. These are any advance earned income credit payments you received.

Schedule H (household employment taxes). These are the employment taxes you owe for having a household employee. If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of $1,700 or more in 2010. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2010 and was a student.

2. You withheld federal income tax during 2010 at the request of any household employee.

3. You paid total cash wages of $1,000 or more in any calendar quarter of 2009 or 2010 to household employees.

Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, maids, yard workers, and similar domestic workers.

Form 5405, line 16 (repayment of first-time homebuyer credit). This is the amount of first-time homebuyer credit you have to repay if you:

- Disposed of the home within 36 months after buying it,
- Stopped using the home as your main home within 36 months after buying it, or
- Bought the home in 2008.

See the Form 5405 instructions for exceptions to the repayment rule.

Line 60

Total Tax

Include in the total on line 60 any of the following taxes. To find out if you owe the tax, see the form or publication indicated. On the dotted line next to line 60, enter the amount of the tax and identify it as indicated.

1. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."

2. Additional tax on an HSA because you did not remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."

3. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."

4. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."

5. Recapture of the following credits.

a. Investment credit (see Form 4255). Identify as "ICR."

b. Low-income housing credit (see Form 8611). Identify as "LIHCR."

c. Qualified plug-in electric vehicle credit (see Form 8834, Part I). Identify as "8834."

d. Indian employment credit (see Form 8845). Identify as "IECR."

e. New markets credit (see Form 8874). Identify as "NMCR."

f. Credit for employer-provided child care facilities (see Form 8882). Identify as "ECCFR."

g. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."

h. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

i. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936."

6. Recapture of federal mortgage subsidy. If you sold your home in 2010 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

7. Recapture of COBRA premium assistance. If you received premium assistance under COBRA continuation coverage that covered you, your spouse, or any of your dependents, and your modified adjusted gross income is more than $125,000 ($250,000 if married filing jointly), see Pub. 502. Identify as "COBRA."

8. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as ''Sec. 72(m)(5).''

9. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "UT."

10. Golden parachute payments. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

11. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."

12. Excise tax on insider stock compensation from an expatriated corporation. You may owe a 15% excise tax on the value of nonstatutory stock options and certain other stock-based compensation held by you or a member of your family from an expatriated corporation or its expanded affiliated group in which you were an officer, director, or more-than-10% owner. See section 4985. Identify as "ISC."

13. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet certain requirements. This income should be shown in box 12 of Form W-2 with code Z, or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details. Identify as "NQDC."

14. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(l)(3)."

15. Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000. Identify as "453A(c)."

16. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP."

17. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "From Form 8697" or "From Form 8866."

18. Any negative amount on Form 8885, line 7, because of advance payments of the health coverage tax credit you received for months you were not eligible. Enter this additional tax as a positive amount. Identify as "HCTC."

Payments

Line 61

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 61. The amount withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

If you received a 2010 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, or other income you received, include the amount withheld in the total on line 61. This should be shown in box 4 of Form 1099 or box 6 of Form SSA-1099.

Line 62

2010 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2010. Include any overpayment that you applied to your 2010 estimated tax from:

- Your 2009 return, or
- An amended return (Form 1040X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you cannot agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2010. For an example of how to do this, see Pub. 505. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2010 or in 2011 before filing a 2010 return.

Divorced Taxpayers

If you got divorced in 2010 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 2010, enter your present spouse's SSN in the space provided on the front of Form 1040. Also, under the heading *Payments* to the left of line 62, enter your former spouse's SSN, followed by "DIV."

Name Change

If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040. On the statement, explain all the payments you and your spouse made in 2010 and the name(s) and SSN(s) under which you made them.

Line 63

Making Work Pay Credit

You may be able to take this credit if you have earned income from work. However, you cannot take the credit if:

- Your modified adjusted gross income (AGI) is $95,000 ($190,000 if married filing jointly) or more, or
- You can be claimed as a dependent on someone else's return.

Married persons who are not dependents. *If you are married and claim the making work pay credit on a 2010 joint return, neither you nor your spouse can be claimed as a dependent on anyone else's 2010 return.*

The credit is reduced if:

1. Your modified AGI is more than $75,000 ($150,000 if married filing jointly), or
2. You received a $250 economic recovery payment in 2010. You may have received an economic recovery payment in 2010 if:

a. You received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009, and

b. You did not receive an economic recovery payment in 2009.

Complete Schedule M if you can take this credit. Even if the federal income tax withheld from your pay was reduced because of this credit, you must claim the credit on your return to benefit from it.

Social security number. To take the credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

Need more information or forms? See page 96.

Lines 64a and 64b— 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.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

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 49. You may also have to pay penalties.*

Step 1 All Filers

1. If, in 2010:
   - 3 or more children lived with you, is the amount on Form 1040, line 38, less than $43,352 ($48,362 if married filing jointly)?
   - 2 children lived with you, is the amount on Form 1040, line 38, less than $40,363 ($45,373 if married filing jointly)?
   - 1 child lived with you, is the amount on Form 1040, line 38, less than $35,535 ($40,545 if married filing jointly)?
   - No children lived with you, is the amount on Form 1040, line 38, less than $13,460 ($18,470 if married filing jointly)?

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 49)?

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

3. Is your filing status married filing separately?

   ☐ **Yes.** STOP You cannot take the credit. ☐ **No.** Continue

4. Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?

   ☐ **Yes.** STOP You cannot take the credit. ☐ **No.** Continue

5. Were you or your spouse a nonresident alien for any part of 2010?

   ☐ **Yes.** See *Nonresident aliens* on page 49. ☐ **No.** Go to Step 2.

Step 2 Investment Income

1. Add the amounts from Form 1040:

Line 8a		_____
Line 8b	+	_____
Line 9a	+	_____
Line 13*	+	_____
Investment Income	=	☐

*If line 13 is a loss, enter -0-.

2. Is your investment income more than $3,100?

   ☐ **Yes.** Continue ☐ **No.** Skip question 3; go to question 4.

3. Are you filing Form 4797 (relating to sales of business property)?

   ☐ **Yes.** See *Form 4797 filers* on page 49. ☐ **No.** STOP You cannot take the credit.

4. Do any of the following apply for 2010?
   - You are filing Schedule E.
   - You are a member of a qualified joint venture that is a passive activity reporting rental real estate income not subject to self-employment tax on Schedule C or C-EZ.
   - You are reporting income from the rental of personal property not used in a trade or business.
   - You are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child's interest and dividends).

   ☐ **Yes.** You must use Worksheet 1 in Pub. 596 to see if you can take the credit. ☐ **No.** Go to Step 3 on page 47.

(Continued on next page)

Step 3 Qualifying Child

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)

AND

was ...

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

or

Under age 24 at the end of 2010, a student (see page 49), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (see page 49)

AND

Who is not filing a joint return for 2010 or is filing a joint return for 2010 only as a claim for refund (defined on page 48)

AND

Who lived with you in the United States for more than half of 2010.
If the child did not live with you for the required time, see *Exception to time lived with you* on page 49.

CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2010, or the child was married, see page 49.*

1. Do you have at least one child who meets the conditions to be your qualifying child?

   ☐ **Yes.** The child must have a valid social security number (SSN) as defined on page 49 unless the child was born and died in 2010. If at least one qualifying child has a valid SSN (or was born or died in 2010), go to question 2. Otherwise, you cannot take the credit.

   ☐ **No.** Skip question 2; go to Step 4.

2. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2010?

   ☐ **Yes.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

   ☐ **No.** Skip Step 4; go to Step 5 on page 48.

Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 38, less than $13,460 ($18,470 if married filing jointly)?

   ☐ **Yes.** Continue

   ☐ **No.** STOP You cannot take the credit.

2. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2010?

   ☐ **Yes.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

   ☐ **No.** Continue

3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2010? If your spouse died in 2010, see Pub. 596 before you answer.

   ☐ **Yes.** Continue

   ☐ **No.** STOP You cannot take the credit.

4. 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 49 before you answer.

   ☐ **Yes.** Continue

   ☐ **No.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

5. Are you filing a joint return?

   ☐ **Yes.** Skip question 6; go to Step 5 on page 48.

   ☐ **No.** Continue

6. Can you be claimed as a dependent on someone else's 2010 tax return?

   ☐ **Yes.** STOP You cannot take the credit.

   ☐ **No.** Go to Step 5 on page 48.

(Continued on next page)

Need more information or forms? See page 96.

Step 5 Earned Income

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of $108.28 or more?

   ☐ **Yes.** See *Clergy* or *Church employees,* whichever applies, on this page. ☐ **No.** Continue

2. Figure earned income:

   Form 1040, line 7 _____

   Subtract, if included on line 7, any:

   - Taxable scholarship or fellowship grant not reported on a Form W-2.
   - Amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount subtracted on the dotted line next to Form 1040, line 7).
   - 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 on the dotted line next to Form 1040, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.

   – _____

   Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040, line 64b. See *Combat pay, nontaxable* on this page. + _____

   CAUTION *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 = ☐

3. Were you self-employed at any time in 2010, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?

   ☐ **Yes.** Skip question 4 and Step 6; go to Worksheet B on page 51. ☐ **No.** Continue

4. If you have:

   - 3 or more qualifying children, is your earned income less than $43,352 ($48,362 if married filing jointly)?
   - 2 qualifying children, is your earned income less than $40,363 ($45,373 if married filing jointly)?
   - 1 qualifying child, is your earned income less than $35,535 ($40,545 if married filing jointly)?
   - No qualifying children, is your earned income less than $13,460 ($18,470 if married filing jointly)?

   ☐ **Yes.** Go to Step 6. ☐ **No.** STOP You cannot take the credit.

Step 6 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 page. ☐ **No.** Go to Worksheet A on page 50.

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Church employees. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result in the first space of Step 5, line 2. Be sure to answer "Yes" to question 3 in Step 5.

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.

Clergy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7:

1. Enter "Clergy" on the dotted line next to Form 1040, line 64a.
2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, line 2.
3. Subtract that amount from the amount on Form 1040, line 7. Enter the result in the first space of Step 5, line 2.
4. Be sure to answer "Yes" to question 3 in Step 5.

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 can each make your own election.

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

1. Enter "EIC" on the dotted line next to Form 1040, line 64a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 64b. See *Combat pay, nontaxable* above.

3. If you have a qualifying child, complete and attach Schedule EIC. 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 the child lived with you. Also see *Kidnapped child* on page 17 or *Members of the military* on page 49. 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.

Form 4797 filers. If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you cannot take the EIC.

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.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other 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 the:

- 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.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2010 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* that begins on page 16.

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.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2 on page 46. Otherwise, stop; you cannot take the EIC. Enter "No" on the dotted line next to line 64a.

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

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* beginning on page 16 applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 51 and 65).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 48).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 64a and 64b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2010. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2010.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2010.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2010, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits listed above for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed above unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you will not be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 64a. Otherwise, go to Step 3, question 1, on page 47.

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 12. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?* on page 7.

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 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. 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.

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

Need more information or forms? See page 96.

Worksheet A—Earned Income Credit (EIC)—Lines 64a and 64b

Keep for Your Records

Before you begin: √ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 3, on page 50. Otherwise, use Worksheet B that begins on page 53.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5 on page 50. | 1 | |

2. Look up the amount on line 1 above in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 2 | |

If line 2 is zero, STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

3. Enter the amount from Form 1040, line 38. | 3 | |

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☐ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:

- No qualifying children, is the amount on line 3 less than $7,500 ($12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than $16,450 ($21,500 if married filing jointly)?

☐ **Yes.** 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 on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 5 | |

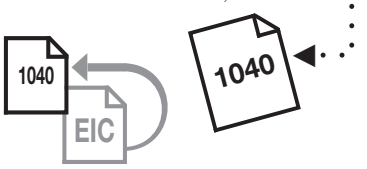
Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

Part 3

Your Earned Income Credit

6. This is your earned income credit. | 6 | |

Enter this amount on Form 1040, line 64a.



Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.

CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see page 50 to find out if you must file Form 8862 to take the credit for 2010.*

Worksheet B—Earned Income Credit (EIC)—Lines 64a and 64b

Keep for Your Records

Use this worksheet if you answered "Yes" to Step 5, question 3, on page 50.

√ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.

√ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a.	Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.		1a
b.	Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	1b
c.	Combine lines 1a and 1b.	=	1c
d.	Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	–	1d
e.	Subtract line 1d from 1c.	=	1e

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than $400.

2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax or any other amounts exempt from self-employment tax.

a.	Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		2a
b.	Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+	2b
c.	Combine lines 2a and 2b.	=	2c

**Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3

Statutory Employees Filing Schedule C or C-EZ

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee. **3**

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5 on page 50. **4a**

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.** **4b**

If line 4b is zero or less, STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

5. If you have:

- 3 or more qualifying children, is line 4b less than $43,352 ($48,362 if married filing jointly)?
- 2 qualifying children, is line 4b less than $40,363 ($45,373 if married filing jointly)?
- 1 qualifying child, is line 4b less than $35,535 ($40,545 if married filing jointly)?
- No qualifying children, is line 4b less than $13,460 ($18,470 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see page 50. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 54).

☐ **No.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

Need more information or forms? See page 96.

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b, on page 53. | **6** |

7. Look up the amount on line 6 above in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | **7** |

If line 7 is zero, STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38. | **8** |

9. Are the amounts on lines 8 and 6 the same?

☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.

☐ **No.** Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:

- No qualifying children, is the amount on line 8 less than $7,500 ($12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than $16,450 ($21,500 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | **10** |
Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

Part 7

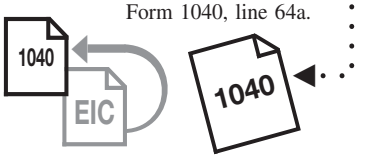
Your Earned Income Credit

11. This is your earned income credit. | **11** |

Enter this amount on Form 1040, line 64a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see page 50 to find out if you must file Form 8862 to take the credit for 2010.*

2010 Earned Income Credit (EIC) Table

Caution. This is **not** a tax table.

1. To find your credit, 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.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is $2,455, you would enter $842.

If the amount you are looking up from the worksheet is—		And your filing status is— Single, head of household, or qualifying widow(er) and you have—			
		No children	One child	Two children	Three children
At least	But less than	Your credit is—			
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
$1	**$50**	$2	$9	$10	$11	$2	$9	$10	$11
50	**100**	6	26	30	34	6	26	30	34
100	**150**	10	43	50	56	10	43	50	56
150	**200**	13	60	70	79	13	60	70	79
200	**250**	17	77	90	101	17	77	90	101
250	**300**	21	94	110	124	21	94	110	124
300	**350**	25	111	130	146	25	111	130	146
350	**400**	29	128	150	169	29	128	150	169
400	**450**	33	145	170	191	33	145	170	191
450	**500**	36	162	190	214	36	162	190	214
500	**550**	40	179	210	236	40	179	210	236
550	**600**	44	196	230	259	44	196	230	259
600	**650**	48	213	250	281	48	213	250	281
650	**700**	52	230	270	304	52	230	270	304
700	**750**	55	247	290	326	55	247	290	326
750	**800**	59	264	310	349	59	264	310	349
800	**850**	63	281	330	371	63	281	330	371
850	**900**	67	298	350	394	67	298	350	394
900	**950**	71	315	370	416	71	315	370	416
950	**1,000**	75	332	390	439	75	332	390	439
1,000	**1,050**	78	349	410	461	78	349	410	461
1,050	**1,100**	82	366	430	484	82	366	430	484
1,100	**1,150**	86	383	450	506	86	383	450	506
1,150	**1,200**	90	400	470	529	90	400	470	529
1,200	**1,250**	94	417	490	551	94	417	490	551
1,250	**1,300**	98	434	510	574	98	434	510	574
1,300	**1,350**	101	451	530	596	101	451	530	596
1,350	**1,400**	105	468	550	619	105	468	550	619
1,400	**1,450**	109	485	570	641	109	485	570	641
1,450	**1,500**	113	502	590	664	113	502	590	664
1,500	**1,550**	117	519	610	686	117	519	610	686
1,550	**1,600**	120	536	630	709	120	536	630	709
1,600	**1,650**	124	553	650	731	124	553	650	731
1,650	**1,700**	128	570	670	754	128	570	670	754
1,700	**1,750**	132	587	690	776	132	587	690	776
1,750	**1,800**	136	604	710	799	136	604	710	799
1,800	**1,850**	140	621	730	821	140	621	730	821
1,850	**1,900**	143	638	750	844	143	638	750	844
1,900	**1,950**	147	655	770	866	147	655	770	866
1,950	**2,000**	151	672	790	889	151	672	790	889
2,000	**2,050**	155	689	810	911	155	689	810	911
2,050	**2,100**	159	706	830	934	159	706	830	934
2,100	**2,150**	163	723	850	956	163	723	850	956
2,150	**2,200**	166	740	870	979	166	740	870	979
2,200	**2,250**	170	757	890	1,001	170	757	890	1,001
2,250	**2,300**	174	774	910	1,024	174	774	910	1,024
2,300	**2,350**	178	791	930	1,046	178	791	930	1,046
2,350	**2,400**	182	808	950	1,069	182	808	950	1,069
2,400	**2,450**	186	825	970	1,091	186	825	970	1,091
2,450	**2,500**	189	842	990	1,114	189	842	990	1,114

(Continued on next page)

Need more information or forms? See page 96.

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
2,500	**2,550**	193	859	1,010	1,136	193	859	1,010	1,136
2,550	**2,600**	197	876	1,030	1,159	197	876	1,030	1,159
2,600	**2,650**	201	893	1,050	1,181	201	893	1,050	1,181
2,650	**2,700**	205	910	1,070	1,204	205	910	1,070	1,204
2,700	**2,750**	208	927	1,090	1,226	208	927	1,090	1,226
2,750	**2,800**	212	944	1,110	1,249	212	944	1,110	1,249
2,800	**2,850**	216	961	1,130	1,271	216	961	1,130	1,271
2,850	**2,900**	220	978	1,150	1,294	220	978	1,150	1,294
2,900	**2,950**	224	995	1,170	1,316	224	995	1,170	1,316
2,950	**3,000**	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	**3,050**	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	**3,100**	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	**3,150**	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	**3,200**	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	**3,250**	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	**3,300**	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	**3,350**	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	**3,400**	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	**3,450**	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	**3,500**	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	**3,550**	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	**3,600**	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	**3,650**	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	**3,700**	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	**3,750**	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	**3,800**	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	**3,850**	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	**3,900**	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	**3,950**	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	**4,000**	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	**4,050**	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	**4,100**	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	**4,150**	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	**4,200**	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	**4,250**	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	**4,300**	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	**4,350**	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	**4,400**	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	**4,450**	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	**4,500**	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	**4,550**	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	**4,600**	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	**4,650**	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	**4,700**	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	**4,750**	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	**4,800**	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	**4,850**	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	**4,900**	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	**4,950**	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	**5,000**	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	**5,050**	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	**5,100**	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	**5,150**	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	**5,200**	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	**5,250**	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	**5,300**	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	**5,350**	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	**5,400**	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	**5,450**	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	**5,500**	419	1,862	2,190	2,464	419	1,862	2,190	2,464

(Continued on next page)

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
5,500	**5,550**	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	**5,600**	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	**5,650**	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	**5,700**	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	**5,750**	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	**5,800**	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	**5,850**	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	**5,900**	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	**5,950**	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	**6,000**	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	**6,050**	457	2,049	2,410	2,711	457	2,049	2,410	2,711
6,050	**6,100**	457	2,066	2,430	2,734	457	2,066	2,430	2,734
6,100	**6,150**	457	2,083	2,450	2,756	457	2,083	2,450	2,756
6,150	**6,200**	457	2,100	2,470	2,779	457	2,100	2,470	2,779
6,200	**6,250**	457	2,117	2,490	2,801	457	2,117	2,490	2,801
6,250	**6,300**	457	2,134	2,510	2,824	457	2,134	2,510	2,824
6,300	**6,350**	457	2,151	2,530	2,846	457	2,151	2,530	2,846
6,350	**6,400**	457	2,168	2,550	2,869	457	2,168	2,550	2,869
6,400	**6,450**	457	2,185	2,570	2,891	457	2,185	2,570	2,891
6,450	**6,500**	457	2,202	2,590	2,914	457	2,202	2,590	2,914
6,500	**6,550**	457	2,219	2,610	2,936	457	2,219	2,610	2,936
6,550	**6,600**	457	2,236	2,630	2,959	457	2,236	2,630	2,959
6,600	**6,650**	457	2,253	2,650	2,981	457	2,253	2,650	2,981
6,650	**6,700**	457	2,270	2,670	3,004	457	2,270	2,670	3,004
6,700	**6,750**	457	2,287	2,690	3,026	457	2,287	2,690	3,026
6,750	**6,800**	457	2,304	2,710	3,049	457	2,304	2,710	3,049
6,800	**6,850**	457	2,321	2,730	3,071	457	2,321	2,730	3,071
6,850	**6,900**	457	2,338	2,750	3,094	457	2,338	2,750	3,094
6,900	**6,950**	457	2,355	2,770	3,116	457	2,355	2,770	3,116
6,950	**7,000**	457	2,372	2,790	3,139	457	2,372	2,790	3,139
7,000	**7,050**	457	2,389	2,810	3,161	457	2,389	2,810	3,161
7,050	**7,100**	457	2,406	2,830	3,184	457	2,406	2,830	3,184
7,100	**7,150**	457	2,423	2,850	3,206	457	2,423	2,850	3,206
7,150	**7,200**	457	2,440	2,870	3,229	457	2,440	2,870	3,229
7,200	**7,250**	457	2,457	2,890	3,251	457	2,457	2,890	3,251
7,250	**7,300**	457	2,474	2,910	3,274	457	2,474	2,910	3,274
7,300	**7,350**	457	2,491	2,930	3,296	457	2,491	2,930	3,296
7,350	**7,400**	457	2,508	2,950	3,319	457	2,508	2,950	3,319
7,400	**7,450**	457	2,525	2,970	3,341	457	2,525	2,970	3,341
7,450	**7,500**	457	2,542	2,990	3,364	457	2,542	2,990	3,364
7,500	**7,550**	454	2,559	3,010	3,386	457	2,559	3,010	3,386
7,550	**7,600**	450	2,576	3,030	3,409	457	2,576	3,030	3,409
7,600	**7,650**	446	2,593	3,050	3,431	457	2,593	3,050	3,431
7,650	**7,700**	443	2,610	3,070	3,454	457	2,610	3,070	3,454
7,700	**7,750**	439	2,627	3,090	3,476	457	2,627	3,090	3,476
7,750	**7,800**	435	2,644	3,110	3,499	457	2,644	3,110	3,499
7,800	**7,850**	431	2,661	3,130	3,521	457	2,661	3,130	3,521
7,850	**7,900**	427	2,678	3,150	3,544	457	2,678	3,150	3,544
7,900	**7,950**	423	2,695	3,170	3,566	457	2,695	3,170	3,566
7,950	**8,000**	420	2,712	3,190	3,589	457	2,712	3,190	3,589
8,000	**8,050**	416	2,729	3,210	3,611	457	2,729	3,210	3,611
8,050	**8,100**	412	2,746	3,230	3,634	457	2,746	3,230	3,634
8,100	**8,150**	408	2,763	3,250	3,656	457	2,763	3,250	3,656
8,150	**8,200**	404	2,780	3,270	3,679	457	2,780	3,270	3,679
8,200	**8,250**	400	2,797	3,290	3,701	457	2,797	3,290	3,701
8,250	**8,300**	397	2,814	3,310	3,724	457	2,814	3,310	3,724
8,300	**8,350**	393	2,831	3,330	3,746	457	2,831	3,330	3,746
8,350	**8,400**	389	2,848	3,350	3,769	457	2,848	3,350	3,769
8,400	**8,450**	385	2,865	3,370	3,791	457	2,865	3,370	3,791
8,450	**8,500**	381	2,882	3,390	3,814	457	2,882	3,390	3,814

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Need more information or forms? See page 96.

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
8,500	**8,550**	378	2,899	3,410	3,836	457	2,899	3,410	3,836
8,550	**8,600**	374	2,916	3,430	3,859	457	2,916	3,430	3,859
8,600	**8,650**	370	2,933	3,450	3,881	457	2,933	3,450	3,881
8,650	**8,700**	366	2,950	3,470	3,904	457	2,950	3,470	3,904
8,700	**8,750**	362	2,967	3,490	3,926	457	2,967	3,490	3,926
8,750	**8,800**	358	2,984	3,510	3,949	457	2,984	3,510	3,949
8,800	**8,850**	355	3,001	3,530	3,971	457	3,001	3,530	3,971
8,850	**8,900**	351	3,018	3,550	3,994	457	3,018	3,550	3,994
8,900	**8,950**	347	3,035	3,570	4,016	457	3,035	3,570	4,016
8,950	**9,000**	343	3,050	3,590	4,039	457	3,050	3,590	4,039
9,000	**9,050**	339	3,050	3,610	4,061	457	3,050	3,610	4,061
9,050	**9,100**	335	3,050	3,630	4,084	457	3,050	3,630	4,084
9,100	**9,150**	332	3,050	3,650	4,106	457	3,050	3,650	4,106
9,150	**9,200**	328	3,050	3,670	4,129	457	3,050	3,670	4,129
9,200	**9,250**	324	3,050	3,690	4,151	457	3,050	3,690	4,151
9,250	**9,300**	320	3,050	3,710	4,174	457	3,050	3,710	4,174
9,300	**9,350**	316	3,050	3,730	4,196	457	3,050	3,730	4,196
9,350	**9,400**	313	3,050	3,750	4,219	457	3,050	3,750	4,219
9,400	**9,450**	309	3,050	3,770	4,241	457	3,050	3,770	4,241
9,450	**9,500**	305	3,050	3,790	4,264	457	3,050	3,790	4,264
9,500	**9,550**	301	3,050	3,810	4,286	457	3,050	3,810	4,286
9,550	**9,600**	297	3,050	3,830	4,309	457	3,050	3,830	4,309
9,600	**9,650**	293	3,050	3,850	4,331	457	3,050	3,850	4,331
9,650	**9,700**	290	3,050	3,870	4,354	457	3,050	3,870	4,354
9,700	**9,750**	286	3,050	3,890	4,376	457	3,050	3,890	4,376
9,750	**9,800**	282	3,050	3,910	4,399	457	3,050	3,910	4,399
9,800	**9,850**	278	3,050	3,930	4,421	457	3,050	3,930	4,421
9,850	**9,900**	274	3,050	3,950	4,444	457	3,050	3,950	4,444
9,900	**9,950**	270	3,050	3,970	4,466	457	3,050	3,970	4,466
9,950	**10,000**	267	3,050	3,990	4,489	457	3,050	3,990	4,489
10,000	**10,050**	263	3,050	4,010	4,511	457	3,050	4,010	4,511
10,050	**10,100**	259	3,050	4,030	4,534	457	3,050	4,030	4,534
10,100	**10,150**	255	3,050	4,050	4,556	457	3,050	4,050	4,556
10,150	**10,200**	251	3,050	4,070	4,579	457	3,050	4,070	4,579
10,200	**10,250**	247	3,050	4,090	4,601	457	3,050	4,090	4,601
10,250	**10,300**	244	3,050	4,110	4,624	457	3,050	4,110	4,624
10,300	**10,350**	240	3,050	4,130	4,646	457	3,050	4,130	4,646
10,350	**10,400**	236	3,050	4,150	4,669	457	3,050	4,150	4,669
10,400	**10,450**	232	3,050	4,170	4,691	457	3,050	4,170	4,691
10,450	**10,500**	228	3,050	4,190	4,714	457	3,050	4,190	4,714
10,500	**10,550**	225	3,050	4,210	4,736	457	3,050	4,210	4,736
10,550	**10,600**	221	3,050	4,230	4,759	457	3,050	4,230	4,759
10,600	**10,650**	217	3,050	4,250	4,781	457	3,050	4,250	4,781
10,650	**10,700**	213	3,050	4,270	4,804	457	3,050	4,270	4,804
10,700	**10,750**	209	3,050	4,290	4,826	457	3,050	4,290	4,826
10,750	**10,800**	205	3,050	4,310	4,849	457	3,050	4,310	4,849
10,800	**10,850**	202	3,050	4,330	4,871	457	3,050	4,330	4,871
10,850	**10,900**	198	3,050	4,350	4,894	457	3,050	4,350	4,894
10,900	**10,950**	194	3,050	4,370	4,916	457	3,050	4,370	4,916
10,950	**11,000**	190	3,050	4,390	4,939	457	3,050	4,390	4,939
11,000	**11,050**	186	3,050	4,410	4,961	457	3,050	4,410	4,961
11,050	**11,100**	182	3,050	4,430	4,984	457	3,050	4,430	4,984
11,100	**11,150**	179	3,050	4,450	5,006	457	3,050	4,450	5,006
11,150	**11,200**	175	3,050	4,470	5,029	457	3,050	4,470	5,029
11,200	**11,250**	171	3,050	4,490	5,051	457	3,050	4,490	5,051
11,250	**11,300**	167	3,050	4,510	5,074	457	3,050	4,510	5,074
11,300	**11,350**	163	3,050	4,530	5,096	457	3,050	4,530	5,096
11,350	**11,400**	160	3,050	4,550	5,119	457	3,050	4,550	5,119
11,400	**11,450**	156	3,050	4,570	5,141	457	3,050	4,570	5,141
11,450	**11,500**	152	3,050	4,590	5,164	457	3,050	4,590	5,164

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2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
11,500	**11,550**	148	3,050	4,610	5,186	457	3,050	4,610	5,186
11,550	**11,600**	144	3,050	4,630	5,209	457	3,050	4,630	5,209
11,600	**11,650**	140	3,050	4,650	5,231	457	3,050	4,650	5,231
11,650	**11,700**	137	3,050	4,670	5,254	457	3,050	4,670	5,254
11,700	**11,750**	133	3,050	4,690	5,276	457	3,050	4,690	5,276
11,750	**11,800**	129	3,050	4,710	5,299	457	3,050	4,710	5,299
11,800	**11,850**	125	3,050	4,730	5,321	457	3,050	4,730	5,321
11,850	**11,900**	121	3,050	4,750	5,344	457	3,050	4,750	5,344
11,900	**11,950**	117	3,050	4,770	5,366	457	3,050	4,770	5,366
11,950	**12,000**	114	3,050	4,790	5,389	457	3,050	4,790	5,389
12,000	**12,050**	110	3,050	4,810	5,411	457	3,050	4,810	5,411
12,050	**12,100**	106	3,050	4,830	5,434	457	3,050	4,830	5,434
12,100	**12,150**	102	3,050	4,850	5,456	457	3,050	4,850	5,456
12,150	**12,200**	98	3,050	4,870	5,479	457	3,050	4,870	5,479
12,200	**12,250**	94	3,050	4,890	5,501	457	3,050	4,890	5,501
12,250	**12,300**	91	3,050	4,910	5,524	457	3,050	4,910	5,524
12,300	**12,350**	87	3,050	4,930	5,546	457	3,050	4,930	5,546
12,350	**12,400**	83	3,050	4,950	5,569	457	3,050	4,950	5,569
12,400	**12,450**	79	3,050	4,970	5,591	457	3,050	4,970	5,591
12,450	**12,500**	75	3,050	4,990	5,614	457	3,050	4,990	5,614
12,500	**12,550**	72	3,050	5,010	5,636	455	3,050	5,010	5,636
12,550	**12,600**	68	3,050	5,036	5,666	451	3,050	5,036	5,666
12,600	**12,650**	64	3,050	5,036	5,666	447	3,050	5,036	5,666
12,650	**12,700**	60	3,050	5,036	5,666	443	3,050	5,036	5,666
12,700	**12,750**	56	3,050	5,036	5,666	439	3,050	5,036	5,666
12,750	**12,800**	52	3,050	5,036	5,666	436	3,050	5,036	5,666
12,800	**12,850**	49	3,050	5,036	5,666	432	3,050	5,036	5,666
12,850	**12,900**	45	3,050	5,036	5,666	428	3,050	5,036	5,666
12,900	**12,950**	41	3,050	5,036	5,666	424	3,050	5,036	5,666
12,950	**13,000**	37	3,050	5,036	5,666	420	3,050	5,036	5,666
13,000	**13,050**	33	3,050	5,036	5,666	417	3,050	5,036	5,666
13,050	**13,100**	29	3,050	5,036	5,666	413	3,050	5,036	5,666
13,100	**13,150**	26	3,050	5,036	5,666	409	3,050	5,036	5,666
13,150	**13,200**	22	3,050	5,036	5,666	405	3,050	5,036	5,666
13,200	**13,250**	18	3,050	5,036	5,666	401	3,050	5,036	5,666
13,250	**13,300**	14	3,050	5,036	5,666	397	3,050	5,036	5,666
13,300	**13,350**	10	3,050	5,036	5,666	394	3,050	5,036	5,666
13,350	**13,400**	7	3,050	5,036	5,666	390	3,050	5,036	5,666
13,400	**13,450**	3	3,050	5,036	5,666	386	3,050	5,036	5,666
13,450	**13,500**	0	3,050	5,036	5,666	382	3,050	5,036	5,666
13,500	**13,550**	0	3,050	5,036	5,666	378	3,050	5,036	5,666
13,550	**13,600**	0	3,050	5,036	5,666	374	3,050	5,036	5,666
13,600	**13,650**	0	3,050	5,036	5,666	371	3,050	5,036	5,666
13,650	**13,700**	0	3,050	5,036	5,666	367	3,050	5,036	5,666
13,700	**13,750**	0	3,050	5,036	5,666	363	3,050	5,036	5,666
13,750	**13,800**	0	3,050	5,036	5,666	359	3,050	5,036	5,666
13,800	**13,850**	0	3,050	5,036	5,666	355	3,050	5,036	5,666
13,850	**13,900**	0	3,050	5,036	5,666	352	3,050	5,036	5,666
13,900	**13,950**	0	3,050	5,036	5,666	348	3,050	5,036	5,666
13,950	**14,000**	0	3,050	5,036	5,666	344	3,050	5,036	5,666
14,000	**14,050**	0	3,050	5,036	5,666	340	3,050	5,036	5,666
14,050	**14,100**	0	3,050	5,036	5,666	336	3,050	5,036	5,666
14,100	**14,150**	0	3,050	5,036	5,666	332	3,050	5,036	5,666
14,150	**14,200**	0	3,050	5,036	5,666	329	3,050	5,036	5,666
14,200	**14,250**	0	3,050	5,036	5,666	325	3,050	5,036	5,666
14,250	**14,300**	0	3,050	5,036	5,666	321	3,050	5,036	5,666
14,300	**14,350**	0	3,050	5,036	5,666	317	3,050	5,036	5,666
14,350	**14,400**	0	3,050	5,036	5,666	313	3,050	5,036	5,666
14,400	**14,450**	0	3,050	5,036	5,666	309	3,050	5,036	5,666
14,450	**14,500**	0	3,050	5,036	5,666	306	3,050	5,036	5,666

(Continued on next page)

Need more information or forms? See page 96.

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
14,500	**14,550**	0	3,050	5,036	5,666	302	3,050	5,036	5,666
14,550	**14,600**	0	3,050	5,036	5,666	298	3,050	5,036	5,666
14,600	**14,650**	0	3,050	5,036	5,666	294	3,050	5,036	5,666
14,650	**14,700**	0	3,050	5,036	5,666	290	3,050	5,036	5,666
14,700	**14,750**	0	3,050	5,036	5,666	286	3,050	5,036	5,666
14,750	**14,800**	0	3,050	5,036	5,666	283	3,050	5,036	5,666
14,800	**14,850**	0	3,050	5,036	5,666	279	3,050	5,036	5,666
14,850	**14,900**	0	3,050	5,036	5,666	275	3,050	5,036	5,666
14,900	**14,950**	0	3,050	5,036	5,666	271	3,050	5,036	5,666
14,950	**15,000**	0	3,050	5,036	5,666	267	3,050	5,036	5,666
15,000	**15,050**	0	3,050	5,036	5,666	264	3,050	5,036	5,666
15,050	**15,100**	0	3,050	5,036	5,666	260	3,050	5,036	5,666
15,100	**15,150**	0	3,050	5,036	5,666	256	3,050	5,036	5,666
15,150	**15,200**	0	3,050	5,036	5,666	252	3,050	5,036	5,666
15,200	**15,250**	0	3,050	5,036	5,666	248	3,050	5,036	5,666
15,250	**15,300**	0	3,050	5,036	5,666	244	3,050	5,036	5,666
15,300	**15,350**	0	3,050	5,036	5,666	241	3,050	5,036	5,666
15,350	**15,400**	0	3,050	5,036	5,666	237	3,050	5,036	5,666
15,400	**15,450**	0	3,050	5,036	5,666	233	3,050	5,036	5,666
15,450	**15,500**	0	3,050	5,036	5,666	229	3,050	5,036	5,666
15,500	**15,550**	0	3,050	5,036	5,666	225	3,050	5,036	5,666
15,550	**15,600**	0	3,050	5,036	5,666	221	3,050	5,036	5,666
15,600	**15,650**	0	3,050	5,036	5,666	218	3,050	5,036	5,666
15,650	**15,700**	0	3,050	5,036	5,666	214	3,050	5,036	5,666
15,700	**15,750**	0	3,050	5,036	5,666	210	3,050	5,036	5,666
15,750	**15,800**	0	3,050	5,036	5,666	206	3,050	5,036	5,666
15,800	**15,850**	0	3,050	5,036	5,666	202	3,050	5,036	5,666
15,850	**15,900**	0	3,050	5,036	5,666	199	3,050	5,036	5,666
15,900	**15,950**	0	3,050	5,036	5,666	195	3,050	5,036	5,666
15,950	**16,000**	0	3,050	5,036	5,666	191	3,050	5,036	5,666
16,000	**16,050**	0	3,050	5,036	5,666	187	3,050	5,036	5,666
16,050	**16,100**	0	3,050	5,036	5,666	183	3,050	5,036	5,666
16,100	**16,150**	0	3,050	5,036	5,666	179	3,050	5,036	5,666
16,150	**16,200**	0	3,050	5,036	5,666	176	3,050	5,036	5,666
16,200	**16,250**	0	3,050	5,036	5,666	172	3,050	5,036	5,666
16,250	**16,300**	0	3,050	5,036	5,666	168	3,050	5,036	5,666
16,300	**16,350**	0	3,050	5,036	5,666	164	3,050	5,036	5,666
16,350	**16,400**	0	3,050	5,036	5,666	160	3,050	5,036	5,666
16,400	**16,450**	0	3,050	5,036	5,666	156	3,050	5,036	5,666
16,450	**16,500**	0	3,046	5,031	5,660	153	3,050	5,036	5,666
16,500	**16,550**	0	3,038	5,020	5,650	149	3,050	5,036	5,666
16,550	**16,600**	0	3,030	5,010	5,639	145	3,050	5,036	5,666
16,600	**16,650**	0	3,022	4,999	5,629	141	3,050	5,036	5,666
16,650	**16,700**	0	3,014	4,989	5,618	137	3,050	5,036	5,666
16,700	**16,750**	0	3,006	4,978	5,608	133	3,050	5,036	5,666
16,750	**16,800**	0	2,998	4,968	5,597	130	3,050	5,036	5,666
16,800	**16,850**	0	2,990	4,957	5,587	126	3,050	5,036	5,666
16,850	**16,900**	0	2,982	4,946	5,576	122	3,050	5,036	5,666
16,900	**16,950**	0	2,974	4,936	5,565	118	3,050	5,036	5,666
16,950	**17,000**	0	2,966	4,925	5,555	114	3,050	5,036	5,666
17,000	**17,050**	0	2,958	4,915	5,544	111	3,050	5,036	5,666
17,050	**17,100**	0	2,950	4,904	5,534	107	3,050	5,036	5,666
17,100	**17,150**	0	2,942	4,894	5,523	103	3,050	5,036	5,666
17,150	**17,200**	0	2,934	4,883	5,513	99	3,050	5,036	5,666
17,200	**17,250**	0	2,926	4,873	5,502	95	3,050	5,036	5,666
17,250	**17,300**	0	2,918	4,862	5,492	91	3,050	5,036	5,666
17,300	**17,350**	0	2,910	4,852	5,481	88	3,050	5,036	5,666
17,350	**17,400**	0	2,902	4,841	5,471	84	3,050	5,036	5,666
17,400	**17,450**	0	2,894	4,831	5,460	80	3,050	5,036	5,666
17,450	**17,500**	0	2,886	4,820	5,450	76	3,050	5,036	5,666

(Continued on next page)

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
17,500	**17,550**	0	2,878	4,810	5,439	72	3,050	5,036	5,666
17,550	**17,600**	0	2,870	4,799	5,429	68	3,050	5,036	5,666
17,600	**17,650**	0	2,862	4,789	5,418	65	3,050	5,036	5,666
17,650	**17,700**	0	2,854	4,778	5,408	61	3,050	5,036	5,666
17,700	**17,750**	0	2,846	4,767	5,397	57	3,050	5,036	5,666
17,750	**17,800**	0	2,838	4,757	5,386	53	3,050	5,036	5,666
17,800	**17,850**	0	2,830	4,746	5,376	49	3,050	5,036	5,666
17,850	**17,900**	0	2,822	4,736	5,365	46	3,050	5,036	5,666
17,900	**17,950**	0	2,814	4,725	5,355	42	3,050	5,036	5,666
17,950	**18,000**	0	2,806	4,715	5,344	38	3,050	5,036	5,666
18,000	**18,050**	0	2,798	4,704	5,334	34	3,050	5,036	5,666
18,050	**18,100**	0	2,790	4,694	5,323	30	3,050	5,036	5,666
18,100	**18,150**	0	2,782	4,683	5,313	26	3,050	5,036	5,666
18,150	**18,200**	0	2,774	4,673	5,302	23	3,050	5,036	5,666
18,200	**18,250**	0	2,766	4,662	5,292	19	3,050	5,036	5,666
18,250	**18,300**	0	2,758	4,652	5,281	15	3,050	5,036	5,666
18,300	**18,350**	0	2,750	4,641	5,271	11	3,050	5,036	5,666
18,350	**18,400**	0	2,742	4,631	5,260	7	3,050	5,036	5,666
18,400	**18,450**	0	2,734	4,620	5,250	3	3,050	5,036	5,666
18,450	**18,500**	0	2,726	4,610	5,239	*	3,050	5,036	5,666
18,500	**18,550**	0	2,718	4,599	5,229	0	3,050	5,036	5,666
18,550	**18,600**	0	2,710	4,588	5,218	0	3,050	5,036	5,666
18,600	**18,650**	0	2,702	4,578	5,207	0	3,050	5,036	5,666
18,650	**18,700**	0	2,694	4,567	5,197	0	3,050	5,036	5,666
18,700	**18,750**	0	2,686	4,557	5,186	0	3,050	5,036	5,666
18,750	**18,800**	0	2,678	4,546	5,176	0	3,050	5,036	5,666
18,800	**18,850**	0	2,670	4,536	5,165	0	3,050	5,036	5,666
18,850	**18,900**	0	2,662	4,525	5,155	0	3,050	5,036	5,666
18,900	**18,950**	0	2,654	4,515	5,144	0	3,050	5,036	5,666
18,950	**19,000**	0	2,646	4,504	5,134	0	3,050	5,036	5,666
19,000	**19,050**	0	2,638	4,494	5,123	0	3,050	5,036	5,666
19,050	**19,100**	0	2,630	4,483	5,113	0	3,050	5,036	5,666
19,100	**19,150**	0	2,622	4,473	5,102	0	3,050	5,036	5,666
19,150	**19,200**	0	2,614	4,462	5,092	0	3,050	5,036	5,666
19,200	**19,250**	0	2,606	4,452	5,081	0	3,050	5,036	5,666
19,250	**19,300**	0	2,598	4,441	5,071	0	3,050	5,036	5,666
19,300	**19,350**	0	2,590	4,431	5,060	0	3,050	5,036	5,666
19,350	**19,400**	0	2,582	4,420	5,049	0	3,050	5,036	5,666
19,400	**19,450**	0	2,574	4,409	5,039	0	3,050	5,036	5,666
19,450	**19,500**	0	2,566	4,399	5,028	0	3,050	5,036	5,666
19,500	**19,550**	0	2,558	4,388	5,018	0	3,050	5,036	5,666
19,550	**19,600**	0	2,550	4,378	5,007	0	3,050	5,036	5,666
19,600	**19,650**	0	2,542	4,367	4,997	0	3,050	5,036	5,666
19,650	**19,700**	0	2,534	4,357	4,986	0	3,050	5,036	5,666
19,700	**19,750**	0	2,526	4,346	4,976	0	3,050	5,036	5,666
19,750	**19,800**	0	2,518	4,336	4,965	0	3,050	5,036	5,666
19,800	**19,850**	0	2,510	4,325	4,955	0	3,050	5,036	5,666
19,850	**19,900**	0	2,502	4,315	4,944	0	3,050	5,036	5,666
19,900	**19,950**	0	2,494	4,304	4,934	0	3,050	5,036	5,666
19,950	**20,000**	0	2,487	4,294	4,923	0	3,050	5,036	5,666
20,000	**20,050**	0	2,479	4,283	4,913	0	3,050	5,036	5,666
20,050	**20,100**	0	2,471	4,273	4,902	0	3,050	5,036	5,666
20,100	**20,150**	0	2,463	4,262	4,892	0	3,050	5,036	5,666
20,150	**20,200**	0	2,455	4,252	4,881	0	3,050	5,036	5,666
20,200	**20,250**	0	2,447	4,241	4,870	0	3,050	5,036	5,666

*If the amount you are looking up from the worksheet is at least $18,450 but less than $18,470, your credit is $1. Otherwise, you cannot take the credit.

(Continued on next page)

Need more information or forms? See page 96.

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
20,250	**20,300**	0	2,439	4,230	4,860	0	3,050	5,036	5,666
20,300	**20,350**	0	2,431	4,220	4,849	0	3,050	5,036	5,666
20,350	**20,400**	0	2,423	4,209	4,839	0	3,050	5,036	5,666
20,400	**20,450**	0	2,415	4,199	4,828	0	3,050	5,036	5,666
20,450	**20,500**	0	2,407	4,188	4,818	0	3,050	5,036	5,666
20,500	**20,550**	0	2,399	4,178	4,807	0	3,050	5,036	5,666
20,550	**20,600**	0	2,391	4,167	4,797	0	3,050	5,036	5,666
20,600	**20,650**	0	2,383	4,157	4,786	0	3,050	5,036	5,666
20,650	**20,700**	0	2,375	4,146	4,776	0	3,050	5,036	5,666
20,700	**20,750**	0	2,367	4,136	4,765	0	3,050	5,036	5,666
20,750	**20,800**	0	2,359	4,125	4,755	0	3,050	5,036	5,666
20,800	**20,850**	0	2,351	4,115	4,744	0	3,050	5,036	5,666
20,850	**20,900**	0	2,343	4,104	4,734	0	3,050	5,036	5,666
20,900	**20,950**	0	2,335	4,094	4,723	0	3,050	5,036	5,666
20,950	**21,000**	0	2,327	4,083	4,713	0	3,050	5,036	5,666
21,000	**21,050**	0	2,319	4,073	4,702	0	3,050	5,036	5,666
21,050	**21,100**	0	2,311	4,062	4,691	0	3,050	5,036	5,666
21,100	**21,150**	0	2,303	4,051	4,681	0	3,050	5,036	5,666
21,150	**21,200**	0	2,295	4,041	4,670	0	3,050	5,036	5,666
21,200	**21,250**	0	2,287	4,030	4,660	0	3,050	5,036	5,666
21,250	**21,300**	0	2,279	4,020	4,649	0	3,050	5,036	5,666
21,300	**21,350**	0	2,271	4,009	4,639	0	3,050	5,036	5,666
21,350	**21,400**	0	2,263	3,999	4,628	0	3,050	5,036	5,666
21,400	**21,450**	0	2,255	3,988	4,618	0	3,050	5,036	5,666
21,450	**21,500**	0	2,247	3,978	4,607	0	3,050	5,036	5,666
21,500	**21,550**	0	2,239	3,967	4,597	0	3,039	5,022	5,652
21,550	**21,600**	0	2,231	3,957	4,586	0	3,031	5,012	5,641
21,600	**21,650**	0	2,223	3,946	4,576	0	3,023	5,001	5,631
21,650	**21,700**	0	2,215	3,936	4,565	0	3,015	4,991	5,620
21,700	**21,750**	0	2,207	3,925	4,555	0	3,007	4,980	5,610
21,750	**21,800**	0	2,199	3,915	4,544	0	2,999	4,970	5,599
21,800	**21,850**	0	2,191	3,904	4,534	0	2,991	4,959	5,589
21,850	**21,900**	0	2,183	3,893	4,523	0	2,983	4,949	5,578
21,900	**21,950**	0	2,175	3,883	4,512	0	2,975	4,938	5,568
21,950	**22,000**	0	2,167	3,872	4,502	0	2,968	4,928	5,557
22,000	**22,050**	0	2,159	3,862	4,491	0	2,960	4,917	5,547
22,050	**22,100**	0	2,151	3,851	4,481	0	2,952	4,906	5,536
22,100	**22,150**	0	2,143	3,841	4,470	0	2,944	4,896	5,525
22,150	**22,200**	0	2,135	3,830	4,460	0	2,936	4,885	5,515
22,200	**22,250**	0	2,127	3,820	4,449	0	2,928	4,875	5,504
22,250	**22,300**	0	2,119	3,809	4,439	0	2,920	4,864	5,494
22,300	**22,350**	0	2,111	3,799	4,428	0	2,912	4,854	5,483
22,350	**22,400**	0	2,103	3,788	4,418	0	2,904	4,843	5,473
22,400	**22,450**	0	2,095	3,778	4,407	0	2,896	4,833	5,462
22,450	**22,500**	0	2,087	3,767	4,397	0	2,888	4,822	5,452
22,500	**22,550**	0	2,079	3,757	4,386	0	2,880	4,812	5,441
22,550	**22,600**	0	2,071	3,746	4,376	0	2,872	4,801	5,431
22,600	**22,650**	0	2,063	3,736	4,365	0	2,864	4,791	5,420
22,650	**22,700**	0	2,055	3,725	4,355	0	2,856	4,780	5,410
22,700	**22,750**	0	2,047	3,714	4,344	0	2,848	4,770	5,399
22,750	**22,800**	0	2,039	3,704	4,333	0	2,840	4,759	5,389
22,800	**22,850**	0	2,031	3,693	4,323	0	2,832	4,749	5,378
22,850	**22,900**	0	2,023	3,683	4,312	0	2,824	4,738	5,368
22,900	**22,950**	0	2,015	3,672	4,302	0	2,816	4,727	5,357
22,950	**23,000**	0	2,007	3,662	4,291	0	2,808	4,717	5,346
23,000	**23,050**	0	1,999	3,651	4,281	0	2,800	4,706	5,336
23,050	**23,100**	0	1,991	3,641	4,270	0	2,792	4,696	5,325
23,100	**23,150**	0	1,983	3,630	4,260	0	2,784	4,685	5,315
23,150	**23,200**	0	1,975	3,620	4,249	0	2,776	4,675	5,304
23,200	**23,250**	0	1,967	3,609	4,239	0	2,768	4,664	5,294

(Continued on next page)

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
23,250	**23,300**	0	1,959	3,599	4,228	0	2,760	4,654	5,283
23,300	**23,350**	0	1,951	3,588	4,218	0	2,752	4,643	5,273
23,350	**23,400**	0	1,943	3,578	4,207	0	2,744	4,633	5,262
23,400	**23,450**	0	1,935	3,567	4,197	0	2,736	4,622	5,252
23,450	**23,500**	0	1,927	3,557	4,186	0	2,728	4,612	5,241
23,500	**23,550**	0	1,919	3,546	4,176	0	2,720	4,601	5,231
23,550	**23,600**	0	1,911	3,535	4,165	0	2,712	4,591	5,220
23,600	**23,650**	0	1,903	3,525	4,154	0	2,704	4,580	5,210
23,650	**23,700**	0	1,895	3,514	4,144	0	2,696	4,570	5,199
23,700	**23,750**	0	1,887	3,504	4,133	0	2,688	4,559	5,188
23,750	**23,800**	0	1,879	3,493	4,123	0	2,680	4,548	5,178
23,800	**23,850**	0	1,871	3,483	4,112	0	2,672	4,538	5,167
23,850	**23,900**	0	1,863	3,472	4,102	0	2,664	4,527	5,157
23,900	**23,950**	0	1,855	3,462	4,091	0	2,656	4,517	5,146
23,950	**24,000**	0	1,847	3,451	4,081	0	2,648	4,506	5,136
24,000	**24,050**	0	1,839	3,441	4,070	0	2,640	4,496	5,125
24,050	**24,100**	0	1,831	3,430	4,060	0	2,632	4,485	5,115
24,100	**24,150**	0	1,823	3,420	4,049	0	2,624	4,475	5,104
24,150	**24,200**	0	1,815	3,409	4,039	0	2,616	4,464	5,094
24,200	**24,250**	0	1,807	3,399	4,028	0	2,608	4,454	5,083
24,250	**24,300**	0	1,799	3,388	4,018	0	2,600	4,443	5,073
24,300	**24,350**	0	1,791	3,378	4,007	0	2,592	4,433	5,062
24,350	**24,400**	0	1,783	3,367	3,996	0	2,584	4,422	5,052
24,400	**24,450**	0	1,775	3,356	3,986	0	2,576	4,412	5,041
24,450	**24,500**	0	1,767	3,346	3,975	0	2,568	4,401	5,031
24,500	**24,550**	0	1,759	3,335	3,965	0	2,560	4,391	5,020
24,550	**24,600**	0	1,751	3,325	3,954	0	2,552	4,380	5,009
24,600	**24,650**	0	1,743	3,314	3,944	0	2,544	4,369	4,999
24,650	**24,700**	0	1,735	3,304	3,933	0	2,536	4,359	4,988
24,700	**24,750**	0	1,727	3,293	3,923	0	2,528	4,348	4,978
24,750	**24,800**	0	1,719	3,283	3,912	0	2,520	4,338	4,967
24,800	**24,850**	0	1,711	3,272	3,902	0	2,512	4,327	4,957
24,850	**24,900**	0	1,703	3,262	3,891	0	2,504	4,317	4,946
24,900	**24,950**	0	1,695	3,251	3,881	0	2,496	4,306	4,936
24,950	**25,000**	0	1,688	3,241	3,870	0	2,488	4,296	4,925
25,000	**25,050**	0	1,680	3,230	3,860	0	2,480	4,285	4,915
25,050	**25,100**	0	1,672	3,220	3,849	0	2,472	4,275	4,904
25,100	**25,150**	0	1,664	3,209	3,839	0	2,464	4,264	4,894
25,150	**25,200**	0	1,656	3,199	3,828	0	2,456	4,254	4,883
25,200	**25,250**	0	1,648	3,188	3,817	0	2,448	4,243	4,873
25,250	**25,300**	0	1,640	3,177	3,807	0	2,440	4,233	4,862
25,300	**25,350**	0	1,632	3,167	3,796	0	2,432	4,222	4,852
25,350	**25,400**	0	1,624	3,156	3,786	0	2,424	4,212	4,841
25,400	**25,450**	0	1,616	3,146	3,775	0	2,416	4,201	4,830
25,450	**25,500**	0	1,608	3,135	3,765	0	2,408	4,190	4,820
25,500	**25,550**	0	1,600	3,125	3,754	0	2,400	4,180	4,809
25,550	**25,600**	0	1,592	3,114	3,744	0	2,392	4,169	4,799
25,600	**25,650**	0	1,584	3,104	3,733	0	2,384	4,159	4,788
25,650	**25,700**	0	1,576	3,093	3,723	0	2,376	4,148	4,778
25,700	**25,750**	0	1,568	3,083	3,712	0	2,368	4,138	4,767
25,750	**25,800**	0	1,560	3,072	3,702	0	2,360	4,127	4,757
25,800	**25,850**	0	1,552	3,062	3,691	0	2,352	4,117	4,746
25,850	**25,900**	0	1,544	3,051	3,681	0	2,344	4,106	4,736
25,900	**25,950**	0	1,536	3,041	3,670	0	2,336	4,096	4,725
25,950	**26,000**	0	1,528	3,030	3,660	0	2,328	4,085	4,715
26,000	**26,050**	0	1,520	3,020	3,649	0	2,320	4,075	4,704
26,050	**26,100**	0	1,512	3,009	3,638	0	2,312	4,064	4,694
26,100	**26,150**	0	1,504	2,998	3,628	0	2,304	4,054	4,683
26,150	**26,200**	0	1,496	2,988	3,617	0	2,296	4,043	4,673
26,200	**26,250**	0	1,488	2,977	3,607	0	2,288	4,032	4,662

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Need more information or forms? See page 96.

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
26,250	**26,300**	0	1,480	2,967	3,596	0	2,280	4,022	4,651
26,300	**26,350**	0	1,472	2,956	3,586	0	2,272	4,011	4,641
26,350	**26,400**	0	1,464	2,946	3,575	0	2,264	4,001	4,630
26,400	**26,450**	0	1,456	2,935	3,565	0	2,256	3,990	4,620
26,450	**26,500**	0	1,448	2,925	3,554	0	2,248	3,980	4,609
26,500	**26,550**	0	1,440	2,914	3,544	0	2,240	3,969	4,599
26,550	**26,600**	0	1,432	2,904	3,533	0	2,232	3,959	4,588
26,600	**26,650**	0	1,424	2,893	3,523	0	2,224	3,948	4,578
26,650	**26,700**	0	1,416	2,883	3,512	0	2,216	3,938	4,567
26,700	**26,750**	0	1,408	2,872	3,502	0	2,208	3,927	4,557
26,750	**26,800**	0	1,400	2,862	3,491	0	2,200	3,917	4,546
26,800	**26,850**	0	1,392	2,851	3,481	0	2,192	3,906	4,536
26,850	**26,900**	0	1,384	2,840	3,470	0	2,184	3,896	4,525
26,900	**26,950**	0	1,376	2,830	3,459	0	2,176	3,885	4,515
26,950	**27,000**	0	1,368	2,819	3,449	0	2,169	3,875	4,504
27,000	**27,050**	0	1,360	2,809	3,438	0	2,161	3,864	4,494
27,050	**27,100**	0	1,352	2,798	3,428	0	2,153	3,853	4,483
27,100	**27,150**	0	1,344	2,788	3,417	0	2,145	3,843	4,472
27,150	**27,200**	0	1,336	2,777	3,407	0	2,137	3,832	4,462
27,200	**27,250**	0	1,328	2,767	3,396	0	2,129	3,822	4,451
27,250	**27,300**	0	1,320	2,756	3,386	0	2,121	3,811	4,441
27,300	**27,350**	0	1,312	2,746	3,375	0	2,113	3,801	4,430
27,350	**27,400**	0	1,304	2,735	3,365	0	2,105	3,790	4,420
27,400	**27,450**	0	1,296	2,725	3,354	0	2,097	3,780	4,409
27,450	**27,500**	0	1,288	2,714	3,344	0	2,089	3,769	4,399
27,500	**27,550**	0	1,280	2,704	3,333	0	2,081	3,759	4,388
27,550	**27,600**	0	1,272	2,693	3,323	0	2,073	3,748	4,378
27,600	**27,650**	0	1,264	2,683	3,312	0	2,065	3,738	4,367
27,650	**27,700**	0	1,256	2,672	3,302	0	2,057	3,727	4,357
27,700	**27,750**	0	1,248	2,661	3,291	0	2,049	3,717	4,346
27,750	**27,800**	0	1,240	2,651	3,280	0	2,041	3,706	4,336
27,800	**27,850**	0	1,232	2,640	3,270	0	2,033	3,696	4,325
27,850	**27,900**	0	1,224	2,630	3,259	0	2,025	3,685	4,315
27,900	**27,950**	0	1,216	2,619	3,249	0	2,017	3,674	4,304
27,950	**28,000**	0	1,208	2,609	3,238	0	2,009	3,664	4,293
28,000	**28,050**	0	1,200	2,598	3,228	0	2,001	3,653	4,283
28,050	**28,100**	0	1,192	2,588	3,217	0	1,993	3,643	4,272
28,100	**28,150**	0	1,184	2,577	3,207	0	1,985	3,632	4,262
28,150	**28,200**	0	1,176	2,567	3,196	0	1,977	3,622	4,251
28,200	**28,250**	0	1,168	2,556	3,186	0	1,969	3,611	4,241
28,250	**28,300**	0	1,160	2,546	3,175	0	1,961	3,601	4,230
28,300	**28,350**	0	1,152	2,535	3,165	0	1,953	3,590	4,220
28,350	**28,400**	0	1,144	2,525	3,154	0	1,945	3,580	4,209
28,400	**28,450**	0	1,136	2,514	3,144	0	1,937	3,569	4,199
28,450	**28,500**	0	1,128	2,504	3,133	0	1,929	3,559	4,188
28,500	**28,550**	0	1,120	2,493	3,123	0	1,921	3,548	4,178
28,550	**28,600**	0	1,112	2,482	3,112	0	1,913	3,538	4,167
28,600	**28,650**	0	1,104	2,472	3,101	0	1,905	3,527	4,157
28,650	**28,700**	0	1,096	2,461	3,091	0	1,897	3,517	4,146
28,700	**28,750**	0	1,088	2,451	3,080	0	1,889	3,506	4,135
28,750	**28,800**	0	1,080	2,440	3,070	0	1,881	3,495	4,125
28,800	**28,850**	0	1,072	2,430	3,059	0	1,873	3,485	4,114
28,850	**28,900**	0	1,064	2,419	3,049	0	1,865	3,474	4,104
28,900	**28,950**	0	1,056	2,409	3,038	0	1,857	3,464	4,093
28,950	**29,000**	0	1,048	2,398	3,028	0	1,849	3,453	4,083
29,000	**29,050**	0	1,040	2,388	3,017	0	1,841	3,443	4,072
29,050	**29,100**	0	1,032	2,377	3,007	0	1,833	3,432	4,062
29,100	**29,150**	0	1,024	2,367	2,996	0	1,825	3,422	4,051
29,150	**29,200**	0	1,016	2,356	2,986	0	1,817	3,411	4,041
29,200	**29,250**	0	1,008	2,346	2,975	0	1,809	3,401	4,030

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2010 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
29,250	**29,300**	0	1,000	2,335	2,965	0	1,801	3,390	4,020
29,300	**29,350**	0	992	2,325	2,954	0	1,793	3,380	4,009
29,350	**29,400**	0	984	2,314	2,943	0	1,785	3,369	3,999
29,400	**29,450**	0	976	2,303	2,933	0	1,777	3,359	3,988
29,450	**29,500**	0	968	2,293	2,922	0	1,769	3,348	3,978
29,500	**29,550**	0	960	2,282	2,912	0	1,761	3,338	3,967
29,550	**29,600**	0	952	2,272	2,901	0	1,753	3,327	3,956
29,600	**29,650**	0	944	2,261	2,891	0	1,745	3,316	3,946
29,650	**29,700**	0	936	2,251	2,880	0	1,737	3,306	3,935
29,700	**29,750**	0	928	2,240	2,870	0	1,729	3,295	3,925
29,750	**29,800**	0	920	2,230	2,859	0	1,721	3,285	3,914
29,800	**29,850**	0	912	2,219	2,849	0	1,713	3,274	3,904
29,850	**29,900**	0	904	2,209	2,838	0	1,705	3,264	3,893
29,900	**29,950**	0	896	2,198	2,828	0	1,697	3,253	3,883
29,950	**30,000**	0	889	2,188	2,817	0	1,689	3,243	3,872
30,000	**30,050**	0	881	2,177	2,807	0	1,681	3,232	3,862
30,050	**30,100**	0	873	2,167	2,796	0	1,673	3,222	3,851
30,100	**30,150**	0	865	2,156	2,786	0	1,665	3,211	3,841
30,150	**30,200**	0	857	2,146	2,775	0	1,657	3,201	3,830
30,200	**30,250**	0	849	2,135	2,764	0	1,649	3,190	3,820
30,250	**30,300**	0	841	2,124	2,754	0	1,641	3,180	3,809
30,300	**30,350**	0	833	2,114	2,743	0	1,633	3,169	3,799
30,350	**30,400**	0	825	2,103	2,733	0	1,625	3,159	3,788
30,400	**30,450**	0	817	2,093	2,722	0	1,617	3,148	3,777
30,450	**30,500**	0	809	2,082	2,712	0	1,609	3,137	3,767
30,500	**30,550**	0	801	2,072	2,701	0	1,601	3,127	3,756
30,550	**30,600**	0	793	2,061	2,691	0	1,593	3,116	3,746
30,600	**30,650**	0	785	2,051	2,680	0	1,585	3,106	3,735
30,650	**30,700**	0	777	2,040	2,670	0	1,577	3,095	3,725
30,700	**30,750**	0	769	2,030	2,659	0	1,569	3,085	3,714
30,750	**30,800**	0	761	2,019	2,649	0	1,561	3,074	3,704
30,800	**30,850**	0	753	2,009	2,638	0	1,553	3,064	3,693
30,850	**30,900**	0	745	1,998	2,628	0	1,545	3,053	3,683
30,900	**30,950**	0	737	1,988	2,617	0	1,537	3,043	3,672
30,950	**31,000**	0	729	1,977	2,607	0	1,529	3,032	3,662
31,000	**31,050**	0	721	1,967	2,596	0	1,521	3,022	3,651
31,050	**31,100**	0	713	1,956	2,585	0	1,513	3,011	3,641
31,100	**31,150**	0	705	1,945	2,575	0	1,505	3,001	3,630
31,150	**31,200**	0	697	1,935	2,564	0	1,497	2,990	3,620
31,200	**31,250**	0	689	1,924	2,554	0	1,489	2,979	3,609
31,250	**31,300**	0	681	1,914	2,543	0	1,481	2,969	3,598
31,300	**31,350**	0	673	1,903	2,533	0	1,473	2,958	3,588
31,350	**31,400**	0	665	1,893	2,522	0	1,465	2,948	3,577
31,400	**31,450**	0	657	1,882	2,512	0	1,457	2,937	3,567
31,450	**31,500**	0	649	1,872	2,501	0	1,449	2,927	3,556
31,500	**31,550**	0	641	1,861	2,491	0	1,441	2,916	3,546
31,550	**31,600**	0	633	1,851	2,480	0	1,433	2,906	3,535
31,600	**31,650**	0	625	1,840	2,470	0	1,425	2,895	3,525
31,650	**31,700**	0	617	1,830	2,459	0	1,417	2,885	3,514
31,700	**31,750**	0	609	1,819	2,449	0	1,409	2,874	3,504
31,750	**31,800**	0	601	1,809	2,438	0	1,401	2,864	3,493
31,800	**31,850**	0	593	1,798	2,428	0	1,393	2,853	3,483
31,850	**31,900**	0	585	1,787	2,417	0	1,385	2,843	3,472
31,900	**31,950**	0	577	1,777	2,406	0	1,377	2,832	3,462
31,950	**32,000**	0	569	1,766	2,396	0	1,370	2,822	3,451
32,000	**32,050**	0	561	1,756	2,385	0	1,362	2,811	3,441
32,050	**32,100**	0	553	1,745	2,375	0	1,354	2,800	3,430
32,100	**32,150**	0	545	1,735	2,364	0	1,346	2,790	3,419
32,150	**32,200**	0	537	1,724	2,354	0	1,338	2,779	3,409
32,200	**32,250**	0	529	1,714	2,343	0	1,330	2,769	3,398

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Need more information or forms? See page 96.

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
32,250	**32,300**	0	521	1,703	2,333	0	1,322	2,758	3,388
32,300	**32,350**	0	513	1,693	2,322	0	1,314	2,748	3,377
32,350	**32,400**	0	505	1,682	2,312	0	1,306	2,737	3,367
32,400	**32,450**	0	497	1,672	2,301	0	1,298	2,727	3,356
32,450	**32,500**	0	489	1,661	2,291	0	1,290	2,716	3,346
32,500	**32,550**	0	481	1,651	2,280	0	1,282	2,706	3,335
32,550	**32,600**	0	473	1,640	2,270	0	1,274	2,695	3,325
32,600	**32,650**	0	465	1,630	2,259	0	1,266	2,685	3,314
32,650	**32,700**	0	457	1,619	2,249	0	1,258	2,674	3,304
32,700	**32,750**	0	449	1,608	2,238	0	1,250	2,664	3,293
32,750	**32,800**	0	441	1,598	2,227	0	1,242	2,653	3,283
32,800	**32,850**	0	433	1,587	2,217	0	1,234	2,643	3,272
32,850	**32,900**	0	425	1,577	2,206	0	1,226	2,632	3,262
32,900	**32,950**	0	417	1,566	2,196	0	1,218	2,621	3,251
32,950	**33,000**	0	409	1,556	2,185	0	1,210	2,611	3,240
33,000	**33,050**	0	401	1,545	2,175	0	1,202	2,600	3,230
33,050	**33,100**	0	393	1,535	2,164	0	1,194	2,590	3,219
33,100	**33,150**	0	385	1,524	2,154	0	1,186	2,579	3,209
33,150	**33,200**	0	377	1,514	2,143	0	1,178	2,569	3,198
33,200	**33,250**	0	369	1,503	2,133	0	1,170	2,558	3,188
33,250	**33,300**	0	361	1,493	2,122	0	1,162	2,548	3,177
33,300	**33,350**	0	353	1,482	2,112	0	1,154	2,537	3,167
33,350	**33,400**	0	345	1,472	2,101	0	1,146	2,527	3,156
33,400	**33,450**	0	337	1,461	2,091	0	1,138	2,516	3,146
33,450	**33,500**	0	329	1,451	2,080	0	1,130	2,506	3,135
33,500	**33,550**	0	321	1,440	2,070	0	1,122	2,495	3,125
33,550	**33,600**	0	313	1,429	2,059	0	1,114	2,485	3,114
33,600	**33,650**	0	305	1,419	2,048	0	1,106	2,474	3,104
33,650	**33,700**	0	297	1,408	2,038	0	1,098	2,464	3,093
33,700	**33,750**	0	289	1,398	2,027	0	1,090	2,453	3,082
33,750	**33,800**	0	281	1,387	2,017	0	1,082	2,442	3,072
33,800	**33,850**	0	273	1,377	2,006	0	1,074	2,432	3,061
33,850	**33,900**	0	265	1,366	1,996	0	1,066	2,421	3,051
33,900	**33,950**	0	257	1,356	1,985	0	1,058	2,411	3,040
33,950	**34,000**	0	249	1,345	1,975	0	1,050	2,400	3,030
34,000	**34,050**	0	241	1,335	1,964	0	1,042	2,390	3,019
34,050	**34,100**	0	233	1,324	1,954	0	1,034	2,379	3,009
34,100	**34,150**	0	225	1,314	1,943	0	1,026	2,369	2,998
34,150	**34,200**	0	217	1,303	1,933	0	1,018	2,358	2,988
34,200	**34,250**	0	209	1,293	1,922	0	1,010	2,348	2,977
34,250	**34,300**	0	201	1,282	1,912	0	1,002	2,337	2,967
34,300	**34,350**	0	193	1,272	1,901	0	994	2,327	2,956
34,350	**34,400**	0	185	1,261	1,890	0	986	2,316	2,946
34,400	**34,450**	0	177	1,250	1,880	0	978	2,306	2,935
34,450	**34,500**	0	169	1,240	1,869	0	970	2,295	2,925
34,500	**34,550**	0	161	1,229	1,859	0	962	2,285	2,914
34,550	**34,600**	0	153	1,219	1,848	0	954	2,274	2,903
34,600	**34,650**	0	145	1,208	1,838	0	946	2,263	2,893
34,650	**34,700**	0	137	1,198	1,827	0	938	2,253	2,882
34,700	**34,750**	0	129	1,187	1,817	0	930	2,242	2,872
34,750	**34,800**	0	121	1,177	1,806	0	922	2,232	2,861
34,800	**34,850**	0	113	1,166	1,796	0	914	2,221	2,851
34,850	**34,900**	0	105	1,156	1,785	0	906	2,211	2,840
34,900	**34,950**	0	97	1,145	1,775	0	898	2,200	2,830
34,950	**35,000**	0	90	1,135	1,764	0	890	2,190	2,819
35,000	**35,050**	0	82	1,124	1,754	0	882	2,179	2,809
35,050	**35,100**	0	74	1,114	1,743	0	874	2,169	2,798
35,100	**35,150**	0	66	1,103	1,733	0	866	2,158	2,788
35,150	**35,200**	0	58	1,093	1,722	0	858	2,148	2,777
35,200	**35,250**	0	50	1,082	1,711	0	850	2,137	2,767

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2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
35,250	**35,300**	0	42	1,071	1,701	0	842	2,127	2,756
35,300	**35,350**	0	34	1,061	1,690	0	834	2,116	2,746
35,350	**35,400**	0	26	1,050	1,680	0	826	2,106	2,735
35,400	**35,450**	0	18	1,040	1,669	0	818	2,095	2,724
35,450	**35,500**	0	10	1,029	1,659	0	810	2,084	2,714
35,500	**35,550**	0	*	1,019	1,648	0	802	2,074	2,703
35,550	**35,600**	0	0	1,008	1,638	0	794	2,063	2,693
35,600	**35,650**	0	0	998	1,627	0	786	2,053	2,682
35,650	**35,700**	0	0	987	1,617	0	778	2,042	2,672
35,700	**35,750**	0	0	977	1,606	0	770	2,032	2,661
35,750	**35,800**	0	0	966	1,596	0	762	2,021	2,651
35,800	**35,850**	0	0	956	1,585	0	754	2,011	2,640
35,850	**35,900**	0	0	945	1,575	0	746	2,000	2,630
35,900	**35,950**	0	0	935	1,564	0	738	1,990	2,619
35,950	**36,000**	0	0	924	1,554	0	730	1,979	2,609
36,000	**36,050**	0	0	914	1,543	0	722	1,969	2,598
36,050	**36,100**	0	0	903	1,532	0	714	1,958	2,588
36,100	**36,150**	0	0	892	1,522	0	706	1,948	2,577
36,150	**36,200**	0	0	882	1,511	0	698	1,937	2,567
36,200	**36,250**	0	0	871	1,501	0	690	1,926	2,556
36,250	**36,300**	0	0	861	1,490	0	682	1,916	2,545
36,300	**36,350**	0	0	850	1,480	0	674	1,905	2,535
36,350	**36,400**	0	0	840	1,469	0	666	1,895	2,524
36,400	**36,450**	0	0	829	1,459	0	658	1,884	2,514
36,450	**36,500**	0	0	819	1,448	0	650	1,874	2,503
36,500	**36,550**	0	0	808	1,438	0	642	1,863	2,493
36,550	**36,600**	0	0	798	1,427	0	634	1,853	2,482
36,600	**36,650**	0	0	787	1,417	0	626	1,842	2,472
36,650	**36,700**	0	0	777	1,406	0	618	1,832	2,461
36,700	**36,750**	0	0	766	1,396	0	610	1,821	2,451
36,750	**36,800**	0	0	756	1,385	0	602	1,811	2,440
36,800	**36,850**	0	0	745	1,375	0	594	1,800	2,430
36,850	**36,900**	0	0	734	1,364	0	586	1,790	2,419
36,900	**36,950**	0	0	724	1,353	0	578	1,779	2,409
36,950	**37,000**	0	0	713	1,343	0	571	1,769	2,398
37,000	**37,050**	0	0	703	1,332	0	563	1,758	2,388
37,050	**37,100**	0	0	692	1,322	0	555	1,747	2,377
37,100	**37,150**	0	0	682	1,311	0	547	1,737	2,366
37,150	**37,200**	0	0	671	1,301	0	539	1,726	2,356
37,200	**37,250**	0	0	661	1,290	0	531	1,716	2,345
37,250	**37,300**	0	0	650	1,280	0	523	1,705	2,335
37,300	**37,350**	0	0	640	1,269	0	515	1,695	2,324
37,350	**37,400**	0	0	629	1,259	0	507	1,684	2,314
37,400	**37,450**	0	0	619	1,248	0	499	1,674	2,303
37,450	**37,500**	0	0	608	1,238	0	491	1,663	2,293
37,500	**37,550**	0	0	598	1,227	0	483	1,653	2,282
37,550	**37,600**	0	0	587	1,217	0	475	1,642	2,272
37,600	**37,650**	0	0	577	1,206	0	467	1,632	2,261
37,650	**37,700**	0	0	566	1,196	0	459	1,621	2,251
37,700	**37,750**	0	0	555	1,185	0	451	1,611	2,240
37,750	**37,800**	0	0	545	1,174	0	443	1,600	2,230
37,800	**37,850**	0	0	534	1,164	0	435	1,590	2,219
37,850	**37,900**	0	0	524	1,153	0	427	1,579	2,209
37,900	**37,950**	0	0	513	1,143	0	419	1,568	2,198
37,950	**38,000**	0	0	503	1,132	0	411	1,558	2,187

*If the amount you are looking up from the worksheet is at least $35,500 but less than $35,535, your credit is $3. Otherwise, you cannot take the credit.

(Continued on next page)

 Need more information or forms? See page 96.

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
38,000	**38,050**	0	0	492	1,122	0	403	1,547	2,177
38,050	**38,100**	0	0	482	1,111	0	395	1,537	2,166
38,100	**38,150**	0	0	471	1,101	0	387	1,526	2,156
38,150	**38,200**	0	0	461	1,090	0	379	1,516	2,145
38,200	**38,250**	0	0	450	1,080	0	371	1,505	2,135
38,250	**38,300**	0	0	440	1,069	0	363	1,495	2,124
38,300	**38,350**	0	0	429	1,059	0	355	1,484	2,114
38,350	**38,400**	0	0	419	1,048	0	347	1,474	2,103
38,400	**38,450**	0	0	408	1,038	0	339	1,463	2,093
38,450	**38,500**	0	0	398	1,027	0	331	1,453	2,082
38,500	**38,550**	0	0	387	1,017	0	323	1,442	2,072
38,550	**38,600**	0	0	376	1,006	0	315	1,432	2,061
38,600	**38,650**	0	0	366	995	0	307	1,421	2,051
38,650	**38,700**	0	0	355	985	0	299	1,411	2,040
38,700	**38,750**	0	0	345	974	0	291	1,400	2,029
38,750	**38,800**	0	0	334	964	0	283	1,389	2,019
38,800	**38,850**	0	0	324	953	0	275	1,379	2,008
38,850	**38,900**	0	0	313	943	0	267	1,368	1,998
38,900	**38,950**	0	0	303	932	0	259	1,358	1,987
38,950	**39,000**	0	0	292	922	0	251	1,347	1,977
39,000	**39,050**	0	0	282	911	0	243	1,337	1,966
39,050	**39,100**	0	0	271	901	0	235	1,326	1,956
39,100	**39,150**	0	0	261	890	0	227	1,316	1,945
39,150	**39,200**	0	0	250	880	0	219	1,305	1,935
39,200	**39,250**	0	0	240	869	0	211	1,295	1,924
39,250	**39,300**	0	0	229	859	0	203	1,284	1,914
39,300	**39,350**	0	0	219	848	0	195	1,274	1,903
39,350	**39,400**	0	0	208	837	0	187	1,263	1,893
39,400	**39,450**	0	0	197	827	0	179	1,253	1,882
39,450	**39,500**	0	0	187	816	0	171	1,242	1,872
39,500	**39,550**	0	0	176	806	0	163	1,232	1,861
39,550	**39,600**	0	0	166	795	0	155	1,221	1,850
39,600	**39,650**	0	0	155	785	0	147	1,210	1,840
39,650	**39,700**	0	0	145	774	0	139	1,200	1,829
39,700	**39,750**	0	0	134	764	0	131	1,189	1,819
39,750	**39,800**	0	0	124	753	0	123	1,179	1,808
39,800	**39,850**	0	0	113	743	0	115	1,168	1,798
39,850	**39,900**	0	0	103	732	0	107	1,158	1,787
39,900	**39,950**	0	0	92	722	0	99	1,147	1,777
39,950	**40,000**	0	0	82	711	0	91	1,137	1,766
40,000	**40,050**	0	0	71	701	0	83	1,126	1,756
40,050	**40,100**	0	0	61	690	0	75	1,116	1,745
40,100	**40,150**	0	0	50	680	0	67	1,105	1,735
40,150	**40,200**	0	0	40	669	0	59	1,095	1,724
40,200	**40,250**	0	0	29	658	0	51	1,084	1,714
40,250	**40,300**	0	0	18	648	0	43	1,074	1,703
40,300	**40,350**	0	0	8	637	0	35	1,063	1,693
40,350	**40,400**	0	0	*	627	0	27	1,053	1,682
40,400	**40,450**	0	0	0	616	0	19	1,042	1,671
40,450	**40,500**	0	0	0	606	0	11	1,031	1,661
40,500	**40,550**	0	0	0	595	0	**	1,021	1,650
40,550	**40,600**	0	0	0	585	0	0	1,010	1,640
40,600	**40,650**	0	0	0	574	0	0	1,000	1,629
40,650	**40,700**	0	0	0	564	0	0	989	1,619
40,700	**40,750**	0	0	0	553	0	0	979	1,608

*If the amount you are looking up from the worksheet is at least $40,350 but less than $40,363, your credit is $1. Otherwise, you cannot take the credit.
**If the amount you are looking up from the worksheet is at least $40,500 but less than $40,545, your credit is $4. Otherwise, you cannot take the credit.

(Continued on next page)

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
40,750	**40,800**	0	0	0	543	0	0	968	1,598
40,800	**40,850**	0	0	0	532	0	0	958	1,587
40,850	**40,900**	0	0	0	522	0	0	947	1,577
40,900	**40,950**	0	0	0	511	0	0	937	1,566
40,950	**41,000**	0	0	0	501	0	0	926	1,556
41,000	**41,050**	0	0	0	490	0	0	916	1,545
41,050	**41,100**	0	0	0	479	0	0	905	1,535
41,100	**41,150**	0	0	0	469	0	0	895	1,524
41,150	**41,200**	0	0	0	458	0	0	884	1,514
41,200	**41,250**	0	0	0	448	0	0	873	1,503
41,250	**41,300**	0	0	0	437	0	0	863	1,492
41,300	**41,350**	0	0	0	427	0	0	852	1,482
41,350	**41,400**	0	0	0	416	0	0	842	1,471
41,400	**41,450**	0	0	0	406	0	0	831	1,461
41,450	**41,500**	0	0	0	395	0	0	821	1,450
41,500	**41,550**	0	0	0	385	0	0	810	1,440
41,550	**41,600**	0	0	0	374	0	0	800	1,429
41,600	**41,650**	0	0	0	364	0	0	789	1,419
41,650	**41,700**	0	0	0	353	0	0	779	1,408
41,700	**41,750**	0	0	0	343	0	0	768	1,398
41,750	**41,800**	0	0	0	332	0	0	758	1,387
41,800	**41,850**	0	0	0	322	0	0	747	1,377
41,850	**41,900**	0	0	0	311	0	0	737	1,366
41,900	**41,950**	0	0	0	300	0	0	726	1,356
41,950	**42,000**	0	0	0	290	0	0	716	1,345
42,000	**42,050**	0	0	0	279	0	0	705	1,335
42,050	**42,100**	0	0	0	269	0	0	694	1,324
42,100	**42,150**	0	0	0	258	0	0	684	1,313
42,150	**42,200**	0	0	0	248	0	0	673	1,303
42,200	**42,250**	0	0	0	237	0	0	663	1,292
42,250	**42,300**	0	0	0	227	0	0	652	1,282
42,300	**42,350**	0	0	0	216	0	0	642	1,271
42,350	**42,400**	0	0	0	206	0	0	631	1,261
42,400	**42,450**	0	0	0	195	0	0	621	1,250
42,450	**42,500**	0	0	0	185	0	0	610	1,240
42,500	**42,550**	0	0	0	174	0	0	600	1,229
42,550	**42,600**	0	0	0	164	0	0	589	1,219
42,600	**42,650**	0	0	0	153	0	0	579	1,208
42,650	**42,700**	0	0	0	143	0	0	568	1,198
42,700	**42,750**	0	0	0	132	0	0	558	1,187
42,750	**42,800**	0	0	0	121	0	0	547	1,177
42,800	**42,850**	0	0	0	111	0	0	537	1,166
42,850	**42,900**	0	0	0	100	0	0	526	1,156
42,900	**42,950**	0	0	0	90	0	0	515	1,145
42,950	**43,000**	0	0	0	79	0	0	505	1,134
43,000	**43,050**	0	0	0	69	0	0	494	1,124
43,050	**43,100**	0	0	0	58	0	0	484	1,113
43,100	**43,150**	0	0	0	48	0	0	473	1,103
43,150	**43,200**	0	0	0	37	0	0	463	1,092
43,200	**43,250**	0	0	0	27	0	0	452	1,082
43,250	**43,300**	0	0	0	16	0	0	442	1,071
43,300	**43,350**	0	0	0	6	0	0	431	1,061
43,350	**43,400**	0	0	0	0	0	0	421	1,050
43,400	**43,450**	0	0	0	0	0	0	410	1,040
43,450	**43,500**	0	0	0	0	0	0	400	1,029
43,500	**43,550**	0	0	0	0	0	0	389	1,019
43,550	**43,600**	0	0	0	0	0	0	379	1,008
43,600	**43,650**	0	0	0	0	0	0	368	998
43,650	**43,700**	0	0	0	0	0	0	358	987
43,700	**43,750**	0	0	0	0	0	0	347	976

(Continued on next page)

Need more information or forms? See page 96.

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
43,750	**43,800**	0	0	0	0	0	0	336	966
43,800	**43,850**	0	0	0	0	0	0	326	955
43,850	**43,900**	0	0	0	0	0	0	315	945
43,900	**43,950**	0	0	0	0	0	0	305	934
43,950	**44,000**	0	0	0	0	0	0	294	924
44,000	**44,050**	0	0	0	0	0	0	284	913
44,050	**44,100**	0	0	0	0	0	0	273	903
44,100	**44,150**	0	0	0	0	0	0	263	892
44,150	**44,200**	0	0	0	0	0	0	252	882
44,200	**44,250**	0	0	0	0	0	0	242	871
44,250	**44,300**	0	0	0	0	0	0	231	861
44,300	**44,350**	0	0	0	0	0	0	221	850
44,350	**44,400**	0	0	0	0	0	0	210	840
44,400	**44,450**	0	0	0	0	0	0	200	829
44,450	**44,500**	0	0	0	0	0	0	189	819
44,500	**44,550**	0	0	0	0	0	0	179	808
44,550	**44,600**	0	0	0	0	0	0	168	797
44,600	**44,650**	0	0	0	0	0	0	157	787
44,650	**44,700**	0	0	0	0	0	0	147	776
44,700	**44,750**	0	0	0	0	0	0	136	766
44,750	**44,800**	0	0	0	0	0	0	126	755
44,800	**44,850**	0	0	0	0	0	0	115	745
44,850	**44,900**	0	0	0	0	0	0	105	734
44,900	**44,950**	0	0	0	0	0	0	94	724
44,950	**45,000**	0	0	0	0	0	0	84	713
45,000	**45,050**	0	0	0	0	0	0	73	703
45,050	**45,100**	0	0	0	0	0	0	63	692
45,100	**45,150**	0	0	0	0	0	0	52	682
45,150	**45,200**	0	0	0	0	0	0	42	671
45,200	**45,250**	0	0	0	0	0	0	31	661
45,250	**45,300**	0	0	0	0	0	0	21	650
45,300	**45,350**	0	0	0	0	0	0	10	640
45,350	**45,400**	0	0	0	0	0	0	*	629
45,400	**45,450**	0	0	0	0	0	0	0	618
45,450	**45,500**	0	0	0	0	0	0	0	608
45,500	**45,550**	0	0	0	0	0	0	0	597
45,550	**45,600**	0	0	0	0	0	0	0	587
45,600	**45,650**	0	0	0	0	0	0	0	576
45,650	**45,700**	0	0	0	0	0	0	0	566
45,700	**45,750**	0	0	0	0	0	0	0	555
45,750	**45,800**	0	0	0	0	0	0	0	545
45,800	**45,850**	0	0	0	0	0	0	0	534
45,850	**45,900**	0	0	0	0	0	0	0	524
45,900	**45,950**	0	0	0	0	0	0	0	513
45,950	**46,000**	0	0	0	0	0	0	0	503
46,000	**46,050**	0	0	0	0	0	0	0	492
46,050	**46,100**	0	0	0	0	0	0	0	482
46,100	**46,150**	0	0	0	0	0	0	0	471
46,150	**46,200**	0	0	0	0	0	0	0	461
46,200	**46,250**	0	0	0	0	0	0	0	450
46,250	**46,300**	0	0	0	0	0	0	0	439
46,300	**46,350**	0	0	0	0	0	0	0	429
46,350	**46,400**	0	0	0	0	0	0	0	418
46,400	**46,450**	0	0	0	0	0	0	0	408
46,450	**46,500**	0	0	0	0	0	0	0	397

*If the amount you are looking up from the worksheet is at least $45,350 but less than $45,373, your credit is $2. Otherwise, you cannot take the credit.

(Continued on next page)

2010 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
46,500	**46,550**	0	0	0	0	0	0	0	387
46,550	**46,600**	0	0	0	0	0	0	0	376
46,600	**46,650**	0	0	0	0	0	0	0	366
46,650	**46,700**	0	0	0	0	0	0	0	355
46,700	**46,750**	0	0	0	0	0	0	0	345
46,750	**46,800**	0	0	0	0	0	0	0	334
46,800	**46,850**	0	0	0	0	0	0	0	324
46,850	**46,900**	0	0	0	0	0	0	0	313
46,900	**46,950**	0	0	0	0	0	0	0	303
46,950	**47,000**	0	0	0	0	0	0	0	292
47,000	**47,050**	0	0	0	0	0	0	0	282
47,050	**47,100**	0	0	0	0	0	0	0	271
47,100	**47,150**	0	0	0	0	0	0	0	260
47,150	**47,200**	0	0	0	0	0	0	0	250
47,200	**47,250**	0	0	0	0	0	0	0	239
47,250	**47,300**	0	0	0	0	0	0	0	229
47,300	**47,350**	0	0	0	0	0	0	0	218
47,350	**47,400**	0	0	0	0	0	0	0	208
47,400	**47,450**	0	0	0	0	0	0	0	197
47,450	**47,500**	0	0	0	0	0	0	0	187
47,500	**47,550**	0	0	0	0	0	0	0	176
47,550	**47,600**	0	0	0	0	0	0	0	166
47,600	**47,650**	0	0	0	0	0	0	0	155
47,650	**47,700**	0	0	0	0	0	0	0	145
47,700	**47,750**	0	0	0	0	0	0	0	134
47,750	**47,800**	0	0	0	0	0	0	0	124
47,800	**47,850**	0	0	0	0	0	0	0	113
47,850	**47,900**	0	0	0	0	0	0	0	103
47,900	**47,950**	0	0	0	0	0	0	0	92
47,950	**48,000**	0	0	0	0	0	0	0	81
48,000	**48,050**	0	0	0	0	0	0	0	71
48,050	**48,100**	0	0	0	0	0	0	0	60
48,100	**48,150**	0	0	0	0	0	0	0	50
48,150	**48,200**	0	0	0	0	0	0	0	39
48,200	**48,250**	0	0	0	0	0	0	0	29
48,250	**48,300**	0	0	0	0	0	0	0	18
48,300	**48,350**	0	0	0	0	0	0	0	8
48,350	**48,362**	0	0	0	0	0	0	0	1

Need more information or forms? See page 96.

Line 65

Additional Child Tax Credit

What Is the Additional Child Tax Credit?

This credit is for certain people who have at least one qualifying child as defined in the instructions for line 6c on page 15. The additional child tax credit may give you a refund even if you do not owe any tax.

Two Steps To Take the Additional Child Tax Credit!

Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 51 that begin on page 40.

Step 2. Read the TIP at the end of your Child Tax Credit Worksheet. Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 66

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 49 on page 39), enter on line 66 the amount, if any, from Form 8863, line 14.

Line 67

First-Time Homebuyer Credit

You may be able to take this credit if:

1. You bought a main home in the United States in 2010 before May 1, and
2. You (and your spouse if married) did not own any other main home during the 3-year period ending on the date you bought the home.

The credit generally is 10% of the purchase price of the home but is limited to $8,000 ($4,000 if married filing separately).

You also may be able to take the credit, but it is limited to $6,500 ($3,250 if married filing separately), if:

1. You bought a main home in the United States in 2010 before May 1, and
2. You (and your spouse if married) owned and used the same home as your main home for any period of 5 consecutive years during the 8-year period ending on the date you bought the home in 2010.

In either case, you also 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, members of the uniformed services or Foreign Service and employees of the intelligence community on qualified official extended duty outside the United States may have additional time to buy a home.

If you constructed your main home, you are treated as having bought it on the date you first occupied it.

You generally must repay the credit if:

- You dispose of the home within 36 months after buying it, or
- You stop using the home as your main home during that 36-month period.

See Form 5405 and its instructions for more details.

Line 68

Amount Paid With Request for Extension To File

If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter 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 68 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

Line 69

Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2010 and total wages of more than $106,800, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of $6,621.60. But if any one employer withheld more than $6,621.60, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see Pub. 505.

Line 70

Credit for Federal Tax on Fuels

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

Line 71

Check the box(es) on line 71 to report any credit from Form 2439, 8839, 8801 (line 27), or 8885.

Refund

Line 73

Amount Overpaid

If line 73 is under $1, we will send a refund only on written request.

If the amount you overpaid 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 88.*

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 overpayment on line 73 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 any questions about it, contact the agency to which you owe the debt.

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 overpayment on line 73 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 91) or see Form 8379.

Lines 74a Through 74d

Amount Refunded to You

If you want to check the status of your refund, see page 91. Before checking the status of your refund, please wait at least 72 hours after IRS acknowledges receipt of your e-filed return (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).

DIRECT DEPOSIT
Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs on this page.

If you want us to directly deposit the amount shown on line 74a 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 74b through 74d (if you want your refund deposited to only one account), or
- Check the box on line 74a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts 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 74a. Draw a line through the boxes on lines 74b and 74d. 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.

CAUTION *If you file a joint return and check the box on line 74a and attach Form 8888 or fill in lines 74b through 74d, your spouse may get at least part of the refund.*

IRA. You can have your refund 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. In that case, you must file an amended 2010 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.

CAUTION *You and your spouse, if filing jointly, 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 $X,XXX ($X,XXX 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 to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to *www.treasurydirect.gov.*

Form 8888. You can have your refund directly deposited to two or three different accounts 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 74a

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

Line 74b

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. Tony and Jennifer 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 74b 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 74c

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 74d

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.

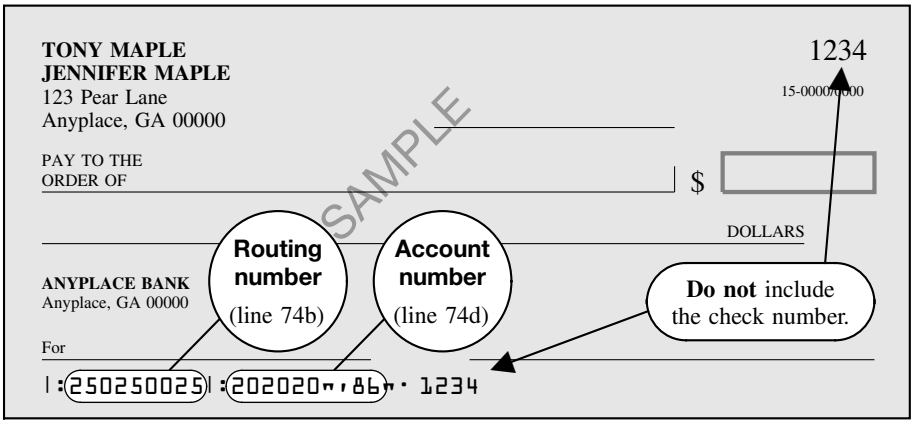
If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

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 74b through 74d 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 respon-

Sample Check—Lines 74b Through 74d



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

Need more information or forms? See page 96.

sible 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, 2010.

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.

Line 75

Applied to Your 2011 Estimated Tax

Enter on line 75 the amount, if any, of the overpayment on line 73 you want applied to your 2011 estimated tax. We will apply this amount to your account unless you attach a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the attached statement.

This election to apply part or all of the amount overpaid to your 2011 estimated tax cannot be changed later.

Amount You Owe

IRS *e-file* offers you the electronic payment option of electronic funds withdrawal (EFW). EFW can be 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 *www.irs.gov/e-pay* for details.

You can also 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 *www.irs.gov/e-pay* or *www.eftps.gov* or call EFTPS' Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.

Line 76

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 76 is under $1.

Include any estimated tax penalty from line 77 in the amount you enter on line 76.

You can pay by check, money order, or credit or debit card. Do not include any estimated tax payment for 2011 in this payment. Instead, make the estimated tax payment separately.

To pay by check or money order. Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2010 Form 1040" 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 tax 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.

To pay by credit or debit card. For information on paying your taxes with a credit or debit card, go to *www.irs.gov/e-pay*.

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-4P or W-4V, or (c) make estimated tax payments for 2011. See Income Tax Withholding and Estimated Tax Payments for 2011 *on page 88.*

What If You Cannot Pay?

If you cannot pay the full amount shown on line 76 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 must also 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. You will be charged interest on the tax not paid by April 18, 2011. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 77

Estimated Tax Penalty

You may owe this penalty if:

- Line 76 is at least $1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on your 2010 Form 1040, line 60, minus the total of any amounts shown on lines 63, 64a, 65, 66, 67, and 70 and Forms 8828, 4137, 5329 (Parts III through VIII only), 8801 (line 27 only), 8839, 8885, and 8919. Also subtract from line 60 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any recapture of COBRA premium assistance. When figuring the amount on line 60, include household employment taxes only if line 61 is more than zero or you would owe the penalty even if you did not include those taxes. But if you entered an amount on Schedule H, line 7, include the total of that amount plus the household employment taxes on Form 1040, line 59.

Exception. 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.
2. The total of lines 61, 62, and 69 on your 2010 return is at least 100% of the tax shown on your 2009 return (110% of that amount if you are not a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2009 return was more than $150,000 (more than $75,000 if married filing separately for 2010)). Your estimated tax payments for 2010 must have been made on time and for the required amount.

For most people, the "tax shown on your 2009 return" is the amount on your 2009 Form 1040, line 60, minus the total of any amounts shown on lines 63, 64a, 65, 66, and 67 and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), 8801 (line 29 only), 8885, and 8919. Also subtract from

line 60 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any recapture of COBRA premium assistance. When figuring the amount on line 60, include household employment taxes only if line 61 is more than zero or you would have owed the estimated tax penalty for 2009 even if you did not include those taxes. But if you entered an amount on your 2009 Schedule H, line 7, include the total of that amount plus the household employment taxes on your 2009 Form 1040, line 59.

Figuring the Penalty

If the *Exception* on this page does not apply and you choose to figure the penalty yourself, see Form 2210 (or 2210-F for farmers and fishermen) to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter any penalty on line 77. Add the penalty to any tax due and enter the total on line 76.

However, if you have an overpayment on line 73, subtract the penalty from the amount you would otherwise enter on line 74a or line 75. Lines 74a, 75, and 77 must equal line 73.

If the penalty is more than the overpayment on line 73, enter -0- on lines 74a and 75. Then subtract line 73 from line 77 and enter the result on line 76.

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

TIP *Because Form 2210 is complicated, you can leave line 77 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.*

Third Party Designee

If you want to allow your preparer, a friend, 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 are also 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 wish to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also 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 89.

Child's Return

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

Daytime Phone Number

Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care expenses, etc. 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 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.

IRS 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 filing jointly, you and your spouse will each 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 will also 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.

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

TIP *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 "Request Electronic Filing PIN" under "I Need To." 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 1098-C, 2848 (for an electronic return signed by an agent), 3115, 3468 (if attachments are required), 4136 (if certificate or statement required), 5713, 8283 (if a

Need more information or forms? See page 96.

statement is required for Section A or if Section B is completed), 8332 (or certain pages from a divorce decree or separation agreement that went into effect after 1984 and before 2009), 8858, 8864 (if certification or statement required), 8885, Schedule D-1 (Form 1040) (if you elect not to include your transactions on the electronic STCGL or LTCGL records), or Appendix A (statement by taxpayer using the procedures in Rev. Proc. 2009-20 to determine a theft loss deduction related to a fraudulent investment arrangement). This revenue procedure is found on page 749 of Internal Revenue Bulletin 2009-14 at *www.irs.gov/irb/2009-14_IRB/ar11.html*.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Attach a copy of Forms W-2 and 2439 to the front of Form 1040. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Forms W-2 and any Forms W-2c. Also attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld.

2010 Tax Table

CAUTION

See the instructions for line 44 on page 35 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is $25,300. First, they find the $25,300 – 25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is $2,961. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
25,200	25,250	3,365	2,946	3,365	3,186
25,250	25,300	3,373	2,954	3,373	3,194
25,300	25,350	3,380	2,961	3,380	3,201
25,350	25,400	3,388	2,969	3,388	3,209

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299
3,000					
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
4,000					
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498

* This column must also be used by a qualifying widow(er).

(Continued on next page)

2010 Tax Table–*Continued*

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
5,000					
5,000	**5,050**	503	503	503	503
5,050	**5,100**	508	508	508	508
5,100	**5,150**	513	513	513	513
5,150	**5,200**	518	518	518	518
5,200	**5,250**	523	523	523	523
5,250	**5,300**	528	528	528	528
5,300	**5,350**	533	533	533	533
5,350	**5,400**	538	538	538	538
5,400	**5,450**	543	543	543	543
5,450	**5,500**	548	548	548	548
5,500	**5,550**	553	553	553	553
5,550	**5,600**	558	558	558	558
5,600	**5,650**	563	563	563	563
5,650	**5,700**	568	568	568	568
5,700	**5,750**	573	573	573	573
5,750	**5,800**	578	578	578	578
5,800	**5,850**	583	583	583	583
5,850	**5,900**	588	588	588	588
5,900	**5,950**	593	593	593	593
5,950	**6,000**	598	598	598	598
6,000					
6,000	**6,050**	603	603	603	603
6,050	**6,100**	608	608	608	608
6,100	**6,150**	613	613	613	613
6,150	**6,200**	618	618	618	618
6,200	**6,250**	623	623	623	623
6,250	**6,300**	628	628	628	628
6,300	**6,350**	633	633	633	633
6,350	**6,400**	638	638	638	638
6,400	**6,450**	643	643	643	643
6,450	**6,500**	648	648	648	648
6,500	**6,550**	653	653	653	653
6,550	**6,600**	658	658	658	658
6,600	**6,650**	663	663	663	663
6,650	**6,700**	668	668	668	668
6,700	**6,750**	673	673	673	673
6,750	**6,800**	678	678	678	678
6,800	**6,850**	683	683	683	683
6,850	**6,900**	688	688	688	688
6,900	**6,950**	693	693	693	693
6,950	**7,000**	698	698	698	698
7,000					
7,000	**7,050**	703	703	703	703
7,050	**7,100**	708	708	708	708
7,100	**7,150**	713	713	713	713
7,150	**7,200**	718	718	718	718
7,200	**7,250**	723	723	723	723
7,250	**7,300**	728	728	728	728
7,300	**7,350**	733	733	733	733
7,350	**7,400**	738	738	738	738
7,400	**7,450**	743	743	743	743
7,450	**7,500**	748	748	748	748
7,500	**7,550**	753	753	753	753
7,550	**7,600**	758	758	758	758
7,600	**7,650**	763	763	763	763
7,650	**7,700**	768	768	768	768
7,700	**7,750**	773	773	773	773
7,750	**7,800**	778	778	778	778
7,800	**7,850**	783	783	783	783
7,850	**7,900**	788	788	788	788
7,900	**7,950**	793	793	793	793
7,950	**8,000**	798	798	798	798

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
8,000					
8,000	**8,050**	803	803	803	803
8,050	**8,100**	808	808	808	808
8,100	**8,150**	813	813	813	813
8,150	**8,200**	818	818	818	818
8,200	**8,250**	823	823	823	823
8,250	**8,300**	828	828	828	828
8,300	**8,350**	833	833	833	833
8,350	**8,400**	838	838	838	838
8,400	**8,450**	845	843	845	843
8,450	**8,500**	853	848	853	848
8,500	**8,550**	860	853	860	853
8,550	**8,600**	868	858	868	858
8,600	**8,650**	875	863	875	863
8,650	**8,700**	883	868	883	868
8,700	**8,750**	890	873	890	873
8,750	**8,800**	898	878	898	878
8,800	**8,850**	905	883	905	883
8,850	**8,900**	913	888	913	888
8,900	**8,950**	920	893	920	893
8,950	**9,000**	928	898	928	898
9,000					
9,000	**9,050**	935	903	935	903
9,050	**9,100**	943	908	943	908
9,100	**9,150**	950	913	950	913
9,150	**9,200**	958	918	958	918
9,200	**9,250**	965	923	965	923
9,250	**9,300**	973	928	973	928
9,300	**9,350**	980	933	980	933
9,350	**9,400**	988	938	988	938
9,400	**9,450**	995	943	995	943
9,450	**9,500**	1,003	948	1,003	948
9,500	**9,550**	1,010	953	1,010	953
9,550	**9,600**	1,018	958	1,018	958
9,600	**9,650**	1,025	963	1,025	963
9,650	**9,700**	1,033	968	1,033	968
9,700	**9,750**	1,040	973	1,040	973
9,750	**9,800**	1,048	978	1,048	978
9,800	**9,850**	1,055	983	1,055	983
9,850	**9,900**	1,063	988	1,063	988
9,900	**9,950**	1,070	993	1,070	993
9,950	**10,000**	1,078	998	1,078	998
10,000					
10,000	**10,050**	1,085	1,003	1,085	1,003
10,050	**10,100**	1,093	1,008	1,093	1,008
10,100	**10,150**	1,100	1,013	1,100	1,013
10,150	**10,200**	1,108	1,018	1,108	1,018
10,200	**10,250**	1,115	1,023	1,115	1,023
10,250	**10,300**	1,123	1,028	1,123	1,028
10,300	**10,350**	1,130	1,033	1,130	1,033
10,350	**10,400**	1,138	1,038	1,138	1,038
10,400	**10,450**	1,145	1,043	1,145	1,043
10,450	**10,500**	1,153	1,048	1,153	1,048
10,500	**10,550**	1,160	1,053	1,160	1,053
10,550	**10,600**	1,168	1,058	1,168	1,058
10,600	**10,650**	1,175	1,063	1,175	1,063
10,650	**10,700**	1,183	1,068	1,183	1,068
10,700	**10,750**	1,190	1,073	1,190	1,073
10,750	**10,800**	1,198	1,078	1,198	1,078
10,800	**10,850**	1,205	1,083	1,205	1,083
10,850	**10,900**	1,213	1,088	1,213	1,088
10,900	**10,950**	1,220	1,093	1,220	1,093
10,950	**11,000**	1,228	1,098	1,228	1,098

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
11,000					
11,000	**11,050**	1,235	1,103	1,235	1,103
11,050	**11,100**	1,243	1,108	1,243	1,108
11,100	**11,150**	1,250	1,113	1,250	1,113
11,150	**11,200**	1,258	1,118	1,258	1,118
11,200	**11,250**	1,265	1,123	1,265	1,123
11,250	**11,300**	1,273	1,128	1,273	1,128
11,300	**11,350**	1,280	1,133	1,280	1,133
11,350	**11,400**	1,288	1,138	1,288	1,138
11,400	**11,450**	1,295	1,143	1,295	1,143
11,450	**11,500**	1,303	1,148	1,303	1,148
11,500	**11,550**	1,310	1,153	1,310	1,153
11,550	**11,600**	1,318	1,158	1,318	1,158
11,600	**11,650**	1,325	1,163	1,325	1,163
11,650	**11,700**	1,333	1,168	1,333	1,168
11,700	**11,750**	1,340	1,173	1,340	1,173
11,750	**11,800**	1,348	1,178	1,348	1,178
11,800	**11,850**	1,355	1,183	1,355	1,183
11,850	**11,900**	1,363	1,188	1,363	1,188
11,900	**11,950**	1,370	1,193	1,370	1,193
11,950	**12,000**	1,378	1,198	1,378	1,199
12,000					
12,000	**12,050**	1,385	1,203	1,385	1,206
12,050	**12,100**	1,393	1,208	1,393	1,214
12,100	**12,150**	1,400	1,213	1,400	1,221
12,150	**12,200**	1,408	1,218	1,408	1,229
12,200	**12,250**	1,415	1,223	1,415	1,236
12,250	**12,300**	1,423	1,228	1,423	1,244
12,300	**12,350**	1,430	1,233	1,430	1,251
12,350	**12,400**	1,438	1,238	1,438	1,259
12,400	**12,450**	1,445	1,243	1,445	1,266
12,450	**12,500**	1,453	1,248	1,453	1,274
12,500	**12,550**	1,460	1,253	1,460	1,281
12,550	**12,600**	1,468	1,258	1,468	1,289
12,600	**12,650**	1,475	1,263	1,475	1,296
12,650	**12,700**	1,483	1,268	1,483	1,304
12,700	**12,750**	1,490	1,273	1,490	1,311
12,750	**12,800**	1,498	1,278	1,498	1,319
12,800	**12,850**	1,505	1,283	1,505	1,326
12,850	**12,900**	1,513	1,288	1,513	1,334
12,900	**12,950**	1,520	1,293	1,520	1,341
12,950	**13,000**	1,528	1,298	1,528	1,349
13,000					
13,000	**13,050**	1,535	1,303	1,535	1,356
13,050	**13,100**	1,543	1,308	1,543	1,364
13,100	**13,150**	1,550	1,313	1,550	1,371
13,150	**13,200**	1,558	1,318	1,558	1,379
13,200	**13,250**	1,565	1,323	1,565	1,386
13,250	**13,300**	1,573	1,328	1,573	1,394
13,300	**13,350**	1,580	1,333	1,580	1,401
13,350	**13,400**	1,588	1,338	1,588	1,409
13,400	**13,450**	1,595	1,343	1,595	1,416
13,450	**13,500**	1,603	1,348	1,603	1,424
13,500	**13,550**	1,610	1,353	1,610	1,431
13,550	**13,600**	1,618	1,358	1,618	1,439
13,600	**13,650**	1,625	1,363	1,625	1,446
13,650	**13,700**	1,633	1,368	1,633	1,454
13,700	**13,750**	1,640	1,373	1,640	1,461
13,750	**13,800**	1,648	1,378	1,648	1,469
13,800	**13,850**	1,655	1,383	1,655	1,476
13,850	**13,900**	1,663	1,388	1,663	1,484
13,900	**13,950**	1,670	1,393	1,670	1,491
13,950	**14,000**	1,678	1,398	1,678	1,499

* This column must also be used by a qualifying widow(er).

(Continued on next page)

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
14,000					
14,000	**14,050**	1,685	1,403	1,685	1,506
14,050	**14,100**	1,693	1,408	1,693	1,514
14,100	**14,150**	1,700	1,413	1,700	1,521
14,150	**14,200**	1,708	1,418	1,708	1,529
14,200	**14,250**	1,715	1,423	1,715	1,536
14,250	**14,300**	1,723	1,428	1,723	1,544
14,300	**14,350**	1,730	1,433	1,730	1,551
14,350	**14,400**	1,738	1,438	1,738	1,559
14,400	**14,450**	1,745	1,443	1,745	1,566
14,450	**14,500**	1,753	1,448	1,753	1,574
14,500	**14,550**	1,760	1,453	1,760	1,581
14,550	**14,600**	1,768	1,458	1,768	1,589
14,600	**14,650**	1,775	1,463	1,775	1,596
14,650	**14,700**	1,783	1,468	1,783	1,604
14,700	**14,750**	1,790	1,473	1,790	1,611
14,750	**14,800**	1,798	1,478	1,798	1,619
14,800	**14,850**	1,805	1,483	1,805	1,626
14,850	**14,900**	1,813	1,488	1,813	1,634
14,900	**14,950**	1,820	1,493	1,820	1,641
14,950	**15,000**	1,828	1,498	1,828	1,649
15,000					
15,000	**15,050**	1,835	1,503	1,835	1,656
15,050	**15,100**	1,843	1,508	1,843	1,664
15,100	**15,150**	1,850	1,513	1,850	1,671
15,150	**15,200**	1,858	1,518	1,858	1,679
15,200	**15,250**	1,865	1,523	1,865	1,686
15,250	**15,300**	1,873	1,528	1,873	1,694
15,300	**15,350**	1,880	1,533	1,880	1,701
15,350	**15,400**	1,888	1,538	1,888	1,709
15,400	**15,450**	1,895	1,543	1,895	1,716
15,450	**15,500**	1,903	1,548	1,903	1,724
15,500	**15,550**	1,910	1,553	1,910	1,731
15,550	**15,600**	1,918	1,558	1,918	1,739
15,600	**15,650**	1,925	1,563	1,925	1,746
15,650	**15,700**	1,933	1,568	1,933	1,754
15,700	**15,750**	1,940	1,573	1,940	1,761
15,750	**15,800**	1,948	1,578	1,948	1,769
15,800	**15,850**	1,955	1,583	1,955	1,776
15,850	**15,900**	1,963	1,588	1,963	1,784
15,900	**15,950**	1,970	1,593	1,970	1,791
15,950	**16,000**	1,978	1,598	1,978	1,799
16,000					
16,000	**16,050**	1,985	1,603	1,985	1,806
16,050	**16,100**	1,993	1,608	1,993	1,814
16,100	**16,150**	2,000	1,613	2,000	1,821
16,150	**16,200**	2,008	1,618	2,008	1,829
16,200	**16,250**	2,015	1,623	2,015	1,836
16,250	**16,300**	2,023	1,628	2,023	1,844
16,300	**16,350**	2,030	1,633	2,030	1,851
16,350	**16,400**	2,038	1,638	2,038	1,859
16,400	**16,450**	2,045	1,643	2,045	1,866
16,450	**16,500**	2,053	1,648	2,053	1,874
16,500	**16,550**	2,060	1,653	2,060	1,881
16,550	**16,600**	2,068	1,658	2,068	1,889
16,600	**16,650**	2,075	1,663	2,075	1,896
16,650	**16,700**	2,083	1,668	2,083	1,904
16,700	**16,750**	2,090	1,673	2,090	1,911
16,750	**16,800**	2,098	1,679	2,098	1,919
16,800	**16,850**	2,105	1,686	2,105	1,926
16,850	**16,900**	2,113	1,694	2,113	1,934
16,900	**16,950**	2,120	1,701	2,120	1,941
16,950	**17,000**	2,128	1,709	2,128	1,949

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
17,000					
17,000	**17,050**	2,135	1,716	2,135	1,956
17,050	**17,100**	2,143	1,724	2,143	1,964
17,100	**17,150**	2,150	1,731	2,150	1,971
17,150	**17,200**	2,158	1,739	2,158	1,979
17,200	**17,250**	2,165	1,746	2,165	1,986
17,250	**17,300**	2,173	1,754	2,173	1,994
17,300	**17,350**	2,180	1,761	2,180	2,001
17,350	**17,400**	2,188	1,769	2,188	2,009
17,400	**17,450**	2,195	1,776	2,195	2,016
17,450	**17,500**	2,203	1,784	2,203	2,024
17,500	**17,550**	2,210	1,791	2,210	2,031
17,550	**17,600**	2,218	1,799	2,218	2,039
17,600	**17,650**	2,225	1,806	2,225	2,046
17,650	**17,700**	2,233	1,814	2,233	2,054
17,700	**17,750**	2,240	1,821	2,240	2,061
17,750	**17,800**	2,248	1,829	2,248	2,069
17,800	**17,850**	2,255	1,836	2,255	2,076
17,850	**17,900**	2,263	1,844	2,263	2,084
17,900	**17,950**	2,270	1,851	2,270	2,091
17,950	**18,000**	2,278	1,859	2,278	2,099
18,000					
18,000	**18,050**	2,285	1,866	2,285	2,106
18,050	**18,100**	2,293	1,874	2,293	2,114
18,100	**18,150**	2,300	1,881	2,300	2,121
18,150	**18,200**	2,308	1,889	2,308	2,129
18,200	**18,250**	2,315	1,896	2,315	2,136
18,250	**18,300**	2,323	1,904	2,323	2,144
18,300	**18,350**	2,330	1,911	2,330	2,151
18,350	**18,400**	2,338	1,919	2,338	2,159
18,400	**18,450**	2,345	1,926	2,345	2,166
18,450	**18,500**	2,353	1,934	2,353	2,174
18,500	**18,550**	2,360	1,941	2,360	2,181
18,550	**18,600**	2,368	1,949	2,368	2,189
18,600	**18,650**	2,375	1,956	2,375	2,196
18,650	**18,700**	2,383	1,964	2,383	2,204
18,700	**18,750**	2,390	1,971	2,390	2,211
18,750	**18,800**	2,398	1,979	2,398	2,219
18,800	**18,850**	2,405	1,986	2,405	2,226
18,850	**18,900**	2,413	1,994	2,413	2,234
18,900	**18,950**	2,420	2,001	2,420	2,241
18,950	**19,000**	2,428	2,009	2,428	2,249
19,000					
19,000	**19,050**	2,435	2,016	2,435	2,256
19,050	**19,100**	2,443	2,024	2,443	2,264
19,100	**19,150**	2,450	2,031	2,450	2,271
19,150	**19,200**	2,458	2,039	2,458	2,279
19,200	**19,250**	2,465	2,046	2,465	2,286
19,250	**19,300**	2,473	2,054	2,473	2,294
19,300	**19,350**	2,480	2,061	2,480	2,301
19,350	**19,400**	2,488	2,069	2,488	2,309
19,400	**19,450**	2,495	2,076	2,495	2,316
19,450	**19,500**	2,503	2,084	2,503	2,324
19,500	**19,550**	2,510	2,091	2,510	2,331
19,550	**19,600**	2,518	2,099	2,518	2,339
19,600	**19,650**	2,525	2,106	2,525	2,346
19,650	**19,700**	2,533	2,114	2,533	2,354
19,700	**19,750**	2,540	2,121	2,540	2,361
19,750	**19,800**	2,548	2,129	2,548	2,369
19,800	**19,850**	2,555	2,136	2,555	2,376
19,850	**19,900**	2,563	2,144	2,563	2,384
19,900	**19,950**	2,570	2,151	2,570	2,391
19,950	**20,000**	2,578	2,159	2,578	2,399

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
20,000					
20,000	**20,050**	2,585	2,166	2,585	2,406
20,050	**20,100**	2,593	2,174	2,593	2,414
20,100	**20,150**	2,600	2,181	2,600	2,421
20,150	**20,200**	2,608	2,189	2,608	2,429
20,200	**20,250**	2,615	2,196	2,615	2,436
20,250	**20,300**	2,623	2,204	2,623	2,444
20,300	**20,350**	2,630	2,211	2,630	2,451
20,350	**20,400**	2,638	2,219	2,638	2,459
20,400	**20,450**	2,645	2,226	2,645	2,466
20,450	**20,500**	2,653	2,234	2,653	2,474
20,500	**20,550**	2,660	2,241	2,660	2,481
20,550	**20,600**	2,668	2,249	2,668	2,489
20,600	**20,650**	2,675	2,256	2,675	2,496
20,650	**20,700**	2,683	2,264	2,683	2,504
20,700	**20,750**	2,690	2,271	2,690	2,511
20,750	**20,800**	2,698	2,279	2,698	2,519
20,800	**20,850**	2,705	2,286	2,705	2,526
20,850	**20,900**	2,713	2,294	2,713	2,534
20,900	**20,950**	2,720	2,301	2,720	2,541
20,950	**21,000**	2,728	2,309	2,728	2,549
21,000					
21,000	**21,050**	2,735	2,316	2,735	2,556
21,050	**21,100**	2,743	2,324	2,743	2,564
21,100	**21,150**	2,750	2,331	2,750	2,571
21,150	**21,200**	2,758	2,339	2,758	2,579
21,200	**21,250**	2,765	2,346	2,765	2,586
21,250	**21,300**	2,773	2,354	2,773	2,594
21,300	**21,350**	2,780	2,361	2,780	2,601
21,350	**21,400**	2,788	2,369	2,788	2,609
21,400	**21,450**	2,795	2,376	2,795	2,616
21,450	**21,500**	2,803	2,384	2,803	2,624
21,500	**21,550**	2,810	2,391	2,810	2,631
21,550	**21,600**	2,818	2,399	2,818	2,639
21,600	**21,650**	2,825	2,406	2,825	2,646
21,650	**21,700**	2,833	2,414	2,833	2,654
21,700	**21,750**	2,840	2,421	2,840	2,661
21,750	**21,800**	2,848	2,429	2,848	2,669
21,800	**21,850**	2,855	2,436	2,855	2,676
21,850	**21,900**	2,863	2,444	2,863	2,684
21,900	**21,950**	2,870	2,451	2,870	2,691
21,950	**22,000**	2,878	2,459	2,878	2,699
22,000					
22,000	**22,050**	2,885	2,466	2,885	2,706
22,050	**22,100**	2,893	2,474	2,893	2,714
22,100	**22,150**	2,900	2,481	2,900	2,721
22,150	**22,200**	2,908	2,489	2,908	2,729
22,200	**22,250**	2,915	2,496	2,915	2,736
22,250	**22,300**	2,923	2,504	2,923	2,744
22,300	**22,350**	2,930	2,511	2,930	2,751
22,350	**22,400**	2,938	2,519	2,938	2,759
22,400	**22,450**	2,945	2,526	2,945	2,766
22,450	**22,500**	2,953	2,534	2,953	2,774
22,500	**22,550**	2,960	2,541	2,960	2,781
22,550	**22,600**	2,968	2,549	2,968	2,789
22,600	**22,650**	2,975	2,556	2,975	2,796
22,650	**22,700**	2,983	2,564	2,983	2,804
22,700	**22,750**	2,990	2,571	2,990	2,811
22,750	**22,800**	2,998	2,579	2,998	2,819
22,800	**22,850**	3,005	2,586	3,005	2,826
22,850	**22,900**	3,013	2,594	3,013	2,834
22,900	**22,950**	3,020	2,601	3,020	2,841
22,950	**23,000**	3,028	2,609	3,028	2,849

* This column must also be used by a qualifying widow(er).

(Continued on next page)

2010 Tax Table–*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
23,000					
23,000	**23,050**	3,035	2,616	3,035	2,856
23,050	**23,100**	3,043	2,624	3,043	2,864
23,100	**23,150**	3,050	2,631	3,050	2,871
23,150	**23,200**	3,058	2,639	3,058	2,879
23,200	**23,250**	3,065	2,646	3,065	2,886
23,250	**23,300**	3,073	2,654	3,073	2,894
23,300	**23,350**	3,080	2,661	3,080	2,901
23,350	**23,400**	3,088	2,669	3,088	2,909
23,400	**23,450**	3,095	2,676	3,095	2,916
23,450	**23,500**	3,103	2,684	3,103	2,924
23,500	**23,550**	3,110	2,691	3,110	2,931
23,550	**23,600**	3,118	2,699	3,118	2,939
23,600	**23,650**	3,125	2,706	3,125	2,946
23,650	**23,700**	3,133	2,714	3,133	2,954
23,700	**23,750**	3,140	2,721	3,140	2,961
23,750	**23,800**	3,148	2,729	3,148	2,969
23,800	**23,850**	3,155	2,736	3,155	2,976
23,850	**23,900**	3,163	2,744	3,163	2,984
23,900	**23,950**	3,170	2,751	3,170	2,991
23,950	**24,000**	3,178	2,759	3,178	2,999
24,000					
24,000	**24,050**	3,185	2,766	3,185	3,006
24,050	**24,100**	3,193	2,774	3,193	3,014
24,100	**24,150**	3,200	2,781	3,200	3,021
24,150	**24,200**	3,208	2,789	3,208	3,029
24,200	**24,250**	3,215	2,796	3,215	3,036
24,250	**24,300**	3,223	2,804	3,223	3,044
24,300	**24,350**	3,230	2,811	3,230	3,051
24,350	**24,400**	3,238	2,819	3,238	3,059
24,400	**24,450**	3,245	2,826	3,245	3,066
24,450	**24,500**	3,253	2,834	3,253	3,074
24,500	**24,550**	3,260	2,841	3,260	3,081
24,550	**24,600**	3,268	2,849	3,268	3,089
24,600	**24,650**	3,275	2,856	3,275	3,096
24,650	**24,700**	3,283	2,864	3,283	3,104
24,700	**24,750**	3,290	2,871	3,290	3,111
24,750	**24,800**	3,298	2,879	3,298	3,119
24,800	**24,850**	3,305	2,886	3,305	3,126
24,850	**24,900**	3,313	2,894	3,313	3,134
24,900	**24,950**	3,320	2,901	3,320	3,141
24,950	**25,000**	3,328	2,909	3,328	3,149
25,000					
25,000	**25,050**	3,335	2,916	3,335	3,156
25,050	**25,100**	3,343	2,924	3,343	3,164
25,100	**25,150**	3,350	2,931	3,350	3,171
25,150	**25,200**	3,358	2,939	3,358	3,179
25,200	**25,250**	3,365	2,946	3,365	3,186
25,250	**25,300**	3,373	2,954	3,373	3,194
25,300	**25,350**	3,380	2,961	3,380	3,201
25,350	**25,400**	3,388	2,969	3,388	3,209
25,400	**25,450**	3,395	2,976	3,395	3,216
25,450	**25,500**	3,403	2,984	3,403	3,224
25,500	**25,550**	3,410	2,991	3,410	3,231
25,550	**25,600**	3,418	2,999	3,418	3,239
25,600	**25,650**	3,425	3,006	3,425	3,246
25,650	**25,700**	3,433	3,014	3,433	3,254
25,700	**25,750**	3,440	3,021	3,440	3,261
25,750	**25,800**	3,448	3,029	3,448	3,269
25,800	**25,850**	3,455	3,036	3,455	3,276
25,850	**25,900**	3,463	3,044	3,463	3,284
25,900	**25,950**	3,470	3,051	3,470	3,291
25,950	**26,000**	3,478	3,059	3,478	3,299

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
26,000					
26,000	**26,050**	3,485	3,066	3,485	3,306
26,050	**26,100**	3,493	3,074	3,493	3,314
26,100	**26,150**	3,500	3,081	3,500	3,321
26,150	**26,200**	3,508	3,089	3,508	3,329
26,200	**26,250**	3,515	3,096	3,515	3,336
26,250	**26,300**	3,523	3,104	3,523	3,344
26,300	**26,350**	3,530	3,111	3,530	3,351
26,350	**26,400**	3,538	3,119	3,538	3,359
26,400	**26,450**	3,545	3,126	3,545	3,366
26,450	**26,500**	3,553	3,134	3,553	3,374
26,500	**26,550**	3,560	3,141	3,560	3,381
26,550	**26,600**	3,568	3,149	3,568	3,389
26,600	**26,650**	3,575	3,156	3,575	3,396
26,650	**26,700**	3,583	3,164	3,583	3,404
26,700	**26,750**	3,590	3,171	3,590	3,411
26,750	**26,800**	3,598	3,179	3,598	3,419
26,800	**26,850**	3,605	3,186	3,605	3,426
26,850	**26,900**	3,613	3,194	3,613	3,434
26,900	**26,950**	3,620	3,201	3,620	3,441
26,950	**27,000**	3,628	3,209	3,628	3,449
27,000					
27,000	**27,050**	3,635	3,216	3,635	3,456
27,050	**27,100**	3,643	3,224	3,643	3,464
27,100	**27,150**	3,650	3,231	3,650	3,471
27,150	**27,200**	3,658	3,239	3,658	3,479
27,200	**27,250**	3,665	3,246	3,665	3,486
27,250	**27,300**	3,673	3,254	3,673	3,494
27,300	**27,350**	3,680	3,261	3,680	3,501
27,350	**27,400**	3,688	3,269	3,688	3,509
27,400	**27,450**	3,695	3,276	3,695	3,516
27,450	**27,500**	3,703	3,284	3,703	3,524
27,500	**27,550**	3,710	3,291	3,710	3,531
27,550	**27,600**	3,718	3,299	3,718	3,539
27,600	**27,650**	3,725	3,306	3,725	3,546
27,650	**27,700**	3,733	3,314	3,733	3,554
27,700	**27,750**	3,740	3,321	3,740	3,561
27,750	**27,800**	3,748	3,329	3,748	3,569
27,800	**27,850**	3,755	3,336	3,755	3,576
27,850	**27,900**	3,763	3,344	3,763	3,584
27,900	**27,950**	3,770	3,351	3,770	3,591
27,950	**28,000**	3,778	3,359	3,778	3,599
28,000					
28,000	**28,050**	3,785	3,366	3,785	3,606
28,050	**28,100**	3,793	3,374	3,793	3,614
28,100	**28,150**	3,800	3,381	3,800	3,621
28,150	**28,200**	3,808	3,389	3,808	3,629
28,200	**28,250**	3,815	3,396	3,815	3,636
28,250	**28,300**	3,823	3,404	3,823	3,644
28,300	**28,350**	3,830	3,411	3,830	3,651
28,350	**28,400**	3,838	3,419	3,838	3,659
28,400	**28,450**	3,845	3,426	3,845	3,666
28,450	**28,500**	3,853	3,434	3,853	3,674
28,500	**28,550**	3,860	3,441	3,860	3,681
28,550	**28,600**	3,868	3,449	3,868	3,689
28,600	**28,650**	3,875	3,456	3,875	3,696
28,650	**28,700**	3,883	3,464	3,883	3,704
28,700	**28,750**	3,890	3,471	3,890	3,711
28,750	**28,800**	3,898	3,479	3,898	3,719
28,800	**28,850**	3,905	3,486	3,905	3,726
28,850	**28,900**	3,913	3,494	3,913	3,734
28,900	**28,950**	3,920	3,501	3,920	3,741
28,950	**29,000**	3,928	3,509	3,928	3,749

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
29,000					
29,000	**29,050**	3,935	3,516	3,935	3,756
29,050	**29,100**	3,943	3,524	3,943	3,764
29,100	**29,150**	3,950	3,531	3,950	3,771
29,150	**29,200**	3,958	3,539	3,958	3,779
29,200	**29,250**	3,965	3,546	3,965	3,786
29,250	**29,300**	3,973	3,554	3,973	3,794
29,300	**29,350**	3,980	3,561	3,980	3,801
29,350	**29,400**	3,988	3,569	3,988	3,809
29,400	**29,450**	3,995	3,576	3,995	3,816
29,450	**29,500**	4,003	3,584	4,003	3,824
29,500	**29,550**	4,010	3,591	4,010	3,831
29,550	**29,600**	4,018	3,599	4,018	3,839
29,600	**29,650**	4,025	3,606	4,025	3,846
29,650	**29,700**	4,033	3,614	4,033	3,854
29,700	**29,750**	4,040	3,621	4,040	3,861
29,750	**29,800**	4,048	3,629	4,048	3,869
29,800	**29,850**	4,055	3,636	4,055	3,876
29,850	**29,900**	4,063	3,644	4,063	3,884
29,900	**29,950**	4,070	3,651	4,070	3,891
29,950	**30,000**	4,078	3,659	4,078	3,899
30,000					
30,000	**30,050**	4,085	3,666	4,085	3,906
30,050	**30,100**	4,093	3,674	4,093	3,914
30,100	**30,150**	4,100	3,681	4,100	3,921
30,150	**30,200**	4,108	3,689	4,108	3,929
30,200	**30,250**	4,115	3,696	4,115	3,936
30,250	**30,300**	4,123	3,704	4,123	3,944
30,300	**30,350**	4,130	3,711	4,130	3,951
30,350	**30,400**	4,138	3,719	4,138	3,959
30,400	**30,450**	4,145	3,726	4,145	3,966
30,450	**30,500**	4,153	3,734	4,153	3,974
30,500	**30,550**	4,160	3,741	4,160	3,981
30,550	**30,600**	4,168	3,749	4,168	3,989
30,600	**30,650**	4,175	3,756	4,175	3,996
30,650	**30,700**	4,183	3,764	4,183	4,004
30,700	**30,750**	4,190	3,771	4,190	4,011
30,750	**30,800**	4,198	3,779	4,198	4,019
30,800	**30,850**	4,205	3,786	4,205	4,026
30,850	**30,900**	4,213	3,794	4,213	4,034
30,900	**30,950**	4,220	3,801	4,220	4,041
30,950	**31,000**	4,228	3,809	4,228	4,049
31,000					
31,000	**31,050**	4,235	3,816	4,235	4,056
31,050	**31,100**	4,243	3,824	4,243	4,064
31,100	**31,150**	4,250	3,831	4,250	4,071
31,150	**31,200**	4,258	3,839	4,258	4,079
31,200	**31,250**	4,265	3,846	4,265	4,086
31,250	**31,300**	4,273	3,854	4,273	4,094
31,300	**31,350**	4,280	3,861	4,280	4,101
31,350	**31,400**	4,288	3,869	4,288	4,109
31,400	**31,450**	4,295	3,876	4,295	4,116
31,450	**31,500**	4,303	3,884	4,303	4,124
31,500	**31,550**	4,310	3,891	4,310	4,131
31,550	**31,600**	4,318	3,899	4,318	4,139
31,600	**31,650**	4,325	3,906	4,325	4,146
31,650	**31,700**	4,333	3,914	4,333	4,154
31,700	**31,750**	4,340	3,921	4,340	4,161
31,750	**31,800**	4,348	3,929	4,348	4,169
31,800	**31,850**	4,355	3,936	4,355	4,176
31,850	**31,900**	4,363	3,944	4,363	4,184
31,900	**31,950**	4,370	3,951	4,370	4,191
31,950	**32,000**	4,378	3,959	4,378	4,199

* This column must also be used by a qualifying widow(er).

(Continued on next page)

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
32,000					
32,000	**32,050**	4,385	3,966	4,385	4,206
32,050	**32,100**	4,393	3,974	4,393	4,214
32,100	**32,150**	4,400	3,981	4,400	4,221
32,150	**32,200**	4,408	3,989	4,408	4,229
32,200	**32,250**	4,415	3,996	4,415	4,236
32,250	**32,300**	4,423	4,004	4,423	4,244
32,300	**32,350**	4,430	4,011	4,430	4,251
32,350	**32,400**	4,438	4,019	4,438	4,259
32,400	**32,450**	4,445	4,026	4,445	4,266
32,450	**32,500**	4,453	4,034	4,453	4,274
32,500	**32,550**	4,460	4,041	4,460	4,281
32,550	**32,600**	4,468	4,049	4,468	4,289
32,600	**32,650**	4,475	4,056	4,475	4,296
32,650	**32,700**	4,483	4,064	4,483	4,304
32,700	**32,750**	4,490	4,071	4,490	4,311
32,750	**32,800**	4,498	4,079	4,498	4,319
32,800	**32,850**	4,505	4,086	4,505	4,326
32,850	**32,900**	4,513	4,094	4,513	4,334
32,900	**32,950**	4,520	4,101	4,520	4,341
32,950	**33,000**	4,528	4,109	4,528	4,349
33,000					
33,000	**33,050**	4,535	4,116	4,535	4,356
33,050	**33,100**	4,543	4,124	4,543	4,364
33,100	**33,150**	4,550	4,131	4,550	4,371
33,150	**33,200**	4,558	4,139	4,558	4,379
33,200	**33,250**	4,565	4,146	4,565	4,386
33,250	**33,300**	4,573	4,154	4,573	4,394
33,300	**33,350**	4,580	4,161	4,580	4,401
33,350	**33,400**	4,588	4,169	4,588	4,409
33,400	**33,450**	4,595	4,176	4,595	4,416
33,450	**33,500**	4,603	4,184	4,603	4,424
33,500	**33,550**	4,610	4,191	4,610	4,431
33,550	**33,600**	4,618	4,199	4,618	4,439
33,600	**33,650**	4,625	4,206	4,625	4,446
33,650	**33,700**	4,633	4,214	4,633	4,454
33,700	**33,750**	4,640	4,221	4,640	4,461
33,750	**33,800**	4,648	4,229	4,648	4,469
33,800	**33,850**	4,655	4,236	4,655	4,476
33,850	**33,900**	4,663	4,244	4,663	4,484
33,900	**33,950**	4,670	4,251	4,670	4,491
33,950	**34,000**	4,678	4,259	4,678	4,499
34,000					
34,000	**34,050**	4,688	4,266	4,688	4,506
34,050	**34,100**	4,700	4,274	4,700	4,514
34,100	**34,150**	4,713	4,281	4,713	4,521
34,150	**34,200**	4,725	4,289	4,725	4,529
34,200	**34,250**	4,738	4,296	4,738	4,536
34,250	**34,300**	4,750	4,304	4,750	4,544
34,300	**34,350**	4,763	4,311	4,763	4,551
34,350	**34,400**	4,775	4,319	4,775	4,559
34,400	**34,450**	4,788	4,326	4,788	4,566
34,450	**34,500**	4,800	4,334	4,800	4,574
34,500	**34,550**	4,813	4,341	4,813	4,581
34,550	**34,600**	4,825	4,349	4,825	4,589
34,600	**34,650**	4,838	4,356	4,838	4,596
34,650	**34,700**	4,850	4,364	4,850	4,604
34,700	**34,750**	4,863	4,371	4,863	4,611
34,750	**34,800**	4,875	4,379	4,875	4,619
34,800	**34,850**	4,888	4,386	4,888	4,626
34,850	**34,900**	4,900	4,394	4,900	4,634
34,900	**34,950**	4,913	4,401	4,913	4,641
34,950	**35,000**	4,925	4,409	4,925	4,649

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
35,000					
35,000	**35,050**	4,938	4,416	4,938	4,656
35,050	**35,100**	4,950	4,424	4,950	4,664
35,100	**35,150**	4,963	4,431	4,963	4,671
35,150	**35,200**	4,975	4,439	4,975	4,679
35,200	**35,250**	4,988	4,446	4,988	4,686
35,250	**35,300**	5,000	4,454	5,000	4,694
35,300	**35,350**	5,013	4,461	5,013	4,701
35,350	**35,400**	5,025	4,469	5,025	4,709
35,400	**35,450**	5,038	4,476	5,038	4,716
35,450	**35,500**	5,050	4,484	5,050	4,724
35,500	**35,550**	5,063	4,491	5,063	4,731
35,550	**35,600**	5,075	4,499	5,075	4,739
35,600	**35,650**	5,088	4,506	5,088	4,746
35,650	**35,700**	5,100	4,514	5,100	4,754
35,700	**35,750**	5,113	4,521	5,113	4,761
35,750	**35,800**	5,125	4,529	5,125	4,769
35,800	**35,850**	5,138	4,536	5,138	4,776
35,850	**35,900**	5,150	4,544	5,150	4,784
35,900	**35,950**	5,163	4,551	5,163	4,791
35,950	**36,000**	5,175	4,559	5,175	4,799
36,000					
36,000	**36,050**	5,188	4,566	5,188	4,806
36,050	**36,100**	5,200	4,574	5,200	4,814
36,100	**36,150**	5,213	4,581	5,213	4,821
36,150	**36,200**	5,225	4,589	5,225	4,829
36,200	**36,250**	5,238	4,596	5,238	4,836
36,250	**36,300**	5,250	4,604	5,250	4,844
36,300	**36,350**	5,263	4,611	5,263	4,851
36,350	**36,400**	5,275	4,619	5,275	4,859
36,400	**36,450**	5,288	4,626	5,288	4,866
36,450	**36,500**	5,300	4,634	5,300	4,874
36,500	**36,550**	5,313	4,641	5,313	4,881
36,550	**36,600**	5,325	4,649	5,325	4,889
36,600	**36,650**	5,338	4,656	5,338	4,896
36,650	**36,700**	5,350	4,664	5,350	4,904
36,700	**36,750**	5,363	4,671	5,363	4,911
36,750	**36,800**	5,375	4,679	5,375	4,919
36,800	**36,850**	5,388	4,686	5,388	4,926
36,850	**36,900**	5,400	4,694	5,400	4,934
36,900	**36,950**	5,413	4,701	5,413	4,941
36,950	**37,000**	5,425	4,709	5,425	4,949
37,000					
37,000	**37,050**	5,438	4,716	5,438	4,956
37,050	**37,100**	5,450	4,724	5,450	4,964
37,100	**37,150**	5,463	4,731	5,463	4,971
37,150	**37,200**	5,475	4,739	5,475	4,979
37,200	**37,250**	5,488	4,746	5,488	4,986
37,250	**37,300**	5,500	4,754	5,500	4,994
37,300	**37,350**	5,513	4,761	5,513	5,001
37,350	**37,400**	5,525	4,769	5,525	5,009
37,400	**37,450**	5,538	4,776	5,538	5,016
37,450	**37,500**	5,550	4,784	5,550	5,024
37,500	**37,550**	5,563	4,791	5,563	5,031
37,550	**37,600**	5,575	4,799	5,575	5,039
37,600	**37,650**	5,588	4,806	5,588	5,046
37,650	**37,700**	5,600	4,814	5,600	5,054
37,700	**37,750**	5,613	4,821	5,613	5,061
37,750	**37,800**	5,625	4,829	5,625	5,069
37,800	**37,850**	5,638	4,836	5,638	5,076
37,850	**37,900**	5,650	4,844	5,650	5,084
37,900	**37,950**	5,663	4,851	5,663	5,091
37,950	**38,000**	5,675	4,859	5,675	5,099

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
38,000					
38,000	**38,050**	5,688	4,866	5,688	5,106
38,050	**38,100**	5,700	4,874	5,700	5,114
38,100	**38,150**	5,713	4,881	5,713	5,121
38,150	**38,200**	5,725	4,889	5,725	5,129
38,200	**38,250**	5,738	4,896	5,738	5,136
38,250	**38,300**	5,750	4,904	5,750	5,144
38,300	**38,350**	5,763	4,911	5,763	5,151
38,350	**38,400**	5,775	4,919	5,775	5,159
38,400	**38,450**	5,788	4,926	5,788	5,166
38,450	**38,500**	5,800	4,934	5,800	5,174
38,500	**38,550**	5,813	4,941	5,813	5,181
38,550	**38,600**	5,825	4,949	5,825	5,189
38,600	**38,650**	5,838	4,956	5,838	5,196
38,650	**38,700**	5,850	4,964	5,850	5,204
38,700	**38,750**	5,863	4,971	5,863	5,211
38,750	**38,800**	5,875	4,979	5,875	5,219
38,800	**38,850**	5,888	4,986	5,888	5,226
38,850	**38,900**	5,900	4,994	5,900	5,234
38,900	**38,950**	5,913	5,001	5,913	5,241
38,950	**39,000**	5,925	5,009	5,925	5,249
39,000					
39,000	**39,050**	5,938	5,016	5,938	5,256
39,050	**39,100**	5,950	5,024	5,950	5,264
39,100	**39,150**	5,963	5,031	5,963	5,271
39,150	**39,200**	5,975	5,039	5,975	5,279
39,200	**39,250**	5,988	5,046	5,988	5,286
39,250	**39,300**	6,000	5,054	6,000	5,294
39,300	**39,350**	6,013	5,061	6,013	5,301
39,350	**39,400**	6,025	5,069	6,025	5,309
39,400	**39,450**	6,038	5,076	6,038	5,316
39,450	**39,500**	6,050	5,084	6,050	5,324
39,500	**39,550**	6,063	5,091	6,063	5,331
39,550	**39,600**	6,075	5,099	6,075	5,339
39,600	**39,650**	6,088	5,106	6,088	5,346
39,650	**39,700**	6,100	5,114	6,100	5,354
39,700	**39,750**	6,113	5,121	6,113	5,361
39,750	**39,800**	6,125	5,129	6,125	5,369
39,800	**39,850**	6,138	5,136	6,138	5,376
39,850	**39,900**	6,150	5,144	6,150	5,384
39,900	**39,950**	6,163	5,151	6,163	5,391
39,950	**40,000**	6,175	5,159	6,175	5,399
40,000					
40,000	**40,050**	6,188	5,166	6,188	5,406
40,050	**40,100**	6,200	5,174	6,200	5,414
40,100	**40,150**	6,213	5,181	6,213	5,421
40,150	**40,200**	6,225	5,189	6,225	5,429
40,200	**40,250**	6,238	5,196	6,238	5,436
40,250	**40,300**	6,250	5,204	6,250	5,444
40,300	**40,350**	6,263	5,211	6,263	5,451
40,350	**40,400**	6,275	5,219	6,275	5,459
40,400	**40,450**	6,288	5,226	6,288	5,466
40,450	**40,500**	6,300	5,234	6,300	5,474
40,500	**40,550**	6,313	5,241	6,313	5,481
40,550	**40,600**	6,325	5,249	6,325	5,489
40,600	**40,650**	6,338	5,256	6,338	5,496
40,650	**40,700**	6,350	5,264	6,350	5,504
40,700	**40,750**	6,363	5,271	6,363	5,511
40,750	**40,800**	6,375	5,279	6,375	5,519
40,800	**40,850**	6,388	5,286	6,388	5,526
40,850	**40,900**	6,400	5,294	6,400	5,534
40,900	**40,950**	6,413	5,301	6,413	5,541
40,950	**41,000**	6,425	5,309	6,425	5,549

* This column must also be used by a qualifying widow(er).

(Continued on next page)

2010 Tax Table–*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
41,000					
41,000	**41,050**	6,438	5,316	6,438	5,556
41,050	**41,100**	6,450	5,324	6,450	5,564
41,100	**41,150**	6,463	5,331	6,463	5,571
41,150	**41,200**	6,475	5,339	6,475	5,579
41,200	**41,250**	6,488	5,346	6,488	5,586
41,250	**41,300**	6,500	5,354	6,500	5,594
41,300	**41,350**	6,513	5,361	6,513	5,601
41,350	**41,400**	6,525	5,369	6,525	5,609
41,400	**41,450**	6,538	5,376	6,538	5,616
41,450	**41,500**	6,550	5,384	6,550	5,624
41,500	**41,550**	6,563	5,391	6,563	5,631
41,550	**41,600**	6,575	5,399	6,575	5,639
41,600	**41,650**	6,588	5,406	6,588	5,646
41,650	**41,700**	6,600	5,414	6,600	5,654
41,700	**41,750**	6,613	5,421	6,613	5,661
41,750	**41,800**	6,625	5,429	6,625	5,669
41,800	**41,850**	6,638	5,436	6,638	5,676
41,850	**41,900**	6,650	5,444	6,650	5,684
41,900	**41,950**	6,663	5,451	6,663	5,691
41,950	**42,000**	6,675	5,459	6,675	5,699
42,000					
42,000	**42,050**	6,688	5,466	6,688	5,706
42,050	**42,100**	6,700	5,474	6,700	5,714
42,100	**42,150**	6,713	5,481	6,713	5,721
42,150	**42,200**	6,725	5,489	6,725	5,729
42,200	**42,250**	6,738	5,496	6,738	5,736
42,250	**42,300**	6,750	5,504	6,750	5,744
42,300	**42,350**	6,763	5,511	6,763	5,751
42,350	**42,400**	6,775	5,519	6,775	5,759
42,400	**42,450**	6,788	5,526	6,788	5,766
42,450	**42,500**	6,800	5,534	6,800	5,774
42,500	**42,550**	6,813	5,541	6,813	5,781
42,550	**42,600**	6,825	5,549	6,825	5,789
42,600	**42,650**	6,838	5,556	6,838	5,796
42,650	**42,700**	6,850	5,564	6,850	5,804
42,700	**42,750**	6,863	5,571	6,863	5,811
42,750	**42,800**	6,875	5,579	6,875	5,819
42,800	**42,850**	6,888	5,586	6,888	5,826
42,850	**42,900**	6,900	5,594	6,900	5,834
42,900	**42,950**	6,913	5,601	6,913	5,841
42,950	**43,000**	6,925	5,609	6,925	5,849
43,000					
43,000	**43,050**	6,938	5,616	6,938	5,856
43,050	**43,100**	6,950	5,624	6,950	5,864
43,100	**43,150**	6,963	5,631	6,963	5,871
43,150	**43,200**	6,975	5,639	6,975	5,879
43,200	**43,250**	6,988	5,646	6,988	5,886
43,250	**43,300**	7,000	5,654	7,000	5,894
43,300	**43,350**	7,013	5,661	7,013	5,901
43,350	**43,400**	7,025	5,669	7,025	5,909
43,400	**43,450**	7,038	5,676	7,038	5,916
43,450	**43,500**	7,050	5,684	7,050	5,924
43,500	**43,550**	7,063	5,691	7,063	5,931
43,550	**43,600**	7,075	5,699	7,075	5,939
43,600	**43,650**	7,088	5,706	7,088	5,946
43,650	**43,700**	7,100	5,714	7,100	5,954
43,700	**43,750**	7,113	5,721	7,113	5,961
43,750	**43,800**	7,125	5,729	7,125	5,969
43,800	**43,850**	7,138	5,736	7,138	5,976
43,850	**43,900**	7,150	5,744	7,150	5,984
43,900	**43,950**	7,163	5,751	7,163	5,991
43,950	**44,000**	7,175	5,759	7,175	5,999

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
44,000					
44,000	**44,050**	7,188	5,766	7,188	6,006
44,050	**44,100**	7,200	5,774	7,200	6,014
44,100	**44,150**	7,213	5,781	7,213	6,021
44,150	**44,200**	7,225	5,789	7,225	6,029
44,200	**44,250**	7,238	5,796	7,238	6,036
44,250	**44,300**	7,250	5,804	7,250	6,044
44,300	**44,350**	7,263	5,811	7,263	6,051
44,350	**44,400**	7,275	5,819	7,275	6,059
44,400	**44,450**	7,288	5,826	7,288	6,066
44,450	**44,500**	7,300	5,834	7,300	6,074
44,500	**44,550**	7,313	5,841	7,313	6,081
44,550	**44,600**	7,325	5,849	7,325	6,089
44,600	**44,650**	7,338	5,856	7,338	6,096
44,650	**44,700**	7,350	5,864	7,350	6,104
44,700	**44,750**	7,363	5,871	7,363	6,111
44,750	**44,800**	7,375	5,879	7,375	6,119
44,800	**44,850**	7,388	5,886	7,388	6,126
44,850	**44,900**	7,400	5,894	7,400	6,134
44,900	**44,950**	7,413	5,901	7,413	6,141
44,950	**45,000**	7,425	5,909	7,425	6,149
45,000					
45,000	**45,050**	7,438	5,916	7,438	6,156
45,050	**45,100**	7,450	5,924	7,450	6,164
45,100	**45,150**	7,463	5,931	7,463	6,171
45,150	**45,200**	7,475	5,939	7,475	6,179
45,200	**45,250**	7,488	5,946	7,488	6,186
45,250	**45,300**	7,500	5,954	7,500	6,194
45,300	**45,350**	7,513	5,961	7,513	6,201
45,350	**45,400**	7,525	5,969	7,525	6,209
45,400	**45,450**	7,538	5,976	7,538	6,216
45,450	**45,500**	7,550	5,984	7,550	6,224
45,500	**45,550**	7,563	5,991	7,563	6,231
45,550	**45,600**	7,575	5,999	7,575	6,241
45,600	**45,650**	7,588	6,006	7,588	6,254
45,650	**45,700**	7,600	6,014	7,600	6,266
45,700	**45,750**	7,613	6,021	7,613	6,279
45,750	**45,800**	7,625	6,029	7,625	6,291
45,800	**45,850**	7,638	6,036	7,638	6,304
45,850	**45,900**	7,650	6,044	7,650	6,316
45,900	**45,950**	7,663	6,051	7,663	6,329
45,950	**46,000**	7,675	6,059	7,675	6,341
46,000					
46,000	**46,050**	7,688	6,066	7,688	6,354
46,050	**46,100**	7,700	6,074	7,700	6,366
46,100	**46,150**	7,713	6,081	7,713	6,379
46,150	**46,200**	7,725	6,089	7,725	6,391
46,200	**46,250**	7,738	6,096	7,738	6,404
46,250	**46,300**	7,750	6,104	7,750	6,416
46,300	**46,350**	7,763	6,111	7,763	6,429
46,350	**46,400**	7,775	6,119	7,775	6,441
46,400	**46,450**	7,788	6,126	7,788	6,454
46,450	**46,500**	7,800	6,134	7,800	6,466
46,500	**46,550**	7,813	6,141	7,813	6,479
46,550	**46,600**	7,825	6,149	7,825	6,491
46,600	**46,650**	7,838	6,156	7,838	6,504
46,650	**46,700**	7,850	6,164	7,850	6,516
46,700	**46,750**	7,863	6,171	7,863	6,529
46,750	**46,800**	7,875	6,179	7,875	6,541
46,800	**46,850**	7,888	6,186	7,888	6,554
46,850	**46,900**	7,900	6,194	7,900	6,566
46,900	**46,950**	7,913	6,201	7,913	6,579
46,950	**47,000**	7,925	6,209	7,925	6,591

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
47,000					
47,000	**47,050**	7,938	6,216	7,938	6,604
47,050	**47,100**	7,950	6,224	7,950	6,616
47,100	**47,150**	7,963	6,231	7,963	6,629
47,150	**47,200**	7,975	6,239	7,975	6,641
47,200	**47,250**	7,988	6,246	7,988	6,654
47,250	**47,300**	8,000	6,254	8,000	6,666
47,300	**47,350**	8,013	6,261	8,013	6,679
47,350	**47,400**	8,025	6,269	8,025	6,691
47,400	**47,450**	8,038	6,276	8,038	6,704
47,450	**47,500**	8,050	6,284	8,050	6,716
47,500	**47,550**	8,063	6,291	8,063	6,729
47,550	**47,600**	8,075	6,299	8,075	6,741
47,600	**47,650**	8,088	6,306	8,088	6,754
47,650	**47,700**	8,100	6,314	8,100	6,766
47,700	**47,750**	8,113	6,321	8,113	6,779
47,750	**47,800**	8,125	6,329	8,125	6,791
47,800	**47,850**	8,138	6,336	8,138	6,804
47,850	**47,900**	8,150	6,344	8,150	6,816
47,900	**47,950**	8,163	6,351	8,163	6,829
47,950	**48,000**	8,175	6,359	8,175	6,841
48,000					
48,000	**48,050**	8,188	6,366	8,188	6,854
48,050	**48,100**	8,200	6,374	8,200	6,866
48,100	**48,150**	8,213	6,381	8,213	6,879
48,150	**48,200**	8,225	6,389	8,225	6,891
48,200	**48,250**	8,238	6,396	8,238	6,904
48,250	**48,300**	8,250	6,404	8,250	6,916
48,300	**48,350**	8,263	6,411	8,263	6,929
48,350	**48,400**	8,275	6,419	8,275	6,941
48,400	**48,450**	8,288	6,426	8,288	6,954
48,450	**48,500**	8,300	6,434	8,300	6,966
48,500	**48,550**	8,313	6,441	8,313	6,979
48,550	**48,600**	8,325	6,449	8,325	6,991
48,600	**48,650**	8,338	6,456	8,338	7,004
48,650	**48,700**	8,350	6,464	8,350	7,016
48,700	**48,750**	8,363	6,471	8,363	7,029
48,750	**48,800**	8,375	6,479	8,375	7,041
48,800	**48,850**	8,388	6,486	8,388	7,054
48,850	**48,900**	8,400	6,494	8,400	7,066
48,900	**48,950**	8,413	6,501	8,413	7,079
48,950	**49,000**	8,425	6,509	8,425	7,091
49,000					
49,000	**49,050**	8,438	6,516	8,438	7,104
49,050	**49,100**	8,450	6,524	8,450	7,116
49,100	**49,150**	8,463	6,531	8,463	7,129
49,150	**49,200**	8,475	6,539	8,475	7,141
49,200	**49,250**	8,488	6,546	8,488	7,154
49,250	**49,300**	8,500	6,554	8,500	7,166
49,300	**49,350**	8,513	6,561	8,513	7,179
49,350	**49,400**	8,525	6,569	8,525	7,191
49,400	**49,450**	8,538	6,576	8,538	7,204
49,450	**49,500**	8,550	6,584	8,550	7,216
49,500	**49,550**	8,563	6,591	8,563	7,229
49,550	**49,600**	8,575	6,599	8,575	7,241
49,600	**49,650**	8,588	6,606	8,588	7,254
49,650	**49,700**	8,600	6,614	8,600	7,266
49,700	**49,750**	8,613	6,621	8,613	7,279
49,750	**49,800**	8,625	6,629	8,625	7,291
49,800	**49,850**	8,638	6,636	8,638	7,304
49,850	**49,900**	8,650	6,644	8,650	7,316
49,900	**49,950**	8,663	6,651	8,663	7,329
49,950	**50,000**	8,675	6,659	8,675	7,341

* This column must also be used by a qualifying widow(er).

(Continued on next page)

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
50,000					
50,000	**50,050**	8,688	6,666	8,688	7,354
50,050	**50,100**	8,700	6,674	8,700	7,366
50,100	**50,150**	8,713	6,681	8,713	7,379
50,150	**50,200**	8,725	6,689	8,725	7,391
50,200	**50,250**	8,738	6,696	8,738	7,404
50,250	**50,300**	8,750	6,704	8,750	7,416
50,300	**50,350**	8,763	6,711	8,763	7,429
50,350	**50,400**	8,775	6,719	8,775	7,441
50,400	**50,450**	8,788	6,726	8,788	7,454
50,450	**50,500**	8,800	6,734	8,800	7,466
50,500	**50,550**	8,813	6,741	8,813	7,479
50,550	**50,600**	8,825	6,749	8,825	7,491
50,600	**50,650**	8,838	6,756	8,838	7,504
50,650	**50,700**	8,850	6,764	8,850	7,516
50,700	**50,750**	8,863	6,771	8,863	7,529
50,750	**50,800**	8,875	6,779	8,875	7,541
50,800	**50,850**	8,888	6,786	8,888	7,554
50,850	**50,900**	8,900	6,794	8,900	7,566
50,900	**50,950**	8,913	6,801	8,913	7,579
50,950	**51,000**	8,925	6,809	8,925	7,591
51,000					
51,000	**51,050**	8,938	6,816	8,938	7,604
51,050	**51,100**	8,950	6,824	8,950	7,616
51,100	**51,150**	8,963	6,831	8,963	7,629
51,150	**51,200**	8,975	6,839	8,975	7,641
51,200	**51,250**	8,988	6,846	8,988	7,654
51,250	**51,300**	9,000	6,854	9,000	7,666
51,300	**51,350**	9,013	6,861	9,013	7,679
51,350	**51,400**	9,025	6,869	9,025	7,691
51,400	**51,450**	9,038	6,876	9,038	7,704
51,450	**51,500**	9,050	6,884	9,050	7,716
51,500	**51,550**	9,063	6,891	9,063	7,729
51,550	**51,600**	9,075	6,899	9,075	7,741
51,600	**51,650**	9,088	6,906	9,088	7,754
51,650	**51,700**	9,100	6,914	9,100	7,766
51,700	**51,750**	9,113	6,921	9,113	7,779
51,750	**51,800**	9,125	6,929	9,125	7,791
51,800	**51,850**	9,138	6,936	9,138	7,804
51,850	**51,900**	9,150	6,944	9,150	7,816
51,900	**51,950**	9,163	6,951	9,163	7,829
51,950	**52,000**	9,175	6,959	9,175	7,841
52,000					
52,000	**52,050**	9,188	6,966	9,188	7,854
52,050	**52,100**	9,200	6,974	9,200	7,866
52,100	**52,150**	9,213	6,981	9,213	7,879
52,150	**52,200**	9,225	6,989	9,225	7,891
52,200	**52,250**	9,238	6,996	9,238	7,904
52,250	**52,300**	9,250	7,004	9,250	7,916
52,300	**52,350**	9,263	7,011	9,263	7,929
52,350	**52,400**	9,275	7,019	9,275	7,941
52,400	**52,450**	9,288	7,026	9,288	7,954
52,450	**52,500**	9,300	7,034	9,300	7,966
52,500	**52,550**	9,313	7,041	9,313	7,979
52,550	**52,600**	9,325	7,049	9,325	7,991
52,600	**52,650**	9,338	7,056	9,338	8,004
52,650	**52,700**	9,350	7,064	9,350	8,016
52,700	**52,750**	9,363	7,071	9,363	8,029
52,750	**52,800**	9,375	7,079	9,375	8,041
52,800	**52,850**	9,388	7,086	9,388	8,054
52,850	**52,900**	9,400	7,094	9,400	8,066
52,900	**52,950**	9,413	7,101	9,413	8,079
52,950	**53,000**	9,425	7,109	9,425	8,091

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
53,000					
53,000	**53,050**	9,438	7,116	9,438	8,104
53,050	**53,100**	9,450	7,124	9,450	8,116
53,100	**53,150**	9,463	7,131	9,463	8,129
53,150	**53,200**	9,475	7,139	9,475	8,141
53,200	**53,250**	9,488	7,146	9,488	8,154
53,250	**53,300**	9,500	7,154	9,500	8,166
53,300	**53,350**	9,513	7,161	9,513	8,179
53,350	**53,400**	9,525	7,169	9,525	8,191
53,400	**53,450**	9,538	7,176	9,538	8,204
53,450	**53,500**	9,550	7,184	9,550	8,216
53,500	**53,550**	9,563	7,191	9,563	8,229
53,550	**53,600**	9,575	7,199	9,575	8,241
53,600	**53,650**	9,588	7,206	9,588	8,254
53,650	**53,700**	9,600	7,214	9,600	8,266
53,700	**53,750**	9,613	7,221	9,613	8,279
53,750	**53,800**	9,625	7,229	9,625	8,291
53,800	**53,850**	9,638	7,236	9,638	8,304
53,850	**53,900**	9,650	7,244	9,650	8,316
53,900	**53,950**	9,663	7,251	9,663	8,329
53,950	**54,000**	9,675	7,259	9,675	8,341
54,000					
54,000	**54,050**	9,688	7,266	9,688	8,354
54,050	**54,100**	9,700	7,274	9,700	8,366
54,100	**54,150**	9,713	7,281	9,713	8,379
54,150	**54,200**	9,725	7,289	9,725	8,391
54,200	**54,250**	9,738	7,296	9,738	8,404
54,250	**54,300**	9,750	7,304	9,750	8,416
54,300	**54,350**	9,763	7,311	9,763	8,429
54,350	**54,400**	9,775	7,319	9,775	8,441
54,400	**54,450**	9,788	7,326	9,788	8,454
54,450	**54,500**	9,800	7,334	9,800	8,466
54,500	**54,550**	9,813	7,341	9,813	8,479
54,550	**54,600**	9,825	7,349	9,825	8,491
54,600	**54,650**	9,838	7,356	9,838	8,504
54,650	**54,700**	9,850	7,364	9,850	8,516
54,700	**54,750**	9,863	7,371	9,863	8,529
54,750	**54,800**	9,875	7,379	9,875	8,541
54,800	**54,850**	9,888	7,386	9,888	8,554
54,850	**54,900**	9,900	7,394	9,900	8,566
54,900	**54,950**	9,913	7,401	9,913	8,579
54,950	**55,000**	9,925	7,409	9,925	8,591
55,000					
55,000	**55,050**	9,938	7,416	9,938	8,604
55,050	**55,100**	9,950	7,424	9,950	8,616
55,100	**55,150**	9,963	7,431	9,963	8,629
55,150	**55,200**	9,975	7,439	9,975	8,641
55,200	**55,250**	9,988	7,446	9,988	8,654
55,250	**55,300**	10,000	7,454	10,000	8,666
55,300	**55,350**	10,013	7,461	10,013	8,679
55,350	**55,400**	10,025	7,469	10,025	8,691
55,400	**55,450**	10,038	7,476	10,038	8,704
55,450	**55,500**	10,050	7,484	10,050	8,716
55,500	**55,550**	10,063	7,491	10,063	8,729
55,550	**55,600**	10,075	7,499	10,075	8,741
55,600	**55,650**	10,088	7,506	10,088	8,754
55,650	**55,700**	10,100	7,514	10,100	8,766
55,700	**55,750**	10,113	7,521	10,113	8,779
55,750	**55,800**	10,125	7,529	10,125	8,791
55,800	**55,850**	10,138	7,536	10,138	8,804
55,850	**55,900**	10,150	7,544	10,150	8,816
55,900	**55,950**	10,163	7,551	10,163	8,829
55,950	**56,000**	10,175	7,559	10,175	8,841

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
56,000					
56,000	**56,050**	10,188	7,566	10,188	8,854
56,050	**56,100**	10,200	7,574	10,200	8,866
56,100	**56,150**	10,213	7,581	10,213	8,879
56,150	**56,200**	10,225	7,589	10,225	8,891
56,200	**56,250**	10,238	7,596	10,238	8,904
56,250	**56,300**	10,250	7,604	10,250	8,916
56,300	**56,350**	10,263	7,611	10,263	8,929
56,350	**56,400**	10,275	7,619	10,275	8,941
56,400	**56,450**	10,288	7,626	10,288	8,954
56,450	**56,500**	10,300	7,634	10,300	8,966
56,500	**56,550**	10,313	7,641	10,313	8,979
56,550	**56,600**	10,325	7,649	10,325	8,991
56,600	**56,650**	10,338	7,656	10,338	9,004
56,650	**56,700**	10,350	7,664	10,350	9,016
56,700	**56,750**	10,363	7,671	10,363	9,029
56,750	**56,800**	10,375	7,679	10,375	9,041
56,800	**56,850**	10,388	7,686	10,388	9,054
56,850	**56,900**	10,400	7,694	10,400	9,066
56,900	**56,950**	10,413	7,701	10,413	9,079
56,950	**57,000**	10,425	7,709	10,425	9,091
57,000					
57,000	**57,050**	10,438	7,716	10,438	9,104
57,050	**57,100**	10,450	7,724	10,450	9,116
57,100	**57,150**	10,463	7,731	10,463	9,129
57,150	**57,200**	10,475	7,739	10,475	9,141
57,200	**57,250**	10,488	7,746	10,488	9,154
57,250	**57,300**	10,500	7,754	10,500	9,166
57,300	**57,350**	10,513	7,761	10,513	9,179
57,350	**57,400**	10,525	7,769	10,525	9,191
57,400	**57,450**	10,538	7,776	10,538	9,204
57,450	**57,500**	10,550	7,784	10,550	9,216
57,500	**57,550**	10,563	7,791	10,563	9,229
57,550	**57,600**	10,575	7,799	10,575	9,241
57,600	**57,650**	10,588	7,806	10,588	9,254
57,650	**57,700**	10,600	7,814	10,600	9,266
57,700	**57,750**	10,613	7,821	10,613	9,279
57,750	**57,800**	10,625	7,829	10,625	9,291
57,800	**57,850**	10,638	7,836	10,638	9,304
57,850	**57,900**	10,650	7,844	10,650	9,316
57,900	**57,950**	10,663	7,851	10,663	9,329
57,950	**58,000**	10,675	7,859	10,675	9,341
58,000					
58,000	**58,050**	10,688	7,866	10,688	9,354
58,050	**58,100**	10,700	7,874	10,700	9,366
58,100	**58,150**	10,713	7,881	10,713	9,379
58,150	**58,200**	10,725	7,889	10,725	9,391
58,200	**58,250**	10,738	7,896	10,738	9,404
58,250	**58,300**	10,750	7,904	10,750	9,416
58,300	**58,350**	10,763	7,911	10,763	9,429
58,350	**58,400**	10,775	7,919	10,775	9,441
58,400	**58,450**	10,788	7,926	10,788	9,454
58,450	**58,500**	10,800	7,934	10,800	9,466
58,500	**58,550**	10,813	7,941	10,813	9,479
58,550	**58,600**	10,825	7,949	10,825	9,491
58,600	**58,650**	10,838	7,956	10,838	9,504
58,650	**58,700**	10,850	7,964	10,850	9,516
58,700	**58,750**	10,863	7,971	10,863	9,529
58,750	**58,800**	10,875	7,979	10,875	9,541
58,800	**58,850**	10,888	7,986	10,888	9,554
58,850	**58,900**	10,900	7,994	10,900	9,566
58,900	**58,950**	10,913	8,001	10,913	9,579
58,950	**59,000**	10,925	8,009	10,925	9,591

* This column must also be used by a qualifying widow(er).

(Continued on next page)

2010 Tax Table–*Continued*

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
59,000					
59,000	**59,050**	10,938	8,016	10,938	9,604
59,050	**59,100**	10,950	8,024	10,950	9,616
59,100	**59,150**	10,963	8,031	10,963	9,629
59,150	**59,200**	10,975	8,039	10,975	9,641
59,200	**59,250**	10,988	8,046	10,988	9,654
59,250	**59,300**	11,000	8,054	11,000	9,666
59,300	**59,350**	11,013	8,061	11,013	9,679
59,350	**59,400**	11,025	8,069	11,025	9,691
59,400	**59,450**	11,038	8,076	11,038	9,704
59,450	**59,500**	11,050	8,084	11,050	9,716
59,500	**59,550**	11,063	8,091	11,063	9,729
59,550	**59,600**	11,075	8,099	11,075	9,741
59,600	**59,650**	11,088	8,106	11,088	9,754
59,650	**59,700**	11,100	8,114	11,100	9,766
59,700	**59,750**	11,113	8,121	11,113	9,779
59,750	**59,800**	11,125	8,129	11,125	9,791
59,800	**59,850**	11,138	8,136	11,138	9,804
59,850	**59,900**	11,150	8,144	11,150	9,816
59,900	**59,950**	11,163	8,151	11,163	9,829
59,950	**60,000**	11,175	8,159	11,175	9,841
60,000					
60,000	**60,050**	11,188	8,166	11,188	9,854
60,050	**60,100**	11,200	8,174	11,200	9,866
60,100	**60,150**	11,213	8,181	11,213	9,879
60,150	**60,200**	11,225	8,189	11,225	9,891
60,200	**60,250**	11,238	8,196	11,238	9,904
60,250	**60,300**	11,250	8,204	11,250	9,916
60,300	**60,350**	11,263	8,211	11,263	9,929
60,350	**60,400**	11,275	8,219	11,275	9,941
60,400	**60,450**	11,288	8,226	11,288	9,954
60,450	**60,500**	11,300	8,234	11,300	9,966
60,500	**60,550**	11,313	8,241	11,313	9,979
60,550	**60,600**	11,325	8,249	11,325	9,991
60,600	**60,650**	11,338	8,256	11,338	10,004
60,650	**60,700**	11,350	8,264	11,350	10,016
60,700	**60,750**	11,363	8,271	11,363	10,029
60,750	**60,800**	11,375	8,279	11,375	10,041
60,800	**60,850**	11,388	8,286	11,388	10,054
60,850	**60,900**	11,400	8,294	11,400	10,066
60,900	**60,950**	11,413	8,301	11,413	10,079
60,950	**61,000**	11,425	8,309	11,425	10,091
61,000					
61,000	**61,050**	11,438	8,316	11,438	10,104
61,050	**61,100**	11,450	8,324	11,450	10,116
61,100	**61,150**	11,463	8,331	11,463	10,129
61,150	**61,200**	11,475	8,339	11,475	10,141
61,200	**61,250**	11,488	8,346	11,488	10,154
61,250	**61,300**	11,500	8,354	11,500	10,166
61,300	**61,350**	11,513	8,361	11,513	10,179
61,350	**61,400**	11,525	8,369	11,525	10,191
61,400	**61,450**	11,538	8,376	11,538	10,204
61,450	**61,500**	11,550	8,384	11,550	10,216
61,500	**61,550**	11,563	8,391	11,563	10,229
61,550	**61,600**	11,575	8,399	11,575	10,241
61,600	**61,650**	11,588	8,406	11,588	10,254
61,650	**61,700**	11,600	8,414	11,600	10,266
61,700	**61,750**	11,613	8,421	11,613	10,279
61,750	**61,800**	11,625	8,429	11,625	10,291
61,800	**61,850**	11,638	8,436	11,638	10,304
61,850	**61,900**	11,650	8,444	11,650	10,316
61,900	**61,950**	11,663	8,451	11,663	10,329
61,950	**62,000**	11,675	8,459	11,675	10,341

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
62,000					
62,000	**62,050**	11,688	8,466	11,688	10,354
62,050	**62,100**	11,700	8,474	11,700	10,366
62,100	**62,150**	11,713	8,481	11,713	10,379
62,150	**62,200**	11,725	8,489	11,725	10,391
62,200	**62,250**	11,738	8,496	11,738	10,404
62,250	**62,300**	11,750	8,504	11,750	10,416
62,300	**62,350**	11,763	8,511	11,763	10,429
62,350	**62,400**	11,775	8,519	11,775	10,441
62,400	**62,450**	11,788	8,526	11,788	10,454
62,450	**62,500**	11,800	8,534	11,800	10,466
62,500	**62,550**	11,813	8,541	11,813	10,479
62,550	**62,600**	11,825	8,549	11,825	10,491
62,600	**62,650**	11,838	8,556	11,838	10,504
62,650	**62,700**	11,850	8,564	11,850	10,516
62,700	**62,750**	11,863	8,571	11,863	10,529
62,750	**62,800**	11,875	8,579	11,875	10,541
62,800	**62,850**	11,888	8,586	11,888	10,554
62,850	**62,900**	11,900	8,594	11,900	10,566
62,900	**62,950**	11,913	8,601	11,913	10,579
62,950	**63,000**	11,925	8,609	11,925	10,591
63,000					
63,000	**63,050**	11,938	8,616	11,938	10,604
63,050	**63,100**	11,950	8,624	11,950	10,616
63,100	**63,150**	11,963	8,631	11,963	10,629
63,150	**63,200**	11,975	8,639	11,975	10,641
63,200	**63,250**	11,988	8,646	11,988	10,654
63,250	**63,300**	12,000	8,654	12,000	10,666
63,300	**63,350**	12,013	8,661	12,013	10,679
63,350	**63,400**	12,025	8,669	12,025	10,691
63,400	**63,450**	12,038	8,676	12,038	10,704
63,450	**63,500**	12,050	8,684	12,050	10,716
63,500	**63,550**	12,063	8,691	12,063	10,729
63,550	**63,600**	12,075	8,699	12,075	10,741
63,600	**63,650**	12,088	8,706	12,088	10,754
63,650	**63,700**	12,100	8,714	12,100	10,766
63,700	**63,750**	12,113	8,721	12,113	10,779
63,750	**63,800**	12,125	8,729	12,125	10,791
63,800	**63,850**	12,138	8,736	12,138	10,804
63,850	**63,900**	12,150	8,744	12,150	10,816
63,900	**63,950**	12,163	8,751	12,163	10,829
63,950	**64,000**	12,175	8,759	12,175	10,841
64,000					
64,000	**64,050**	12,188	8,766	12,188	10,854
64,050	**64,100**	12,200	8,774	12,200	10,866
64,100	**64,150**	12,213	8,781	12,213	10,879
64,150	**64,200**	12,225	8,789	12,225	10,891
64,200	**64,250**	12,238	8,796	12,238	10,904
64,250	**64,300**	12,250	8,804	12,250	10,916
64,300	**64,350**	12,263	8,811	12,263	10,929
64,350	**64,400**	12,275	8,819	12,275	10,941
64,400	**64,450**	12,288	8,826	12,288	10,954
64,450	**64,500**	12,300	8,834	12,300	10,966
64,500	**64,550**	12,313	8,841	12,313	10,979
64,550	**64,600**	12,325	8,849	12,325	10,991
64,600	**64,650**	12,338	8,856	12,338	11,004
64,650	**64,700**	12,350	8,864	12,350	11,016
64,700	**64,750**	12,363	8,871	12,363	11,029
64,750	**64,800**	12,375	8,879	12,375	11,041
64,800	**64,850**	12,388	8,886	12,388	11,054
64,850	**64,900**	12,400	8,894	12,400	11,066
64,900	**64,950**	12,413	8,901	12,413	11,079
64,950	**65,000**	12,425	8,909	12,425	11,091

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
65,000					
65,000	**65,050**	12,438	8,916	12,438	11,104
65,050	**65,100**	12,450	8,924	12,450	11,116
65,100	**65,150**	12,463	8,931	12,463	11,129
65,150	**65,200**	12,475	8,939	12,475	11,141
65,200	**65,250**	12,488	8,946	12,488	11,154
65,250	**65,300**	12,500	8,954	12,500	11,166
65,300	**65,350**	12,513	8,961	12,513	11,179
65,350	**65,400**	12,525	8,969	12,525	11,191
65,400	**65,450**	12,538	8,976	12,538	11,204
65,450	**65,500**	12,550	8,984	12,550	11,216
65,500	**65,550**	12,563	8,991	12,563	11,229
65,550	**65,600**	12,575	8,999	12,575	11,241
65,600	**65,650**	12,588	9,006	12,588	11,254
65,650	**65,700**	12,600	9,014	12,600	11,266
65,700	**65,750**	12,613	9,021	12,613	11,279
65,750	**65,800**	12,625	9,029	12,625	11,291
65,800	**65,850**	12,638	9,036	12,638	11,304
65,850	**65,900**	12,650	9,044	12,650	11,316
65,900	**65,950**	12,663	9,051	12,663	11,329
65,950	**66,000**	12,675	9,059	12,675	11,341
66,000					
66,000	**66,050**	12,688	9,066	12,688	11,354
66,050	**66,100**	12,700	9,074	12,700	11,366
66,100	**66,150**	12,713	9,081	12,713	11,379
66,150	**66,200**	12,725	9,089	12,725	11,391
66,200	**66,250**	12,738	9,096	12,738	11,404
66,250	**66,300**	12,750	9,104	12,750	11,416
66,300	**66,350**	12,763	9,111	12,763	11,429
66,350	**66,400**	12,775	9,119	12,775	11,441
66,400	**66,450**	12,788	9,126	12,788	11,454
66,450	**66,500**	12,800	9,134	12,800	11,466
66,500	**66,550**	12,813	9,141	12,813	11,479
66,550	**66,600**	12,825	9,149	12,825	11,491
66,600	**66,650**	12,838	9,156	12,838	11,504
66,650	**66,700**	12,850	9,164	12,850	11,516
66,700	**66,750**	12,863	9,171	12,863	11,529
66,750	**66,800**	12,875	9,179	12,875	11,541
66,800	**66,850**	12,888	9,186	12,888	11,554
66,850	**66,900**	12,900	9,194	12,900	11,566
66,900	**66,950**	12,913	9,201	12,913	11,579
66,950	**67,000**	12,925	9,209	12,925	11,591
67,000					
67,000	**67,050**	12,938	9,216	12,938	11,604
67,050	**67,100**	12,950	9,224	12,950	11,616
67,100	**67,150**	12,963	9,231	12,963	11,629
67,150	**67,200**	12,975	9,239	12,975	11,641
67,200	**67,250**	12,988	9,246	12,988	11,654
67,250	**67,300**	13,000	9,254	13,000	11,666
67,300	**67,350**	13,013	9,261	13,013	11,679
67,350	**67,400**	13,025	9,269	13,025	11,691
67,400	**67,450**	13,038	9,276	13,038	11,704
67,450	**67,500**	13,050	9,284	13,050	11,716
67,500	**67,550**	13,063	9,291	13,063	11,729
67,550	**67,600**	13,075	9,299	13,075	11,741
67,600	**67,650**	13,088	9,306	13,088	11,754
67,650	**67,700**	13,100	9,314	13,100	11,766
67,700	**67,750**	13,113	9,321	13,113	11,779
67,750	**67,800**	13,125	9,329	13,125	11,791
67,800	**67,850**	13,138	9,336	13,138	11,804
67,850	**67,900**	13,150	9,344	13,150	11,816
67,900	**67,950**	13,163	9,351	13,163	11,829
67,950	**68,000**	13,175	9,359	13,175	11,841

* This column must also be used by a qualifying widow(er).

(Continued on next page)

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
68,000					
68,000	**68,050**	13,188	9,369	13,188	11,854
68,050	**68,100**	13,200	9,381	13,200	11,866
68,100	**68,150**	13,213	9,394	13,213	11,879
68,150	**68,200**	13,225	9,406	13,225	11,891
68,200	**68,250**	13,238	9,419	13,238	11,904
68,250	**68,300**	13,250	9,431	13,250	11,916
68,300	**68,350**	13,263	9,444	13,263	11,929
68,350	**68,400**	13,275	9,456	13,275	11,941
68,400	**68,450**	13,288	9,469	13,288	11,954
68,450	**68,500**	13,300	9,481	13,300	11,966
68,500	**68,550**	13,313	9,494	13,313	11,979
68,550	**68,600**	13,325	9,506	13,325	11,991
68,600	**68,650**	13,338	9,519	13,338	12,004
68,650	**68,700**	13,350	9,531	13,351	12,016
68,700	**68,750**	13,363	9,544	13,365	12,029
68,750	**68,800**	13,375	9,556	13,379	12,041
68,800	**68,850**	13,388	9,569	13,393	12,054
68,850	**68,900**	13,400	9,581	13,407	12,066
68,900	**68,950**	13,413	9,594	13,421	12,079
68,950	**69,000**	13,425	9,606	13,435	12,091
69,000					
69,000	**69,050**	13,438	9,619	13,449	12,104
69,050	**69,100**	13,450	9,631	13,463	12,116
69,100	**69,150**	13,463	9,644	13,477	12,129
69,150	**69,200**	13,475	9,656	13,491	12,141
69,200	**69,250**	13,488	9,669	13,505	12,154
69,250	**69,300**	13,500	9,681	13,519	12,166
69,300	**69,350**	13,513	9,694	13,533	12,179
69,350	**69,400**	13,525	9,706	13,547	12,191
69,400	**69,450**	13,538	9,719	13,561	12,204
69,450	**69,500**	13,550	9,731	13,575	12,216
69,500	**69,550**	13,563	9,744	13,589	12,229
69,550	**69,600**	13,575	9,756	13,603	12,241
69,600	**69,650**	13,588	9,769	13,617	12,254
69,650	**69,700**	13,600	9,781	13,631	12,266
69,700	**69,750**	13,613	9,794	13,645	12,279
69,750	**69,800**	13,625	9,806	13,659	12,291
69,800	**69,850**	13,638	9,819	13,673	12,304
69,850	**69,900**	13,650	9,831	13,687	12,316
69,900	**69,950**	13,663	9,844	13,701	12,329
69,950	**70,000**	13,675	9,856	13,715	12,341
70,000					
70,000	**70,050**	13,688	9,869	13,729	12,354
70,050	**70,100**	13,700	9,881	13,743	12,366
70,100	**70,150**	13,713	9,894	13,757	12,379
70,150	**70,200**	13,725	9,906	13,771	12,391
70,200	**70,250**	13,738	9,919	13,785	12,404
70,250	**70,300**	13,750	9,931	13,799	12,416
70,300	**70,350**	13,763	9,944	13,813	12,429
70,350	**70,400**	13,775	9,956	13,827	12,441
70,400	**70,450**	13,788	9,969	13,841	12,454
70,450	**70,500**	13,800	9,981	13,855	12,466
70,500	**70,550**	13,813	9,994	13,869	12,479
70,550	**70,600**	13,825	10,006	13,883	12,491
70,600	**70,650**	13,838	10,019	13,897	12,504
70,650	**70,700**	13,850	10,031	13,911	12,516
70,700	**70,750**	13,863	10,044	13,925	12,529
70,750	**70,800**	13,875	10,056	13,939	12,541
70,800	**70,850**	13,888	10,069	13,953	12,554
70,850	**70,900**	13,900	10,081	13,967	12,566
70,900	**70,950**	13,913	10,094	13,981	12,579
70,950	**71,000**	13,925	10,106	13,995	12,591

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
71,000					
71,000	**71,050**	13,938	10,119	14,009	12,604
71,050	**71,100**	13,950	10,131	14,023	12,616
71,100	**71,150**	13,963	10,144	14,037	12,629
71,150	**71,200**	13,975	10,156	14,051	12,641
71,200	**71,250**	13,988	10,169	14,065	12,654
71,250	**71,300**	14,000	10,181	14,079	12,666
71,300	**71,350**	14,013	10,194	14,093	12,679
71,350	**71,400**	14,025	10,206	14,107	12,691
71,400	**71,450**	14,038	10,219	14,121	12,704
71,450	**71,500**	14,050	10,231	14,135	12,716
71,500	**71,550**	14,063	10,244	14,149	12,729
71,550	**71,600**	14,075	10,256	14,163	12,741
71,600	**71,650**	14,088	10,269	14,177	12,754
71,650	**71,700**	14,100	10,281	14,191	12,766
71,700	**71,750**	14,113	10,294	14,205	12,779
71,750	**71,800**	14,125	10,306	14,219	12,791
71,800	**71,850**	14,138	10,319	14,233	12,804
71,850	**71,900**	14,150	10,331	14,247	12,816
71,900	**71,950**	14,163	10,344	14,261	12,829
71,950	**72,000**	14,175	10,356	14,275	12,841
72,000					
72,000	**72,050**	14,188	10,369	14,289	12,854
72,050	**72,100**	14,200	10,381	14,303	12,866
72,100	**72,150**	14,213	10,394	14,317	12,879
72,150	**72,200**	14,225	10,406	14,331	12,891
72,200	**72,250**	14,238	10,419	14,345	12,904
72,250	**72,300**	14,250	10,431	14,359	12,916
72,300	**72,350**	14,263	10,444	14,373	12,929
72,350	**72,400**	14,275	10,456	14,387	12,941
72,400	**72,450**	14,288	10,469	14,401	12,954
72,450	**72,500**	14,300	10,481	14,415	12,966
72,500	**72,550**	14,313	10,494	14,429	12,979
72,550	**72,600**	14,325	10,506	14,443	12,991
72,600	**72,650**	14,338	10,519	14,457	13,004
72,650	**72,700**	14,350	10,531	14,471	13,016
72,700	**72,750**	14,363	10,544	14,485	13,029
72,750	**72,800**	14,375	10,556	14,499	13,041
72,800	**72,850**	14,388	10,569	14,513	13,054
72,850	**72,900**	14,400	10,581	14,527	13,066
72,900	**72,950**	14,413	10,594	14,541	13,079
72,950	**73,000**	14,425	10,606	14,555	13,091
73,000					
73,000	**73,050**	14,438	10,619	14,569	13,104
73,050	**73,100**	14,450	10,631	14,583	13,116
73,100	**73,150**	14,463	10,644	14,597	13,129
73,150	**73,200**	14,475	10,656	14,611	13,141
73,200	**73,250**	14,488	10,669	14,625	13,154
73,250	**73,300**	14,500	10,681	14,639	13,166
73,300	**73,350**	14,513	10,694	14,653	13,179
73,350	**73,400**	14,525	10,706	14,667	13,191
73,400	**73,450**	14,538	10,719	14,681	13,204
73,450	**73,500**	14,550	10,731	14,695	13,216
73,500	**73,550**	14,563	10,744	14,709	13,229
73,550	**73,600**	14,575	10,756	14,723	13,241
73,600	**73,650**	14,588	10,769	14,737	13,254
73,650	**73,700**	14,600	10,781	14,751	13,266
73,700	**73,750**	14,613	10,794	14,765	13,279
73,750	**73,800**	14,625	10,806	14,779	13,291
73,800	**73,850**	14,638	10,819	14,793	13,304
73,850	**73,900**	14,650	10,831	14,807	13,316
73,900	**73,950**	14,663	10,844	14,821	13,329
73,950	**74,000**	14,675	10,856	14,835	13,341

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
74,000					
74,000	**74,050**	14,688	10,869	14,849	13,354
74,050	**74,100**	14,700	10,881	14,863	13,366
74,100	**74,150**	14,713	10,894	14,877	13,379
74,150	**74,200**	14,725	10,906	14,891	13,391
74,200	**74,250**	14,738	10,919	14,905	13,404
74,250	**74,300**	14,750	10,931	14,919	13,416
74,300	**74,350**	14,763	10,944	14,933	13,429
74,350	**74,400**	14,775	10,956	14,947	13,441
74,400	**74,450**	14,788	10,969	14,961	13,454
74,450	**74,500**	14,800	10,981	14,975	13,466
74,500	**74,550**	14,813	10,994	14,989	13,479
74,550	**74,600**	14,825	11,006	15,003	13,491
74,600	**74,650**	14,838	11,019	15,017	13,504
74,650	**74,700**	14,850	11,031	15,031	13,516
74,700	**74,750**	14,863	11,044	15,045	13,529
74,750	**74,800**	14,875	11,056	15,059	13,541
74,800	**74,850**	14,888	11,069	15,073	13,554
74,850	**74,900**	14,900	11,081	15,087	13,566
74,900	**74,950**	14,913	11,094	15,101	13,579
74,950	**75,000**	14,925	11,106	15,115	13,591
75,000					
75,000	**75,050**	14,938	11,119	15,129	13,604
75,050	**75,100**	14,950	11,131	15,143	13,616
75,100	**75,150**	14,963	11,144	15,157	13,629
75,150	**75,200**	14,975	11,156	15,171	13,641
75,200	**75,250**	14,988	11,169	15,185	13,654
75,250	**75,300**	15,000	11,181	15,199	13,666
75,300	**75,350**	15,013	11,194	15,213	13,679
75,350	**75,400**	15,025	11,206	15,227	13,691
75,400	**75,450**	15,038	11,219	15,241	13,704
75,450	**75,500**	15,050	11,231	15,255	13,716
75,500	**75,550**	15,063	11,244	15,269	13,729
75,550	**75,600**	15,075	11,256	15,283	13,741
75,600	**75,650**	15,088	11,269	15,297	13,754
75,650	**75,700**	15,100	11,281	15,311	13,766
75,700	**75,750**	15,113	11,294	15,325	13,779
75,750	**75,800**	15,125	11,306	15,339	13,791
75,800	**75,850**	15,138	11,319	15,353	13,804
75,850	**75,900**	15,150	11,331	15,367	13,816
75,900	**75,950**	15,163	11,344	15,381	13,829
75,950	**76,000**	15,175	11,356	15,395	13,841
76,000					
76,000	**76,050**	15,188	11,369	15,409	13,854
76,050	**76,100**	15,200	11,381	15,423	13,866
76,100	**76,150**	15,213	11,394	15,437	13,879
76,150	**76,200**	15,225	11,406	15,451	13,891
76,200	**76,250**	15,238	11,419	15,465	13,904
76,250	**76,300**	15,250	11,431	15,479	13,916
76,300	**76,350**	15,263	11,444	15,493	13,929
76,350	**76,400**	15,275	11,456	15,507	13,941
76,400	**76,450**	15,288	11,469	15,521	13,954
76,450	**76,500**	15,300	11,481	15,535	13,966
76,500	**76,550**	15,313	11,494	15,549	13,979
76,550	**76,600**	15,325	11,506	15,563	13,991
76,600	**76,650**	15,338	11,519	15,577	14,004
76,650	**76,700**	15,350	11,531	15,591	14,016
76,700	**76,750**	15,363	11,544	15,605	14,029
76,750	**76,800**	15,375	11,556	15,619	14,041
76,800	**76,850**	15,388	11,569	15,633	14,054
76,850	**76,900**	15,400	11,581	15,647	14,066
76,900	**76,950**	15,413	11,594	15,661	14,079
76,950	**77,000**	15,425	11,606	15,675	14,091

* This column must also be used by a qualifying widow(er).

(Continued on next page)

2010 Tax Table–*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
77,000					
77,000	**77,050**	15,438	11,619	15,689	14,104
77,050	**77,100**	15,450	11,631	15,703	14,116
77,100	**77,150**	15,463	11,644	15,717	14,129
77,150	**77,200**	15,475	11,656	15,731	14,141
77,200	**77,250**	15,488	11,669	15,745	14,154
77,250	**77,300**	15,500	11,681	15,759	14,166
77,300	**77,350**	15,513	11,694	15,773	14,179
77,350	**77,400**	15,525	11,706	15,787	14,191
77,400	**77,450**	15,538	11,719	15,801	14,204
77,450	**77,500**	15,550	11,731	15,815	14,216
77,500	**77,550**	15,563	11,744	15,829	14,229
77,550	**77,600**	15,575	11,756	15,843	14,241
77,600	**77,650**	15,588	11,769	15,857	14,254
77,650	**77,700**	15,600	11,781	15,871	14,266
77,700	**77,750**	15,613	11,794	15,885	14,279
77,750	**77,800**	15,625	11,806	15,899	14,291
77,800	**77,850**	15,638	11,819	15,913	14,304
77,850	**77,900**	15,650	11,831	15,927	14,316
77,900	**77,950**	15,663	11,844	15,941	14,329
77,950	**78,000**	15,675	11,856	15,955	14,341
78,000					
78,000	**78,050**	15,688	11,869	15,969	14,354
78,050	**78,100**	15,700	11,881	15,983	14,366
78,100	**78,150**	15,713	11,894	15,997	14,379
78,150	**78,200**	15,725	11,906	16,011	14,391
78,200	**78,250**	15,738	11,919	16,025	14,404
78,250	**78,300**	15,750	11,931	16,039	14,416
78,300	**78,350**	15,763	11,944	16,053	14,429
78,350	**78,400**	15,775	11,956	16,067	14,441
78,400	**78,450**	15,788	11,969	16,081	14,454
78,450	**78,500**	15,800	11,981	16,095	14,466
78,500	**78,550**	15,813	11,994	16,109	14,479
78,550	**78,600**	15,825	12,006	16,123	14,491
78,600	**78,650**	15,838	12,019	16,137	14,504
78,650	**78,700**	15,850	12,031	16,151	14,516
78,700	**78,750**	15,863	12,044	16,165	14,529
78,750	**78,800**	15,875	12,056	16,179	14,541
78,800	**78,850**	15,888	12,069	16,193	14,554
78,850	**78,900**	15,900	12,081	16,207	14,566
78,900	**78,950**	15,913	12,094	16,221	14,579
78,950	**79,000**	15,925	12,106	16,235	14,591
79,000					
79,000	**79,050**	15,938	12,119	16,249	14,604
79,050	**79,100**	15,950	12,131	16,263	14,616
79,100	**79,150**	15,963	12,144	16,277	14,629
79,150	**79,200**	15,975	12,156	16,291	14,641
79,200	**79,250**	15,988	12,169	16,305	14,654
79,250	**79,300**	16,000	12,181	16,319	14,666
79,300	**79,350**	16,013	12,194	16,333	14,679
79,350	**79,400**	16,025	12,206	16,347	14,691
79,400	**79,450**	16,038	12,219	16,361	14,704
79,450	**79,500**	16,050	12,231	16,375	14,716
79,500	**79,550**	16,063	12,244	16,389	14,729
79,550	**79,600**	16,075	12,256	16,403	14,741
79,600	**79,650**	16,088	12,269	16,417	14,754
79,650	**79,700**	16,100	12,281	16,431	14,766
79,700	**79,750**	16,113	12,294	16,445	14,779
79,750	**79,800**	16,125	12,306	16,459	14,791
79,800	**79,850**	16,138	12,319	16,473	14,804
79,850	**79,900**	16,150	12,331	16,487	14,816
79,900	**79,950**	16,163	12,344	16,501	14,829
79,950	**80,000**	16,175	12,356	16,515	14,841

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
80,000					
80,000	**80,050**	16,188	12,369	16,529	14,854
80,050	**80,100**	16,200	12,381	16,543	14,866
80,100	**80,150**	16,213	12,394	16,557	14,879
80,150	**80,200**	16,225	12,406	16,571	14,891
80,200	**80,250**	16,238	12,419	16,585	14,904
80,250	**80,300**	16,250	12,431	16,599	14,916
80,300	**80,350**	16,263	12,444	16,613	14,929
80,350	**80,400**	16,275	12,456	16,627	14,941
80,400	**80,450**	16,288	12,469	16,641	14,954
80,450	**80,500**	16,300	12,481	16,655	14,966
80,500	**80,550**	16,313	12,494	16,669	14,979
80,550	**80,600**	16,325	12,506	16,683	14,991
80,600	**80,650**	16,338	12,519	16,697	15,004
80,650	**80,700**	16,350	12,531	16,711	15,016
80,700	**80,750**	16,363	12,544	16,725	15,029
80,750	**80,800**	16,375	12,556	16,739	15,041
80,800	**80,850**	16,388	12,569	16,753	15,054
80,850	**80,900**	16,400	12,581	16,767	15,066
80,900	**80,950**	16,413	12,594	16,781	15,079
80,950	**81,000**	16,425	12,606	16,795	15,091
81,000					
81,000	**81,050**	16,438	12,619	16,809	15,104
81,050	**81,100**	16,450	12,631	16,823	15,116
81,100	**81,150**	16,463	12,644	16,837	15,129
81,150	**81,200**	16,475	12,656	16,851	15,141
81,200	**81,250**	16,488	12,669	16,865	15,154
81,250	**81,300**	16,500	12,681	16,879	15,166
81,300	**81,350**	16,513	12,694	16,893	15,179
81,350	**81,400**	16,525	12,706	16,907	15,191
81,400	**81,450**	16,538	12,719	16,921	15,204
81,450	**81,500**	16,550	12,731	16,935	15,216
81,500	**81,550**	16,563	12,744	16,949	15,229
81,550	**81,600**	16,575	12,756	16,963	15,241
81,600	**81,650**	16,588	12,769	16,977	15,254
81,650	**81,700**	16,600	12,781	16,991	15,266
81,700	**81,750**	16,613	12,794	17,005	15,279
81,750	**81,800**	16,625	12,806	17,019	15,291
81,800	**81,850**	16,638	12,819	17,033	15,304
81,850	**81,900**	16,650	12,831	17,047	15,316
81,900	**81,950**	16,663	12,844	17,061	15,329
81,950	**82,000**	16,675	12,856	17,075	15,341
82,000					
82,000	**82,050**	16,688	12,869	17,089	15,354
82,050	**82,100**	16,700	12,881	17,103	15,366
82,100	**82,150**	16,713	12,894	17,117	15,379
82,150	**82,200**	16,725	12,906	17,131	15,391
82,200	**82,250**	16,738	12,919	17,145	15,404
82,250	**82,300**	16,750	12,931	17,159	15,416
82,300	**82,350**	16,763	12,944	17,173	15,429
82,350	**82,400**	16,775	12,956	17,187	15,441
82,400	**82,450**	16,788	12,969	17,201	15,454
82,450	**82,500**	16,802	12,981	17,215	15,466
82,500	**82,550**	16,816	12,994	17,229	15,479
82,550	**82,600**	16,830	13,006	17,243	15,491
82,600	**82,650**	16,844	13,019	17,257	15,504
82,650	**82,700**	16,858	13,031	17,271	15,516
82,700	**82,750**	16,872	13,044	17,285	15,529
82,750	**82,800**	16,886	13,056	17,299	15,541
82,800	**82,850**	16,900	13,069	17,313	15,554
82,850	**82,900**	16,914	13,081	17,327	15,566
82,900	**82,950**	16,928	13,094	17,341	15,579
82,950	**83,000**	16,942	13,106	17,355	15,591

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
83,000					
83,000	**83,050**	16,956	13,119	17,369	15,604
83,050	**83,100**	16,970	13,131	17,383	15,616
83,100	**83,150**	16,984	13,144	17,397	15,629
83,150	**83,200**	16,998	13,156	17,411	15,641
83,200	**83,250**	17,012	13,169	17,425	15,654
83,250	**83,300**	17,026	13,181	17,439	15,666
83,300	**83,350**	17,040	13,194	17,453	15,679
83,350	**83,400**	17,054	13,206	17,467	15,691
83,400	**83,450**	17,068	13,219	17,481	15,704
83,450	**83,500**	17,082	13,231	17,495	15,716
83,500	**83,550**	17,096	13,244	17,509	15,729
83,550	**83,600**	17,110	13,256	17,523	15,741
83,600	**83,650**	17,124	13,269	17,537	15,754
83,650	**83,700**	17,138	13,281	17,551	15,766
83,700	**83,750**	17,152	13,294	17,565	15,779
83,750	**83,800**	17,166	13,306	17,579	15,791
83,800	**83,850**	17,180	13,319	17,593	15,804
83,850	**83,900**	17,194	13,331	17,607	15,816
83,900	**83,950**	17,208	13,344	17,621	15,829
83,950	**84,000**	17,222	13,356	17,635	15,841
84,000					
84,000	**84,050**	17,236	13,369	17,649	15,854
84,050	**84,100**	17,250	13,381	17,663	15,866
84,100	**84,150**	17,264	13,394	17,677	15,879
84,150	**84,200**	17,278	13,406	17,691	15,891
84,200	**84,250**	17,292	13,419	17,705	15,904
84,250	**84,300**	17,306	13,431	17,719	15,916
84,300	**84,350**	17,320	13,444	17,733	15,929
84,350	**84,400**	17,334	13,456	17,747	15,941
84,400	**84,450**	17,348	13,469	17,761	15,954
84,450	**84,500**	17,362	13,481	17,775	15,966
84,500	**84,550**	17,376	13,494	17,789	15,979
84,550	**84,600**	17,390	13,506	17,803	15,991
84,600	**84,650**	17,404	13,519	17,817	16,004
84,650	**84,700**	17,418	13,531	17,831	16,016
84,700	**84,750**	17,432	13,544	17,845	16,029
84,750	**84,800**	17,446	13,556	17,859	16,041
84,800	**84,850**	17,460	13,569	17,873	16,054
84,850	**84,900**	17,474	13,581	17,887	16,066
84,900	**84,950**	17,488	13,594	17,901	16,079
84,950	**85,000**	17,502	13,606	17,915	16,091
85,000					
85,000	**85,050**	17,516	13,619	17,929	16,104
85,050	**85,100**	17,530	13,631	17,943	16,116
85,100	**85,150**	17,544	13,644	17,957	16,129
85,150	**85,200**	17,558	13,656	17,971	16,141
85,200	**85,250**	17,572	13,669	17,985	16,154
85,250	**85,300**	17,586	13,681	17,999	16,166
85,300	**85,350**	17,600	13,694	18,013	16,179
85,350	**85,400**	17,614	13,706	18,027	16,191
85,400	**85,450**	17,628	13,719	18,041	16,204
85,450	**85,500**	17,642	13,731	18,055	16,216
85,500	**85,550**	17,656	13,744	18,069	16,229
85,550	**85,600**	17,670	13,756	18,083	16,241
85,600	**85,650**	17,684	13,769	18,097	16,254
85,650	**85,700**	17,698	13,781	18,111	16,266
85,700	**85,750**	17,712	13,794	18,125	16,279
85,750	**85,800**	17,726	13,806	18,139	16,291
85,800	**85,850**	17,740	13,819	18,153	16,304
85,850	**85,900**	17,754	13,831	18,167	16,316
85,900	**85,950**	17,768	13,844	18,181	16,329
85,950	**86,000**	17,782	13,856	18,195	16,341

* This column must also be used by a qualifying widow(er).

(Continued on next page)

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
86,000					
86,000	**86,050**	17,796	13,869	18,209	16,354
86,050	**86,100**	17,810	13,881	18,223	16,366
86,100	**86,150**	17,824	13,894	18,237	16,379
86,150	**86,200**	17,838	13,906	18,251	16,391
86,200	**86,250**	17,852	13,919	18,265	16,404
86,250	**86,300**	17,866	13,931	18,279	16,416
86,300	**86,350**	17,880	13,944	18,293	16,429
86,350	**86,400**	17,894	13,956	18,307	16,441
86,400	**86,450**	17,908	13,969	18,321	16,454
86,450	**86,500**	17,922	13,981	18,335	16,466
86,500	**86,550**	17,936	13,994	18,349	16,479
86,550	**86,600**	17,950	14,006	18,363	16,491
86,600	**86,650**	17,964	14,019	18,377	16,504
86,650	**86,700**	17,978	14,031	18,391	16,516
86,700	**86,750**	17,992	14,044	18,405	16,529
86,750	**86,800**	18,006	14,056	18,419	16,541
86,800	**86,850**	18,020	14,069	18,433	16,554
86,850	**86,900**	18,034	14,081	18,447	16,566
86,900	**86,950**	18,048	14,094	18,461	16,579
86,950	**87,000**	18,062	14,106	18,475	16,591
87,000					
87,000	**87,050**	18,076	14,119	18,489	16,604
87,050	**87,100**	18,090	14,131	18,503	16,616
87,100	**87,150**	18,104	14,144	18,517	16,629
87,150	**87,200**	18,118	14,156	18,531	16,641
87,200	**87,250**	18,132	14,169	18,545	16,654
87,250	**87,300**	18,146	14,181	18,559	16,666
87,300	**87,350**	18,160	14,194	18,573	16,679
87,350	**87,400**	18,174	14,206	18,587	16,691
87,400	**87,450**	18,188	14,219	18,601	16,704
87,450	**87,500**	18,202	14,231	18,615	16,716
87,500	**87,550**	18,216	14,244	18,629	16,729
87,550	**87,600**	18,230	14,256	18,643	16,741
87,600	**87,650**	18,244	14,269	18,657	16,754
87,650	**87,700**	18,258	14,281	18,671	16,766
87,700	**87,750**	18,272	14,294	18,685	16,779
87,750	**87,800**	18,286	14,306	18,699	16,791
87,800	**87,850**	18,300	14,319	18,713	16,804
87,850	**87,900**	18,314	14,331	18,727	16,816
87,900	**87,950**	18,328	14,344	18,741	16,829
87,950	**88,000**	18,342	14,356	18,755	16,841
88,000					
88,000	**88,050**	18,356	14,369	18,769	16,854
88,050	**88,100**	18,370	14,381	18,783	16,866
88,100	**88,150**	18,384	14,394	18,797	16,879
88,150	**88,200**	18,398	14,406	18,811	16,891
88,200	**88,250**	18,412	14,419	18,825	16,904
88,250	**88,300**	18,426	14,431	18,839	16,916
88,300	**88,350**	18,440	14,444	18,853	16,929
88,350	**88,400**	18,454	14,456	18,867	16,941
88,400	**88,450**	18,468	14,469	18,881	16,954
88,450	**88,500**	18,482	14,481	18,895	16,966
88,500	**88,550**	18,496	14,494	18,909	16,979
88,550	**88,600**	18,510	14,506	18,923	16,991
88,600	**88,650**	18,524	14,519	18,937	17,004
88,650	**88,700**	18,538	14,531	18,951	17,016
88,700	**88,750**	18,552	14,544	18,965	17,029
88,750	**88,800**	18,566	14,556	18,979	17,041
88,800	**88,850**	18,580	14,569	18,993	17,054
88,850	**88,900**	18,594	14,581	19,007	17,066
88,900	**88,950**	18,608	14,594	19,021	17,079
88,950	**89,000**	18,622	14,606	19,035	17,091

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
89,000					
89,000	**89,050**	18,636	14,619	19,049	17,104
89,050	**89,100**	18,650	14,631	19,063	17,116
89,100	**89,150**	18,664	14,644	19,077	17,129
89,150	**89,200**	18,678	14,656	19,091	17,141
89,200	**89,250**	18,692	14,669	19,105	17,154
89,250	**89,300**	18,706	14,681	19,119	17,166
89,300	**89,350**	18,720	14,694	19,133	17,179
89,350	**89,400**	18,734	14,706	19,147	17,191
89,400	**89,450**	18,748	14,719	19,161	17,204
89,450	**89,500**	18,762	14,731	19,175	17,216
89,500	**89,550**	18,776	14,744	19,189	17,229
89,550	**89,600**	18,790	14,756	19,203	17,241
89,600	**89,650**	18,804	14,769	19,217	17,254
89,650	**89,700**	18,818	14,781	19,231	17,266
89,700	**89,750**	18,832	14,794	19,245	17,279
89,750	**89,800**	18,846	14,806	19,259	17,291
89,800	**89,850**	18,860	14,819	19,273	17,304
89,850	**89,900**	18,874	14,831	19,287	17,316
89,900	**89,950**	18,888	14,844	19,301	17,329
89,950	**90,000**	18,902	14,856	19,315	17,341
90,000					
90,000	**90,050**	18,916	14,869	19,329	17,354
90,050	**90,100**	18,930	14,881	19,343	17,366
90,100	**90,150**	18,944	14,894	19,357	17,379
90,150	**90,200**	18,958	14,906	19,371	17,391
90,200	**90,250**	18,972	14,919	19,385	17,404
90,250	**90,300**	18,986	14,931	19,399	17,416
90,300	**90,350**	19,000	14,944	19,413	17,429
90,350	**90,400**	19,014	14,956	19,427	17,441
90,400	**90,450**	19,028	14,969	19,441	17,454
90,450	**90,500**	19,042	14,981	19,455	17,466
90,500	**90,550**	19,056	14,994	19,469	17,479
90,550	**90,600**	19,070	15,006	19,483	17,491
90,600	**90,650**	19,084	15,019	19,497	17,504
90,650	**90,700**	19,098	15,031	19,511	17,516
90,700	**90,750**	19,112	15,044	19,525	17,529
90,750	**90,800**	19,126	15,056	19,539	17,541
90,800	**90,850**	19,140	15,069	19,553	17,554
90,850	**90,900**	19,154	15,081	19,567	17,566
90,900	**90,950**	19,168	15,094	19,581	17,579
90,950	**91,000**	19,182	15,106	19,595	17,591
91,000					
91,000	**91,050**	19,196	15,119	19,609	17,604
91,050	**91,100**	19,210	15,131	19,623	17,616
91,100	**91,150**	19,224	15,144	19,637	17,629
91,150	**91,200**	19,238	15,156	19,651	17,641
91,200	**91,250**	19,252	15,169	19,665	17,654
91,250	**91,300**	19,266	15,181	19,679	17,666
91,300	**91,350**	19,280	15,194	19,693	17,679
91,350	**91,400**	19,294	15,206	19,707	17,691
91,400	**91,450**	19,308	15,219	19,721	17,704
91,450	**91,500**	19,322	15,231	19,735	17,716
91,500	**91,550**	19,336	15,244	19,749	17,729
91,550	**91,600**	19,350	15,256	19,763	17,741
91,600	**91,650**	19,364	15,269	19,777	17,754
91,650	**91,700**	19,378	15,281	19,791	17,766
91,700	**91,750**	19,392	15,294	19,805	17,779
91,750	**91,800**	19,406	15,306	19,819	17,791
91,800	**91,850**	19,420	15,319	19,833	17,804
91,850	**91,900**	19,434	15,331	19,847	17,816
91,900	**91,950**	19,448	15,344	19,861	17,829
91,950	**92,000**	19,462	15,356	19,875	17,841

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
92,000					
92,000	**92,050**	19,476	15,369	19,889	17,854
92,050	**92,100**	19,490	15,381	19,903	17,866
92,100	**92,150**	19,504	15,394	19,917	17,879
92,150	**92,200**	19,518	15,406	19,931	17,891
92,200	**92,250**	19,532	15,419	19,945	17,904
92,250	**92,300**	19,546	15,431	19,959	17,916
92,300	**92,350**	19,560	15,444	19,973	17,929
92,350	**92,400**	19,574	15,456	19,987	17,941
92,400	**92,450**	19,588	15,469	20,001	17,954
92,450	**92,500**	19,602	15,481	20,015	17,966
92,500	**92,550**	19,616	15,494	20,029	17,979
92,550	**92,600**	19,630	15,506	20,043	17,991
92,600	**92,650**	19,644	15,519	20,057	18,004
92,650	**92,700**	19,658	15,531	20,071	18,016
92,700	**92,750**	19,672	15,544	20,085	18,029
92,750	**92,800**	19,686	15,556	20,099	18,041
92,800	**92,850**	19,700	15,569	20,113	18,054
92,850	**92,900**	19,714	15,581	20,127	18,066
92,900	**92,950**	19,728	15,594	20,141	18,079
92,950	**93,000**	19,742	15,606	20,155	18,091
93,000					
93,000	**93,050**	19,756	15,619	20,169	18,104
93,050	**93,100**	19,770	15,631	20,183	18,116
93,100	**93,150**	19,784	15,644	20,197	18,129
93,150	**93,200**	19,798	15,656	20,211	18,141
93,200	**93,250**	19,812	15,669	20,225	18,154
93,250	**93,300**	19,826	15,681	20,239	18,166
93,300	**93,350**	19,840	15,694	20,253	18,179
93,350	**93,400**	19,854	15,706	20,267	18,191
93,400	**93,450**	19,868	15,719	20,281	18,204
93,450	**93,500**	19,882	15,731	20,295	18,216
93,500	**93,550**	19,896	15,744	20,309	18,229
93,550	**93,600**	19,910	15,756	20,323	18,241
93,600	**93,650**	19,924	15,769	20,337	18,254
93,650	**93,700**	19,938	15,781	20,351	18,266
93,700	**93,750**	19,952	15,794	20,365	18,279
93,750	**93,800**	19,966	15,806	20,379	18,291
93,800	**93,850**	19,980	15,819	20,393	18,304
93,850	**93,900**	19,994	15,831	20,407	18,316
93,900	**93,950**	20,008	15,844	20,421	18,329
93,950	**94,000**	20,022	15,856	20,435	18,341
94,000					
94,000	**94,050**	20,036	15,869	20,449	18,354
94,050	**94,100**	20,050	15,881	20,463	18,366
94,100	**94,150**	20,064	15,894	20,477	18,379
94,150	**94,200**	20,078	15,906	20,491	18,391
94,200	**94,250**	20,092	15,919	20,505	18,404
94,250	**94,300**	20,106	15,931	20,519	18,416
94,300	**94,350**	20,120	15,944	20,533	18,429
94,350	**94,400**	20,134	15,956	20,547	18,441
94,400	**94,450**	20,148	15,969	20,561	18,454
94,450	**94,500**	20,162	15,981	20,575	18,466
94,500	**94,550**	20,176	15,994	20,589	18,479
94,550	**94,600**	20,190	16,006	20,603	18,491
94,600	**94,650**	20,204	16,019	20,617	18,504
94,650	**94,700**	20,218	16,031	20,631	18,516
94,700	**94,750**	20,232	16,044	20,645	18,529
94,750	**94,800**	20,246	16,056	20,659	18,541
94,800	**94,850**	20,260	16,069	20,673	18,554
94,850	**94,900**	20,274	16,081	20,687	18,566
94,900	**94,950**	20,288	16,094	20,701	18,579
94,950	**95,000**	20,302	16,106	20,715	18,591

* This column must also be used by a qualifying widow(er).

(Continued on next page)

2010 Tax Table–*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
95,000					
95,000	**95,050**	20,316	16,119	20,729	18,604
95,050	**95,100**	20,330	16,131	20,743	18,616
95,100	**95,150**	20,344	16,144	20,757	18,629
95,150	**95,200**	20,358	16,156	20,771	18,641
95,200	**95,250**	20,372	16,169	20,785	18,654
95,250	**95,300**	20,386	16,181	20,799	18,666
95,300	**95,350**	20,400	16,194	20,813	18,679
95,350	**95,400**	20,414	16,206	20,827	18,691
95,400	**95,450**	20,428	16,219	20,841	18,704
95,450	**95,500**	20,442	16,231	20,855	18,716
95,500	**95,550**	20,456	16,244	20,869	18,729
95,550	**95,600**	20,470	16,256	20,883	18,741
95,600	**95,650**	20,484	16,269	20,897	18,754
95,650	**95,700**	20,498	16,281	20,911	18,766
95,700	**95,750**	20,512	16,294	20,925	18,779
95,750	**95,800**	20,526	16,306	20,939	18,791
95,800	**95,850**	20,540	16,319	20,953	18,804
95,850	**95,900**	20,554	16,331	20,967	18,816
95,900	**95,950**	20,568	16,344	20,981	18,829
95,950	**96,000**	20,582	16,356	20,995	18,841
96,000					
96,000	**96,050**	20,596	16,369	21,009	18,854
96,050	**96,100**	20,610	16,381	21,023	18,866
96,100	**96,150**	20,624	16,394	21,037	18,879
96,150	**96,200**	20,638	16,406	21,051	18,891
96,200	**96,250**	20,652	16,419	21,065	18,904
96,250	**96,300**	20,666	16,431	21,079	18,916
96,300	**96,350**	20,680	16,444	21,093	18,929
96,350	**96,400**	20,694	16,456	21,107	18,941
96,400	**96,450**	20,708	16,469	21,121	18,954
96,450	**96,500**	20,722	16,481	21,135	18,966
96,500	**96,550**	20,736	16,494	21,149	18,979
96,550	**96,600**	20,750	16,506	21,163	18,991
96,600	**96,650**	20,764	16,519	21,177	19,004
96,650	**96,700**	20,778	16,531	21,191	19,016
96,700	**96,750**	20,792	16,544	21,205	19,029
96,750	**96,800**	20,806	16,556	21,219	19,041
96,800	**96,850**	20,820	16,569	21,233	19,054
96,850	**96,900**	20,834	16,581	21,247	19,066
96,900	**96,950**	20,848	16,594	21,261	19,079
96,950	**97,000**	20,862	16,606	21,275	19,091

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
97,000					
97,000	**97,050**	20,876	16,619	21,289	19,104
97,050	**97,100**	20,890	16,631	21,303	19,116
97,100	**97,150**	20,904	16,644	21,317	19,129
97,150	**97,200**	20,918	16,656	21,331	19,141
97,200	**97,250**	20,932	16,669	21,345	19,154
97,250	**97,300**	20,946	16,681	21,359	19,166
97,300	**97,350**	20,960	16,694	21,373	19,179
97,350	**97,400**	20,974	16,706	21,387	19,191
97,400	**97,450**	20,988	16,719	21,401	19,204
97,450	**97,500**	21,002	16,731	21,415	19,216
97,500	**97,550**	21,016	16,744	21,429	19,229
97,550	**97,600**	21,030	16,756	21,443	19,241
97,600	**97,650**	21,044	16,769	21,457	19,254
97,650	**97,700**	21,058	16,781	21,471	19,266
97,700	**97,750**	21,072	16,794	21,485	19,279
97,750	**97,800**	21,086	16,806	21,499	19,291
97,800	**97,850**	21,100	16,819	21,513	19,304
97,850	**97,900**	21,114	16,831	21,527	19,316
97,900	**97,950**	21,128	16,844	21,541	19,329
97,950	**98,000**	21,142	16,856	21,555	19,341
98,000					
98,000	**98,050**	21,156	16,869	21,569	19,354
98,050	**98,100**	21,170	16,881	21,583	19,366
98,100	**98,150**	21,184	16,894	21,597	19,379
98,150	**98,200**	21,198	16,906	21,611	19,391
98,200	**98,250**	21,212	16,919	21,625	19,404
98,250	**98,300**	21,226	16,931	21,639	19,416
98,300	**98,350**	21,240	16,944	21,653	19,429
98,350	**98,400**	21,254	16,956	21,667	19,441
98,400	**98,450**	21,268	16,969	21,681	19,454
98,450	**98,500**	21,282	16,981	21,695	19,466
98,500	**98,550**	21,296	16,994	21,709	19,479
98,550	**98,600**	21,310	17,006	21,723	19,491
98,600	**98,650**	21,324	17,019	21,737	19,504
98,650	**98,700**	21,338	17,031	21,751	19,516
98,700	**98,750**	21,352	17,044	21,765	19,529
98,750	**98,800**	21,366	17,056	21,779	19,541
98,800	**98,850**	21,380	17,069	21,793	19,554
98,850	**98,900**	21,394	17,081	21,807	19,566
98,900	**98,950**	21,408	17,094	21,821	19,579
98,950	**99,000**	21,422	17,106	21,835	19,591

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
99,000					
99,000	**99,050**	21,436	17,119	21,849	19,604
99,050	**99,100**	21,450	17,131	21,863	19,616
99,100	**99,150**	21,464	17,144	21,877	19,629
99,150	**99,200**	21,478	17,156	21,891	19,641
99,200	**99,250**	21,492	17,169	21,905	19,654
99,250	**99,300**	21,506	17,181	21,919	19,666
99,300	**99,350**	21,520	17,194	21,933	19,679
99,350	**99,400**	21,534	17,206	21,947	19,691
99,400	**99,450**	21,548	17,219	21,961	19,704
99,450	**99,500**	21,562	17,231	21,975	19,716
99,500	**99,550**	21,576	17,244	21,989	19,729
99,550	**99,600**	21,590	17,256	22,003	19,741
99,600	**99,650**	21,604	17,269	22,017	19,754
99,650	**99,700**	21,618	17,281	22,031	19,766
99,700	**99,750**	21,632	17,294	22,045	19,779
99,750	**99,800**	21,646	17,306	22,059	19,791
99,800	**99,850**	21,660	17,319	22,073	19,804
99,850	**99,900**	21,674	17,331	22,087	19,816
99,900	**99,950**	21,688	17,344	22,101	19,829
99,950	**100,000**	21,702	17,356	22,115	19,841

$100,000 or over — use the Tax Computation Worksheet on page 87

* This column must also be used by a qualifying widow(er)

2010 Tax Computation Worksheet—Line 44

CAUTION *See the instructions for line 44 on page 35 to see if you must use the worksheet below to figure your tax.*

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is **Single.** Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $171,850	$	× 28% (.28)	$	$ 6,290.75	$
Over $171,850 but not over $373,650	$	× 33% (.33)	$	$ 14,883.25	$
Over $373,650	$	× 35% (.35)	$	$22,356.25	$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying widow(er).** Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $137,300	$	× 25% (.25)	$	$ 7,637.50	$
Over $137,300 but not over $209,250	$	× 28% (.28)	$	$ 11,756.50	$
Over $209,250 but not over $373,650	$	× 33% (.33)	$	$ 22,219.00	$
Over $373,650	$	× 35% (.35)	$	$ 29,692.00	$

Section C—Use if your filing status is **Married filing separately.** Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $104,625	$	× 28% (.28)	$	$ 5,878.25	$
Over $104,625 but not over $186,825	$	× 33% (.33)	$	$ 11,109.50	$
Over $186,825	$	× 35% (.35)	$	$ 14,846.00	$

Section D—Use if your filing status is **Head of household.** Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $117,650	$	× 25% (.25)	$	$ 5,152.50	$
Over $117,650 but not over $190,550	$	× 28% (.28)	$	$ 8,682.00	$
Over $190,550 but not over $373,650	$	× 33% (.33)	$	$ 18,209.50	$
Over $373,650	$	× 35% (.35)	$	$ 25,682.50	$

Need more information or forms? See page 96.

General Information

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 44 on page 35.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.
- Make sure your name and address are correct on the peel-off label. If not, enter the correct information. If you did not get a peel-off label, enter your (and your spouse's) name in the same order as shown on your last return.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you are taking the standard deduction and you checked any box on line 39a or 39b or you (or your spouse if filing jointly) can be claimed as a dependent on someone else's 2010 return, see pages 33 and 34 to be sure you entered the correct amount on line 40.
- If you received capital gain distributions but were not required to file Schedule D, make sure you checked the box on line 13.
- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.
- Remember to sign and date Form 1040 and enter your occupation(s).
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return* on page 74.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 76 on page 72 for details.
- Do not file more than 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.

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.

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 may also 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. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

Income Tax Withholding and Estimated Tax Payments for 2011

If the amount you owe or the amount you overpaid 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 have pension or annuity income, use Form W-4P. 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.

TIP *You can use the* IRS Withholding Calculator *at* www.irs.gov/individuals, *instead of Pub. 919 or the worksheets included with Form W-4 or W-4P, 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 Form 1040 will show a tax refund or a tax balance due of less than $1,000. If your total estimated tax for 2011 is $1,000 or more, see Form 1040-ES. It has a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

Do Both the Name and SSN on Your Tax Forms Agree With Your Social Security Card?

If not, certain deductions and credits may be reduced or 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 SSN or name, 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.

Secure Your Tax 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 detailed 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 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 72 for details on how to pay any tax you owe.

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

How Long Should Records Be Kept?

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. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see Pub. 552.

Amended 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.

Need 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 93 for the number.

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, it may delay the processing of the return.

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 must also 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 attach 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 92) or see Pub. 559.

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 91) or visit IRS.gov and click on "Individuals" for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instruction booklet. For example, if you are filing a 2007 return in 2011, use the address in this booklet. However, if you got an IRS notice, mail the return to the address in the notice.

Other Ways To Get Help

Send Your Written Tax Questions to the IRS

You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (hearing impaired customers with access to TTY/TDD equipment may call 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 *www.irs.gov/help* 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 pages 91 and 92.

Interactive Tax Assistant (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 *www.irs.gov/ita*.

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. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return preparation. 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. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone tax benefits, at an office within your installation. For more information on these programs, go to IRS.gov and enter keyword "VITA" in the upper right corner. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at *www.aarp.org/money/taxaide* 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. 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 IRS Taxpayer Assistance Centers. An employee can explain IRS 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 *www.irs.gov/localcontacts* or look in the phone book under "United States Government, Internal Revenue Service."

Online Services

If you subscribe to an online service, ask about online filing or tax information.

IRS Videos

The IRS Video portal *www.IRSvideos.gov* 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, as well as audio archives of tax practitioner phone forums.

Help for People With Disabilities

Telephone help is available using TTY/TDD equipment by calling 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.

TIP *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.*

Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 76.

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 do not file your return by the due date (including extensions), 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, attach it to 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, the law imposes 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 *www.irs.gov/irb/2010-17_IRB/ar13.html*.

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details on some of these penalties.

Refund Information

where's my refund? You can go online to check the status of your refund 72 hours after 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.

TIP *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 93, 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 www.irs.gov/espanol and the phone numbers listed above.

What Is TeleTax?

Recorded Tax Information

Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet

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

TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
	IRS Help Available
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
102	Tax assistance for individuals with disabilities and the hearing impaired
103	Tax help for small businesses and self-employed
104	Taxpayer Advocate Service—Help for problem situations
105	Armed Forces tax information
107	Tax relief in disaster situations
	IRS Procedures
151	Your appeal rights
152	Refund information
153	What to do if you haven't filed your tax return
154	Forms W-2 and Form 1099-R—What to do if not received
155	Forms and publications—How to order
156	Copy of your tax return—How to get one
157	Change of address—How to notify IRS
158	Ensuring proper credit of payments
159	Prior year(s) Form W-2—How to get a copy of
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
	Collection
201	The collection process
202	Tax payment options
203	Failure to pay child support and federal nontax and state income tax obligations
204	Offers in compromise
205	Innocent spouse relief (and separation of liability and equitable relief)
206	Dishonored payments
	Alternative Filing Methods
253	Substitute tax forms
254	How to choose a tax return preparer
255	Self-select PIN signature method for online registration
	General Information
301	When, where, and how to file
303	Checklist of common errors when preparing your tax return
304	Extension of time to file your tax return
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions

TeleTax Topics

(Continued)

Topic No.	Subject
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)

Which Forms to File

352	Which form—1040, 1040A, or 1040EZ?
356	Decedents

Types of Income

401	Wages and salaries
403	Interest received
404	Dividends
407	Business income
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and expenses
420	Bartering income
421	Scholarship and fellowship grants
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
427	Stock options
429	Traders in securities (information for Form 1040 filers)
430	Exchange of policyholder interest for stock
431	Canceled debt—Is it taxable or not?

Adjustments to Income

451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction

Itemized Deductions

501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Contributions
507	Casualty and theft losses
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Casualty, disaster, and theft losses

Tax Computation

551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment income
554	Self-employment tax
556	Alternative minimum tax
557	Tax on early distributions from traditional and Roth IRAs
558	Tax on early distributions from retirement plans

Tax Credits

601	Earned income credit (EIC)
602	Child and dependent care credit
607	Adoption credit
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
611	First-time homebuyer credit—Purchases made in 2008
612	First-time homebuyer credit—Purchases made in 2009 and 2010

IRS Notices

651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges

Basis of Assets, Depreciation, and Sale of Assets

701	Sale of your home
703	Basis of assets
704	Depreciation
705	Installment sales

Employer Tax Information

751	Social security and Medicare withholding rates
752	Form W-2—Where, when, and how to file
753	Form W-4—Employee's Withholding Allowance Certificate
754	Form W-5—Advance earned income credit
755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Forms 941 and 944—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
759	A new tax exemption and business credit are available for qualified employers under "The HIRE Act" of 2010
760	FICA tax refunds for "medical residents"—Employee claims
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
763	The "Affordable Care Act" of 2010 offers employers new tax deductions and credits

Electronic Media Filers—1099 Series and Related Information Returns

801	Who must file electronically
802	Applications, forms, and information
803	Waivers and extensions
804	Test files and combined federal and state filing
805	Electronic filing of information returns

Tax Information for Aliens and U.S. Citizens Living Abroad

851	Resident and nonresident aliens
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)—Form W-7
858	Alien tax clearance

Tax Information for Residents of Puerto Rico (in Spanish only)

901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
903	Federal employment tax in Puerto Rico
904	Tax assistance for residents of Puerto Rico

Topic numbers are effective January 1, 2011.

Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* below. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are 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.

TIP

If you want to check the status of your 2010 refund, see Refund Information *on page 91.*

Before You Call

IRS representatives 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 answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- 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, which you should also have available.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The "Caller ID Number" shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.
- 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. The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040 (hearing impaired customers with TTY/TDD equipment may call 1-800-829-4059). Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

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.

Quick and Easy Access to Tax Help and Tax Products

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

Internet

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

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.

View and download products. Click on "Forms and Publications" or go to *www.irs.gov/formspubs* to:

- View or download current and previous year tax products.
- Order current year tax products online.

The Forms and Publications page provides links to access and acquire both electronic and print media. Additionally, the "Search" function provides basic and advanced search capabilities for published products available on IRS.gov.

Online ordering of products. To order tax products delivered by mail, go to *www.irs.gov/formspubs*.

- For current year products, click on "Forms and publications by U.S. mail."
- For a tax booklet of forms and instructions, click on "Tax packages."
- For tax products on a DVD, click on "Tax products on DVD (Pub. 1796)." See *DVD* on this page.

To get information, forms, and publications in Spanish, go to www.irs.gov/espanol.

Phone

Tax forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

Tax help and questions. Call 1-800-829-1040.

Hearing Impaired TTY/TDD. Call 1-800-829-4059.

TeleTax information - 24 hour tax information. Call 1-800-829-4477. See pages 91 and 92 for topic numbers and details.

Refund hotline. Call 1-800-829-1954.

National Taxpayer Advocate helpline. Call 1-877-777-4778.

Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Also, 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

You can order forms, instructions, and publications by completing the order blank on page 97. You should receive your order within 10 days after we receive your request.

DVD

Buy IRS Publication 1796 (IRS Tax Products DVD) for $30. Price is subject to change. There may be a handling fee. The DVD includes current-year and prior-year forms, instructions, and publications; Internal Revenue Bulletins; and toll-free and email technical support. 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.

Internet. Buy the DVD from:

- National Technical Information Service (NTIS) at *www.irs.gov/cdorders*
- Government Printing Office (GPO) at *http://bookstore.gpo.gov* (search for Pub. 1796)

Telephone. Buy the DVD from:

- NTIS at 1-877-233-6767
- GPO at 1-866-512-1800

Other ways to get help. See page 90 for information.

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 filers and paid preparers to provide their social security number or other identifying number. 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

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms 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 the back cover.

Estimates of Taxpayer Burden

The table below shows burden estimates as of October 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 17.3 hours, with an average cost of $225 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. Taxpayers filing Form 1040 are expected to have an average burden of about 21.4 hours, with taxpayers filing Form 1040A or Form 1040EZ averaging about 8.0 hours. Within each of these estimates there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

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* on page 95.

Estimated Average Taxpayer Burden for Individuals by Activity

The average time and costs required to complete and file Form 1040, Form 1040A, Form 1040EZ, their schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Time Burden (Hours)						Average Cost (Dollars)
		Total Time	Record Keeping	Tax Planning	Form Completion	Form Submission	All Other	
All taxpayers	100	17.3	8.0	1.7	4.3	1.0	2.4	$225
Primary forms filed								
1040	70	21.4	10.2	2.1	5.2	1.0	2.9	280
1040A & 1040EZ	30	8.0	2.7	0.8	2.3	0.8	1.3	96
Type of taxpayer								
Nonbusiness*	69	10.7	4.1	1.1	3.0	0.8	1.7	129
Business*	31	31.9	16.5	3.0	7.1	1.2	4.0	434

*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.

Order Form for Forms and Publications

The most frequently ordered forms and publications are listed on the order form below. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.

TIP *For faster ways of getting the items you need, go to* www.irs.gov/formspubs.

How To Use the Order Form

Circle the items you need on the order form below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided below to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown on this page. You should receive your order within 10 days after receipt of your request.

Do not send your tax return to the address shown on this page. Instead, see the back cover.

Mail Your Order Form To:

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

▲ *Cut here* ▲

Save Money and Time by Going Online!

Download or order these and other tax products at www.irs.gov/formspubs

Order Form

Please Print

Name

Postal mailing address | Apt./Suite/Room

City | State | ZIP code

Foreign country | International postal code

Daytime phone number

( )

Circle the forms and publications you need. The instructions for any form you order will be included.

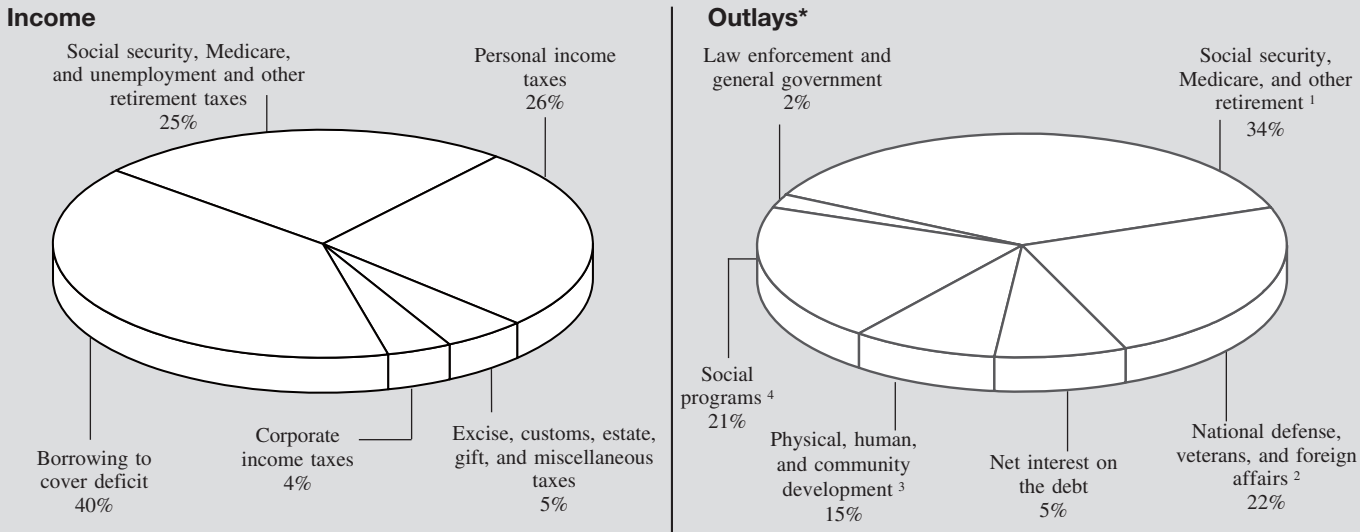
Use the **blank spaces** to order items not listed.

1040	Schedule F (1040)	1040-ES (2011)	4684	8863	Pub. 523	Pub. 554	Pub. 946
Schedule A (1040)	Schedule H (1040)	1040-V	4868	9465	Pub. 525	Pub. 575	Pub. 970
Schedule B (1040A or 1040)	Schedule J (1040)	1040X	5405	Pub. 1	Pub. 526	Pub. 583	Pub. 972
Schedule C (1040)	Schedule L (1040A or 1040)	2106	6251	Pub. 17	Pub. 527	Pub. 587	Pub. 4681
Schedule C-EZ (1040)	Schedule M (1040A or 1040)	2441	8283	Pub. 334	Pub. 529	Pub. 590	
Schedule D (1040)	Schedule R (1040A or 1040)	3903	8606	Pub. 463	Pub. 535	Pub. 596	
Schedule D-1 (1040)	Schedule SE (1040)	4506	8812	Pub. 501	Pub. 547	Pub. 910	
Schedule E (1040)	1040A	4506-T	8822	Pub. 502	Pub. 550	Pub. 915	
Schedule EIC (1040A or 1040)	1040EZ	4562	8829	Pub. 505	Pub. 551	Pub. 919	

N

Major Categories of Federal Income and Outlays for Fiscal Year 2009

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2009.



**The percentages for outlays do not total 100% due to rounding.*

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 the 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

1. **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.

2010 Tax Rate Schedules

The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44 that begin on page 37.

Schedule X—If your filing status is **Single**

If your taxable income is: *Over—*	*But not over—*	The tax is:	*of the amount over—*
$0	$8,375	10%	**$0**
8,375	34,000	**$837.50 + 15%**	**8,375**
34,000	82,400	**4,681.25 + 25%**	**34,000**
82,400	171,850	**16,781.25 + 28%**	**82,400**
171,850	373,650	**41,827.25 + 33%**	**171,850**
373,650		**108,421.25 + 35%**	**373,650**

Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is: *Over—*	*But not over—*	The tax is:	*of the amount over—*
$0	$16,750	10%	**$0**
16,750	68,000	**$1,675.00 + 15%**	**16,750**
68,000	137,300	**9,362.50 + 25%**	**68,000**
137,300	209,250	**26,687.50 + 28%**	**137,300**
209,250	373,650	**46,833.50 + 33%**	**209,250**
373,650		**101,085.50 + 35%**	**373,650**

Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is: *Over—*	*But not over—*	The tax is:	*of the amount over—*
$0	$8,375	10%	**$0**
8,375	34,000	**$837.50 + 15%**	**8,375**
34,000	68,650	**4,681.25 + 25%**	**34,000**
68,650	104,625	**13,343.75 + 28%**	**68,650**
104,625	186,825	**23,416.75 + 33%**	**104,625**
186,825		**50,542.75 + 35%**	**186,825**

Schedule Z—If your filing status is **Head of household**

If your taxable income is: *Over—*	*But not over—*	The tax is:	*of the amount over—*
$0	$11,950	10%	**$0**
11,950	45,550	**$1,195.00 + 15%**	**11,950**
45,550	117,650	**6,235.00 + 25%**	**45,550**
117,650	190,550	**24,260.00 + 28%**	**117,650**
190,550	373,650	**44,672.00 + 33%**	**190,550**
373,650		**105,095.00 + 35%**	**373,650**

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Where Do You File?

If an envelope came with this booklet, please use it. If you do not have one or if you moved during the year, mail your return to the address shown below that applies to you. If you want to use a private delivery service, see page 8.

TIP *Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼″ thick). Also, include your complete return address.*

IF you live in...	THEN use this address if you: Are not enclosing a check or money order...	Are enclosing a check or money order...
Florida, Georgia (and filing before July 1, 2011)	Department of the Treasury Internal Revenue Service Atlanta, GA 39901-0002	Department of the Treasury Internal Revenue Service Atlanta, GA 39901-0102
Florida, Georgia (and filing after June 30, 2011)	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0102
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Department of the Treasury Internal Revenue Service Austin, TX 73301-0102
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0102
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0102
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or nonpermanent resident of Guam or the Virgin Islands*	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 USA	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 USA

*Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

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