

1040EZ

INSTRUCTIONS 2016



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2016 TAX CHANGES

See *What's New* in these instructions.

FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040EZ and its instructions, such as legislation enacted after they were published, go to [IRS.gov/form1040ez](https://www.irs.gov/form1040ez).



Department of the Treasury Internal Revenue Service [IRS.gov](https://www.irs.gov)



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Introduction

About These Instructions

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

- “Section 2—Filing Requirements” helps you decide if you even have to file.
- “Section 3—Line Instructions for Form 1040EZ” follows the main sections of the form, starting with “Top of the Form” and ending with “Signing Your Return.” Cut-outs from the form connect the instructions visually to the form.
- “Section 4—After You Have Finished” gives you a checklist for completing a return. It also gives you information about filing the return.
- “Section 6—How To Get Tax Help” has topics such as how to get tax help, forms, instructions, and publications. It also gives you other useful information, such as how to check the status of a refund.

Helpful Hints

Future developments. For the latest information about developments related to Form 1040EZ and its instructions, such as legislation enacted after they were published, go to IRS.gov/form1040ez.

Filing status. We want you to use the proper filing status as you go through the instructions and tables. You can use Form 1040EZ to file as “Single” or “Married filing jointly.”

If you qualify for another filing status, such as “Head of household” or “Qualifying widow(er) with dependent child,” you may be able to lower your taxes by using Form 1040A or 1040 instead. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for more information.

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



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



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



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

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

Income	1 Wages, salaries, and tips. This Attach your Form(s) W-2.	W-2. 1
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Do not make the entry here.

Make the entry here.

Affordable Care Act—What You Need To Know

Do Not File Form 1040EZ if You Are Claiming the Premium Tax Credit or You Are Required To Reconcile Advance Payments of the Premium Tax Credit

- If you are claiming the premium tax credit, file **Form 8962** with **Form 1040**, **1040A**, or **1040NR**. **DO NOT** use Form 1040EZ.
- If you must reconcile advance payments of the premium tax credit, file **Form 8962** with **Form 1040**, **1040A**, or **1040NR**. **DO NOT** use Form 1040EZ. See *Requirement To Reconcile Advance Payments of the Premium Tax Credit* below.



Using the correct tax return prevents delays in processing your return and issuing refunds.

Requirement To Reconcile Advance Payments of the Premium Tax Credit

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company.

If you or a family member enrolled in health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach **Form 8962** to your return to **reconcile** (compare) the advance payments with your premium tax credit for the year.



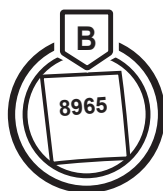
If you are filing Form 8962, you cannot file Form 1040EZ, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

Health Coverage Individual Responsibility Payment Increased

If you or someone in your household didn't have qualifying health care coverage or qualify for a coverage exemption for one or more months of 2016, the amount of your shared responsibility payment may be larger this year than it was last year. For 2016, you must:



OR



OR



Report Health Care Coverage

Check the Full-year coverage box on **line 11** to indicate that you, your spouse (if filing jointly), and anyone you can or do claim as a dependent had qualifying health care coverage throughout 2016.

Claim a Coverage Exemption

Attach **Form 8965** to claim an exemption from the requirement to have health care coverage. For more information, go to IRS.gov/form8965.

Make a Shared Responsibility Payment

Make a shared responsibility payment if, for any month in 2016, you, your spouse (if filing jointly), or anyone you can or do claim as a dependent didn't have coverage and don't qualify for a coverage exemption. For more information, go to IRS.gov/srp.

Health Coverage Reporting

- If you or someone in your family had health coverage in 2016, the provider of that coverage is required to send you a **Form 1095-A**, **1095-B**, or **1095-C** (with Part III completed) that lists individuals in your family who were enrolled in the coverage and shows their months of coverage. You may use this information to help complete **line 11**. You should receive the **Form 1095-A** by early **February 2017** and **Form 1095-B** or **1095-C** by early **March 2017**, if applicable. You do not need to wait to receive your Form 1095-B or 1095-C to file your return. You may rely on other information about your coverage to complete line 11. Do not include Form 1095-A, Form 1095-B, or Form 1095-C with your tax return.
- If you or someone in your family was an employee in 2016, the employer may be required to send you a **Form 1095-C**. **Part II** of **Form 1095-C** shows whether your employer offered you health insurance coverage and, if so, information about the offer. You should receive **Form 1095-C** by early **March 2017**. This information may be relevant if you purchased health insurance coverage for 2016 through the Health Insurance Marketplace and wish to claim the premium tax credit on **Form 1040**, **1040A**, or **1040NR**. (You cannot claim the premium tax credit on Form 1040EZ.) However, you do not need to wait to receive this form to file your return. You may rely on other information received from your employer. If you don't wish to claim the premium tax credit for 2016, you don't need the information in **Part II** of **Form 1095-C**. For more information on who is eligible for the premium tax credit, see the Instructions for Form 8962.

Section 1—Before You Begin

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. See [Should You Use Another Form](#) in Section 2, later.

What's New

Due date of return. File Form 1040EZ by **April 18, 2017**. The due date is April 18, instead of April 15, because April 15 is a Saturday and April 17 is the Emancipation Day holiday in the District of Columbia (which changes your filing deadline even if you do not live in the District of Columbia).

Earned income credit (EIC). You may be able to take the EIC if you earned less than \$14,880 (\$20,430 if married filing jointly). See [Lines 8a and 8b, Earned Income Credit \(EIC\)](#) in Section 3, later.

Service at local IRS offices by appointment. Many issues can be resolved conveniently on IRS.gov with no waiting. However, if you need help from an IRS Taxpayer Assistance Center (TAC), you need to call to schedule an appointment. Go to [IRS.gov/taclocator](#) to find the location and telephone number of your local TAC.

Delayed refund for returns claiming the earned income credit (EIC). Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the EIC. This applies to the entire refund, not just the portion associated with the EIC. Although the IRS will begin releasing refunds for returns that claim this credit on February 15, because of the time it generally takes banking or financial systems to process deposits, it is unlikely that your refund will arrive in your bank account or on a debit card before the week of February 27 (assuming your return has no processing issues and you elect direct deposit). If you filed your return before February 15, you can check *Where's My Refund?* on IRS.gov ([IRS.gov/refunds](#)) a few days after February 15 for your projected deposit date. *Where's My Refund?* and the IRS2Go phone app remain the best ways to check the status of any refund.

Delivery services. Eight delivery services have been added to the list of designated private delivery services. For the complete list, see [Private delivery services](#) in Section 4, later.

Cash payment option. There is a new option for taxpayers whose only option is to pay their taxes in cash. For details, see [Pay with Cash](#) under *Amount You Owe* in Section 3, later.

Get Transcript Online. The Get Transcript Online tool on IRS.gov is available again to get a copy of your tax transcripts and similar documents. To guard against fraud, you will now need to go through a two-step authentication process in order to use the online tool. For more information, go to [IRS.gov/transcript](#).

Electronic Filing PIN. Electronic Filing PIN, an IRS-generated PIN used to verify your signature on your self-prepared, electronic tax return, is no longer available. To validate your signature, you must use your prior-year adjusted gross income or prior-year self-select PIN. See [Electronic return signatures](#) under *Signing Your Return* in Section 3, later.

Individual taxpayer identification number (ITIN) renewal. If you were assigned an ITIN before January 1, 2013, or if you have an ITIN that you haven't included on a tax return in the last three consecutive years, you may need to renew it. For more information, see the Instructions for Form W-7.

Secure access. To combat identity fraud, the IRS has upgraded its identity verification process for certain self-help tools on IRS.gov. To find out what types of information new users will need, go to [IRS.gov/secureaccess](#).

Olympic and Paralympic medals and USOC prize money. If you were awarded a medal or received United States Olympic Committee prize money on account of your participation in the Olympic or Paralympic Games, you must use Form 1040. The value may be nontaxable.

You May Benefit From Filing Form 1040A or 1040 in 2016

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

Earned income credit (EIC) if children lived with you. The maximum adjusted gross income (AGI) you can have and still claim the EIC has increased. You may be able to claim the credit if your AGI is less than the amount below that applies to you. The maximum investment income you can have and still claim the credit is \$3,400.

You may be able to claim a larger EIC using Form 1040A or 1040 if:

- Three or more children lived with you and you earned less than \$47,955 (\$53,505 if married filing jointly),
- Two children lived with you and you earned less than \$44,648 (\$50,198 if married filing jointly), or
- One child lived with you and you earned less than \$39,296 (\$44,846 if married filing jointly).

Death of a Taxpayer

If a taxpayer died before filing a return for 2016, 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.

You can file a joint return even if your spouse died in 2016 as long as you did not remarry in 2016. You can also file a joint return even if your spouse died in 2017 before filing a return for 2016. A joint return should show your spouse's 2016 income before death and your income for all of 2016. Enter "Filing as sur-

living spouse” in the area where you sign the return. If someone else is the personal representative, he or she also must sign.

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

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

For more details, see Tax Topic 356 at [IRS.gov/taxtopics](https://www.irs.gov/taxtopics) or see Pub. 559.

Foreign Financial Assets

If you had foreign financial assets in 2016, you may have to file Form 8938 with your return. If you have to file Form 8938, you must use Form 1040. You cannot use Form 1040EZ. For more information about foreign financial assets and the requirements for filing Form 8938, see the Instructions for Form 8938.

Parent of a 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 the head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). But you have to file Form 1040A or 1040 to claim these benefits. For details, see Pub. 501 (Pub. 596 for the EIC).

Section 2—Filing Requirements

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



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](https://www.irs.gov) for details.

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2016? If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016.

- Yes.** Use Pub. 501 to see if you must file a return. If so, use Form 1040A or 1040.
- No.** Use the Filing Requirement Charts, later in this Section 2, to see if you must file a return. See the *Tip* next if you have earned income.

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

Death of taxpayer in 2016. If you are preparing a return for someone who died in 2016, use the Filing Requirement Charts, later in this section, only if the person died at least 2 days before his or her 65th birthday. Otherwise, use Pub. 501 to see if you must file a return.

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 2016 or was a full-time student under age 24 at the end of 2016. To do so, use Forms 1040 and 8814. If you make this election, your child doesn't have to file a return. For details, see Tax Topic 553 at [IRS.gov/taxtopics](https://www.irs.gov/taxtopics) or see Form 8814.

A child born on January 1, 1998, is considered to be age 19 at the end of 2016. For a full-time student, a child born on January 1, 1993, is considered to be age 24 at the end of 2016. 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 2016.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

When Should You File?

File Form 1040EZ by **April 18, 2017**. (The due date is April 18, instead of April 15, because April 15 is a Saturday and April 17 is the Emancipation Day holiday in the District of Columbia, which changes your filing deadline even if you do not live in the District of Columbia.) If you file after this date, you may have to pay interest and penalties. See [What if You Cannot File on Time?](#) in Section 4, later, for information on how to get more time to file. There is also information about interest and penalties.

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

If you *e-file* your return, there is no need to mail it. However, if you choose to mail it, filing instructions and addresses are at the end of these instructions.

Checklist for Using Form 1040EZ

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

- Your filing status is single or married filing jointly. If you were a nonresident alien at any time in 2016, see *Nonresident aliens* below.
- You do not claim any dependents.
- You do not claim any adjustments to income. See the Tax Topics for *Adjustments to Income* at [IRS.gov/taxtopics](https://www.irs.gov/taxtopics).
- If you claim a tax credit, you claim only the earned income credit. See the Tax Topics for *Tax Credits* at [IRS.gov/taxtopics](https://www.irs.gov/taxtopics).
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2016. If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016 and cannot use Form 1040EZ.
- Your taxable income (line 6 of Form 1040EZ) is less than \$100,000.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.
- If you earned tips, they are included in boxes 5 and 7 of your Form W-2.
- You do not owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, see Tax Topic 756 at [IRS.gov/taxtopics](https://www.irs.gov/taxtopics).
- You are not a debtor in a chapter 11 bankruptcy case filed after October 16, 2005.
- Advance payments of the premium tax credit were not made for you, your spouse, or any individual you enrolled in coverage for whom no one else is claiming the personal exemption.

If you do not meet all of the requirements, you must use Form 1040A or 1040. See Tax Topic 352 at [IRS.gov/taxtopics](https://www.irs.gov/taxtopics) to find out which form to use.

Nonresident aliens. If you were a nonresident alien at any time in 2016, your filing status must be married filing jointly to use Form 1040EZ. If your filing status isn't married filing jointly, you may have to use Form 1040NR or 1040NR-EZ. Specific rules apply to determine if you were a nonresident or resident alien. See Pub. 519 for details, including the rules for students and scholars who are aliens.

Should You Use Another Form?

Even if you can use Form 1040EZ, you may benefit from using Form 1040A or 1040 instead. For example, you can file as head of household (which usually results in a lower tax than filing as single) only on Form 1040A or 1040. You can claim the retirement savings contributions credit (saver's credit) only on Form 1040A or 1040. For more information on the retirement savings contributions credit, see Tax Topic 610 at [IRS.gov/taxtopics](https://www.irs.gov/taxtopics).

Premium tax credit. If you or your spouse, with whom you are filing a joint return, enrolled in health insurance through the Marketplace you may be eligible for a premium tax credit. You must file Form 1040A or 1040 to claim the premium tax credit. You may also be eligible to claim the premium tax credit for any de-

pendent you claim on Form 1040A or 1040 who enrolled in health insurance through the Health Insurance Marketplace. For more information on the premium tax credit, see Pub. 974.

Tax benefits for education. If you paid higher education expenses, you may be eligible for a tax credit or deduction. You may be eligible to claim a credit (and receive a refund) even if you owe no income tax. You must file Form 1040A or 1040 to claim these tax benefits. For more information on tax benefits for education, see Pub. 970.

Itemized deductions. You can itemize deductions only on Form 1040. You will benefit by itemizing if your itemized deductions total more than your standard deduction. For 2016, the standard deduction is \$6,300 for most single people and \$12,600 for most married people filing a joint return. See Tax Topic 501 at [IRS.gov/taxtopics](https://www.irs.gov/taxtopics). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount on line E of the Worksheet for Line 5 on the back of Form 1040EZ.

What Filing Status Can You Use?

Single. Use this filing status if any of the following was true on December 31, 2016.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance. But if your divorce was not final (an interlocutory decree), you are considered married and cannot use the single filing status.
- You were widowed before January 1, 2016, and did not remarry in 2016.

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

- You were married at the end of 2016, even if you did not live with your spouse at the end of 2016.
- Your spouse died in 2016, and you did not remarry in 2016.
- You were married at the end of 2016, and your spouse died in 2017 before filing a 2016 return.

If you and your spouse file jointly, report your combined income and deduct your combined allowable expenses on one return. You can file a joint return even if only one of you had income or if you did not live together all year. However, both of you 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.

For information about marital status, see Pub. 501.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse isn't reporting all of his or her income, or
- You do not want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.

If you want to file separately, you can't use Form 1040EZ; instead, you must use Form 1040A or 1040. See [Innocent spouse relief](#) in Section 5, later, for information about relief from liability for tax on a joint return.

Filing Requirement Charts



Chart A and B users—if you have to file a return, you may be able to file Form 1040EZ. See [Checklist for Using Form 1040EZ](#), earlier.

Chart A—For Most People

IF your filing status is . . .	AND your gross income* was at least . . .	THEN . . .
Single	\$10,350	File a return
Married filing jointly**	\$20,700	File a return

***Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it).

**If you did not live with your spouse at the end of 2016 (or on the date your spouse died) and your gross income was at least \$4,050, you must file a return.

Chart B—For Children and Other Dependents

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



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

File a return if any of the following apply.

- Your **unearned income**¹ was over \$1,050.
- Your **earned income**² was over \$6,300.
- Your **gross income**³ was more than the **larger** of—
 - \$1,050, or
 - Your earned income (up to \$5,950) plus \$350.

¹ **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.

² **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship or fellowship grants.

³ **Gross income** is the total of your unearned and earned income.

Chart C—Other Situations When You Must File

You must file a return using Form 1040A or 1040 if **any** of the following apply for 2016.

- You owe tax from the recapture of an education credit (see **Form 8863**).
- You claim a credit for excess social security or tier 1 RRTA tax withheld.
- You claim a credit for the retirement savings contributions credit (saver's credit) (see **Form 8880**).
- You claim a premium tax credit (see **Form 8962**).
- Advance payments of the premium tax credit were made for you, your spouse, or any individual you enrolled in coverage for whom no one else is claiming the personal exemption. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.

You must file a return using Form 1040 if **any** of the following apply for 2016.

- You owe any special taxes, such as social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.
- You owe 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, or additional tax on a health savings account.
- You had net earnings from self-employment of at least \$400.
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe any recapture taxes, other than from the recapture of an education credit, including repayment of the first-time homebuyer credit (see **Form 5405**).
- You owe 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.
- You owe household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040)** by itself.
- You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
- You received a Form W-2 that incorrectly includes in box 1 amounts that are payments under a Medicaid waiver program, and you cannot get a corrected W-2, or you received a Form 1099-MISC that incorrectly reported these payments to the IRS.
- You were awarded a medal or received United States Olympic Committee prize money on account of your participation in the Olympic or Paralympic Games.

Where To Report Certain Items From 2016 Forms W-2, 1095, 1097, 1098, and 1099

Part 1	Items That Can Be Reported on Form 1040EZ	If any federal income tax withheld is shown on the forms in Part 1, include the tax withheld on Form 1040EZ, line 7.
Form	Item and Box in Which It Should Appear	Where To Report on Form 1040EZ
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8)	Line 1 See the instructions for Form 1040EZ, line 1
1099-G	Unemployment compensation (box 1)	Line 3
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Tax-exempt interest (box 8)	See the instructions on Form 1099-INT and the instructions for Form 1040EZ, line 2 See the instructions for Form 1040EZ, line 2 See the instructions for Form 1040EZ, line 2
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID See the instructions on Form 1099-OID
SSA-1099	Social security benefits	See the instructions for Form 1040EZ, line 6
RRB-1099	Railroad retirement benefits	See the instructions for Form 1040EZ, line 6
Part 2	Items That May Require Filing Another Form	
Form	Item and Box in Which it Should Appear	Other Form
W-2	Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to a health savings account (box 12, code W) Amount reported in box 12, code R or Z Uncollected social security and Medicare or RRTA tax (box 12, Code A, B, M, or N)	Must file Form 1040A or 1040 Must file Form 1040 Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889) Must file Form 1040 Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1095-A	Advance payment of premium tax credit (Part III, column C)	Must file Form 1040A or 1040. See the Instructions for Form 8962
1097-BTC	Bond tax credit	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040 to claim, but first see the instructions on Form 1098-T
1099-C	Canceled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-INT	Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Foreign tax paid (box 6)	Must file Form 1040 to deduct See the instructions on Form 1099-INT Must file Form 1040 to deduct or take a credit for the tax
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040
1099-OID	Early withdrawal penalty (box 3)	Must file Form 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040 if taxable (see Pub. 970)
1099-QA	Distributions from ABLE accounts	Must file Form 1040 if taxable (see Pub. 907)
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or 1040
1099-SA	Distributions from HSAs and MSAs*	Must file Form 1040

* This includes distributions from Archer and Medicare Advantage MSAs.

Section 3—Line Instructions for Form 1040EZ

You may be eligible for free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free *e-file*. Visit IRS.gov/freefile for details.

Top of the Form

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign
Foreign country name	Foreign province/state/county	Foreign postal code
		Check here if you, or your spouse jointly, want \$3 to go to this tax or refund. <input type="checkbox"/> Yes <input type="checkbox"/> No

A Name and Address

Print or type the information in the spaces provided.



TIP If you filed a joint return for 2015 and you are filing a joint return for 2016 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2015 return.

Name change. If you changed your name because of marriage, divorce, or for any other reason, be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

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

P.O. box. Enter your P.O. box number only if your post office doesn't deliver mail to your home.

Foreign address. If you have a foreign address, enter the city name on the appropriate line (do not enter any other information on that line), then also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

B 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 both the name and SSN on your Forms 1040EZ, W-2, and 1099 agree with your social security card. If they do not, your exemption(s) and any earned income credit may be disallowed, your refund may be delayed, and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect name or SSN, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA.

IRS individual taxpayer identification numbers (ITINs) for aliens. If you are a nonresident or resident alien and you don't have and aren't eligible to get an SSN, you must apply for an ITIN. It takes about 7 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return. But, make sure your ITIN has not expired. ITINs that haven't been included on a U.S. federal tax return at least once in the last three consecutive years will expire. In addition, ITINs that were assigned before 2013 will expire according to an annual schedule, regardless of use. Expired ITINs must be renewed in order to avoid delays in processing your return.

An ITIN is for tax use only. It doesn't entitle you to social security benefits or change your employment or immigration status under U.S. law.

For more information on ITINs, including application, expiration, and renewal, see Form W-7 and its instructions.

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at IRS.gov/ITINinfo.

Income Attach Form(s) W-2 here. Enclose, but do not attach, any payment.	1	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
	2	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
	3	3 Unemployment compensation and Alaska Permanent Fund 3 dividends (see instructions).	3
	4	4 Add lines 1, 2, and 3. This is your adjusted gross income .	4
	5	5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,350 if single ; \$20,700 if married filing jointly . See back for explanation.	5
	6	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. 6 This is your taxable income .	6

Nonresident alien spouse. If your spouse is a nonresident alien, you cannot use Form 1040EZ unless he or she has either an SSN or an ITIN.

Yes. None of your refund is taxable.

No. You may have to report part or all of the refund as income on Form 1040 for 2016. For more information, see the Instructions for Form 1040 or Pub. 525.

C 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. The fund also helps pay for pediatric medical research. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse also can have \$3 go to the fund. If you check a box, your tax or refund won't change.

Income (Lines 1–6)

Rounding Off to Whole Dollars

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

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2016, you may receive a Form 1099-G.

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

Social Security Benefits

If you received social security or equivalent railroad retirement benefits, you should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total benefits paid to you in 2016 and the amount of any benefits you repaid in 2016. Use the [Worksheet To See if Any of Your Social Security Benefits Are Taxable](#), later in this Section 3. If any of your benefits are taxable, you must use Form 1040A or 1040. For more details, see Pub. 915.

Nevada, Washington, and California domestic partners

A registered domestic partner in Nevada, Washington, or California generally must report half the combined community income of the individual and his or her domestic partner. See Form 8958 and Pub. 555. If you file Form 8958, you must use Form 1040.

1 Line 1, Wages, Salaries, and Tips

Enter the total of your wages, salaries, and tips. If you are filing a joint return, also include your spouse's wages, salaries, and tips. For most people, the amount to enter on this line should be shown on their Form(s) W-2 in box 1. But you must include all of your wages, salaries, and tips in the total on line 1, even if they aren't shown on your Form(s) W-2. For example, the following types of income must be included in the total on line 1.



- Wages received as a household employee. An employer is not required to provide a Form W-2 to you if he or she paid you wages of less than \$2,000 in 2016. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,000 in 2016, enter "HSH" and the amount not reported to you on a Form W-2 in the space to the left of line 1.

Worksheet To See if Any of Your Social Security Benefits Are


Taxable

Keep for Your Records 

Before you begin: ✓ If you are filing a joint return, be sure to include any amounts your spouse received when entering amounts on lines 1, 3, and 4 below.

<p>1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099</p> <p>2. Is the amount on line 1 more than zero?</p> <p><input type="checkbox"/> No.  None of your social security benefits are taxable.</p> <p><input type="checkbox"/> Yes. Multiply line 1 by 50% (0.50)</p> <p>3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see the instructions for Form 1040EZ, line 3, later)</p> <p>4. Enter your total interest income, including any tax-exempt interest</p> <p>5. Add lines 2, 3, and 4</p> <p>6. If you are:</p> <ul style="list-style-type: none"> • Single, enter \$25,000 • Married filing jointly, enter \$32,000 <p>7. Is the amount on line 6 less than the amount on line 5?</p> <p><input type="checkbox"/> No. None of your social security or railroad retirement benefits are taxable this year. You can use Form 1040EZ. Do not list your benefits as income.</p> <p><input type="checkbox"/> Yes.  Some of your benefits are taxable this year. You must use Form 1040A or 1040.</p>	<p>1. <input style="width: 150px; height: 20px;" type="text"/></p> <p>2. <input style="width: 150px; height: 20px;" type="text"/></p> <p>3. <input style="width: 150px; height: 20px;" type="text"/></p> <p>4. <input style="width: 150px; height: 20px;" type="text"/></p> <p>5. <input style="width: 150px; height: 20px;" type="text"/></p> <p>6. <input style="width: 150px; height: 20px;" type="text"/></p>
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- Tip income you didn't report to your employer. But you must use Form 1040 and Form 4137 if (a) you received tips of \$20 or more in any month and did not report the full amount to your employer, or (b) your Form(s) W-2 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They aren't included as income in box 1. See Pub. 531 for more details.
- Scholarship and fellowship grants not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. However, if you were a degree candidate, include on line 1 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1. For more information on taxable scholarships and grants, see Pub. 970.

 **CAUTION** You must use Form 1040A or 1040 if you received dependent care benefits for 2016. You must use Form 1040 if you received employer-provided adoption benefits for 2016.


Missing or incorrect Form W-2? Your employer is required to provide or send Form W-2 to you no later than January 31, 2017. If you do not receive it by early February, see Tax Topic 154 at IRS.gov/taxtopics to find out what to do. Even if you do not get a Form W-2, you still must report your earnings on line 1. If you

lose your Form W-2 or it is incorrect, ask your employer for a new one.

2 Line 2, Taxable Interest

If you received interest payments, you should receive a Form 1099-INT or Form 1099-OID from each payer. Report all of your taxable interest income on line 2 even if you did not receive a Form 1099-INT or 1099-OID. If you are filing a joint return, also include any taxable interest received by your spouse.

Include interest received on amounts deposited with banks, savings and loan associations, credit unions, or similar organizations. If interest was credited in 2016 on deposits that you couldn't withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 2016 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.

 **TIP** For more information on interest received, see Tax Topic 403 at IRS.gov/taxtopics.

You should also include taxable interest on bonds and other securities. If you cashed U.S. series EE or I savings bonds in 2016 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude

Payments, Credits, and Tax	7	Federal income tax withheld from Form(s) W-2 and 1099	7	7
	8a	Earned income credit (EIC) (see instructions)	8a	
	b	Nontaxable combat pay election	8b	
	9	Add lines 7 and 8a. These are your total payments and credits .	9	9
	10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	10
	11	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	11	11
12	Add lines 10 and 11. This is your total tax .	12	12	

from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or 1040 to do so.

You must use Form 1040A or 1040 if you received taxable interest of more than \$1,500. You also must use Form 1040A or 1040 if any of the following apply.

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received interest from a seller-financed mortgage and the buyer used the property as a personal residence.
- You have accrued interest from a bond.
- You are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OID.
- You are reducing your interest income on a bond by the amount of amortizable bond premium.
- You are claiming the exclusion of interest from series EE or I U.S. savings bonds issued after 1989.
- You owned or had authority over one or more foreign financial accounts (such as bank accounts) with a combined value over \$10,000 at any time during 2016.

Tax-Exempt Interest

If you received tax-exempt interest, such as interest on municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter "TEI" and the amount in the space to the left of line 2. However, if you acquired a tax-exempt bond at a premium, only report the net amount of tax-exempt interest in the space to the left of line 2. For example, if there is an amount in box 13 of Form 1099-INT, subtract the amount in box 13 from the amount in box 8 to determine the net amount of tax-exempt interest. See Pub. 550 for more details. Do not include tax-exempt interest in the total on line 2.

3 Line 3, Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2016. Report this amount on line 3. If you are filing a joint return, also report on line 3 any unemployment compensation received by your spouse. If you made contributions to a governmental unemployment compensation program or a governmental paid family leave program, reduce the amount you report on line 3 by those contributions.

If you received an overpayment of unemployment compensation in 2016 and you repaid any of it in 2016, subtract the amount you repaid from the total amount you received. Enter the result on line 3. However, if the result is zero or less, enter -0- on line 3.

Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If, in 2016, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid; but you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. If you received Alaska Permanent Fund dividends, include them in the total on line 3. If you are filing a joint return, also report on line 3 any Alaska Permanent Fund dividends received by your spouse. You cannot use Form 1040EZ if you (or your spouse) received any other kind of dividends.

If a child's interest and Alaska Permanent Fund dividends total more than \$2,100, he or she may be required to file Form 8615 and Form 1040A or 1040 instead of Form 1040EZ. The child's parent may, however, be able to include the child's income on the parent's return. If so, the child need not file a return, but the parent must file Form 8814 and Form 1040. For more information, see [Exception for certain children under age 19 or full-time students](#) in Section 2, earlier, and Pub. 929.

6 Line 6, Taxable Income

Your taxable income and filing status will determine the amount of tax you enter on line 10.



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

If you received Forms SSA-1099 or RRB-1099 (showing amounts treated as social security) use the [Worksheet To See if Any of Your Social Security Benefits Are Taxable](#), earlier in this Section 3, to determine if you can file Form 1040EZ.

Payments, Credits, and Tax (Lines 7–12)

7 Line 7, Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2016 Form(s) W-2 in box 2.

If you received 2016 Form(s) 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This amount should be shown in box 4 of these forms.

8

Lines 8a and 8b, 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 or did not have any tax withheld.

Note. If you have a qualifying child, you may be able to claim a larger credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For more information about qualifying children, see (7) in Step 1, later, and Pub. 596.

To Take the EIC:

- Follow Steps 1 through 3 next.
- Complete the [Earned Income Credit \(EIC\) Worksheet](#), later, or let the IRS figure the credit for you.



For help in determining if you are eligible for the EIC, go to IRS.gov/eitc and use the “EITC Assistant.” This service is available in English and Spanish.



If you take the EIC even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you won't 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 won't be allowed to take the credit for 10 years. See [Form 8862, who must file](#) under Definitions and Special Rules, later. You also may have to pay penalties.

Step 1 All Filers

1. Is the amount on Form 1040EZ, line 4, less than \$14,880 (\$20,430 if married filing jointly)?

Yes. Go to question 2. **No.**

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 and is valid for EIC purposes (explained later in [Social security number \(SSN\)](#) under Definitions and Special Rules)?

Yes. Go to question 3. **No.**

You cannot take the credit. Enter “No” in the space to the left of line 8a.

3. Did you have \$3,400 or less of taxable and tax-exempt interest?

Yes. Go to question 4. **No.**

You cannot take the credit.

4. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2016? (Check “Yes” if you, or your spouse if filing a joint return, were born after

December 31, 1951, and before January 2, 1992). If your spouse died in 2016 (or if you are preparing a return for someone who died in 2016), see Pub. 596 before you answer.

Yes. Go to question 5. **No.**

You cannot take the credit.

5. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2016? Members of the military stationed outside the United States, see [Members of the military](#) under Definitions and Special Rules, later, before you answer.

Yes. Go to question 6. **No.**

You cannot take the credit. Enter “No” in the space to the left of line 8a.

6. Are you filing a joint return for 2016?

Yes. Skip questions 7 and 8; go to Step 2. **No.** Go to question 7.

7. Look at the qualifying child conditions next. Could you be a qualifying child of another person in 2016? (Check “No” if the other person isn't required to file, and isn't filing, a 2016 return or is filing a 2016 return only as a [claim for refund](#) (defined under Definitions and Special Rules, later).)

Yes.

No. Go to question 8.

You cannot take the credit. Enter “No” in the space to the left of line 8a.

A **qualifying child** for the EIC is someone who is another person's...

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



was...

Under age 19 at the end of 2016 and younger than the other person (or the other person's spouse if they are filing jointly)

or

Under age 24 at the end of 2016, a [student](#) (defined later), and younger than the other person (or the other person's spouse if they are filing jointly)

or

Any age and [permanently and totally disabled](#) (defined later)



Who isn't filing a joint return for 2016 or is filing a joint return for 2016 only as a [claim for refund](#) (defined later)



Who lived with the other person in the United States for more than half of 2016.



If you didn't live with the other person for more than half of 2016 because of a temporary absence, birth, death, or kidnapping, you may still be treated as if you had lived with the other person for more than half of 2016; see [Exception to time you lived with the other person](#), under Definitions and Special Rules, later.



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.

8. Can you be claimed as a dependent on someone else's 2016 tax return?

Yes.

No. Go to Step 2.

You cannot take the credit.

Step 2 Earned Income

1. Complete the following worksheet to figure your earned income.

1. Enter the amount from Form 1040EZ, line 1 _____
2. Enter any amount included on Form 1040EZ, line 1, that is a taxable scholarship or fellowship grant not reported on Form W-2 _____
3. Enter any amount included on Form 1040EZ, line 1, that you received for work performed while an inmate in a penal institution. (Enter "PRI" and the same amount on the dotted line next to Form 1040EZ, line 1) _____
4. Enter any amount included on Form 1040EZ, line 1, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. (Enter "DFC" and the same amount on the dotted line next to Form 1040EZ, line 1). 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 _____
5. Add lines 2, 3, and 4 _____
6. Subtract line 5 from line 1 _____
7. Enter all your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040EZ, line 8b. See [Combat pay, nontaxable](#), under *Definitions and Special Rules*, later _____
8. Add lines 6 and 7. **This is your earned income** _____

2. Is your earned income less than \$14,880 (\$20,430 if married filing jointly)?

Yes. Go to Step 3.

No.

You cannot take the credit.

Step 3 How To Figure the Credit

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

- Yes.** See [Credit figured by the IRS](#) under *Definitions and Special Rules*, later.
- No.** Go to the [Earned Income Credit \(EIC\) Worksheet](#).

Definitions and Special Rules

(listed in alphabetical order)

Claim for refund. A claim for refund is a return filed only to get a refund of withheld income tax or estimated tax paid. A return isn't a claim for refund if you claim the earned income credit or any other similar refundable credit.

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. In other words, if one of you makes the election, the other one can choose whether to also make the election.

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

1. Enter "EIC" in the space to the left of line 8a on Form 1040EZ.

2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040EZ, line 8b. See *Combat pay, nontaxable*, earlier.
3. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file*, later.



Exception to time you lived with the other person. 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 with the other person. A child is considered to have lived with someone for more than half of 2016 if the child was born or died in 2016 and that person's home was the child's home for more than half the time he or she was alive in 2016. Special rules apply to members of the military (see [Members of the military](#), later) or if the child was kidnapped (see Pub. 596).

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

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

Earned Income Credit (EIC) Worksheet—Lines 8a and 8b

Keep for Your Records 

1. Enter your earned income from Step 2, earlier	1.	<input style="width: 90%;" type="text"/>
2. Look up the amount on line 1 above in the EIC Table, later, to find the credit. Be sure you use the correct column for your filing status (single or married filing jointly). Enter the credit here	2.	<input style="width: 90%;" type="text"/>
<p style="text-align: center;"> If line 2 is zero, You cannot take the credit. Enter "No" in the space to the left of line 8a.</p>		
3. Enter the amount from Form 1040EZ, line 4	3.	<input style="width: 90%;" type="text"/>
4. Are the amounts on lines 3 and 1 the same?		
<input type="checkbox"/> Yes. Skip line 5; enter the amount from line 2 on line 6.		
<input type="checkbox"/> No. Go to line 5.		
5. Is the amount on line 3 less than \$8,300 (\$13,850 if married filing jointly)?		
<input type="checkbox"/> Yes. Leave line 5 blank; enter the amount from line 2 on line 6.		
<input type="checkbox"/> No. Look up the amount on line 3 in the EIC Table, later, to find the credit. Be sure you use the correct column for your filing status (single or married filing jointly). Enter the credit here	5.	<input style="width: 90%;" type="text"/>
Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.		
6. Earned income credit. Enter this amount on Form 1040EZ, line 8a	6.	<input style="width: 90%;" type="text"/>
<p> If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file under <i>Definitions and Special Rules</i>, later, to find out if you must file Form 8862 to take the credit for 2016.</p>		

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 a child who is placed with another person 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.

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

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2016, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless “Not Valid for Employment” is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if “Valid for Work Only with DHS Authorization” is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see [Social Security Number \(SSN\)](#), earlier, at the beginning of this Section 3. If you will not have an SSN by the date your return is due, see [What if You Cannot File on Time?](#) in Section 4, later.

If you didn't have an SSN by the due date of your 2016 return (including extensions), you can't claim the EIC on either your original or an amended 2016 return, even if you later get an SSN. Also, if a child didn't have an SSN by the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the EIC on either your original or an amended 2016 return, even if that child later gets an SSN.

Student. For purposes of this credit, a student is a child who during any part of 5 calendar months of 2016 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 doesn't include an on-the-job training course, correspondence school, or a school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefits coordinator to find out if your refund will affect your benefits.

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—		If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your credit is—				Your credit is—				Your credit is—	
12,000	12,050	218	506	14,500	14,550	27	452	17,000	17,050	0	260
12,050	12,100	215	506	14,550	14,600	23	448	17,050	17,100	0	257
12,100	12,150	211	506	14,600	14,650	20	444	17,100	17,150	0	253
12,150	12,200	207	506	14,650	14,700	16	440	17,150	17,200	0	249
12,200	12,250	203	506	14,700	14,750	12	436	17,200	17,250	0	245
12,250	12,300	199	506	14,750	14,800	8	433	17,250	17,300	0	241
12,300	12,350	195	506	14,800	14,850	4	429	17,300	17,350	0	238
12,350	12,400	192	506	14,850	14,900	*	425	17,350	17,400	0	234
12,400	12,450	188	506	14,900	14,950	0	421	17,400	17,450	0	230
12,450	12,500	184	506	14,950	15,000	0	417	17,450	17,500	0	226
12,500	12,550	180	506	15,000	15,050	0	413	17,500	17,550	0	222
12,550	12,600	176	506	15,050	15,100	0	410	17,550	17,600	0	218
12,600	12,650	173	506	15,100	15,150	0	406	17,600	17,650	0	215
12,650	12,700	169	506	15,150	15,200	0	402	17,650	17,700	0	211
12,700	12,750	165	506	15,200	15,250	0	398	17,700	17,750	0	207
12,750	12,800	161	506	15,250	15,300	0	394	17,750	17,800	0	203
12,800	12,850	157	506	15,300	15,350	0	391	17,800	17,850	0	199
12,850	12,900	153	506	15,350	15,400	0	387	17,850	17,900	0	195
12,900	12,950	150	506	15,400	15,450	0	383	17,900	17,950	0	192
12,950	13,000	146	506	15,450	15,500	0	379	17,950	18,000	0	188
13,000	13,050	142	506	15,500	15,550	0	375	18,000	18,050	0	184
13,050	13,100	138	506	15,550	15,600	0	371	18,050	18,100	0	180
13,100	13,150	134	506	15,600	15,650	0	368	18,100	18,150	0	176
13,150	13,200	130	506	15,650	15,700	0	364	18,150	18,200	0	173
13,200	13,250	127	506	15,700	15,750	0	360	18,200	18,250	0	169
13,250	13,300	123	506	15,750	15,800	0	356	18,250	18,300	0	165
13,300	13,350	119	506	15,800	15,850	0	352	18,300	18,350	0	161
13,350	13,400	115	506	15,850	15,900	0	348	18,350	18,400	0	157
13,400	13,450	111	506	15,900	15,950	0	345	18,400	18,450	0	153
13,450	13,500	107	506	15,950	16,000	0	341	18,450	18,500	0	150
13,500	13,550	104	506	16,000	16,050	0	337	18,500	18,550	0	146
13,550	13,600	100	506	16,050	16,100	0	333	18,550	18,600	0	142
13,600	13,650	96	506	16,100	16,150	0	329	18,600	18,650	0	138
13,650	13,700	92	506	16,150	16,200	0	326	18,650	18,700	0	134
13,700	13,750	88	506	16,200	16,250	0	322	18,700	18,750	0	130
13,750	13,800	85	506	16,250	16,300	0	318	18,750	18,800	0	127
13,800	13,850	81	506	16,300	16,350	0	314	18,800	18,850	0	123
13,850	13,900	77	501	16,350	16,400	0	310	18,850	18,900	0	119
13,900	13,950	73	498	16,400	16,450	0	306	18,900	18,950	0	115
13,950	14,000	69	494	16,450	16,500	0	303	18,950	19,000	0	111
14,000	14,050	65	490	16,500	16,550	0	299	19,000	19,050	0	107
14,050	14,100	62	486	16,550	16,600	0	295	19,050	19,100	0	104
14,100	14,150	58	482	16,600	16,650	0	291	19,100	19,150	0	100
14,150	14,200	54	479	16,650	16,700	0	287	19,150	19,200	0	96
14,200	14,250	50	475	16,700	16,750	0	283	19,200	19,250	0	92
14,250	14,300	46	471	16,750	16,800	0	280	19,250	19,300	0	88
14,300	14,350	42	467	16,800	16,850	0	276	19,300	19,350	0	85
14,350	14,400	39	463	16,850	16,900	0	272	19,350	19,400	0	81
14,400	14,450	35	459	16,900	16,950	0	268	19,400	19,450	0	77
14,450	14,500	31	456	16,950	17,000	0	264	19,450	19,500	0	73

* If the amount you are looking up from the worksheet is at least \$14,850 but less than \$14,880, your credit is \$1. If the amount you are looking up from the worksheet is \$14,880 or more, you can't take the credit.

9

Line 9

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

Amount paid with request for extension of time to file. If you requested an automatic extension of time to file Form 1040EZ using Form 4868, include on line 9 any amount paid with that form. Also include any amount you paid by electronic funds withdrawal, credit or debit card, or the Electronic Federal Tax Payment System (EFTPS) to get an extension. If you paid by credit or debit card, do not include on line 9 the convenience fee you were charged. To the left of line 9, enter "Form 4868" and show the amount paid.



If you pay your taxes by credit or debit card, you may be able to deduct the related credit or debit card convenience fees on your 2017 tax return, but you must file Form 1040 to do so.

10

Line 10, Tax

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

- Yes.** See chapter 30 of Pub. 17 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 the Tax Table later in these instructions.

11

Line 11, Health Care: Individual Responsibility

For each month of 2016, you must either:

- Have qualifying health care coverage for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent (you are treated as having coverage for any month in which you have coverage for at least 1 day of the month),
- Qualify for an exemption from the requirement to have health care coverage, or
- Make a shared responsibility payment with your tax return and enter the amount on this line.

If you had qualifying health care coverage (called minimum essential coverage) for every month of 2016 for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent, check the box on this line and leave the entry space blank.

You can check the box even if:

- A dependent child who was born or adopted during the year was not covered by your insurance during the month or months before birth or adoption (but the child must have had minimum essential coverage every month of 2016 following the birth or adoption), or
- A spouse or dependent who died during the year was not covered by your insurance during the month of death and

months after death (but he or she must have had minimum essential coverage every month of 2016 he or she was alive).

If you cannot check the box on this line, you must generally either claim a coverage exemption on Form 8965 or report a shared responsibility payment on line 11 for each month that you, your spouse (if filing jointly), or someone you can or do claim as a dependent didn't have coverage. See the Instructions for Form 8965 for information on coverage exemptions and figuring the shared responsibility payment. However, if you can be claimed as a dependent, you do not need to check the box, claim a coverage exemption, or report a payment. Leave the entry space blank. You do not need to attach Form 8965 or see its instructions.

If you or someone in your household had minimum essential coverage in 2016, the provider of that coverage is required to send you a Form 1095-A, 1095-B, or 1095-C (with Part III completed) that lists individuals in your family who were enrolled in the coverage and shows their months of coverage.

- Individuals enrolled in health insurance coverage through the Marketplace generally receive this information on Form 1095-A, Health Insurance Marketplace Statement.
- Individuals enrolled in health insurance coverage provided by their employer generally receive this information on either Form 1095-B, Health Coverage, or on Form 1095-C, Employer-Provided Health Insurance Offer and Coverage.
- Individuals enrolled in a government-sponsored health program or in other types of coverage generally receive this information on Form 1095-B, Health Coverage.

You should receive the Form 1095-A by early February 2017 and, if applicable, Form 1095-B or Form 1095-C by early March 2017. You do not need to wait to receive your Form 1095-B or Form 1095-C to file your return. You may rely on other information about your coverage to complete line 11. Do not include Form 1095-A, Form 1095-B, or Form 1095-C with your tax return.

Your health care coverage provider may have asked for your social security number. To understand why, go to IRS.gov/ACASSN.

Minimum essential coverage. Most health care coverage that people have is minimum essential coverage.

Minimum essential coverage includes:

- Most types of health care coverage provided by your employer,
- Many types of government-sponsored health care coverage including Medicare, most Medicaid coverage, and most health care coverage provided to veterans and active duty service members,
- Health care coverage you buy through the Marketplace, and
- Certain types of health care coverage you buy directly from an insurance company.

See the instructions for Form 8965 for more information on what qualifies as minimum essential coverage.

Reminder—health care coverage. If you need health care coverage, go to www.HealthCare.gov to learn about health insurance options for you and your family, how to buy health insurance, and how you might qualify to get financial assistance to buy health insurance.

Premium tax credit. If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you may be able to claim the premium tax credit. You must file Form 1040A or 1040 to claim the premium tax credit. See Form 8962 and its instructions.

12 Line 12, Total Tax

Add lines 10 and 11. Enter the total on line 12.

Refund

If line 13a is under \$1, we will send the refund only on written request.

If you want to check the status of your refund, see [Refund Information](#) in Section 6, later. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically).



If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4 with your employer. See [Income tax withholding and estimated tax payments for 2017](#) in Section 5, later.

Effect of refund on benefits. Any refund you receive cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the refund on line 13a 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 Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have a question 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, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 13a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379, Injured Spouse Allocation. For details, see Tax Topic 203 at IRS.gov/taxtopics or see Form 8379.

Lines 13a Through 13d

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast refunds! Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically into your checking or savings account, including an individual retirement arrangement (IRA). For more information about IRAs, see [IRA](#), later.

If you want us to directly deposit the amount shown on line 13a 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 13b through 13d (if you want your refund deposited to only one account), or
- Check the box on line 13a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 13a. Draw a line through the boxes on lines 13b and 13d. We will send you a check instead.

Account must be in your name. Don't request a deposit of your refund to an account that isn't in your name, such as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, don't have any part of your refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at IRS.gov/depositlimit.

Why Use Direct Deposit?

- It is faster. You get your refund faster by direct deposit than you do by check.
- It 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.

- It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.



If you file a joint return and check the box on line 13a and attach Form 8888 or fill in lines 13b through 13d, your spouse may get at least part of the refund.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA (including *myRA*), 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 won't accept a deposit for 2016). If you don't, 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 2016 return during 2017 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2017. If you designate your deposit to be for 2016, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit isn't made by that date, the deposit isn't an IRA contribution for 2016. If you make a contribution to a traditional IRA for 2016, you may be able to take an IRA deduction, but you must file Form 1040A or 1040 to do so.



You and your spouse each may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2016) to a traditional IRA or Roth IRA (including *myRA*) for 2016. You may owe a penalty if your total contributions exceed these limits and the limits may be lower depending on your compensation income. For more information on IRA contributions, see Pub. 590-A. If the limits on IRA contributions change for 2017, Pub. 590-A will have the new 2017 limits.

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

myRA®. If you already have a *myRA*® account, you can request a deposit of your refund (or part of it) to your *myRA* account. A *myRA* is a starter retirement account offered by the Department of the Treasury. For more information on *myRA* and to open a *myRA* account online, visit www.myRA.gov.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to <http://go.usa.gov/3KvcP>.

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

Line 13a

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

Line 13b

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

Ask your financial institution for the correct routing number to enter on line 13b 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 doesn't allow you to write checks,
- Your checks state they are payable through a financial institution different from the one at which you have your checking account, or
- Your deposit is to a *myRA* account.

Line 13c

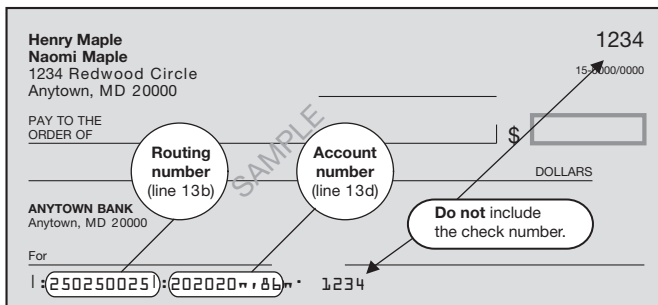
Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check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

Line 13d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.

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

Sample Check—Lines 13b Through 13d



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

Reasons Your Direct Deposit Request Will Be Rejected

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

- You are asking to have a joint refund deposited to an individual account, and your financial institution(s) won't allow this. The IRS isn't responsible if a financial institution rejects a direct deposit.
- The name on your account doesn't match the name on the refund, and your financial institution(s) won't allow a refund to be deposited unless the name on the refund matches the name on the account.
- Three direct deposits of tax refunds have already been made to the same account or prepaid debit card.
- You haven't given a valid account number.
- You file your 2016 return after November 30, 2017.
- Any numbers or letters on lines 13b through 13d are crossed out or whited out.



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

Amount You Owe



To avoid interest and penalties, pay your taxes in full by April 18, 2017. You do not have to pay if line 14 is under \$1.

Include any estimated penalty for not paying enough tax during the year (explained later) in the amount you enter on line 14. Do not include any estimated tax payments for 2017 in this payment. Instead, make the estimated tax payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS doesn't receive the funds. See Tax Topic 206 at IRS.gov/taxtopics.

Line 14, Amount You Owe



IRS e-file offers several payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per transaction), check, or money order. Visit IRS.gov/payments for payment options.

Pay Online

IRS offers an electronic payment option that is right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to IRS.gov/payments. You can pay using any of the following methods.

- **IRS Direct Pay.** For online transfers directly from your checking or savings account at no cost to you, go to IRS.gov/payments.

- **Pay by Card.** To pay by debit or credit card, go to IRS.gov/payments. There is a convenience fee charged by these card providers.
- **Electronic Fund Withdraw.** Electronic Fund Withdraw (EFW) is an integrated e-file/e-pay option offered when filing your federal taxes electronically using tax preparation software, through a tax professional or the IRS at IRS.gov/payments.
- **Online Payment Agreement.** If you cannot pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at IRS.gov/payments. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. There is a fee to set up an installment agreement.
- **IRS2Go.** IRS2Go is the mobile application of the IRS; you can access Direct Pay or Pay By Card by downloading the application.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

Debit or credit card. Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

Link2Gov Corporation
1-888-PAY-1040™ (1-888-729-1040)
www.PAY1040.com

WorldPay US, Inc.
1-844-PAY-TAX-8™ (1-844-729-8298)
www.payUSAtax.com

Official Payments Corporation
1-888-UPAY-TAX™ (1-888-872-9829)
www.officialpayments.com

Electronic Federal Tax Payment System (EFTPS). To use EFTPS, you must be enrolled. You can enroll online or have an enrollment form mailed to you. To make a payment using EFTPS, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829. For more information about EFTPS, go to IRS.gov/payments or www.eftps.gov.

Pay by Mobile Device

To pay through your mobile device, download the IRS2Go application.

Pay with Cash

Cash is a new in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first register online at www.officialpayments.com/fed, our Official Payment provider.

Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to “United States Treasury” for the full amount due. Do not attach the payment to your return. Do not send cash. Write “2016 Form 1040EZ” and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040V. For the most up-to-date information on Form 1040-V, go to IRS.gov/form1040v. If you are filing a joint return, enter the SSN shown first on your return.

To help us 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^{xx/100}”).

Mail your 2016 tax return, payment, and Form 1040-V to the address shown on the form that applies to you.



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4 with your employer, (b) increase the tax withheld from other income by filing Form W-4V, or (c) make estimated tax payments for 2017. See [Income tax withholding and estimated tax payments for 2017](#) in Section 5, later.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 14 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. 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, 2017. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on [Apply for an Online Payment Plan](#).

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, 2017. You will still be charged interest on the tax not paid by April 15, 2017. An extension generally won't be granted for more than 6 months. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to IRS.gov/form1127.

Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 14 is at least \$1,000 and it is more than 10% of the tax shown on your return. The “tax

shown on your return” is the amount on line 10 minus the amount on line 8a. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or 1040 to do so.

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

Exceptions to the penalty. You won't owe the penalty if your 2015 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 2015 return and you were a U.S. citizen or resident for all of 2015, or
2. Line 7 on your 2016 return is at least as much as the tax shown on your 2015 return.

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2016 tax return with the IRS, check the “Yes” box in the “Third Party Designee” area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the “Yes” box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You also are authorizing the designee to:

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You aren't 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 (not counting extensions) for filing your 2017 tax return. This is April 17, 2018, for most people.

Signing Your Return

Form 1040EZ isn't considered a valid return unless you sign it. If you are filing a joint return, your spouse also must sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed for you by a representative, 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](#) in Section 1, earlier.

Court-Appointed Conservator, Guardian, or Other Fiduciary. If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040EZ, sign your name for the individual. You should also file Form 56, Notice Concerning Fiduciary Relationship, when you first begin those duties for the individual.

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

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

Identity protection PIN. For 2016, if you received an IRS notice providing you with an Identity Protection Personal Identification Number (IP PIN), enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you didn't receive a notice containing an IP PIN, leave these spaces blank.



New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2016 tax returns generally were sent in December 2016.

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN. However, if you are filing electronically, both taxpayers must enter their IP PINs.

If you need more information, go to IRS.gov/CP01A. If you received an IP PIN but misplaced it, call 1-800-908-4490.

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it and include their preparer tax identification number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but doesn't charge you should not sign your return.



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 filing a joint return, both you and your spouse must create a separate PIN to enter as an electronic signature.

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 2015 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by the IRS. AGI is the amount shown on your 2015 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2015 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov/transcript. (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 2015 return.) You also will be prompted to enter your date of birth (DOB).



You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2016.

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

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

Section 4—After You Have Finished

Return Checklist

This checklist can help you file a correct return. Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to file electronically. Tax software does the math for you and will help you avoid mistakes. You may be eligible to use free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free *e-file*. Visit IRS.gov/freefile for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

Did you:

- Enter the correct social security number for you and your spouse, if married, in the space provided on Form 1040EZ? Check that your name and SSN agree with your social security card.
- Use the amount from line 6, and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 10.

- Go through the three steps in the instructions for lines 8a and 8b, if you thought you could take the EIC? If you could take the EIC, did you take special care to use the proper filing status column in the EIC Table?
- Check your math, especially when figuring your taxable income, federal income tax withheld, earned income credit, total payments, and your refund or amount you owe?
- Check one or both boxes on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2016 return? Did you check the box even if that person chooses not to claim you (or your spouse)? Did you leave the boxes blank if no one can claim you (or your spouse) as a dependent?
- Enter an amount on line 5? If you checked any of the boxes, did you use the worksheet on the back of Form 1040EZ to figure the amount to enter? If you did not check any of the boxes, did you enter \$10,350 if single; \$20,700 if married filing jointly?
- Sign and date Form 1040EZ and enter your occupation(s)?
- Include your apartment number in your address if you live in an apartment?
- Attach your Form(s) W-2 to the left margin of Form 1040EZ?
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 14 in Section 3, earlier.
- File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

Filing the Return

Due Date

File Form 1040EZ by **April 18, 2017**. The due date is April 18, instead of April 15, because April 15 is a Saturday and April 17 is the Emancipation Day holiday in the District of Columbia (which changes your filing deadline even if you do not live in the District of Columbia). If you file after this date, you may have to pay interest and penalties, discussed later in this Section 4.

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

What if You Cannot File on Time?

You can get an automatic 6-month extension to file your return if, no later than the date your return is due, you file Form 4868. For details, see Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.



An automatic 6-month extension to file doesn't 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 make a payment with your extension request, see the instructions for line 9 in Section 3, earlier.

What if You File or Pay Late?

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

Interest. We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you 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, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$205 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 $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax isn't paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, there is a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that doesn't 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, which is on page 609 of Internal Revenue Bulletin 2010-17 at IRS.gov/pub/irs-irbs/irb10-17.pdf.

Are there other penalties? Yes. There are penalties 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, making a false statement, or identity theft. See Pub. 17 for details.

Where Do You File?

If you *e-file* your return, there is no need to mail it. However, if you choose to mail it, filing instructions and addresses are at the end of these instructions.

Private delivery services. If you choose to mail your return, you can use only the following IRS-designated private delivery

services to meet the “timely mailing treated as timely filing/paying” rule for tax returns and payments.

- UPS Next Day Air Early AM, 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.
- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.
- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope,

DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.

For more information, go to IRS.gov and enter “private delivery service” in the search box. The search results will direct you to the IRS mailing address to use if you are using a private delivery service. You will also find any updates to the list of designated private delivery services. The private delivery service can tell you how to get written proof of the mailing date.

Section 5—General Information

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

Income tax withholding and estimated tax payments for 2017. If the amount you owe or your refund is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2017 pay. For details on how to complete Form W-4, see Pub. 505. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.



You can use the IRS Withholding Calculator at IRS.gov/w4app, instead of Pub. 505 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 2017 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 5027.

If your tax records aren't 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., visit IRS.gov/identitytheft to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that haven't 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. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard of hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

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 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 doesn't initiate contacts with taxpayers via emails. Also, the IRS doesn't 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. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339.

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). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

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

How Long Should 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 more details, see chapter 1 of Pub. 17.

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.

Use the "Where's My Amended Return" application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

Need a Copy of Your Tax Return Information? Tax return transcripts are free and are generally used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation. To get a free transcript:

- Visit IRS.gov/transcript.
- Use Form 4506-T or 4506T-EZ, or
- Call us at 1-800-908-9946.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

Past due returns. If you or someone you know needs to file past due tax returns, see Tax Topic 153 at IRS.gov/taxtopics or visit IRS.gov/individuals for help in filing those returns. Send the returns to the address that applies to you in the latest Form 1040EZ instructions. For example, if you are filing a 2013 return in 2017, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it wouldn't be fair to hold you liable for the tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040EZ. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-855-851-2009.

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 Fiscal Service." You can send it to:

Bureau of the Fiscal Service
Attn Dept G
P.O. Box 2188
Parkersburg, WV 26106-2188

Or you can enclose the check with your income tax return when you file. In the memo section of the check, note that it is a gift to reduce the debt held by the public. Do not add your gift to any tax you may owe. See the instructions for line 14 for details on how to pay any tax you owe.

For information on how to make this gift online, go to www.treasurydirect.gov and click on "How To Make a Contribution to Reduce the Debt."



You may be able to deduct this gift on your 2017 tax return.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

What can the Taxpayer Advocate Service do for you?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issues. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How can you reach us?

We have offices in [every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at taxpayeradvocate.irs.gov. You can also call us at 1-877-777-4778.

How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at taxpayeradvocate.irs.gov can help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

How else does the Taxpayer Advocate Service help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [IRS.gov/sams](https://www.irs.gov/sams).

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and who need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit [IRS.gov/litc](https://www.irs.gov/litc) or see Pub. 4134, Low Income Taxpayer Clinic List.

Section 6—How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms or instructions, go to [IRS.gov](https://www.irs.gov) and find resources that can help you right away.



Getting answers to your tax law questions. On [IRS.gov](https://www.irs.gov) get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/help](https://www.irs.gov/help) or [IRS.gov/letushelp](https://www.irs.gov/letushelp) pages for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ita](https://www.irs.gov/ita) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and final response for your records.
- Go to [IRS.gov/pub17](https://www.irs.gov/pub17) to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML or as a PDF or, better yet, download it to your mobile device to enjoy eBook features.
- You may also be able to access tax law information in your electronic filing software.

Preparing and filing your tax return. Find free options to prepare and file your return on [IRS.gov](https://www.irs.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$54,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

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).

You can go to [IRS.gov](https://www.irs.gov) and click on the Filing tab to see your options for preparing and filing your return which include the following.

- **Free File.** Go to [IRS.gov/freefile](https://www.irs.gov/freefile). See if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to [IRS.gov/vita](https://www.irs.gov/vita), download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to [IRS.gov/tce](https://www.irs.gov/tce), download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.

Getting tax forms and publications. Go to [IRS.gov/forms](https://www.irs.gov/forms) to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions on mobile devices as an eBook at no charge. Or, you can go to [IRS.gov/orderforms](https://www.irs.gov/orderforms) to place an order and have forms mailed to you within 10 business days.

Where to file your tax return.

- Remember, there are many ways to file your return electronically. It's safe, quick and easy. See [Preparing and filing your tax return](#), earlier, for more information.
- See [Where Do You File?](#) at the end of these instructions to determine where to mail your completed paper tax return.

Getting a transcript or copy of a return. The quickest way to get a copy of your transcript is to go to [IRS.gov/transcripts](https://www.irs.gov/transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can also:

- Order your transcript by calling 1-800-908-9946, or
- Mail Form 4506-T or Form 4506T-EZ (both available on [IRS.gov](https://www.irs.gov)).

Using online tools to help prepare your return. Go to [IRS.gov/tools](https://www.irs.gov/tools) for the following.

- The Earned Income Tax Credit Assistant ([IRS.gov/eic](https://www.irs.gov/eic)) determines if you are eligible for the EIC.
- The Online EIN Application ([IRS.gov/ein](https://www.irs.gov/ein)) helps you get an employer identification number.

- The IRS Withholding Calculator ([IRS.gov/w4app](https://www.irs.gov/w4app)) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The First Time Homebuyer Credit Account Look-up ([IRS.gov/homebuyer](https://www.irs.gov/homebuyer)) tool provides information on your repayments and account balance.
- The Sales Tax Deduction Calculator ([IRS.gov/salestax](https://www.irs.gov/salestax)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/idprotection](https://www.irs.gov/idprotection) for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/id](https://www.irs.gov/id) to learn what steps you should take.

Checking on the status of a refund.

- Go to [IRS.gov/refunds](https://www.irs.gov/refunds).
- Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the earned income tax credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline: 1-800-829-1954. See [Refund Information](#), later.

Making a tax payment. The IRS uses the latest encryption technology so electronic payments are safe and secure. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/payments](https://www.irs.gov/payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** If cash is your only option, you may be able to pay your taxes at a participating retail store.

What if I can't pay now? Go to [IRS.gov/payments](https://www.irs.gov/payments) for more information about your options.

- Apply for an online payment agreement ([IRS.gov/opa](https://www.irs.gov/opa)) to meet your tax obligations in monthly installments if you can't pay your taxes in full today. Once you complete the online

process, you will receive immediate notification of whether your agreement has been approved.

- Use the Offer-in-Compromise Pre-Qualifier ([IRS.gov/oic](https://www.irs.gov/oic)) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to IRS.gov and click on *Where's My Amended Return?* ([IRS.gov/wmar](https://www.irs.gov/wmar)) under the "Tools" bar to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to ([IRS.gov/notices](https://www.irs.gov/notices)) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be resolved on IRS.gov without visiting an IRS Taxpayer Assistance Center (TAC). Go to [IRS.gov/letushelp](https://www.irs.gov/letushelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue cannot be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without waiting. Before you visit, go to [IRS.gov/taclocator](https://www.irs.gov/taclocator) to find the nearest TAC and check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us options and click on "Local Offices."

Watching IRS videos. The IRS Video portal ([IRSvideos.gov](https://www.irs.gov/videos)) contains video and audio presentations on topics of interest to individuals, small businesses, and tax professionals.

Getting tax information in other languages. Taxpayers can find information on IRS.gov in the following languages.

- Spanish ([IRS.gov/spanish](https://www.irs.gov/spanish))
- Chinese ([IRS.gov/chinese](https://www.irs.gov/chinese))
- Vietnamese ([IRS.gov/vietnamese](https://www.irs.gov/vietnamese))
- Korean ([IRS.gov/korean](https://www.irs.gov/korean))
- Russian ([IRS.gov/russian](https://www.irs.gov/russian))

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Refund Information

where's my refund? Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 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. To check the status of your refund, go to *Where's My Refund?* at [IRS.gov/refunds](https://www.irs.gov/refunds) or use the free IRS2Go app, 24 hours a day, 7 days a week.

Delayed refunds for returns claiming certain credits. Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits. Because of the time it generally takes banking or financial systems to

process deposits, if you claimed either or both of these credits, it is unlikely that your refund will arrive in your bank account or on a debit card before the week of February 27 (assuming your return has no processing issues and you elect direct deposit). Because many financial institutions do not process payments on weekends or holidays, the three-day holiday weekend that includes President's Day may also affect when you receive your refund.

If you filed your return before February 15 and claimed the earned income credit or the additional child tax credit, you can start to check *Where's My Refund?* and the IRS2Go phone mobile app a few days after February 15 for the status of your refund.



To use *Where's My Refund?* have a copy of your tax return handy. You will need to enter 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.

Where's My Refund? will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

Where's My Refund? doesn't track refunds that are claimed on an amended tax return.



Updates to refund status are made no more than once a day—usually at night.



If you do not have Internet access, call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information.

Note. Our phone and walk-in assistors can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

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 [IRS.gov/spanish](https://www.irs.gov/spanish) and the phone number listed above.

Tax Topics

Tax Topics is a wide-ranging directory of tax information that is available anytime. You can read these Tax Topics at [IRS.gov/taxtopics](https://www.irs.gov/taxtopics).

Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

The right to be informed. Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

The right to quality service. Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

The right to pay no more than the correct amount of tax. Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

The right to challenge the IRS's position and be heard. Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

The right to appeal an IRS decision in an independent forum. Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

The right to finality. Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

The right to privacy. Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

The right to confidentiality. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

The right to retain representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a [Low Income Taxpayer Clinic](#) if they cannot afford representation.

The right to a fair and just tax system. Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the [Taxpayer Advocate Service](#) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at [IRS.gov/taxpayerrights](https://www.irs.gov/taxpayerrights).

2016 Tax Table

Example. Mr. Brown is single. His **taxable income** on line 6 of Form 1040EZ is \$26,250. He follows two easy steps to figure his tax: **1.** He finds the \$26,250-26,300 taxable income line. **2.** He finds the Single filing status column and reads down the column. The **tax** amount shown where the taxable income line and the filing status line meet is \$3,478. He enters this amount on line 10 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
		Your tax is—	
26,200	26,250	3,470	3,006
26,250	26,300	3,478	3,014
26,300	26,350	3,485	3,021
26,350	26,400	3,493	3,029

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
		Your tax is—				Your tax is—				Your tax is—					
0	5	0	0	1,000				2,000				3,000			
5	15	1	1	1,000	1,025	101	101	2,000	2,025	201	201	3,000	3,050	303	303
15	25	2	2	1,025	1,050	104	104	2,025	2,050	204	204	3,050	3,100	308	308
25	50	4	4	1,050	1,075	106	106	2,050	2,075	206	206	3,100	3,150	313	313
50	75	6	6	1,075	1,100	109	109	2,075	2,100	209	209	3,150	3,200	318	318
75	100	9	9	1,100	1,125	111	111	2,100	2,125	211	211	3,200	3,250	323	323
100	125	11	11	1,125	1,150	114	114	2,125	2,150	214	214	3,250	3,300	328	328
125	150	14	14	1,150	1,175	116	116	2,150	2,175	216	216	3,300	3,350	333	333
150	175	16	16	1,175	1,200	119	119	2,175	2,200	219	219	3,350	3,400	338	338
175	200	19	19	1,200	1,225	121	121	2,200	2,225	221	221	3,400	3,450	343	343
200	225	21	21	1,225	1,250	124	124	2,225	2,250	224	224	3,450	3,500	348	348
225	250	24	24	1,250	1,275	126	126	2,250	2,275	226	226	3,500	3,550	353	353
250	275	26	26	1,275	1,300	129	129	2,275	2,300	229	229	3,550	3,600	358	358
275	300	29	29	1,300	1,325	131	131	2,300	2,325	231	231	3,600	3,650	363	363
300	325	31	31	1,325	1,350	134	134	2,325	2,350	234	234	3,650	3,700	368	368
325	350	34	34	1,350	1,375	136	136	2,350	2,375	236	236	3,700	3,750	373	373
350	375	36	36	1,375	1,400	139	139	2,375	2,400	239	239	3,750	3,800	378	378
375	400	39	39	1,400	1,425	141	141	2,400	2,425	241	241	3,800	3,850	383	383
400	425	41	41	1,425	1,450	144	144	2,425	2,450	244	244	3,850	3,900	388	388
425	450	44	44	1,450	1,475	146	146	2,450	2,475	246	246	3,900	3,950	393	393
450	475	46	46	1,475	1,500	149	149	2,475	2,500	249	249	3,950	4,000	398	398
475	500	49	49	1,500	1,525	151	151	2,500	2,525	251	251	4,000			
500	525	51	51	1,525	1,550	154	154	2,525	2,550	254	254	4,000	4,050	403	403
525	550	54	54	1,550	1,575	156	156	2,550	2,575	256	256	4,050	4,100	408	408
550	575	56	56	1,575	1,600	159	159	2,575	2,600	259	259	4,100	4,150	413	413
575	600	59	59	1,600	1,625	161	161	2,600	2,625	261	261	4,150	4,200	418	418
600	625	61	61	1,625	1,650	164	164	2,625	2,650	264	264	4,200	4,250	423	423
625	650	64	64	1,650	1,675	166	166	2,650	2,675	266	266	4,250	4,300	428	428
650	675	66	66	1,675	1,700	169	169	2,675	2,700	269	269	4,300	4,350	433	433
675	700	69	69	1,700	1,725	171	171	2,700	2,725	271	271	4,350	4,400	438	438
700	725	71	71	1,725	1,750	174	174	2,725	2,750	274	274	4,400	4,450	443	443
725	750	74	74	1,750	1,775	176	176	2,750	2,775	276	276	4,450	4,500	448	448
750	775	76	76	1,775	1,800	179	179	2,775	2,800	279	279	4,500	4,550	453	453
775	800	79	79	1,800	1,825	181	181	2,800	2,825	281	281	4,550	4,600	458	458
800	825	81	81	1,825	1,850	184	184	2,825	2,850	284	284	4,600	4,650	463	463
825	850	84	84	1,850	1,875	186	186	2,850	2,875	286	286	4,650	4,700	468	468
850	875	86	86	1,875	1,900	189	189	2,875	2,900	289	289	4,700	4,750	473	473
875	900	89	89	1,900	1,925	191	191	2,900	2,925	291	291	4,750	4,800	478	478
900	925	91	91	1,925	1,950	194	194	2,925	2,950	294	294	4,800	4,850	483	483
925	950	94	94	1,950	1,975	196	196	2,950	2,975	296	296	4,850	4,900	488	488
950	975	96	96	1,975	2,000	199	199	2,975	3,000	299	299	4,900	4,950	493	493
975	1,000	99	99									4,950	5,000	498	498

(Continued)

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths and 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 send us comments from [IRS.gov/forms](https://www.irs.gov/forms). Click on "More Information" and then on "Give us feedback." Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

The table below shows burden estimates based upon current statutory requirements as of November 2016 for taxpayers filing a 2016 Form 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with record keeping 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.

Tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location. Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. The average burden for Form 1040EZ filers is about 5 hours and \$40.

If you have comments concerning the time and cost estimates that follow, you can contact us at either one of the addresses shown under [We welcome comments on forms](#), earlier.

Estimated Average Taxpayer Burden for Individuals by Activity

Primary Form Filed	Percentage of Returns	Average Time Burden (Hours)					Average Cost (Dollars)
		Total Time	Record Keeping	Tax Planning	Form Completion and Submission	All Other	
1040EZ	12%	5	2	*	3	1	\$40

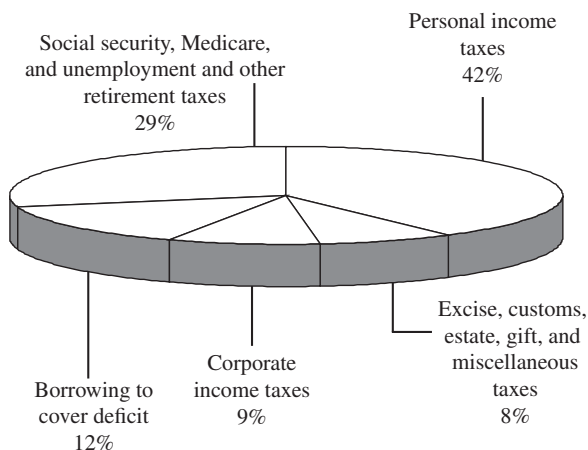
*Rounds to less than one hour.

Detail may not add to total time due to rounding. Dollars rounded to the nearest \$10.

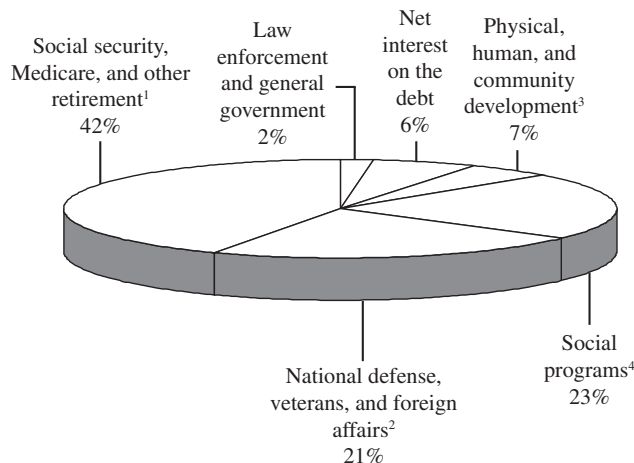
Major Categories of Federal Income and Outlays for Fiscal Year 2015

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2015.

Income



Outlays*



* Numbers may not total to 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 receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2015 (which began on October 1, 2014, and ended on September 30, 2015), federal income was \$3.250 trillion and outlays were \$3.688 trillion, leaving a deficit of \$438 billion.

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 15% of federal outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; 4% 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 United States 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 17% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentage calculations in this section and the dollar chart for outlays exclude undistributed offsetting receipts, which were \$116 billion in 2015. In the budget, these receipts are offset against spending in the calculation of the outlay total. 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.

Free Software Options for Doing Your Taxes

Why have 49 million Americans used Free File?

- *Security*—Free File uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 18, 2017.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through [IRS.gov/freefile](https://www.irs.gov/freefile).
- *Faster Refunds*—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.



Do Your Taxes for Free

If your adjusted gross income was \$64,000 or less in 2016, 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 a dozen brand name commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit [IRS.gov/freefile](https://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 software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free.

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.

Free Tax Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under \$54,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See *How To Get Tax Help* near the end of these instructions for additional information or visit [IRS.gov](https://www.irs.gov) (Keyword: VITA) for a VITA/TCE site near you!

[IRS.gov](https://www.irs.gov) is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at [IRS.gov/forms](https://www.irs.gov/forms).

Make your tax payments electronically—it's easy.

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store the bank account number you use to submit your payment. When you use any of the IRS electronic payment options, it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. It's easy, secure, and much quicker than mailing in a check or money order. Go to [IRS.gov/payments](https://www.irs.gov/payments) to see all your electronic payment options.

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Where Do You File?



Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see [Private delivery services](#) in Section 4, earlier. Envelopes without enough postage will be returned to you by the post office. Also, include your complete return address.

IF you live in...	THEN use this address if you:	
	Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0014	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

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