

Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You had **only** wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest income was \$400 or less. **But** if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 8.
- You did not receive any advance earned income credit payments.
- You (and your spouse if married) were under 65 on January 1, 1997, and not blind at the end of 1996.
- Your taxable income (line 6) is less than \$50,000.

If you are not sure about your filing status, see page 7. If you have questions about dependents, use Tele-Tax topic 354 (see page 18). If you **can't use this form**, use Tele-Tax topic 352 (see page 18).

Filling in your return

For tips on how to avoid common mistakes, see page 3.

Because this form is read by a machine, please print your numbers inside the boxes like this:



Do not type your numbers. Do not use dollar signs.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing income tax withheld or if tax was withheld from your Alaska Permanent Fund dividends.

Remember, you must report all wages, salaries, and tips even if you do not get a W-2 form from your employer. You must also report all your taxable interest income, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for dependents who checked "Yes" on line 5

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use Tele-Tax topic 354 (see page 18).

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|--|------------------------|
| A. Enter the amount from line 1 on the front. | A. _____ |
| B. Minimum standard deduction. | B. _____ 650.00 |
| C. Enter the LARGER of line A or line B here. | C. _____ |
| D. Maximum standard deduction. If single, enter 4,000.00; if married, enter 6,700.00. | D. _____ |
| E. Enter the SMALLER of line C or line D here. This is your standard deduction. | E. _____ |
| F. Exemption amount. | |
| • If single, enter 0. | |
| • If married and both you and your spouse can be claimed as dependents, enter 0. | |
| • If married and only one of you can be claimed as a dependent, enter 2,550.00. | F. _____ |
| G. Add lines E and F. Enter the total here and on line 5 on the front. | G. _____ |

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 6,550.00. This is the total of your standard deduction (4,000.00) and personal exemption (2,550.00).
- Married, enter 11,800.00. This is the total of your standard deduction (6,700.00), exemption for yourself (2,550.00), and exemption for your spouse (2,550.00).

Mailing your return

Mail your return by **April 15, 1997**. Use the envelope that came with your booklet. If you do not have that envelope, see page 28 for the address to use.

Paid preparer's use only

See page 14.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income received during the tax year. This declaration is based on all information of which I have any knowledge.

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN : : :
Firm's name (or yours if self-employed) and address	EIN		: : :
		ZIP code	

