

1982

Instructions for preparing Forms 1040EZ & 1040A

Department of the Treasury/Internal Revenue Service

Are you single? See if you can use the new Form 1040EZ

This year there is a new Form 1040EZ. If you are single, you may be able to use this simpler form.

1982 **Form 1040EZ** Income Tax Return for Single filers with no dependents

Name and address

Presidential Election Campaign Fund

Figure your tax

1. Wages, salaries, and tips. Attach your W-2 forms.
2. Interest income of \$400 or less. If more than \$400, you cannot use Form 1040EZ.
3. Add lines 1 and 2. This is your **adjusted gross income**.
4. Allowable part of your charitable contributions. Complete the worksheet on page 10. Do not enter more than \$200.
5. Subtract line 4 from line 3.
6. Amount of your personal exemption. Enter 1,000.00.
7. Subtract line 6 from line 5. This is your **taxable income**.
8. Enter your **earned income** as published. This is shown on your W-2 forms.
9. Use the tax table on page 20 to find the tax on your taxable income.
10. If line 8 is larger than line 9, subtract line 8 from line 9. Enter the amount of your **refund**.
11. If line 9 is larger than line 8, subtract line 8 from line 9. Enter the amount you **owe**.

Sign your return

I have read the instructions and I declare under penalty of perjury that the information on this return is true and correct.

You can use Form 1040EZ for:

- Single filing status only
- Your own personal exemption only
- No dependents
- Income from:
 - Wages, salaries, tips
 - Interest income (\$400 or less)
 - No dividend income
 - Less than \$50,000 in taxable income
- Partial charitable contributions deduction
- No tax credits

Form 1040A

If you can't use Form 1040EZ, Form 1040A may be right for you.

1982 **Form 1040A** US Individual Income Tax Return

Step 1 Name and address

Step 2 Filing status and Exemptions

Step 3 Adjusted gross income

Step 4 Taxable income

Step 5 Tax credits and deductions

Step 6 Refund or amount you owe

Step 7 Sign your return

You can use Form 1040A for:

- Any of four filing statuses
- All exemptions you are entitled to
- All qualified dependents
- Income from:
 - Wages, salaries, tips
 - Interest and dividends
 - Unemployment compensation
 - Less than \$50,000 in taxable income
- Partial charitable contributions deduction
- Deduction for a married couple when both work
- Partial credit for political contributions
- Earned income credit

How to use this instruction booklet

This instruction booklet is divided into three sections. **Section 1** contains information about who must file a return and how to choose the correct form to use: Form 1040EZ, Form 1040A, or Form 1040. **Section 2** contains step-by-step instructions for Form 1040A. **Section 3** contains important reminders and information about some special programs to help taxpayers.

Section 1— Filing information

Your marital status, filing status, age, and gross income determine whether you have to file a tax return. Gross income usually means money, goods, and property you received that you must pay tax on. It does not include nontaxable benefits, such as social security benefits.

First, be sure you need to file a tax return

Use the following chart to see whether you must file a tax return.

You must file a tax return if—

Your marital status at the end of 1982 was:	and your filing status is:	and at the end of 1982 your age was:	and your gross income was at least:
Single (including divorced and legally separated)	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300
Married with a dependent child and living apart from your spouse all year	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300
Married and living with your spouse at end of 1982 (or on the date your spouse died)	Married, joint return	under 65 (both spouses)	\$5,400
		65 or over (one spouse)	\$6,400
		65 or over (both spouses)	\$7,400
Married, not living with spouse at end of 1982	Married, separate return	any age	\$1,000
		any age	\$1,000
Widowed in 1981 or 1980 and not remarried in 1982	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300
		Qualifying widow(er) with dependent child	\$4,400 \$5,400
Widowed before 1980 and not remarried in 1982	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300

Other filing requirements—

- You must also file a tax return if **any one** of the following applied for 1982:
- either** you could be claimed as a dependent on your parents' return and you had \$1,000 or more in gross income that was not earned income—for example, taxable interest and dividends. (You must file Form 1040. See page 5.)
 - or** you owe any special taxes, such as social security (FICA) tax on tips you did not report to your employer. (You must file Form 1040.)
 - or** you received any advance earned income credit (EIC) payments from your employer.
 - or** you earned \$400 or more from self-employment after you deduct business expenses. (You must file Form 1040.)
 - or** you were allowed to exclude income from sources within U.S. possessions and had gross income of \$1,000 or more. (You must file Form 1040.)

These rules apply to all U.S. citizens and resident aliens. They also apply to those nonresident aliens who are married to citizens or residents of the United States at the end of 1982 and who file a joint return.

Note: Even if you do not have to file a return, you should file one to get any refund of Federal income tax withheld from your pay. You should also file to get a refund of earned income credit if you are eligible to take the credit.

Second, be sure you use the tax form that is right for you

There are three tax forms for individuals—the new short Form 1040EZ for certain single taxpayers, Form 1040A, and the standard Form 1040. All taxpayers can use Form 1040 if they want to, but you will probably save time if you are able to use one of the short forms instead.

Form 1040EZ for single filers: new this year

Form 1040EZ can be used only by *single* filers who—

- claim only **one** personal exemption, and
- claim **no dependents**, and
- have income only from wages, salaries, and tips, and have interest income of \$400 or less, and
- have no dividend income, and
- have taxable income of less than \$50,000.

If you use Form 1040EZ, the instructions on the back of the form are the only ones you will need for completing most of the items. However, you will have to use the 1040A tax table on pages 26-31 to complete line 9 of Form 1040EZ. And if you take the new partial charitable contributions deduction, you will have to use the worksheet on page 18.

There are other parts of the 1040A instructions that might also apply to some 1040EZ filers. For example, if you had excess social security taxes withheld from your wages, you should read page 19.

Even if you can file Form 1040EZ, you should read the following chart to see if it would benefit you to file Form 1040A or 1040 instead of Form 1040EZ.

New Form 1040EZ, Form 1040A, or Form 1040?

The following chart shows the kinds of filing statuses, exemptions, income, deductions, taxes, and credits that can be shown on Forms 1040EZ, 1040A, and 1040. Use it as a guide to determine **which form to use**. To determine which filing status you can claim and number of exemptions you can take, see page 7.

New Form 1040EZ	Form 1040A	Form 1040	
Filing status: Single only	Filing status: Single, married filing joint, married filing separate, or head of household	Filing status: Single, married filing joint, married filing separate, head of household, or qualifying widower) with dependent child	
Number of exemptions: Only one personal exemption for yourself	Number of exemptions: All exemptions that you are entitled to claim	Number of exemptions: All exemptions that you are entitled to claim	
Only taxable income of less than \$50,000	Only taxable income of less than \$50,000	All amounts of taxable income	
Only income from: Wages, salaries, tips Interest of \$400 or less	Only income from: Wages, salaries, tips Interest Dividends Unemployment compensation	All sources of income: Wages, salaries, tips Interest and dividends Unemployment compensation Self-employment (including farming) (Schedules C or F) Rents and royalties (Schedule E) Pensions and annuities	State and local income tax refunds Capital gains (Schedule D) Gain from the sale of your home (Form 2119) Alimony received All other sources
No itemized deductions You may deduct a part of some amounts you gave to charitable organizations (see page 18)	No itemized deductions You may deduct a part of some amounts you gave to charitable organizations (see page 18)	All itemized deductions (Use Schedule A): State and local income taxes Real estate taxes Sales taxes Interest expenses Charitable contributions Medical and dental expenses Casualty and theft losses Miscellaneous deductions	

New Form 1040EZ**Form 1040A****Form 1040****(continued)****No adjustments to income****Only the adjustment to income for:**

The deduction for a married couple when both work (see page 17)

All adjustments to income:

Alimony paid
Penalty for early withdrawal of savings
Payments to an IRA or Keogh Plan
Moving expenses (Form 3903 or Form 3903F)

Employee business expenses (Form 2106)
Disability income exclusion (Form 2440)
Deduction for a married couple when both work (Schedule W)
Other adjustments

No other taxes**Other taxes:**

Advance EIC payments

Other taxes:

Advance EIC payments
Self-employment tax (Schedule SE)
Tax on an individual retirement arrangement (Form 5329)
Minimum tax (Form 4625)
Alternative minimum tax (Form 6251)

Social security tax (FICA) on tips not reported to your employer (Form 4137)
Uncollected social security (FICA) tax on tips shown on your Form W-2
All other income taxes

No tax credits**Only tax credits for:**

Partial political contributions credit
Earned income credit

All tax credits:

Partial political contributions credit
Earned income credit
Child and dependent care credit (Form 2441)
Investment credit (Form 3468)

Foreign tax credit (Form 1116)
Jobs credit (Form 5884)
Residential energy credit (Form 5695)
Credit for the elderly (Schedules R & RP)
All other credits

Can you itemize deductions?

Many people choose to file Form 1040 so they can itemize deductions. Itemizing often benefits you when you have large deductions, such as real estate taxes, mortgage interest, or medical expenses.

It would generally benefit you to itemize deductions if—

Your filing status is:

- Single or Head of household
- Married filing joint or Qualifying widow(er) with dependent child
- Married filing separate

And your itemized deductions are:

- More than \$2,300
- More than \$3,400
- More than \$1,700

Taxpayers who must use Form 1040

If you have not already done so, please read the chart on page 4 and this page to see which form you can use. You may have to use Form 1040 because of the filing status you choose, kinds of income or taxes you report, or types of deductions and credits you claim. Even if you are otherwise eligible to use Form 1040EZ or 1040A, you **MUST** use Form 1040 instead if any one of the following special situations applies to you.

You MUST use Form 1040 if:

1. You received any of the following types of income:
 - \$1,000 or more of unearned income (for example, interest or dividends) and you can be claimed as a dependent on your parents' return.
 - Capital gain distributions or nontaxable distributions.
 - Bartering income (fair market value of goods or services you received in return for your goods or services).
 - Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
 - Interest or dividend income received as a nominee (that is, in your name) for someone else.
 - Interest on securities transferred between interest payment dates. (You must also use Form 1040 if you paid, rather than received, the interest.)

Taxpayers who must use Form 1040 (continued)

Tax Tip: If your taxable income this year is substantially larger than your average taxable income for the past four years, it may benefit you to "income average." But you must use Form 1040 to do so. Get *Schedule G, Income Averaging*, for details.

2. Any one of the following marital and filing status situations applies to you:
 - You are married filing a separate return and your spouse itemizes. (*Note: You may be able to file Form 1040A if you had a dependent child living with you in 1982 and you lived apart from your spouse all year. See page 8.*)
 - You were a nonresident alien during any part of 1982 and you do not file a joint return. (*Note: You may have to file Form 1040NR.*)
 - At the end of 1982 you were married to a nonresident alien or dual-status alien who had U.S. source income and you do not file a joint return. (*Note: You can use Form 1040A if you are considered single under the rules explained on page 8 for Married persons who live apart.*)
3. You can exclude or deduct any of the following sources of income:
 - Qualified reinvested dividends from a qualified public utility. (*Note: You must also file Schedule B to take the exclusion.*)
 - Foreign earned income you received as a U.S. citizen or nonresident alien. (*Note: You must also file Form 2555.*)
 - Certain income received from sources in a U.S. possession. (*Note: You must also file Form 4563.*)
4. You made estimated tax payments in 1982 (or want to apply any part of your refund to your 1983 estimated tax). (*Note: If you underpaid your tax, you may have to pay a penalty. See page 22.*)
5. You applied for an extension of time to file your tax return. (*Note: You must use Form 4868 to apply for an extension.*)
6. You were a grantor of, or transferor to, a foreign trust that existed in 1982, OR you had an interest in, or authority over, a foreign bank account, securities account, or other foreign financial account. (*Note: You must also file Schedule B.*)

Third, prepare and mail your tax return

After you have determined which form you can use (Form 1040EZ or Form 1040A), file only one of these forms as your return. Be sure to keep a copy of your return for your files.

Instructions for Form 1040EZ are on the back of the form. Instructions for completing Form 1040A begin below.

Mail your return in the enclosed envelope. If you don't have one, mail the return to the Service Center for your state. See the list on page 25.

File as soon as you can after January 1, 1983, but not later than **April 15, 1983**. If you file late, you may have to pay penalties and interest. See page 23 for details.

Section 2— Step-by-step instructions for Form 1040A

Use these instructions when you prepare your return on Form 1040A. They correspond to the steps and the entry lines on the form. They also refer you to IRS publications that you might find helpful.

Form 1040A and these instructions are separated into seven main steps. At the beginning of each step is a filled-in example of the appropriate section of Form 1040A. You might find it helpful to refer to the examples as you complete your return.

The examples show a Form 1040A filled in for Jon and Lisa Brown of Anytown, Maryland. The Browns are filing a joint return for 1982 and have one son, whom they claim as a dependent. Both Jon and Lisa worked in 1982, and they also had income from interest and dividends. Jon, who was unemployed for part of 1982, received unemployment compensation. They contributed to two charities.

Step 1
Name, address,
and social
security number

Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security no.
Jon T + Lisa Brown		510-04-1492
Present home address		Spouse's social security no.
885 Scott Street		515-10-1778
City, town or post office, State, and ZIP code	Your occupation	
Anytown, Maryland 01234	Clerk	
	Spouse's occupation	
	Sales	

Please use the mailing label we sent you, but don't attach it until you have completed your return. Mark through and correct any errors on it. Use of the label saves processing time and speeds refunds. If you don't have a label, print or type the information in the spaces provided.

Note: Be sure to show your occupation in the space provided.

Tax Tip: If you changed your name because of marriage, divorce, etc., be sure the Social Security Administration (SSA) has the same name in its records that you have on your tax return. This prevents delays in processing your return.

On a joint return, if you and your spouse use different last names, separate them with "and"—for example, "Jon Brown and Lisa Smith."

Also write your own social security number and, if you are married, your spouse's number. On a joint return, be sure the numbers are in the same order as your first names. If you don't have a social security number, get **Form SS-5** from your local SSA office and file it with them. If you don't receive a number by the time your return is due, write "applied for" in the space for your social security number.

If your spouse is a nonresident alien, has no income, and does not have a social security number, write "NRA" in the space for your spouse's social security number.

Presidential Election
Campaign Fund

Presidential Election Campaign Fund	Do you want \$1 to go to this fund? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	If joint return, does your spouse want \$1 to go to this fund? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Congress established this fund to support public financing of Presidential election campaigns. You may have \$1 go to the fund by checking the YES box. On a joint return, each of you may choose whether to have \$1 go to the fund.

Checking YES does not change the tax or refund shown on your return. This is NOT a political contribution, so you cannot claim this amount as a partial credit for political contributions on line 17a.

Step 2
Check your
filing status
and
figure your
exemptions

1 Single (See if you can use Form 1040EZ.)

2 Married filing joint return (even if only one had income)

3 Married filing separate return. Enter spouse's social security no. above and full name here.

4 Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here.

Always check the exemption box labeled Yourself. Check other boxes if they apply.

5a Yourself 65 or over Blind

b Spouse 65 or over Blind

c First names of your dependent children who lived with you Sean

Write number of boxes checked on 5a and b **2**

d Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$1,000 or more?	(5) Did you provide more than one-half of dependent's support?

Write number of children listed on 5c **1**

Write number of other dependents listed on 5d **0**

e Total number of exemptions claimed **3**

Add numbers entered in boxes above

Boxes 1 through 4--
Filing status

Check only the filing status box that applies to you. In general, your filing status depends on whether you are considered single or married.

There is a different tax rate for each filing status. The lowest rate is *married filing a joint return* followed by *head of household*. The next highest tax rate is *single*. The highest tax rate is *married filing a separate return*. If more than one filing status applies to you, choose the filing status with the lowest tax rate.

Box 1
Single

You can check this box if **any one** of the following applies as of December 31, 1982:

- either** you were never married,
- or** you were legally separated, according to your State law, under a decree of divorce or of separate maintenance,
- or** you were widowed before January 1, 1982, and did not remarry in 1982,
- or** you were married, living apart from your spouse, and you meet **all five** tests described below.

***Tax Tip:** If you were widowed in 1980 or 1981 and have a dependent child, see the special rule below for widowed taxpayers. You might be able to use joint tax rates to lower your tax.*

Married persons who live apart. Even if you were not divorced or legally separated in 1982, you might be able to be considered single and use tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. If you and your spouse each meet the tests, each of you can file this way.

You are **considered single** if **all five** of the following apply:

1. You file a separate return, and
2. You lived apart from your spouse all of 1982, and
3. You provided over half the cost of keeping up your home for 1982, and
4. Your home was the principal home of your child or stepchild for more than 6 months of 1982, and
5. You claim this child or stepchild as your dependent.

Note: If you meet all five tests shown above and, in addition, your dependent child lived in your home **ALL** year, you can file as head of household instead of single. (See page 9.)

Box 2
Married filing a joint return

Married couples will usually pay less tax if they file a joint return instead of separate returns. A husband and wife may file a joint return even if only one had income or they do not live together all year; however, both must agree to file jointly, and both must sign the return. On a joint return, each is responsible for the return. You may file a joint return if **any one** of the following applies:

***Tax Tip:** If both you and your spouse worked this year and received "qualified earned income," you can take a special deduction. See page 17 for more details.*

- either** you were married as of December 31, 1982, even if you did not live together at the end of 1982,
- or** your spouse died in 1982 and you did not remarry in 1982.

Special rule for widowed taxpayers who have a dependent child. If your spouse died in 1980 or 1981 and you did not remarry in 1982, you may be able to file as a **qualifying widow(er) with dependent child** and use joint return tax rates to lower your tax. But you will have to use **Form 1040** instead of **Form 1040A**. You can use this filing status if **all four** of the following apply:

1. You have a child (including stepchild or foster child) whom you claim as a dependent, and
2. This child lived in your home for all of 1982 (except for temporary absences), and
3. You paid over half the cost of maintaining your home for this child, and
4. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

If you can't file as a qualifying widow(er) with dependent child, see if you can file as head of household. Otherwise, you must file as single.

Special rule for nonresident aliens. You may file a joint return with your spouse if, at the end of 1982, you were a nonresident alien and married to a citizen or resident of the United States. You and your spouse must also agree to be taxed on your combined worldwide income. For more details, please get **Publication 519, U.S. Tax Guide for Aliens**.

Box 3
Married filing a separate return

Some married couples file separate returns because each wants to be responsible only for his or her own tax. And sometimes a couple may pay less tax by filing separate returns instead of a joint return.

Tax Tip: If you were married in 1982 but lived apart from your spouse all year, read the special rule on page 8 under the single filing status to see if you can be considered "single."

Special rules for filing a separate return

1. You each report only your own income, exemptions, deductions, and credits.
2. Both of you must figure your tax the same way. This means if one of you itemizes deductions, the other must do so as well. In that case, both of you must use Form 1040 instead of Form 1040A.
3. Each of you must enter the other's name and social security number in the spaces provided on the form.

Box 4
Head of household

This filing status is for unmarried individuals who provide a home for certain other persons.

You may file as head of household if:

- You were unmarried as of December 31, 1982 (this includes some married couples who lived apart all year or who were legally separated), and
- You provided over half the cost of keeping up a home that was the principal home all year for **any one** of the following relatives:
 1. Your **unmarried child** or **grandchild** who lived with you in your home all year (except for temporary absences, such as for school). This child does not have to be your dependent. *Note: You must write this child's name in the space provided on line 4 if the child is not your dependent.*
 2. Your **married child** or **grandchild** whom you can claim as a dependent. This child had to live with you in your home all year (except for temporary absences, such as for school).
 3. Your **parent** whom you can claim as a dependent. Your parent did not have to live in your home in 1982.
 4. Any **other relative** whom you can claim as a dependent. This relative must have lived with you in your home all year. For the definition of "relative," see page 11.

Your "child" includes the following:

- Your son, daughter, stepchild, adopted child;
- A child who lived in your home as a family member, if placed with you by an authorized placement agency for legal adoption; and
- A foster child (any child who lived in your home as a family member for the whole year).

Special rules:

- You do not qualify as head of household if your relative in 2, 3, or 4 above is your dependent under the rules for **Dependent supported by two or more taxpayers** (explained on page 12).
- If you receive payments under the program for Aid to Families with Dependent Children (AFDC), and you use them to pay part of the cost of keeping up your home, you cannot count the payments as an amount you paid for keeping up your home.

*Tax Tip: If you were married in 1982 but lived apart from your spouse all year, see page 8 for the special rule for **Married persons who live apart**. If you meet **all** the tests under this special rule, you may be able to file as head of household.*

**Lines 5a through 5e-
Exemptions**

An exemption is a tax benefit. For each exemption you take—either for yourself, your spouse, or someone you claim as a dependent—you reduce by \$1,000 the amount of income on which you must pay tax.

**Line 5a
Exemptions for yourself**

Please be sure to check the exemption box(es) that apply to you.

If you were:

- Under 65 and not blind
- 65 or over and not blind
- Under 65 and blind
- 65 or over and blind

You can take:

- One exemption for yourself
- Two exemptions for yourself
- Two exemptions for yourself
- Three exemptions for yourself

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1983, you can take the extra age exemption for 1982.

Blindness. If you were completely blind, attach a statement to your return describing this condition.

If you were partially blind, you can take the blindness exemption if:

- either** you can't see better than 20/200 in your better eye with eyeglasses or contact lenses,
- or** your field of vision is 20 degrees or less.

Attach a certified statement from your eye doctor describing this condition. If your eye condition is not likely to improve, you need to attach a statement only once. In later years, just mention that you have already filed a statement.

**Line 5b
Exemptions for your spouse**

The same rules apply for your spouse's exemptions as for yours. If you are filing a joint return, you can always take the exemptions that apply for your spouse.

If your spouse was:

- Under 65 and not blind
- 65 or over and not blind
- Under 65 and blind
- 65 or over and blind

You can take:

- One exemption for your spouse
- Two exemptions for your spouse
- Two exemptions for your spouse
- Three exemptions for your spouse

If you are filing a separate return, you can take exemptions for your spouse only if he or she—

- is not filing a return, and
- had no taxable income, and
- was not the dependent of another person.

If at the end of 1982, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

Death of your spouse. If your husband or wife died in 1982, and you did not remarry by the end of 1982, check the boxes for the exemptions you could have taken for your spouse on the date of death. For other filing instructions, see **Death of taxpayer** on page 23.

**Lines 5c and 5d
Exemptions for dependent
children and other
dependents**

You can claim an exemption for each of your dependents. Each person you claim as a dependent must have been alive during some part of 1982. This includes a baby born in 1982 or a person who died in 1982.

On line 5c write the name of each dependent child who lived with you.

On line 5d write the name and other information for other dependents, including your dependent children who did not live with you.

Five tests to determine whether you can claim someone as a dependent

There are five tests to determine whether someone is your dependent: the *relationship test*, *married dependent test*, *citizen or resident test*, *income test*, and *support test*.

Each dependent must meet all five of the following tests:

Test 1— Relationship. Your dependent must be **either** your relative, **or** someone who lived in your home as a member of your household all year; the relationship must not violate local law.

The following are considered your *relatives*:

- Your child. For the definition of “child,” see page 9.
- Your grandchild.
- Your son-in-law, daughter-in-law.
- Your parent, grandparent, stepparent, parent-in-law.
- Your brother, sister, stepbrother, stepsister, brother-in-law, sister-in-law.
- If related by blood, your aunt, uncle, nephew, niece.

Test 2— Married dependent. Your married dependent cannot file a joint return.

Note: However, if neither the dependent nor the dependent’s spouse is required to file, but they file a joint return to get a refund of all tax withheld, you may claim him or her if the other four tests are met.

Test 3— Citizen or resident. The dependent must be

- either** a U.S. citizen or resident,
or a resident of Canada or Mexico,
or your adopted child who is not a U.S. citizen, but who lived with you all year in a foreign country.

Test 4— Income. Generally, the dependent’s gross income must be less than \$1,000. Gross income does not include nontaxable benefits such as social security or welfare benefits.

Special rules for your dependent child. Your dependent who is your child does not have to meet this income test if:

- either** your child was under 19 at the end of 1982,
or your child qualifies as a **student dependent**.

Your child is a “student dependent” if he or she:

- meets tests 1, 2, and 3 (above), and 5 (on page 12), and
- was enrolled as a full-time student at a school during any 5 months during 1982, or took a full-time, on-farm training course during any 5 months of 1982. (The course had to be given by a school or a State, county, or local government agency.)

School includes elementary, junior and senior high schools; colleges, universities; and technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

Tax Tip: You may be able to take a credit for payments you made for child and disabled dependent care while you (and your spouse if you were married) worked or looked for work. You must file Form 1040 to take this credit. For more details, see Form 2441, Credit for Child and Dependent Care Expenses.

Tax Tip: Your child can take a \$1,000 personal exemption on his or her own tax return if he or she files one. This is true even if you can also claim this child as a dependent on your own return.

Exemptions for dependent children and other dependents (continued)

Test 5—Support. The general rule is that you had to provide over half the dependent's support in 1982.

If you file a joint return, support can come from either spouse. For exceptions to the support test, see **Children of divorced or separated parents and Dependent supported by two or more taxpayers** on this page.

Support includes food, a place to live, clothing, medical and dental care, and education. Support also includes such items as a car and furniture, but only if they are given to the dependent, or if the dependent buys them, solely for his or her own use or benefit. In figuring support, use the actual cost of these items. However, you should figure the cost of a place to live at its fair rental value.

In figuring total support, you must include money used by the dependent for his or her own support, even if this money was not taxable. Examples are social security and welfare benefits, gifts, and savings.

Support does **not** include such items as income and social security taxes, life insurance premiums, or funeral expenses for your deceased dependent. If your dependent is a student, do not include his or her scholarships.

Children of divorced or separated parents. When both parents together pay over half of the child's support, the general rule is that the parent who had custody for most of the year can take the child's exemption. But there are exceptions.

Parent who does not have custody. If you do not have custody (or you have custody for the shorter time), you can still claim the exemption for your child or children if:

- either** you gave at least \$600 toward each child's support in 1982 and your divorce decree or separation agreement states that you can claim the child as a dependent, **or** you gave at least \$1,200 toward each child's support in 1982 and the other parent cannot prove that he or she gave more than you did.

Dependent supported by two or more taxpayers. Even if you did not provide more than half of another person's support, you might still be able to claim the person as a dependent if **ALL** of the following apply:

1. You and one or more other eligible persons together provided over half of another person's support, and
2. You provided more than 10% of that person's support, and
3. No one alone provided over half of that person's support, and
4. Tests 1, 2, 3, and 4 on page 11 are met, and
5. You attach **Form 2120, Multiple Support Declaration**, to your return. Each eligible person who paid over 10% of support must complete a form and give it to you, so you can attach these forms to your return. The form states that no other taxpayer but you will claim the person as a dependent in 1982.

Step 3 Figuring your adjusted gross income

6	Wages, salaries, tips, etc. (Attach Forms W-2)	6	9,080.00
7	Interest income (Complete page 2 if over \$400 or you have any All-Savers interest)	7	155.00
8a	Dividends 240.00 (Complete page 2 if over \$400)	8b Exclusion 200.00	8c Subtract line 8b from 8a 40.00
9a	Unemployment compensation (insurance). Total from Form(s) 1099-UC		3,000.00
	b Taxable amount, if any, from worksheet on page 16 of Instructions	9b	-0-
10	Add lines 6, 7, 8c, and 9b. This is your total income.	10	9,275.00
11	Deduction for a married couple when both work. Complete the worksheet on page 17.	11	95.00
12	Subtract line 11 from line 10. This is your adjusted gross income.	12	9,180.00

Rounding off to whole dollars. You may find calculations easier if you round off cents to the nearest whole dollar. But if you do round off, do so for all amounts. You can drop amounts that are less than 50 cents. For example, \$129.39 becomes \$129. Increase amounts that are 50 cents or more to the next whole dollar. For example, \$235.67 becomes \$236.

Tax Tip: If you care for a foster child, see **Publication 501, Exemptions, for special rules that apply.**

Tax Tip: To figure the amount of support, a parent who has remarried and has custody may count the support furnished by the new spouse.

Line 6.
Wages, salaries, tips

Write the total of all income you received from wages, salaries, and tips. This is shown on the W-2 form that each employer is required to give you. For a joint return, also be sure to include your spouse's income on line 6.

Be sure to include income from tips, even if the income is not shown on your W-2. If you had any social security tax due on tips you did not report to your employer, you must use Form 1040 to pay this tax.

If you don't have a W-2 form by January 31, ask your employer for one. If you don't get one from your employer by February 15, contact your local IRS office. You must still report your earnings even if you don't get a W-2 from your employer. If you lose your W-2 form or the one that you have is incorrect, ask your employer for a new one.

Special rules for taxpayers in community property states

Married couples living in community property states must follow state law to determine what is community property and what is individual property. Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

Be sure to get **Publication 555, Community Property and the Federal Income Tax**. It explains special rules for couples living in community property states. In general, the special rules for reporting only your own income apply if:

1. You and your spouse lived apart all year, and
2. You do not file a joint return, and
3. You do not transfer community earned income to your spouse before the end of the year, and
4. Your spouse does not transfer community earned income to you before the end of the year.

Line 7.
Interest income

Report on line 7 your total interest income from banks, savings and loan associations, credit unions, savings bonds, tax refunds, seller-financed mortgages, etc. Include any interest that you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook.

You cannot use Form 1040A if any of the following apply (use Form 1040 instead):

- You received interest as a nominee for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.

Each payer will usually send you **Form 1099-INT** or similar statement showing interest you must report. Even if you do not receive a statement, you must report all taxable interest.

For more information on interest income, get **Publication 550, Investment Income and Expenses**.

You must also complete page 2, Part I, of Form 1040A if—
either your total interest on line 7 is over \$400,
or you have interest from any All-Savers Certificates (ASCs).

If you don't have to complete page 2, skip the rest of the following instructions for line 7, and go on to the instructions for line 8.

In the example on page 12, the Browns reported \$155 in taxable interest earned on their deposits in a savings account. Since the amount of interest they received was not more than \$400 and was not from an All-Savers Certificate, they did not have to complete page 2, Part I, of their return.

***Tax Tip:** Generally, amounts you received from money market funds are not interest income. Instead, you should report these amounts as dividends.*

***Tax Tip:** Generally, taxable interest you receive after June 30, 1983, will be subject to income tax withholding of 10%. However, certain taxpayers can file a certificate to be exempt from this withholding. Get **Form W-6** for more details.*

Instructions for page 2, Part I, of Form 1040A

If your total interest is more than \$400 or if you have any interest from an ASC, follow the instructions below for page 2, Part I, of Form 1040A. You must report interest you received from ASCs separately from your other interest.

Lines 1 and 2, Interest other than from All-Savers Certificates. Use lines 1 and 2 to report interest other than from ASCs if—
either your interest other than from ASCs is over \$400
or your interest other than from ASCs is \$400 or less **but** you also have ASC interest.

List each payer's name and the amount of interest on line 1. Add the amounts on line 1 and write the total on line 2.

Lines 3 through 6, Interest from All-Savers Certificates. Use lines 3 through 6 to report interest from ASCs. In general, you can claim a \$1,000 lifetime exclusion (\$2,000 on a joint return, regardless of which spouse received the income) of interest from ASCs. This exclusion applies to the total of all qualifying ASCs.

Part I, line 3. List each payer's name and the amount of ASC interest on line 3. Exceptions: Some ASC interest does not qualify for the exclusion. Do **not** report on line 3 interest received from an ASC if—

- You redeemed the ASC before it matured. Any interest from this ASC is fully taxable. Report it in Part I, line 1.
- You excluded interest in 1981 from an ASC you redeemed in 1982 before it matured. You must report in Part I, line 1, the interest you excluded from that ASC in 1981 and any interest you received from that ASC in 1982.
- You used all or part of your ASC as collateral or security for a loan. In this case you are considered as having redeemed the ASC. Report the interest in Part I, line 1.

Part I, line 4. Add the amounts on line 3, and write the total on line 4.

Part I, line 5, Exclusion of ASC interest. Use the worksheet below to figure your ASC exclusion. (*Note: On a joint return each spouse is treated as having claimed half the amount of the exclusion.*)

A. Write the amount from Part I, line 4 on page 2 of Form 1040A.	A.	.
B. Write \$1,000 (\$2,000 if a joint return). This is your maximum ASC exclusion.	B.	.
C. Write the amount of ASC interest you excluded in 1981. (You can find this amount from line 1e on page 2 of your 1981 Form 1040A or on your 1981 Schedule B (Form 1040).) C.	C.	.
D. Subtract line C from line B. Write the result.	D.	.
E. Compare amounts on lines A and D. Write the smaller of the two amounts here. Also write this amount on line 5 of Part I. This is your ASC exclusion for 1982.	E.	.

Part I, line 6. Subtract line 5 from line 4. This is your taxable ASC interest.

Part I, line 7. Add lines 2 and 6 and write the total on line 7 of Part I. Then write this amount on Form 1040A, line 7, on page 1 of your return.

For more details on the ASC exclusion, see **Publication 550**.

Line 8.
Dividends

Use line 8 to report income from dividends. There are three parts to this line:

Line 8a. Report your total "ordinary" dividends on line 8a. You can assume that any dividend you receive is an ordinary dividend unless the corporation tells you otherwise.

Tax Tip: If you redeemed an ASC or other time savings deposit early, your interest statement may show a penalty for early withdrawal. You can deduct this penalty, but you must use Form 1040 to claim the deduction.

Line 8.
Dividends
(continued)

Each payer will usually send you **Form 1099-DIV**, or a similar statement. It will show you whether your dividend qualifies for an exclusion. If you are unsure, contact the corporation. Report all taxable dividends even if you did not receive a statement.

If the amount on line 8a is over \$400, you must complete Part II, Dividend income, on page 2 of the return. The instructions for this part are on page 2 of Form 1040A.

***Tax Tip:** Generally, taxable dividends you receive after June 30, 1983, will be subject to income tax withholding of 10%. However, certain taxpayers can file a certificate to be exempt from this withholding. Get **Form W-6** for more details.*

You cannot use Form 1040A if any of the following apply (use Form 1040 instead):

- You had capital gain distributions or nontaxable distributions.
- You received dividends as a nominee for someone else.
- You are excluding qualified reinvested dividends from a "qualified public utility."

***Note:** Earnings from savings and loan associations, building and loan associations, or credit unions are often called dividends. But they are really interest and should be reported on line 7.*

Line 8b, Dividend exclusion. You can exclude (subtract) up to \$100 of qualifying dividend income. (You can exclude up to \$200 on a joint return regardless of which spouse owns the stock.) On line 8b write your excludable amount.

In the example on page 12, Jon Brown had \$190 in dividends on stock he owned separately. Jon and Lisa also received \$50 in dividends on stock they jointly owned. Since they are filing a joint return, they can claim a \$200 dividend exclusion. If they had filed separate returns, Jon could have claimed a \$100 dividend exclusion; however, Lisa could have only claimed a \$25 dividend exclusion. This is because she is treated as having received one-half of the jointly-owned dividends.

Qualifying dividends. Only dividends from **domestic** corporations qualify for the dividend exclusion. Dividends from regulated investment companies (including Money Market Funds) may qualify; the corporation will tell you how much of the dividend, if any, qualifies.

Dividends from the following corporations do **not** qualify for the exclusion:

- Foreign corporations.
- Real estate investment trusts (REITS).
- Exempt corporations (such as charitable organizations and farmers' cooperative associations).

For more details on the dividend exclusion, get **Publication 550**.

Line 8c. Subtract line 8b from line 8a. Write your answer on line 8c. If it's less than zero, write -0-.

Line 9.
Unemployment
compensation

If you received unemployment compensation, you might have to pay tax on some of it.

You will receive a **Form 1099-UC**, showing the amount of unemployment compensation you were paid. Write this amount on line 9a. Then use the worksheet on page 16 to see if any of it is taxable.

Do not include on line 9a any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on Form 1040A, line 6. If you paid back these benefits in a later year because you received payments under the Trade Act of 1974, you can deduct the repayment, but you must use Form 1040 to do so. For more details, get **Publication 525, Taxable and Nontaxable Income**.

Line 9.
Unemployment
compensation
(continued)

In the example on page 12, Jon Brown received unemployment compensation of \$3,000 in 1982. He was overpaid \$300 and repaid this amount in 1982.

Unemployment compensation worksheet

SAMPLE

Check only one box:

- a. Single—enter \$12,000 on line F below.
- b. Married filing a joint return—enter \$18,000 on line F below.
- c. Married not filing a joint return and lived with your spouse at any time during the year—enter - 0— on line F below.
- d. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter \$12,000 on line F below.

Here is a sample worksheet showing how the Browns figure their unemployment compensation.

- | | |
|--|--|
| <p>A. Write total unemployment compensation from Form(s) 1099-UC. Also write this amount on line 9a of your return.</p> <p>B. If in 1982 you repaid any unemployment compensation you received in 1982, write the amount repaid here. Also write "repayment" and the amount in the margin to the left of line 9a of your return.</p> <p>C. Subtract line B from line A.</p> <p>D. Add lines 6, 7, and 8c of Form 1040A and enter here.</p> <p>E. Add lines C and D. Write the total here.</p> <p>F. Write: \$12,000 if you checked Box a. or d. above.
 \$18,000 if you checked Box b. above.
 -0- if you checked Box c. above.</p> <p>G. Subtract line F from line E. If zero or less, stop here and write -0- on line 9b of your return.</p> <p>H. Divide the amount on line G by 2.</p> <p>I. Write the smaller of line C or line H. This is the taxable part of your unemployment compensation. Also write this amount on line 9b of your return.</p> | <p>A. <u>\$3,000.00</u></p> <p>B. <u>300.00</u></p> <p>C. <u>2,700.00</u></p> <p>D. <u>9,215.00</u></p> <p>E. <u>11,915.00</u></p> <p>F. <u>18,000.00</u></p> <p>G. <u>-0-</u></p> <p>H. _____</p> <p>I. _____</p> |
|--|--|

Unemployment compensation worksheet (keep for your records)

Check only one box:

- a. Single—enter \$12,000 on line F below.
- b. Married filing a joint return—enter \$18,000 on line F below.
- c. Married not filing a joint return and lived with your spouse at any time during the year—enter -0- on line F below.
- d. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter \$12,000 on line F below.

- | | |
|--|---|
| <p>A. Write total unemployment compensation from Form(s) 1099-UC. Also write this amount on line 9a of your return.</p> <p>B. If in 1982 you repaid any unemployment compensation you received in 1982, write the amount repaid here. Also write "repayment" and the amount in the margin to the left of line 9a of your return.</p> <p>C. Subtract line B from line A.</p> <p>D. Add lines 6, 7, and 8c of Form 1040A and enter here.</p> <p>E. Add lines C and D. Write the total here.</p> <p>F. Write: \$12,000 if you checked Box a. or d. above.
 \$18,000 if you checked Box b. above.
 -0- if you checked Box c. above.</p> <p>G. Subtract line F from line E. If zero or less, stop here and write -0- on line 9b of your return.</p> <p>H. Divide the amount on line G by 2.</p> <p>I. Write the smaller of line C or line H. This is the taxable part of your unemployment compensation. Also write this amount on line 9b of your return.</p> | <p>A. _____</p> <p>B. _____</p> <p>C. _____</p> <p>D. _____</p> <p>E. _____</p> <p>F. _____</p> <p>G. _____</p> <p>H. _____</p> <p>I. _____</p> |
|--|---|

Line 11.
Deduction for a married couple when both work

Beginning in 1982, a husband and wife can take a deduction if they file a **joint return** and they **both worked and received "qualified earned income."**

"Qualified earned income" means wages, salaries, and tips. It does not include pensions, annuities, nontaxable income, interest, dividends, unemployment compensation, distributions from an IRA, or deferred compensation.

New for '82!

Note: Do not consider community property laws in figuring your earned income.

In the example on page 12, Jon and Lisa Brown deducted \$95 on line 11 of their return because they both worked and they filed a joint return. Jon's wages were \$7,180 and Lisa's wages were \$1,900. Since Lisa's wages were the smaller of the two, they figured their deduction using her wages.

Here is a sample worksheet showing how the Browns figure their deduction.

SAMPLE		(a) You	(b) Your Spouse
A. Wages, salaries, tips (from line 6 of Form 1040A).		A. \$ 7,180.00	\$ 1,900.00
B. Write amount from column (a) or (b) above, whichever is smaller.			B. \$ 1,900.00
C. Multiply the amount on line B by 5% (.05).			C. x .05
D. Write your answer here and on line 11 of Form 1040A.			D. \$ 95.00

Use the following worksheet to figure your deduction:

		(a) You	(b) Your Spouse
A. Wages, salaries, tips (from line 6 of Form 1040A).		A. \$.	\$.
B. Write amount from column (a) or (b) above, whichever is smaller.			B. \$.
C. Multiply the amount on line B by 5% (.05).			C. x .05
D. Write your answer here and on line 11 of Form 1040A.			D. \$.

Line 12.
Adjusted gross income

Subtract line 11 from line 10. This is your adjusted gross income for 1982.

If line 12 is less than \$10,000, you might be eligible for the earned income credit. See page 20 of the instructions for more details.

Step 4
Figuring your taxable income

13	Allowable part of your charitable contributions. Complete the worksheet on page 18.	13	15.00
14	Subtract line 13 from line 12.	14	9,165.00
15	Multiply \$1,000 by the total number of exemptions claimed in box 5e.	15	3,000.00
16	Subtract line 15 from line 14. This is your taxable income.	16	6,165.00

Line 13.
Allowable part of your charitable contributions

Also use these instructions when completing line 4 of Form 1040EZ.

New for '82!

Tax Tip: For more details on what qualifies as a charitable contribution, get Publication 526, Charitable Contributions.

Beginning in 1982, you can deduct part of what you gave to certain charitable organizations when you use Form 1040EZ or Form 1040A. The amount you can deduct depends on what your filing status is and how much you actually contributed to qualified organizations. Qualified organizations are religious, charitable, educational, scientific, or literary in purpose, or work to prevent cruelty to children or animals.

Contributions can be in the form of cash (including checks and money orders), property, or out-of-pocket expenses you paid to do volunteer work.

Examples of contributions you CAN deduct:

- Gifts to churches, temples, synagogues, Salvation Army, Red Cross, Scouts, United Way, etc.
- Gifts to nonprofit schools and hospitals.
- Gifts to veterans' and certain cultural groups.

Examples of contributions you CANNOT deduct:

- Political contributions (but see line 17a instructions).
- Gifts to individuals, foreign organizations, and civic leagues.
- The value of your time or services.
- The cost of raffle, bingo, or lottery tickets.
- Value of blood given to a blood bank.

Here is a sample worksheet showing how the Browns figure their deduction. They gave \$60 to two qualified charities and can deduct \$15 on line 13 of their return.

A. Cash contributions	SAMPLE	A. \$60.00
B. Contributions other than cash		B. + -0-
C. Add lines A and B. Do not write more than \$100 (\$50 if married filing separately).		C. = 60.00
D. Multiply the amount on line C by 25% (.25).		D. x .25
E. Write your answer here and on line 13 of Form 1040A (or on line 4 of Form 1040EZ).		E. = \$15.00

Had the Browns given \$160 rather than \$60, their deduction on line 13 would have been limited to \$25. This is because the deduction cannot be more than \$25.

Use the worksheet below to figure your charitable contributions deduction:

A. Cash contributions	A.	.
B. Contributions other than cash	B. +	.
C. Add lines A and B. Do not write more than \$100 (\$50 if married filing separately).	C. =	.
D. Multiply the amount on line C by 25% (.25).	D. x	.25
E. Write your answer here and on line 13 of Form 1040A (or on line 4 of Form 1040EZ).	E. =	.

Line 15.
Exemptions

You are entitled to a \$1,000 deduction for each exemption you can take. Multiply \$1,000 by the number of exemptions shown on line 5e. Write this amount on line 15.

Line 16.
Taxable income

Subtract line 15 from line 14. This is your taxable income. Your tax is figured on this amount. If line 16 is \$50,000 or more, you cannot use Form 1040A. You must use Form 1040 instead.

Step 5 Figuring your tax, credits, and payments

17a Partial credit for political contributions. See page 19.		17a	
b Total Federal income tax withheld, from W-2 form(s). (If line 6 is more than \$32,400, see page 19.)		17b	480.00
Stop Here and Sign Below if You Want IRS to Figure Your Tax			
c Earned income credit, from worksheet on page 21		17c	103.00
18 Add lines 17a, b, and c. These are your total credits and payments.		18	583.00
19a Find tax on amount on line 16. Use tax table, pages 26-31.		19a	341.00
b Advance EIC payment (from W-2 form(s)).		19b	58.00
20 Add lines 19a and 19b. This is your total tax.		20	405.00

Line 17a. Partial credit for political contributions

You can take a credit for part of what you gave in 1982 to help pay the campaign expenses of candidates for public office and to political committees and newsletter funds of candidates and elected public officials.

Rules for figuring the amount of your credit:

Married couples filing a joint return:

- If you gave \$200 or more, you can take a credit for \$100.
- If you gave less than \$200, you can take a credit for one-half of what you gave.

All other filing statuses:

- If you gave \$100 or more, you can take a credit for \$50.
- If you gave less than \$100, you can take a credit for one-half of what you gave.

Note: The credit you claim on line 17a cannot be more than the amount of the tax shown on line 19a.

Line 17b. Total Federal income tax withheld

Write the total amount shown as **Federal income tax withheld** on your 1982 W-2 form. If you have several W-2 forms, add the amounts of tax withheld as shown on each W-2 form.

If you are filing a *joint return*, include Federal income tax withheld for both you and your spouse. If you are filing a *separate return*, include only your own income tax withheld.

Excess social security taxes (FICA) and railroad retirement taxes (RRTA) withheld. If you had more than one employer for 1982 and your total wages were over \$32,400, your employers may have withheld too much social security tax (FICA) or railroad retirement tax (RRTA). If so, you can add the excess amount to your income tax withheld.

Note: If any one employer withheld more than \$2,170.80 in FICA tax, or more than \$2,656.80 in RRTA tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Use the worksheet below to figure excess social security taxes:

Employer	Social security tax withheld
A.	\$
	+
	+
B. Add amounts withheld.	=
C. Social security tax limit	- 2,170.80
D. Subtract line C from line B, and write the result here. Also add this amount to the Federal income tax withheld on line 17b (line 8 of Form 1040EZ). Write "Excess FICA" and show amount in the margin to the left of line 17b (line 8 of Form 1040EZ).	=

Note: If you had more than one railroad employer and you paid more RRTA tax than you should have, contact your employer to see how to figure excess RRTA tax. Do not use the worksheet.

Tax Tip: If you checked "Yes" for the Presidential Election Campaign Fund, do NOT include that \$1 (or \$2) on line 17a as a political contribution.

Tax Tip: If you are filing a joint return, you must figure excess social security tax withholding separately for each spouse. Do NOT combine amounts of both husband and wife.

IRS will figure your tax and your earned income credit for you

If you want us to, we will figure your tax for you. If it turns out that you have paid too much tax, we will send you a refund. If you did not pay enough tax, we'll send you a bill. We won't charge you interest or a late payment penalty if you pay the bill within 30 days of the notice date or by the due date for your return, whichever is later.

We will figure your tax if you—

- Fill in all the parts of the return through line 17b that apply to you, and
- Show separately in the margin of the form your own taxable income and that of your spouse (if you file a joint return), and
- Attach the first copy or Copy B of all your W-2 forms, and
- Complete page 2 of Form 1040A if required, and
- Sign and date your return (both spouses must sign a joint return), and
- Mail it by April 15, 1983.

If you can take the earned income credit (see line 17c instructions below), we can figure that for you too. If you don't have to file a return, but are filing only to take the credit, follow all of the above instructions; however, don't check the Presidential Election Campaign Fund box(es).

Line 17c. Earned income credit

This is a special credit that can help some people who have a child and have income under \$10,000. If you can take the credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can be as much as \$500.

To qualify for the credit, all of the following must apply:

1. You had earned income in 1982, and
2. The amount on line 12 of your tax return is less than \$10,000, and
3. You have a child who lived with you in your principal home all of 1982 (this home must have been in the United States), and
4. Your filing status is **either** married filing joint or head of household.

In addition, special rules apply to each of these two filing statuses:

- **Married filing joint.** Your child must be claimed as your dependent.
- **Head of household.** If your child is **unmarried**, this child does not have to be your dependent. But you must write that child's name on line 4 of your return if the child is not your dependent. If your child is **married**, this child must be claimed as your dependent.

Earned income includes:

- Wages, salaries, tips
- Anything else of value (money, goods, services) that you get from your employer for your services even if it is not taxable (such as housing allowance (or rental value of a parsonage) for clergy members and meals and lodging for employees)

Earned income does not include:

- Interest, dividends
- Social security payments
- Welfare benefits
- Nondisability pensions
- Veterans' benefits
- Workmen's compensation
- Unemployment compensation (insurance)

Tax Tip: If you expect to be able to take the credit for 1983 and want to get advance payments of the credit, file Form W-5 with your employer. You **MUST** file a return if you get advance earned income credit payments.

For purposes of this credit, "child" means:

- Your son or daughter.
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child did not live with you the whole year).
- Any other child whom you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half the child's support for 1982.

Line 17c.
Earned income credit
(continued)

If you qualify for the credit, use the worksheet below to figure it. If you do not qualify for the credit, write "No" on line 17c and do not use the worksheet. In the example, the Browns are eligible to take the earned income credit.

SAMPLE

A. Write the amount from line 6, Form 1040A. Also include other earned income whether taxable or not.

A. \$9,080.00

B. Write the amount from line 12, Form 1040A.

B. \$9,180.00

C. If line B is \$6,000 or less, use line A to find the credit in the table on page 32. Write the amount here and on Form 1040A, line 17c.

C. .

D. If line B is more than \$6,000:

1. First, use line A to find the credit in the table on page 32. Write that amount here.

2. Then, use line B to find the credit in the table. Write that amount here.

3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on line 17c of Form 1040A.

1. \$116.00

2. \$103.00

D. \$103.00

Here is a sample worksheet showing how the Browns figure their credit.

Earned income credit worksheet (keep for your records)

A. Write the amount from line 6, Form 1040A. Also include other earned income whether taxable or not.

A. .

B. Write the amount from line 12, Form 1040A.

B. .

C. If line B is \$6,000 or less, use line A to find the credit in the table on page 32. Write the amount here and on Form 1040A, line 17c.

C. .

D. If line B is more than \$6,000:

1. First, use line A to find the credit in the table on page 32. Write that amount here.

2. Then, use line B to find the credit in the table. Write that amount here.

3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on line 17c of Form 1040A.

1. .

2. .

D. .

Line 19a.
Figuring your income tax

If line 16 is less than \$50,000, find your tax in the tax table on pages 26-31.

If line 16 is \$50,000 or more, you cannot file Form 1040A. Instead, you must file Form 1040 and use the tax rate schedules to figure your tax.

Note: The tax in the table has been figured so that it already includes the zero bracket amount and the new reduced tax rates.

Line 19b.
Advance EIC payments

If you received advance EIC payments during the year, write the amount as shown on your W-2 form or forms.

Step 6
Figuring your refund or amount you owe

21	If line 18 is larger than line 20, subtract line 20 from line 18. Enter the amount to be refunded to you.	21	178.00
22	If line 20 is larger than line 18, subtract line 18 from line 20. Enter the amount you owe. Attach payment for full amount payable to "Internal Revenue Service."	22	

Line 21.
Refund
Tax Tip: If you move after you file your return and you expect a refund, tell your post office to forward your mail. Otherwise, your refund check may be delayed.

If you had too much tax withheld, the amount on line 18 will be larger than that on line 20. Subtract line 20 from line 18 and write your answer on line 21—this is the amount of your refund. If line 21 is less than \$1, we will send you the refund only if you request it when you file your return.

If your refund is large, see your payroll office about having less tax withheld from your pay. Ask about filling out a new **Form W-4, Employee's Withholding Allowance Certificate**.

Line 22.
Amount you owe

If you did not have enough tax withheld, the amount on line 20 will be larger than that on line 18. Subtract line 18 from line 20 and write your answer on line 22—this is the amount you still owe IRS. If line 22 is less than \$1, you do not have to pay it.

Pay the full amount by check or money order, payable to the "Internal Revenue Service." On your payment write your social security number and "1982 Form 1040A," and attach the payment to your return.

Penalty for not paying enough tax during the year. There is a penalty for not paying enough tax during the year. If the amount you owe IRS (line 22 of Form 1040A) is \$200 or more, you may have to pay a penalty if:

- The amount of Federal income tax withheld (line 17b) is less than 80% of—
- The amount of tax (line 20) minus the total of—
 - a. Partial political contributions credit (line 17a), and
 - b. Earned income credit (line 17c).

If you owe a penalty, you must file Form 1040 and attach **Form 2210, Underpayment of Estimated Tax by Individuals**, to it.

However, you may be able to avoid the penalty if you meet one of the exceptions explained in **Form 2210**.

Step 7
Sign your return

Reminder: Be sure to attach the first copy or Copy B of your W-2 form(s) to your return.

I have read this return and any attachments filed with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return and attachments are correct and complete.

▶ Your signature <i>Don T. Brown</i>	Date <i>2/15/83</i>	▶ Spouse's signature (If filing jointly, BOTH must sign!) <i>Lisa Brown</i>	Date <i>2/15/83</i>
Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
Firm's name (or yours, if self-employed)		E.I. no.	
Address and Zip code			
For Privacy Act and Paperwork Reduction Act Notice , see page 34.			

Tax Tip: Tax return preparers should see Publication 1045, Information and Order Blanks for Preparers of Federal Income Tax Returns, for details on their responsibilities as paid tax return preparers.

Form 1040A or Form 1040EZ is not considered a return unless you sign it. Your spouse must also sign if you are filing a joint return on Form 1040A. Be sure to date your return.

Paid preparers must sign your return. Generally, anyone you pay to prepare your return must sign it. Someone who prepares it for you but does not charge you should not sign. A preparer who must sign your return must:

- Sign it by hand in the space provided (signature stamps or labels cannot be used), and give you a copy of the return for your records.

Paid preparers of Form 1040EZ must sign the return and provide all other required information on the return. This information should be provided at the bottom of the form below the area for the taxpayer's signature.

Filing dates, penalties, and interest

If you do not file your return by **April 15, 1983**, you may have to pay a penalty.

Filing late. The penalty for filing late is 5% of the amount due, for each month or part of a month the return is late. The penalty cannot be more than 25% of your tax due. If you have a reasonable explanation for filing late, you might not have to pay the penalty, but you must attach the explanation to your return.

Minimum penalty for extended failure to file. If you fail to file your return within 60 days of the due date (with extensions), the penalty will not be less than \$100 or the amount of any additional tax you owe, whichever is smaller.

Paying tax late. The penalty is $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. The penalty applies to any unpaid tax on the return and also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill.

Interest. We will charge you interest on taxes not paid by their due date.

Extension of time to file. If you need more time to file, you can get an automatic four-month extension by filing **Form 4868**, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, by April 15, 1983. But you must file **Form 1040** as your return. You should be aware that an extension of time *to file* is not an extension of time *to pay*.

Section 3— General information

This section contains general information about items such as how to file a return for a deceased taxpayer, how long to keep your records, and how to file an amended return if you need to change your return.

Voluntary contributions to reduce the public debt

You may make voluntary contributions to reduce the public debt. Subject to the limitations on charitable contributions, you can deduct this contribution on next year's tax return.

If you should wish to contribute, please enclose a **separate** check in your tax return envelope made payable to "Bureau of the Public Debt." Please keep your contribution to reduce the public debt **separate** from any amount payable on your tax return.

Note: *If you owe an amount on your tax return, make a separate check for the amount you owe payable to "Internal Revenue Service."*

Death of taxpayer

If the taxpayer died before filing a return for 1982, the taxpayer's spouse or personal representative may have to file a return and sign for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property. If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1982 and you did not remarry in 1982, or if your spouse died in 1983 before filing a return for 1982, you can file a joint return. A joint return should show your spouse's 1982 income before death and your income for all of 1982. Write "deceased" after the deceased taxpayer's name and show the date of death in the name and address space of **Form 1040A**. Please write "Filing as surviving spouse" in the area where you sign the return. If someone

Death of taxpayer (continued)

else is the personal representative, he or she must also sign.

If you are claiming a refund as a surviving spouse filing a joint return with the decedent and you follow the above instructions, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due a decedent must file **Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer**, to claim the refund.

For more details, get **Publication 559, Tax Information for Survivors, Executors, and Administrators**.

How long to keep your records

Keep records of all items appearing on your tax return until the statute of limitations runs out for the 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. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

***Tax Tip:** If your income average for 1982, you will need copies of your tax returns for 1978 through 1981. You must file Form 1040 and Schedule G to income average.*

For more details, get **Publication 552, Recordkeeping for Individuals and a List of Tax Publications**.

How to amend your tax return

If, after you file your income tax return, you become aware of any changes you must make to income, deductions, or credits, file **Form 1040X, Amended U.S. Individual Income Tax Return**, to change the return you already filed.

If your return is changed for any reason (for example, as a result of an audit of your return by IRS), it may affect your State tax return. Contact your State tax agency for more information.

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

Free help is available in most communities to lower-income, elderly, handicapped, and non-English-speaking individuals in preparing Form 1040EZ, Form 1040A, and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Unresolved tax problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance.

The Problem Resolution Office will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.

Income tax withholding for 1983

If the amount due IRS on line 22 or the refund IRS owes you on line 21 is large, see your payroll office. Ask about filling out a new **Form W-4** to change the amount of tax to be withheld from your pay. For example, working married couples and persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

***Tax Tip:** Beginning in 1983, if you receive taxable interest, dividends, or pensions and annuities, you may be subject to income tax withholding on these amounts. For more details, see **Publication 505**.*

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get **Publication 505**.

Estimated tax payments

In general, you do not have to make estimated tax payments if you expect that your 1983 tax return will show a tax refund OR a tax balance due IRS of less than \$300. However, if you make estimated tax payments for 1983, you must use Form 1040 to claim the payments you made. Please see **Publication 505** for more details.

Where to file

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.**

Alabama—Atlanta, GA 31101
 Alaska—Ogden, UT 84201
 Arizona—Ogden, UT 84201
 Arkansas—Austin, TX 73301
 California—Fresno, CA 93888
 Colorado—Ogden, UT 84201
 Connecticut—Andover, MA 05501
 Delaware—Philadelphia, PA 19255
 District of Columbia—Philadelphia, PA 19255
 Florida—Atlanta, GA 31101
 Georgia—Atlanta, GA 31101
 Hawaii—Fresno, CA 93888
 Idaho—Ogden, UT 84201
 Illinois—Kansas City, MO 64999
 Indiana—Memphis, TN 37501
 Iowa—Kansas City, MO 64999
 Kansas—Austin, TX 73301
 Kentucky—Memphis, TN 37501
 Louisiana—Austin, TX 73301
 Maine—Andover, MA 05501
 Maryland—Philadelphia, PA 19255
 Massachusetts—Andover, MA 05501
 Michigan—Cincinnati, OH 45999
 Minnesota—Ogden, UT 84201
 Mississippi—Atlanta, GA 31101
 Missouri—Kansas City, MO 64999
 Montana—Ogden, UT 84201
 Nebraska—Ogden, UT 84201
 Nevada—Ogden, UT 84201
 New Hampshire—Andover, MA 05501
 New Jersey—Holtsville, NY 00501
 New Mexico—Austin, TX 73301
 New York—*New York City and Counties of Nassau, Rockland, Suffolk, and Westchester—*
 Holtsville, NY 00501
All other Counties—
 Andover, MA 05501
 North Carolina—Memphis, TN 37501

North Dakota—Ogden, UT 84201
 Ohio—Cincinnati, OH 45999
 Oklahoma—Austin, TX 73301
 Oregon—Ogden, UT 84201
 Pennsylvania—Philadelphia, PA 19255
 Rhode Island—Andover, MA 05501
 South Carolina—Atlanta, GA 31101
 South Dakota—Ogden, UT 84201
 Tennessee—Memphis, TN 37501
 Texas—Austin, TX 73301
 Utah—Ogden, UT 84201
 Vermont—Andover, MA 05501
 Virginia—Memphis, TN 37501
 Washington—Ogden, UT 84201
 West Virginia—Memphis, TN 37501
 Wisconsin—Kansas City, MO 64999
 Wyoming—Ogden, UT 84201
 American Samoa—Philadelphia, PA 19255
 Guam—Commissioner of Revenue and Taxation, Agana, GU 96910
 Puerto Rico (*or if excluding income under section 933*)—Philadelphia, PA 19255
 Virgin Islands: **Non-permanent resident**—Philadelphia, PA 19255
 Virgin Islands: **Permanent resident**—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
 A.P.O. or F.P.O. *address of:*
 Miami—Atlanta, GA 31101
 New York—Holtsville, NY 00501
 San Francisco—Fresno, CA 93888
 Seattle—Ogden, UT 84201
 Foreign country: *U.S. citizens and those excluding income under section 911 or 931, or claiming the housing deduction under section 911—*
 Philadelphia, PA 19255

1982 Tax Table Based on Taxable Income

For persons with taxable incomes of less than \$50,000.

Example: Mr. and Mrs. Green are filing a joint return. Their taxable income on line 16 of Form 1040A is \$23,270. First, they find the \$23,250-23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,706. This is the tax amount they must write on line 19a of Form 1040A.

At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
23,250	23,300	4,767	3,706	5,894	4,379
23,300	23,350	4,783	3,718	5,916	4,393
23,350	23,400	4,798	3,731	5,938	4,407

If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—										
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	
0	1,700	0	0	0	0	3,000						5,500	5,550	452	256	549	410	6,000						
1,700	1,725	0	0	^a 2	0	3,050	3,100	87	0	165	87	5,550	5,600	460	263	557	417	6,050	6,100	540	333	641	487	
1,725	1,750	0	0	5	0	3,100	3,150	93	0	172	93	5,600	5,650	468	270	565	424	6,100	6,150	548	340	650	494	
1,750	1,775	0	0	8	0	3,150	3,200	99	0	179	99	5,650	5,700	476	277	573	431	6,150	6,200	556	347	660	501	
1,775	1,800	0	0	11	0	3,200	3,250	105	0	186	105	5,700	5,750	484	284	581	438	6,200	6,250	564	354	669	508	
1,800	1,825	0	0	14	0	3,250	3,300	111	0	193	111	5,750	5,800	492	291	589	445	6,250	6,300	572	361	679	515	
1,825	1,850	0	0	17	0	3,300	3,350	117	0	200	117	5,800	5,850	500	298	597	452	6,300	6,350	580	368	688	522	
1,850	1,875	0	0	20	0	3,350	3,400	123	0	207	123	5,850	5,900	508	305	605	459	6,350	6,400	588	375	698	529	
1,875	1,900	0	0	23	0	3,400	3,450	129	0	214	129	5,900	5,950	516	312	613	466	6,400	6,450	596	382	707	536	
1,900	1,925	0	0	26	0	3,450	3,500	136	^c 3	221	136	5,950	6,000	524	319	622	473	6,450	6,500	604	389	717	543	
1,925	1,950	0	0	29	0	3,500	3,550	143	9	228	143	7,000												
1,950	1,975	0	0	32	0	3,550	3,600	150	15	235	150	6,000	6,050	532	326	631	480	6,050	6,100	540	333	641	487	
1,975	2,000	0	0	35	0	3,600	3,650	157	21	242	157	6,050	6,100	540	333	641	487	6,100	6,150	548	340	650	494	
2,000						3,650	3,700	164	27	249	159	6,150	6,200	556	347	660	501	6,200	6,250	564	354	669	508	
2,000	2,025	0	0	38	0	3,700	3,750	171	33	256	165	6,250	6,300	572	361	679	515	6,300	6,350	580	368	688	522	
2,025	2,050	0	0	41	0	3,750	3,800	178	39	263	171	6,350	6,400	588	375	698	529	6,350	6,400	588	375	698	529	
2,050	2,075	0	0	44	0	3,800	3,850	185	45	270	177	6,400	6,450	596	382	707	536	6,400	6,450	596	382	707	536	
2,075	2,100	0	0	47	0	3,850	3,900	192	51	277	183	6,450	6,500	604	389	717	543	6,450	6,500	604	389	717	543	
2,100	2,125	0	0	50	0	3,900	3,950	199	57	285	189	6,500	6,550	612	396	726	550	6,500	6,550	612	396	726	550	
2,125	2,150	0	0	53	0	3,950	4,000	206	63	293	195	6,550	6,600	621	403	736	558	6,600	6,650	629	410	745	566	
2,150	2,175	0	0	56	0	4,000	4,050	213	69	301	201	6,650	6,700	629	410	745	566	6,650	6,700	638	417	755	574	
2,175	2,200	0	0	59	0	4,050	4,100	220	75	309	207	6,700	6,750	638	417	755	574	6,700	6,750	646	424	764	582	
2,200	2,225	0	0	62	0	4,100	4,150	227	81	317	213	6,750	6,800	646	424	764	582	6,750	6,800	655	431	774	590	
2,225	2,250	0	0	65	0	4,150	4,200	234	87	325	219	6,800	6,850	655	431	774	590	6,800	6,850	663	438	783	598	
2,250	2,275	0	0	68	0	4,200	4,250	241	93	333	225	6,850	6,900	663	438	783	598	6,850	6,900	672	445	793	606	
2,275	2,300	0	0	71	0	4,250	4,300	248	99	341	231	6,900	6,950	672	445	793	606	6,900	6,950	680	452	802	614	
2,300	2,325	^b 2	0	74	^b 2	4,300	4,350	255	105	349	237	6,950	7,000	680	452	802	614	6,950	7,000	689	459	812	622	
2,325	2,350	5	0	77	5	4,350	4,400	262	111	357	243	7,000	7,050	689	459	812	622	7,000	7,050	697	466	821	630	
2,350	2,375	8	0	80	8	4,400	4,450	269	117	365	249	7,050	7,100	697	466	821	630	7,050	7,100	706	473	831	638	
2,375	2,400	11	0	83	11	4,450	4,500	276	123	373	256	7,100	7,150	706	473	831	638	7,100	7,150	714	480	840	646	
2,400	2,425	14	0	86	14	4,500	4,550	284	129	381	263	7,150	7,200	714	480	840	646	7,150	7,200	723	487	850	654	
2,425	2,450	17	0	89	17	4,550	4,600	292	135	389	270	7,200	7,250	723	487	850	654	7,200	7,250	731	494	859	662	
2,450	2,475	20	0	92	20	4,600	4,650	300	141	397	277	7,250	7,300	731	494	859	662	7,250	7,300	740	501	869	670	
2,475	2,500	23	0	95	23	4,650	4,700	308	147	405	284	7,300	7,350	740	501	869	670	7,300	7,350	748	508	878	678	
2,500	2,525	26	0	98	26	4,700	4,750	316	153	413	291	7,350	7,400	748	508	878	678	7,350	7,400	757	515	888	686	
2,525	2,550	29	0	101	29	4,750	4,800	324	159	421	298	7,400	7,450	757	515	888	686	7,400	7,450	765	522	897	694	
2,550	2,575	32	0	104	32	4,800	4,850	332	165	429	305	7,450	7,500	765	522	897	694	7,450	7,500	774	529	907	702	
2,575	2,600	35	0	107	35	4,850	4,900	340	171	437	312	7,500	7,550	774	529	907	702	7,500	7,550	782	536	916	710	
2,600	2,625	38	0	110	38	4,900	4,950	348	177	445	319	7,550	7,600	782	536	916	710	7,550	7,600	791	543	926	718	
2,625	2,650	41	0	113	41	4,950	5,000	356	183	453	326	7,600	7,650	791	543	926	718	7,600	7,650	799	550	935	726	
2,650	2,675	44	0	116	44	5,000	5,050	364	189	461	333	7,650	7,700	799	550	935	726	7,650	7,700	808	558	945	734	
2,675	2,700	47	0	119	47	5,050	5,100	372	195	469	340	7,700	7,750	808	558	945	734	7,700	7,750	816	566	954	742	
2,700	2,725	50	0	122	50	5,100	5,150	380	201	477	347	7,750	7,800	816	566	954	742	7,750	7,800	825	574	964	750	
2,725	2,750	53	0	125	53	5,150	5,200	388	207	485	354	7,800	7,850	825	574	964	750	7,800	7,850	833	582	973	758	
2,750	2,775	56	0	128	56	5,200	5,250	396	213	493	361	7,850	7,900	833	582	973	758	7,850	7,900	842	590	983	766	
2,775	2,800	59	0	131	59	5,250	5,300	404	219	501	368	7,900	7,950	842	590	983	766	7,900	7,950	850	598	992	774	
2,800	2,825	62	0	135	62	5,300	5,350	412	225	509	375	7,950	8,000	850	598	992	774	7,950	8,000	859	606	1,002	782	
2,825	2,850	65	0	138	65	5,350	5,400	420	231	517	382	8,000												
2,850	2,875	68	0	142	68	5,400	5,450	428	237	525	389													
2,875	2,900	71	0	145	71	5,450	5,500	436	243	533	396													
2,900	2,925	74	0	149	74			444																

If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
8,000						10,750	10,800	1,380	1,054	1,637	1,313	13,500	13,550	1,991	1,543	2,374	1,898
8,000	8,050	867	614	1,012	790	10,800	10,850	1,391	1,062	1,650	1,323	13,550	13,600	2,002	1,552	2,388	1,909
8,050	8,100	876	622	1,023	798	10,850	10,900	1,402	1,070	1,662	1,333	13,600	13,650	2,014	1,562	2,403	1,920
8,100	8,150	884	630	1,034	806	10,900	10,950	1,413	1,078	1,675	1,343	13,650	13,700	2,025	1,571	2,417	1,931
8,150	8,200	893	638	1,045	814	10,950	11,000	1,424	1,086	1,687	1,353	13,700	13,750	2,037	1,581	2,432	1,942
8,200	8,250	901	646	1,056	822	11,000						13,750	13,800	2,048	1,590	2,446	1,953
8,250	8,300	910	654	1,067	830	11,000	11,050	1,435	1,094	1,700	1,363	13,800	13,850	2,060	1,600	2,461	1,964
8,300	8,350	918	662	1,078	838	11,050	11,100	1,446	1,102	1,712	1,373	13,850	13,900	2,071	1,609	2,475	1,975
8,350	8,400	927	670	1,089	846	11,100	11,150	1,457	1,110	1,725	1,383	13,900	13,950	2,083	1,619	2,490	1,986
8,400	8,450	935	678	1,100	854	11,150	11,200	1,468	1,118	1,737	1,393	13,950	14,000	2,094	1,628	2,504	1,997
8,450	8,500	944	686	1,111	862	11,200	11,250	1,479	1,126	1,750	1,403	14,000					
8,500	8,550	953	694	1,122	870	11,250	11,300	1,490	1,134	1,762	1,413	14,000	14,050	2,106	1,638	2,519	2,008
8,550	8,600	962	702	1,133	878	11,300	11,350	1,501	1,142	1,775	1,423	14,050	14,100	2,117	1,647	2,533	2,019
8,600	8,650	972	710	1,144	886	11,350	11,400	1,512	1,150	1,787	1,433	14,100	14,150	2,129	1,657	2,548	2,030
8,650	8,700	981	718	1,155	894	11,400	11,450	1,523	1,158	1,800	1,443	14,150	14,200	2,140	1,666	2,562	2,041
8,700	8,750	991	726	1,166	903	11,450	11,500	1,534	1,166	1,812	1,453	14,200	14,250	2,152	1,676	2,577	2,052
8,750	8,800	1,000	734	1,177	913	11,500	11,550	1,545	1,174	1,825	1,463	14,250	14,300	2,163	1,685	2,591	2,063
8,800	8,850	1,010	742	1,188	923	11,550	11,600	1,556	1,182	1,837	1,473	14,300	14,350	2,175	1,695	2,606	2,074
8,850	8,900	1,019	750	1,199	933	11,600	11,650	1,567	1,190	1,850	1,483	14,350	14,400	2,186	1,704	2,620	2,085
8,900	8,950	1,029	758	1,210	943	11,650	11,700	1,578	1,198	1,862	1,493	14,400	14,450	2,198	1,714	2,635	2,096
8,950	9,000	1,038	766	1,221	953	11,700	11,750	1,589	1,206	1,875	1,503	14,450	14,500	2,209	1,723	2,649	2,107
9,000						11,750	11,800	1,600	1,214	1,887	1,513	14,500	14,550	2,221	1,733	2,664	2,118
9,000	9,050	1,048	774	1,232	963	11,800	11,850	1,611	1,222	1,900	1,524	14,550	14,600	2,232	1,742	2,678	2,129
9,050	9,100	1,057	782	1,243	973	11,850	11,900	1,622	1,230	1,912	1,535	14,600	14,650	2,244	1,752	2,693	2,140
9,100	9,150	1,067	790	1,254	983	11,900	11,950	1,633	1,239	1,925	1,546	14,650	14,700	2,255	1,761	2,707	2,151
9,150	9,200	1,076	798	1,265	993	11,950	12,000	1,644	1,248	1,937	1,557	14,700	14,750	2,267	1,771	2,722	2,162
9,200	9,250	1,086	806	1,276	1,003	12,000						14,750	14,800	2,278	1,780	2,736	2,173
9,250	9,300	1,095	814	1,287	1,013	12,000	12,050	1,655	1,258	1,950	1,568	14,800	14,850	2,290	1,790	2,751	2,184
9,300	9,350	1,105	822	1,298	1,023	12,050	12,100	1,666	1,267	1,962	1,579	14,850	14,900	2,301	1,799	2,765	2,195
9,350	9,400	1,114	830	1,309	1,033	12,100	12,150	1,677	1,277	1,975	1,590	14,900	14,950	2,313	1,809	2,780	2,206
9,400	9,450	1,124	838	1,320	1,043	12,150	12,200	1,688	1,286	1,987	1,601	14,950	15,000	2,324	1,818	2,795	2,217
9,450	9,500	1,133	846	1,331	1,053	12,200	12,250	1,699	1,296	2,000	1,612	15,000					
9,500	9,550	1,143	854	1,342	1,063	12,250	12,300	1,710	1,305	2,012	1,623	15,000	15,050	2,337	1,828	2,812	2,228
9,550	9,600	1,152	862	1,353	1,073	12,300	12,350	1,721	1,315	2,026	1,634	15,050	15,100	2,350	1,837	2,828	2,239
9,600	9,650	1,162	870	1,364	1,083	12,350	12,400	1,732	1,324	2,040	1,645	15,100	15,150	2,364	1,847	2,845	2,251
9,650	9,700	1,171	878	1,375	1,093	12,400	12,450	1,743	1,334	2,055	1,656	15,150	15,200	2,377	1,856	2,861	2,262
9,700	9,750	1,181	886	1,386	1,103	12,450	12,500	1,754	1,343	2,069	1,667	15,200	15,250	2,391	1,866	2,878	2,274
9,750	9,800	1,190	894	1,397	1,113	12,500	12,550	1,765	1,353	2,084	1,678	15,250	15,300	2,404	1,875	2,894	2,285
9,800	9,850	1,200	902	1,408	1,123	12,550	12,600	1,776	1,362	2,098	1,689	15,300	15,350	2,418	1,885	2,911	2,297
9,850	9,900	1,209	910	1,419	1,133	12,600	12,650	1,787	1,372	2,113	1,700	15,350	15,400	2,431	1,894	2,927	2,308
9,900	9,950	1,219	918	1,430	1,143	12,650	12,700	1,798	1,381	2,127	1,711	15,400	15,450	2,445	1,904	2,944	2,320
9,950	10,000	1,228	926	1,441	1,153	12,700	12,750	1,809	1,391	2,142	1,722	15,450	15,500	2,458	1,913	2,960	2,331
10,000						12,750	12,800	1,820	1,400	2,156	1,733	15,500	15,550	2,472	1,923	2,977	2,343
10,000	10,050	1,238	934	1,452	1,163	12,800	12,850	1,831	1,410	2,171	1,744	15,550	15,600	2,485	1,932	2,993	2,354
10,050	10,100	1,247	942	1,463	1,173	12,850	12,900	1,842	1,419	2,185	1,755	15,600	15,650	2,499	1,942	3,010	2,366
10,100	10,150	1,257	950	1,475	1,183	12,900	12,950	1,853	1,429	2,200	1,766	15,650	15,700	2,512	1,951	3,026	2,377
10,150	10,200	1,266	958	1,487	1,193	12,950	13,000	1,864	1,438	2,214	1,777	15,700	15,750	2,526	1,961	3,043	2,389
10,200	10,250	1,276	966	1,500	1,203	13,000						15,750	15,800	2,539	1,970	3,059	2,400
10,250	10,300	1,285	974	1,512	1,213	13,000	13,050	1,876	1,448	2,229	1,788	15,800	15,850	2,553	1,980	3,076	2,412
10,300	10,350	1,295	982	1,525	1,223	13,050	13,100	1,887	1,457	2,243	1,799	15,850	15,900	2,566	1,989	3,092	2,423
10,350	10,400	1,304	990	1,537	1,233	13,100	13,150	1,899	1,467	2,258	1,810	15,900	15,950	2,580	1,999	3,109	2,435
10,400	10,450	1,314	998	1,550	1,243	13,150	13,200	1,910	1,476	2,272	1,821	15,950	16,000	2,593	2,008	3,125	2,446
10,450	10,500	1,323	1,006	1,562	1,253	13,200	13,250	1,922	1,486	2,287	1,832	16,000					
10,500	10,550	1,333	1,014	1,575	1,263	13,250	13,300	1,933	1,495	2,301	1,843	16,000	16,050	2,607	2,019	3,142	2,458
10,550	10,600	1,342	1,022	1,587	1,273	13,300	13,350	1,945	1,505	2,316	1,854	16,050	16,100	2,620	2,030	3,158	2,469
10,600	10,650	1,352	1,030	1,600	1,283	13,350	13,400	1,956	1,514	2,330	1,865	16,100	16,150				

If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
16,250	16,300	2,674	2,074	3,224	2,515	19,000						21,750	21,800	4,302	3,331	5,290	3,959
16,300	16,350	2,688	2,085	3,241	2,527	19,000	19,050	3,450	2,679	4,217	3,189	21,800	21,850	4,318	3,343	5,309	3,973
16,350	16,400	2,701	2,096	3,257	2,538	19,050	19,100	3,465	2,690	4,237	3,203	21,850	21,900	4,333	3,356	5,329	3,987
16,400	16,450	2,715	2,107	3,274	2,550	19,100	19,150	3,481	2,701	4,256	3,217	21,900	21,950	4,349	3,368	5,348	4,001
16,450	16,500	2,728	2,118	3,290	2,561	19,150	19,200	3,496	2,712	4,276	3,231	21,950	22,000	4,364	3,381	5,368	4,015
16,500	16,550	2,742	2,129	3,307	2,573	19,200	19,250	3,512	2,723	4,295	3,245	22,000					
16,550	16,600	2,755	2,140	3,323	2,584	19,250	19,300	3,527	2,734	4,315	3,259	22,000	22,050	4,380	3,393	5,387	4,029
16,600	16,650	2,769	2,151	3,340	2,596	19,300	19,350	3,543	2,745	4,334	3,273	22,050	22,100	4,395	3,406	5,407	4,043
16,650	16,700	2,782	2,162	3,356	2,607	19,350	19,400	3,558	2,756	4,354	3,287	22,100	22,150	4,411	3,418	5,426	4,057
16,700	16,750	2,796	2,173	3,373	2,619	19,400	19,450	3,574	2,767	4,373	3,301	22,150	22,200	4,426	3,431	5,446	4,071
16,750	16,800	2,809	2,184	3,389	2,630	19,450	19,500	3,589	2,778	4,393	3,315	22,200	22,250	4,442	3,443	5,465	4,085
16,800	16,850	2,823	2,195	3,406	2,642	19,500	19,550	3,605	2,789	4,412	3,329	22,250	22,300	4,457	3,456	5,485	4,099
16,850	16,900	2,836	2,206	3,422	2,653	19,550	19,600	3,620	2,800	4,432	3,343	22,300	22,350	4,473	3,468	5,504	4,113
16,900	16,950	2,850	2,217	3,439	2,665	19,600	19,650	3,636	2,811	4,451	3,357	22,350	22,400	4,488	3,481	5,524	4,127
16,950	17,000	2,863	2,228	3,455	2,676	19,650	19,700	3,651	2,822	4,471	3,371	22,400	22,450	4,504	3,493	5,543	4,141
17,000						19,700	19,750	3,667	2,833	4,490	3,385	22,450	22,500	4,519	3,506	5,563	4,155
17,000	17,050	2,877	2,239	3,472	2,688	19,750	19,800	3,682	2,844	4,510	3,399	22,500	22,550	4,535	3,518	5,582	4,169
17,050	17,100	2,890	2,250	3,488	2,699	19,800	19,850	3,698	2,855	4,529	3,413	22,550	22,600	4,550	3,531	5,602	4,183
17,100	17,150	2,904	2,261	3,505	2,711	19,850	19,900	3,713	2,866	4,549	3,427	22,600	22,650	4,566	3,543	5,621	4,197
17,150	17,200	2,917	2,272	3,521	2,722	19,900	19,950	3,729	2,877	4,568	3,441	22,650	22,700	4,581	3,556	5,641	4,211
17,200	17,250	2,931	2,283	3,538	2,734	19,950	20,000	3,744	2,888	4,588	3,455	22,700	22,750	4,597	3,568	5,660	4,225
17,250	17,300	2,944	2,294	3,554	2,745	20,000						22,750	22,800	4,612	3,581	5,680	4,239
17,300	17,350	2,958	2,305	3,571	2,757	20,000	20,050	3,760	2,899	4,607	3,469	22,800	22,850	4,628	3,593	5,699	4,253
17,350	17,400	2,971	2,316	3,587	2,768	20,050	20,100	3,775	2,910	4,627	3,483	22,850	22,900	4,643	3,606	5,719	4,267
17,400	17,450	2,985	2,327	3,604	2,780	20,100	20,150	3,791	2,921	4,646	3,497	22,900	22,950	4,659	3,618	5,740	4,281
17,450	17,500	2,998	2,338	3,620	2,791	20,150	20,200	3,806	2,932	4,666	3,511	22,950	23,000	4,674	3,631	5,762	4,295
17,500	17,550	3,012	2,349	3,637	2,803	20,200	20,250	3,822	2,943	4,685	3,525	23,000					
17,550	17,600	3,025	2,360	3,653	2,814	20,250	20,300	3,837	2,956	4,705	3,539	23,000	23,050	4,690	3,643	5,784	4,309
17,600	17,650	3,039	2,371	3,671	2,826	20,300	20,350	3,853	2,968	4,724	3,553	23,050	23,100	4,705	3,656	5,806	4,323
17,650	17,700	3,052	2,382	3,691	2,837	20,350	20,400	3,868	2,981	4,744	3,567	23,100	23,150	4,721	3,668	5,828	4,337
17,700	17,750	3,066	2,393	3,710	2,849	20,400	20,450	3,884	2,993	4,763	3,581	23,150	23,200	4,736	3,681	5,850	4,351
17,750	17,800	3,079	2,404	3,730	2,860	20,450	20,500	3,899	3,006	4,783	3,595	23,200	23,250	4,752	3,693	5,872	4,365
17,800	17,850	3,093	2,415	3,749	2,872	20,500	20,550	3,915	3,018	4,802	3,609	23,250	23,300	4,767	3,706	5,894	4,379
17,850	17,900	3,106	2,426	3,769	2,883	20,550	20,600	3,930	3,031	4,822	3,623	23,300	23,350	4,783	3,718	5,916	4,393
17,900	17,950	3,120	2,437	3,788	2,895	20,600	20,650	3,946	3,043	4,841	3,637	23,350	23,400	4,798	3,731	5,938	4,407
17,950	18,000	3,133	2,448	3,808	2,906	20,650	20,700	3,961	3,056	4,861	3,651	23,400	23,450	4,814	3,743	5,960	4,421
18,000						20,700	20,750	3,977	3,068	4,880	3,665	23,450	23,500	4,829	3,756	5,982	4,435
18,000	18,050	3,147	2,459	3,827	2,918	20,750	20,800	3,992	3,081	4,900	3,679	23,500	23,550	4,846	3,768	6,004	4,450
18,050	18,100	3,160	2,470	3,847	2,929	20,800	20,850	4,008	3,093	4,919	3,693	23,550	23,600	4,863	3,781	6,026	4,466
18,100	18,150	3,174	2,481	3,866	2,941	20,850	20,900	4,023	3,106	4,939	3,707	23,600	23,650	4,881	3,793	6,048	4,482
18,150	18,200	3,187	2,492	3,886	2,952	20,900	20,950	4,039	3,118	4,958	3,721	23,650	23,700	4,898	3,806	6,070	4,498
18,200	18,250	3,202	2,503	3,905	2,965	20,950	21,000	4,054	3,131	4,978	3,735	23,700	23,750	4,916	3,818	6,092	4,514
18,250	18,300	3,217	2,514	3,925	2,979	21,000						23,750	23,800	4,933	3,831	6,114	4,530
18,300	18,350	3,233	2,525	3,944	2,993	21,000	21,050	4,070	3,143	4,997	3,749	23,800	23,850	4,951	3,843	6,136	4,546
18,350	18,400	3,248	2,536	3,964	3,007	21,050	21,100	4,085	3,156	5,017	3,763	23,850	23,900	4,968	3,856	6,158	4,562
18,400	18,450	3,264	2,547	3,983	3,021	21,100	21,150	4,101	3,168	5,036	3,777	23,900	23,950	4,986	3,868	6,180	4,578
18,450	18,500	3,279	2,558	4,003	3,035	21,150	21,200	4,116	3,181	5,056	3,791	23,950	24,000	5,003	3,881	6,202	4,594
18,500	18,550	3,295	2,569	4,022	3,049	21,200	21,250	4,132	3,193	5,075	3,805	24,000					
18,550	18,600	3,310	2,580	4,042	3,063	21,250	21,300	4,147	3,206	5,095	3,819	24,000	24,050	5,021	3,893	6,224	4,610
18,600	18,650	3,326	2,591	4,061	3,077	21,300	21,350	4,163	3,218	5,114	3,833	24,050	24,100	5,038	3,906	6,246	4,626
18,650	18,700	3,341	2,602	4,081	3,091	21,350	21,400	4,178	3,231	5,134	3,847	24,100	24,150	5,056	3,918	6,268	4,642
18,700	18,750	3,357	2,613	4,100	3,105	21,400	21,450	4,194	3,243	5,153	3,861	24,150	24,200	5,073	3,931	6,290	4,658
18,750	18,800	3,372	2,624	4,120	3,119	21,450	21,500	4,209	3,256	5,173	3,875	24,200	24,250	5,091	3,943	6,312	4,674
18,800	18,850	3,388	2,635	4,139	3,133	21,500	21,550	4,225	3,268	5,192	3,889	24,250	24,300	5,108	3,956	6,334	4,690
18,850	18,900	3,403	2,646	4,159	3,147	21,550	21,600	4,240	3,281	5,212	3,903	24,300	24,350	5,126	3,968	6,356	4,706
18,900	18,950	3,419	2,657	4,178	3,161	21,600	21,650	4,256	3,293	5,231	3,917	24,350	24,400	5,143	3,981	6,378	4,722
18,950	19,000	3,434	2,668	4,198	3,175	21,650	21,700	4,271	3,306	5,251	3,931	24,400	24,450	5,161	3,993	6,400	4,738
						21,700	21,750	4,287	3,318	5,270	3,945	24,450	24,500	5,178	4,006	6,422	4,754

Continued on next page

If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
24,500	24,550	5,196	4,018	6,444	4,770	27,250	27,300	6,158	4,813	7,654	5,650	30,000					
24,550	24,600	5,213	4,031	6,466	4,786	27,300	27,350	6,176	4,827	7,676	5,666	30,000	30,050	7,182	5,615	8,865	6,604
24,600	24,650	5,231	4,044	6,488	4,802	27,350	27,400	6,193	4,842	7,698	5,682	30,050	30,100	7,202	5,632	8,889	6,623
24,650	24,700	5,248	4,059	6,510	4,818	27,400	27,450	6,211	4,856	7,720	5,698	30,100	30,150	7,222	5,648	8,914	6,642
24,700	24,750	5,266	4,073	6,532	4,834	27,450	27,500	6,228	4,871	7,742	5,714	30,150	30,200	7,242	5,665	8,938	6,661
												30,200	30,250	7,262	5,681	8,963	6,680
24,750	24,800	5,283	4,088	6,554	4,850	27,500	27,550	6,246	4,885	7,764	5,730						
24,800	24,850	5,301	4,102	6,576	4,866	27,550	27,600	6,263	4,900	7,786	5,746	30,250	30,300	7,282	5,698	8,987	6,699
24,850	24,900	5,318	4,117	6,598	4,882	27,600	27,650	6,281	4,914	7,808	5,762	30,300	30,350	7,302	5,714	9,012	6,718
24,900	24,950	5,336	4,131	6,620	4,898	27,650	27,700	6,298	4,929	7,830	5,778	30,350	30,400	7,322	5,731	9,036	6,737
24,950	25,000	5,353	4,146	6,642	4,914	27,700	27,750	6,316	4,943	7,852	5,794	30,400	30,450	7,342	5,747	9,061	6,756
25,000												30,450	30,500	7,362	5,764	9,085	6,775
25,000	25,050	5,371	4,160	6,664	4,930	27,750	27,800	6,333	4,958	7,874	5,810						
25,050	25,100	5,388	4,175	6,686	4,946	27,800	27,850	6,351	4,972	7,896	5,826	30,500	30,550	7,382	5,780	9,110	6,794
25,100	25,150	5,406	4,189	6,708	4,962	27,850	27,900	6,368	4,987	7,918	5,842	30,550	30,600	7,402	5,797	9,134	6,813
25,150	25,200	5,423	4,204	6,730	4,978	27,900	27,950	6,386	5,001	7,940	5,858	30,600	30,650	7,422	5,813	9,159	6,832
25,200	25,250	5,441	4,218	6,752	4,994	27,950	28,000	6,403	5,016	7,962	5,874	30,650	30,700	7,442	5,830	9,183	6,851
						28,000						30,700	30,750	7,462	5,846	9,208	6,870
25,250	25,300	5,458	4,233	6,774	5,010	28,000	28,050	6,421	5,030	7,984	5,890						
25,300	25,350	5,476	4,247	6,796	5,026	28,050	28,100	6,438	5,045	8,006	5,906	30,750	30,800	7,482	5,863	9,232	6,889
25,350	25,400	5,493	4,262	6,818	5,042	28,100	28,150	6,456	5,059	8,028	5,922	30,800	30,850	7,502	5,879	9,257	6,908
25,400	25,450	5,511	4,276	6,840	5,058	28,150	28,200	6,473	5,074	8,050	5,938	30,850	30,900	7,522	5,896	9,281	6,927
25,450	25,500	5,528	4,291	6,862	5,074	28,200	28,250	6,491	5,088	8,072	5,954	30,900	30,950	7,542	5,912	9,306	6,946
												30,950	31,000	7,562	5,929	9,330	6,965
25,500	25,550	5,546	4,305	6,884	5,090	28,250	28,300	6,508	5,103	8,094	5,970						
25,550	25,600	5,563	4,320	6,906	5,106	28,300	28,350	6,526	5,117	8,116	5,986	31,000	31,050	7,582	5,945	9,355	6,984
25,600	25,650	5,581	4,334	6,928	5,122	28,350	28,400	6,543	5,132	8,138	6,002	31,050	31,100	7,602	5,962	9,379	7,003
25,650	25,700	5,598	4,349	6,950	5,138	28,400	28,450	6,561	5,146	8,160	6,018	31,100	31,150	7,622	5,978	9,404	7,022
25,700	25,750	5,616	4,363	6,972	5,154	28,450	28,500	6,578	5,161	8,182	6,034	31,150	31,200	7,642	5,995	9,428	7,041
												31,200	31,250	7,662	6,011	9,453	7,060
25,750	25,800	5,633	4,378	6,994	5,170	28,500	28,550	6,596	5,175	8,204	6,050						
25,800	25,850	5,651	4,392	7,016	5,186	28,550	28,600	6,613	5,190	8,226	6,066	31,250	31,300	7,682	6,028	9,477	7,079
25,850	25,900	5,668	4,407	7,038	5,202	28,600	28,650	6,631	5,204	8,248	6,082	31,300	31,350	7,702	6,044	9,502	7,098
25,900	25,950	5,686	4,421	7,060	5,218	28,650	28,700	6,648	5,219	8,270	6,098	31,350	31,400	7,722	6,061	9,526	7,117
25,950	26,000	5,703	4,436	7,082	5,234	28,700	28,750	6,666	5,233	8,292	6,114	31,400	31,450	7,742	6,077	9,551	7,136
26,000												31,450	31,500	7,762	6,094	9,575	7,155
26,000	26,050	5,721	4,450	7,104	5,250	28,750	28,800	6,683	5,248	8,314	6,130						
26,050	26,100	5,738	4,465	7,126	5,266	28,800	28,850	6,702	5,262	8,336	6,148	31,500	31,550	7,782	6,110	9,600	7,174
26,100	26,150	5,756	4,479	7,148	5,282	28,850	28,900	6,722	5,277	8,358	6,167	31,550	31,600	7,802	6,127	9,624	7,193
26,150	26,200	5,773	4,494	7,170	5,298	28,900	28,950	6,742	5,291	8,380	6,186	31,600	31,650	7,822	6,143	9,649	7,212
26,200	26,250	5,791	4,508	7,192	5,314	28,950	29,000	6,762	5,306	8,402	6,205	31,650	31,700	7,842	6,160	9,673	7,231
						29,000						31,700	31,750	7,862	6,176	9,698	7,250
26,250	26,300	5,808	4,523	7,214	5,330	29,000	29,050	6,782	5,320	8,424	6,224						
26,300	26,350	5,826	4,537	7,236	5,346	29,050	29,100	6,802	5,335	8,446	6,243	31,750	31,800	7,882	6,193	9,722	7,269
26,350	26,400	5,843	4,552	7,258	5,362	29,100	29,150	6,822	5,349	8,468	6,262	31,800	31,850	7,902	6,209	9,747	7,288
26,400	26,450	5,861	4,566	7,280	5,378	29,150	29,200	6,842	5,364	8,490	6,281	31,850	31,900	7,922	6,226	9,771	7,307
26,450	26,500	5,878	4,581	7,302	5,394	29,200	29,250	6,862	5,378	8,512	6,300	31,900	31,950	7,942	6,242	9,796	7,326
												31,950	32,000	7,962	6,259	9,820	7,345
26,500	26,550	5,896	4,595	7,324	5,410	29,250	29,300	6,882	5,393	8,534	6,319						
26,550	26,600	5,913	4,610	7,346	5,426	29,300	29,350	6,902	5,407	8,556	6,338	32,000	32,050	7,982	6,275	9,845	7,364
26,600	26,650	5,931	4,624	7,368	5,442	29,350	29,400	6,922	5,422	8,578	6,357	32,050	32,100	8,002	6,292	9,869	7,383
26,650	26,700	5,948	4,639	7,390	5,458	29,400	29,450	6,942	5,436	8,600	6,376	32,100	32,150	8,022	6,308	9,894	7,402
26,700	26,750	5,966	4,653	7,412	5,474	29,450	29,500	6,962	5,451	8,622	6,395	32,150	32,200	8,042	6,325	9,918	7,421
												32,200	32,250	8,062	6,341	9,943	7,440
26,750	26,800	5,983	4,668	7,434	5,490	29,500	29,550	6,982	5,465	8,644	6,414						
26,800	26,850	6,001	4,682	7,456	5,506	29,550	29,600	7,002	5,480	8,666	6,433	32,250	32,300	8,082	6,358	9,967	7,459
26,850	26,900	6,018	4,697	7,478	5,522	29,600	29,650	7,022	5,494	8,688	6,452	32,300	32,350	8,102	6,374	9,992	7,478
26,900	26,950	6,036	4,711	7,500	5,538	29,650	29,700	7,042	5,509	8,710	6,471	32,350	32,400	8,122	6,391	10,016	7,497
26,950	27,000	6,053	4,726	7,522	5,554	29,700	29,750	7,062	5,523	8,732	6,490	32,400	32,450	8,142	6,407	10,041	7,517
27,000												32,450	32,500	8,162	6,424	10,065	7,535
27,000	27,050	6,071	4,740	7,544	5,570	29,750	29,800	7,082	5,538	8,754	6,509						
27,050	27,100	6,088	4,755	7,566	5,586	29,800	29,850	7,102	5,552	8,776	6,528	32,500	32,550	8,182	6,440	10,090	7,554
27,100	27,150	6,106	4,769	7,588	5,602	29,850	29,900	7,122	5,567	8,798	6,547	32,550	32,600	8,202	6,457	10,114	7,573
27,150	27,200	6,123	4,784	7,610	5,618	29,900	29,950	7,142	5,582	8,820	6,566	32,600	32,650	8,222	6,473	10,139	7,592
27,200	27,250	6,141	4,798	7,632	5,634	29,950	30,000	7,162	5,599	8,842	6,585	32,650	32,700	8,242	6,490	10,163	7,611
												32,700	32,750	8,262	6,506	10,188	7,630

If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
32,750	32,800	8,282	6,523	10,212	7,649	35,500	35,550	9,439	7,450	11,560	8,736	38,250	38,300	10,649	8,522	12,907	9,864
32,800	32,850	8,302	6,539	10,237	7,668	35,550	35,600	9,461	7,469	11,584	8,757	38,300	38,350	10,671	8,542	12,932	9,884
32,850	32,900	8,322	6,556	10,261	7,687	35,600	35,650	9,483	7,489	11,609	8,777	38,350	38,400	10,693	8,561	12,956	9,905
32,900	32,950	8,342	6,572	10,286	7,706	35,650	35,700	9,505	7,508	11,633	8,798	38,400	38,450	10,715	8,581	12,981	9,925
32,950	33,000	8,362	6,589	10,310	7,725	35,700	35,750	9,527	7,528	11,658	8,818	38,450	38,500	10,737	8,600	13,005	9,946
33,000																	
33,000	33,050	8,382	6,605	10,335	7,744	35,750	35,800	9,549	7,547	11,682	8,839	38,500	38,550	10,759	8,620	13,030	9,966
33,050	33,100	8,402	6,622	10,359	7,763	35,800	35,850	9,571	7,567	11,707	8,859	38,550	38,600	10,781	8,639	13,054	9,987
33,100	33,150	8,422	6,638	10,384	7,782	35,850	35,900	9,593	7,586	11,731	8,880	38,600	38,650	10,803	8,659	13,079	10,007
33,150	33,200	8,442	6,655	10,408	7,801	35,900	35,950	9,615	7,606	11,756	8,900	38,650	38,700	10,825	8,678	13,103	10,028
33,200	33,250	8,462	6,671	10,433	7,820	35,950	36,000	9,637	7,625	11,780	8,921	38,700	38,750	10,847	8,698	13,128	10,048
						36,000											
33,250	33,300	8,482	6,688	10,457	7,839	36,000	36,050	9,659	7,645	11,805	8,941	38,750	38,800	10,869	8,717	13,152	10,069
33,300	33,350	8,502	6,704	10,482	7,858	36,050	36,100	9,681	7,664	11,829	8,962	38,800	38,850	10,891	8,737	13,177	10,089
33,350	33,400	8,522	6,721	10,506	7,877	36,100	36,150	9,703	7,684	11,854	8,982	38,850	38,900	10,913	8,756	13,201	10,110
33,400	33,450	8,542	6,737	10,531	7,896	36,150	36,200	9,725	7,703	11,878	9,003	38,900	38,950	10,935	8,776	13,226	10,130
33,450	33,500	8,562	6,754	10,555	7,915	36,200	36,250	9,747	7,723	11,903	9,023	38,950	39,000	10,957	8,795	13,250	10,151
														39,000			
33,500	33,550	8,582	6,770	10,580	7,934	36,250	36,300	9,769	7,742	11,927	9,044	39,000	39,050	10,979	8,815	13,275	10,171
33,550	33,600	8,602	6,787	10,604	7,953	36,300	36,350	9,791	7,762	11,952	9,064	39,050	39,100	11,001	8,834	13,299	10,192
33,600	33,650	8,622	6,803	10,629	7,972	36,350	36,400	9,813	7,781	11,976	9,085	39,100	39,150	11,023	8,854	13,324	10,212
33,650	33,700	8,642	6,820	10,653	7,991	36,400	36,450	9,835	7,801	12,001	9,105	39,150	39,200	11,045	8,873	13,348	10,233
33,700	33,750	8,662	6,836	10,678	8,010	36,450	36,500	9,857	7,820	12,025	9,126	39,200	39,250	11,067	8,893	13,373	10,253
33,750	33,800	8,682	6,853	10,702	8,029	36,500	36,550	9,879	7,840	12,050	9,146	39,250	39,300	11,089	8,912	13,397	10,274
33,800	33,850	8,702	6,869	10,727	8,048	36,550	36,600	9,901	7,859	12,074	9,167	39,300	39,350	11,111	8,932	13,422	10,294
33,850	33,900	8,722	6,886	10,751	8,067	36,600	36,650	9,923	7,879	12,099	9,187	39,350	39,400	11,133	8,951	13,446	10,315
33,900	33,950	8,742	6,902	10,776	8,086	36,650	36,700	9,945	7,898	12,123	9,208	39,400	39,450	11,155	8,971	13,471	10,335
33,950	34,000	8,762	6,919	10,800	8,105	36,700	36,750	9,967	7,918	12,148	9,228	39,450	39,500	11,177	8,990	13,495	10,356
34,000																	
34,000	34,050	8,782	6,935	10,825	8,124	36,750	36,800	9,989	7,937	12,172	9,249	39,500	39,550	11,199	9,010	13,520	10,376
34,050	34,100	8,802	6,952	10,849	8,143	36,800	36,850	10,011	7,957	12,197	9,269	39,550	39,600	11,221	9,029	13,544	10,397
34,100	34,150	8,823	6,968	10,874	8,162	36,850	36,900	10,033	7,976	12,221	9,290	39,600	39,650	11,243	9,049	13,569	10,417
34,150	34,200	8,845	6,985	10,898	8,183	36,900	36,950	10,055	7,996	12,246	9,310	39,650	39,700	11,265	9,068	13,593	10,438
34,200	34,250	8,867	7,001	10,923	8,203	36,950	37,000	10,077	8,015	12,270	9,331	39,700	39,750	11,287	9,088	13,618	10,458
						37,000											
34,250	34,300	8,889	7,018	10,947	8,224	37,000	37,050	10,099	8,035	12,295	9,351	39,750	39,800	11,309	9,107	13,642	10,479
34,300	34,350	8,911	7,034	10,972	8,244	37,050	37,100	10,121	8,054	12,319	9,372	39,800	39,850	11,331	9,127	13,667	10,499
34,350	34,400	8,933	7,051	10,996	8,265	37,100	37,150	10,143	8,074	12,344	9,392	39,850	39,900	11,353	9,146	13,691	10,520
34,400	34,450	8,955	7,067	11,021	8,285	37,150	37,200	10,165	8,093	12,368	9,413	39,900	39,950	11,375	9,166	13,716	10,540
34,450	34,500	8,977	7,084	11,045	8,306	37,200	37,250	10,187	8,113	12,393	9,433	39,950	40,000	11,397	9,185	13,740	10,561
														40,000			
34,500	34,550	8,999	7,100	11,070	8,326	37,250	37,300	10,209	8,132	12,417	9,454	40,000	40,050	11,419	9,205	13,765	10,581
34,550	34,600	9,021	7,117	11,094	8,347	37,300	37,350	10,231	8,152	12,442	9,474	40,050	40,100	11,441	9,224	13,789	10,602
34,600	34,650	9,043	7,133	11,119	8,367	37,350	37,400	10,253	8,171	12,466	9,495	40,100	40,150	11,463	9,244	13,814	10,622
34,650	34,700	9,065	7,150	11,143	8,388	37,400	37,450	10,275	8,191	12,491	9,515	40,150	40,200	11,485	9,263	13,838	10,643
34,700	34,750	9,087	7,166	11,168	8,408	37,450	37,500	10,297	8,210	12,515	9,536	40,200	40,250	11,507	9,283	13,863	10,663
34,750	34,800	9,109	7,183	11,192	8,429	37,500	37,550	10,319	8,230	12,540	9,556	40,250	40,300	11,529	9,302	13,887	10,684
34,800	34,850	9,131	7,199	11,217	8,449	37,550	37,600	10,341	8,249	12,564	9,577	40,300	40,350	11,551	9,322	13,912	10,704
34,850	34,900	9,153	7,216	11,241	8,470	37,600	37,650	10,363	8,269	12,589	9,597	40,350	40,400	11,573	9,341	13,936	10,725
34,900	34,950	9,175	7,232	11,266	8,490	37,650	37,700	10,385	8,288	12,613	9,618	40,400	40,450	11,595	9,361	13,961	10,745
34,950	35,000	9,197	7,249	11,290	8,511	37,700	37,750	10,407	8,308	12,638	9,638	40,450	40,500	11,617	9,380	13,985	10,766
35,000																	
35,000	35,050	9,219	7,265	11,315	8,531	37,750	37,800	10,429	8,327	12,662	9,659	40,500	40,550	11,639	9,400	14,010	10,786
35,050	35,100	9,241	7,282	11,339	8,552	37,800	37,850	10,451	8,347	12,687	9,679	40,550	40,600	11,661	9,419	14,034	10,807
35,100	35,150	9,263	7,298	11,364	8,572	37,850	37,900	10,473	8,366	12,711	9,700	40,600	40,650	11,683	9,439	14,059	10,827
35,150	35,200	9,285	7,315	11,388	8,593	37,900	37,950	10,495	8,386	12,736	9,720	40,650	40,700	11,705	9,458	14,083	10,848
35,200	35,250	9,307	7,333	11,413	8,613	37,950	38,000	10,517	8,405	12,760	9,741	40,700	40,750	11,727	9,478	14,108	10,868
						38,000											
35,250	35,300	9,329	7,352	11,437	8,634	38,000	38,050	10,539	8,425	12,785	9,761	40,750	40,800	11,749	9,497	14,132	10,889
35,300	35,350	9,351	7,372	11,462	8,654	38,050	38,100	10,561	8,444	12,809	9,782	40,800	40,850	11,771	9,517	14,157	10,909
35,350	35,400	9,373	7,391	11,486	8,675	38,100	38,150	10,583	8,464	12,834	9,802	40,850	40,900	11,793	9,536	14,181	10,930
35,400	35,450	9,395	7,411	11,511	8,695	38,150	38,200	10,605	8,483	12,858	9,823	40,900	40,950	11,815	9,556	14,206	10,950
35,450	35,500	9,417	7,430	11,535	8,716	38,200	38,250	10,627	8,503	12,883	9,843	40,950	41,000	11,837	9,575	14,230	10,971

If 1040A, line 16. OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16. OR 1040EZ, line 7 is—		And you are—				If 1040A, line 16. OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
41,000						44,000						47,000					
41,000	41,050	11,859	9,595	14,255	10,991	44,000	44,050	13,331	10,765	15,737	12,221	47,000	47,050	14,831	11,996	17,237	13,637
41,050	41,100	11,881	9,614	14,279	11,012	44,050	44,100	13,356	10,784	15,762	12,242	47,050	47,100	14,856	12,018	17,262	13,662
41,100	41,150	11,903	9,634	14,304	11,032	44,100	44,150	13,381	10,804	15,787	12,262	47,100	47,150	14,881	12,040	17,287	13,686
41,150	41,200	11,925	9,653	14,328	11,053	44,150	44,200	13,406	10,823	15,812	12,283	47,150	47,200	14,906	12,062	17,312	13,711
41,200	41,250	11,947	9,673	14,353	11,073	44,200	44,250	13,431	10,843	15,837	12,303	47,200	47,250	14,931	12,084	17,337	13,735
41,250	41,300	11,969	9,692	14,377	11,094	44,250	44,300	13,456	10,862	15,862	12,324	47,250	47,300	14,956	12,106	17,362	13,760
41,300	41,350	11,991	9,712	14,402	11,114	44,300	44,350	13,481	10,882	15,887	12,344	47,300	47,350	14,981	12,128	17,387	13,784
41,350	41,400	12,013	9,731	14,426	11,135	44,350	44,400	13,506	10,901	15,912	12,365	47,350	47,400	15,006	12,150	17,412	13,809
41,400	41,450	12,035	9,751	14,451	11,155	44,400	44,450	13,531	10,921	15,937	12,385	47,400	47,450	15,031	12,172	17,437	13,833
41,450	41,500	12,057	9,770	14,475	11,176	44,450	44,500	13,556	10,940	15,962	12,406	47,450	47,500	15,056	12,194	17,462	13,858
41,500	41,550	12,081	9,790	14,500	11,196	44,500	44,550	13,581	10,960	15,987	12,426	47,500	47,550	15,081	12,216	17,487	13,882
41,550	41,600	12,106	9,809	14,524	11,217	44,550	44,600	13,606	10,979	16,012	12,447	47,550	47,600	15,106	12,238	17,512	13,907
41,600	41,650	12,131	9,829	14,549	11,237	44,600	44,650	13,631	10,999	16,037	12,467	47,600	47,650	15,131	12,260	17,537	13,931
41,650	41,700	12,156	9,848	14,573	11,258	44,650	44,700	13,656	11,018	16,062	12,488	47,650	47,700	15,156	12,282	17,562	13,956
41,700	41,750	12,181	9,868	14,598	11,278	44,700	44,750	13,681	11,038	16,087	12,510	47,700	47,750	15,181	12,304	17,587	13,980
41,750	41,800	12,206	9,887	14,622	11,299	44,750	44,800	13,706	11,057	16,112	12,535	47,750	47,800	15,206	12,326	17,612	14,005
41,800	41,850	12,231	9,907	14,647	11,319	44,800	44,850	13,731	11,077	16,137	12,559	47,800	47,850	15,231	12,348	17,637	14,029
41,850	41,900	12,256	9,926	14,671	11,340	44,850	44,900	13,756	11,096	16,162	12,584	47,850	47,900	15,256	12,370	17,662	14,054
41,900	41,950	12,281	9,946	14,696	11,360	44,900	44,950	13,781	11,116	16,187	12,608	47,900	47,950	15,281	12,392	17,687	14,078
41,950	42,000	12,306	9,965	14,720	11,381	44,950	45,000	13,806	11,135	16,212	12,633	47,950	48,000	15,306	12,414	17,712	14,103
42,000						45,000						48,000					
42,000	42,050	12,331	9,985	14,745	11,401	45,000	45,050	13,831	11,155	16,237	12,657	48,000	48,050	15,331	12,436	17,737	14,127
42,050	42,100	12,356	10,004	14,769	11,422	45,050	45,100	13,856	11,174	16,262	12,682	48,050	48,100	15,356	12,458	17,762	14,152
42,100	42,150	12,381	10,024	14,794	11,442	45,100	45,150	13,881	11,194	16,287	12,706	48,100	48,150	15,381	12,480	17,787	14,176
42,150	42,200	12,406	10,043	14,818	11,463	45,150	45,200	13,906	11,213	16,312	12,731	48,150	48,200	15,406	12,502	17,812	14,201
42,200	42,250	12,431	10,063	14,843	11,483	45,200	45,250	13,931	11,233	16,337	12,755	48,200	48,250	15,431	12,524	17,837	14,225
42,250	42,300	12,456	10,082	14,867	11,504	45,250	45,300	13,956	11,252	16,362	12,780	48,250	48,300	15,456	12,546	17,862	14,250
42,300	42,350	12,481	10,102	14,892	11,524	45,300	45,350	13,981	11,272	16,387	12,804	48,300	48,350	15,481	12,568	17,887	14,274
42,350	42,400	12,506	10,121	14,916	11,545	45,350	45,400	14,006	11,291	16,412	12,829	48,350	48,400	15,506	12,590	17,912	14,299
42,400	42,450	12,531	10,141	14,941	11,566	45,400	45,450	14,031	11,311	16,437	12,853	48,400	48,450	15,531	12,612	17,937	14,323
42,450	42,500	12,556	10,160	14,965	11,586	45,450	45,500	14,056	11,330	16,462	12,878	48,450	48,500	15,556	12,634	17,962	14,348
42,500	42,550	12,581	10,180	14,990	11,606	45,500	45,550	14,081	11,350	16,487	12,902	48,500	48,550	15,581	12,656	17,987	14,372
42,550	42,600	12,606	10,199	15,014	11,627	45,550	45,600	14,106	11,369	16,512	12,927	48,550	48,600	15,606	12,678	18,012	14,397
42,600	42,650	12,631	10,219	15,039	11,647	45,600	45,650	14,131	11,389	16,537	12,951	48,600	48,650	15,631	12,700	18,037	14,421
42,650	42,700	12,656	10,238	15,063	11,668	45,650	45,700	14,156	11,408	16,562	12,976	48,650	48,700	15,656	12,722	18,062	14,446
42,700	42,750	12,681	10,258	15,088	11,688	45,700	45,750	14,181	11,428	16,587	13,000	48,700	48,750	15,681	12,744	18,087	14,470
42,750	42,800	12,706	10,277	15,112	11,709	45,750	45,800	14,206	11,447	16,612	13,025	48,750	48,800	15,706	12,766	18,112	14,495
42,800	42,850	12,731	10,297	15,137	11,729	45,800	45,850	14,231	11,468	16,637	13,049	48,800	48,850	15,731	12,788	18,137	14,519
42,850	42,900	12,756	10,316	15,162	11,750	45,850	45,900	14,256	11,490	16,662	13,074	48,850	48,900	15,756	12,810	18,162	14,544
42,900	42,950	12,781	10,336	15,187	11,770	45,900	45,950	14,281	11,512	16,687	13,098	48,900	48,950	15,781	12,832	18,187	14,568
42,950	43,000	12,806	10,355	15,212	11,791	45,950	46,000	14,306	11,534	16,712	13,123	48,950	49,000	15,806	12,854	18,212	14,593
43,000						46,000						49,000					
43,000	43,050	12,831	10,375	15,237	11,811	46,000	46,050	14,331	11,556	16,737	13,147	49,000	49,050	15,831	12,876	18,237	14,617
43,050	43,100	12,856	10,394	15,262	11,832	46,050	46,100	14,356	11,578	16,762	13,172	49,050	49,100	15,856	12,898	18,262	14,642
43,100	43,150	12,881	10,414	15,287	11,852	46,100	46,150	14,381	11,600	16,787	13,196	49,100	49,150	15,881	12,920	18,287	14,666
43,150	43,200	12,906	10,433	15,312	11,873	46,150	46,200	14,406	11,622	16,812	13,221	49,150	49,200	15,906	12,942	18,312	14,691
43,200	43,250	12,931	10,453	15,337	11,893	46,200	46,250	14,431	11,644	16,837	13,245	49,200	49,250	15,931	12,964	18,337	14,715
43,250	43,300	12,956	10,472	15,362	11,914	46,250	46,300	14,456	11,666	16,862	13,270	49,250	49,300	15,956	12,986	18,362	14,740
43,300	43,350	12,981	10,492	15,387	11,934	46,300	46,350	14,481	11,688	16,887	13,294	49,300	49,350	15,981	13,008	18,387	14,764
43,350	43,400	13,006	10,511	15,412	11,955	46,350	46,400	14,506	11,710	16,912	13,319	49,350	49,400	16,006	13,030	18,412	14,789
43,400	43,450	13,031	10,531	15,437	11,975	46,400	46,450	14,531	11,732	16,937	13,343	49,400	49,450	16,031	13,052	18,437	14,813
43,450	43,500	13,056	10,550	15,462	11,996	46,450	46,500	14,556	11,754	16,962	13,368	49,450	49,500	16,056	13,074	18,462	14,838
43,500	43,550	13,081	10,570	15,487	12,016	46,500	46,550	14,581	11,776	16,987	13,392	49,500	49,550	16,081	13,096	18,487	14,862
43,550	43,600	13,106	10,589	15,512	12,037	46,550	46,600	14,606	11,798	17,012	13,417	49,550	49,600	16,106	13,118	18,512	14,887
43,600	43,650	13,131	10,609	15,537	12,057	46,600	46,650	14,631	11,820	17,037	13,441	49,600	49,650	16,131	13,140	18,537	14,911
43,650	43,700	13,156	10,628	15,562	12,078	46,650	46,700	14,656	11,842	17,062	13,466	49,650	49,700	16,156	13,162	18,562	14,936
43,700	43,750	13,181	10,648	15,587	12,098	46,700	46,750	14,681	11,864	17,087	13,490	49,700	49,750	16,181	13,184	18,587	14,960
43,750	43,800	13,206	10,667	15,612	12,119	46,750	46,800	14,706	11,886	17,112	13,515	49,750	49,800	16,206	13,206		

1982 Earned Income Credit Table

(Caution— This is not a tax table)

Read down the column titled "If line A or B of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 21. Read across to the right and find the amount of your earned income credit. Enter that amount on line C or D of the worksheet, whichever applies.

If line A or B of the worksheet is—		Your earned income credit is—	If line A or B of the worksheet is—		Your earned income credit is—	If line A or B of the worksheet is—		Your earned income credit is—
Over	But not over		Over	But not over		Over	But not over	
50	50	3	3,000	3,050	303	6,950	7,000	378
50	100	8	3,050	3,100	308	7,000	7,050	372
100	150	13	3,100	3,150	313	7,050	7,100	366
150	200	18	3,150	3,200	318	7,100	7,150	359
200	250	23	3,200	3,250	323	7,150	7,200	353
250	300	28	3,250	3,300	328	7,200	7,250	347
300	350	33	3,300	3,350	333	7,250	7,300	341
350	400	38	3,350	3,400	338	7,300	7,350	334
400	450	43	3,400	3,450	343	7,350	7,400	328
450	500	48	3,450	3,500	348	7,400	7,450	322
500	550	53	3,500	3,550	353	7,450	7,500	316
550	600	58	3,550	3,600	358	7,500	7,550	309
600	650	63	3,600	3,650	363	7,550	7,600	303
650	700	68	3,650	3,700	368	7,600	7,650	297
700	750	73	3,700	3,750	373	7,650	7,700	291
750	800	78	3,750	3,800	378	7,700	7,750	284
800	850	83	3,800	3,850	383	7,750	7,800	278
850	900	88	3,850	3,900	388	7,800	7,850	272
900	950	93	3,900	3,950	393	7,850	7,900	266
950	1,000	98	3,950	4,000	398	7,900	7,950	259
1,000	1,050	103	4,000	4,050	403	7,950	8,000	253
1,050	1,100	108	4,050	4,100	408	8,000	8,050	247
1,100	1,150	113	4,100	4,150	413	8,050	8,100	241
1,150	1,200	118	4,150	4,200	418	8,100	8,150	234
1,200	1,250	123	4,200	4,250	423	8,150	8,200	228
1,250	1,300	128	4,250	4,300	428	8,200	8,250	222
1,300	1,350	133	4,300	4,350	433	8,250	8,300	216
1,350	1,400	138	4,350	4,400	438	8,300	8,350	209
1,400	1,450	143	4,400	4,450	443	8,350	8,400	203
1,450	1,500	148	4,450	4,500	448	8,400	8,450	197
1,500	1,550	153	4,500	4,550	453	8,450	8,500	191
1,550	1,600	158	4,550	4,600	458	8,500	8,550	184
1,600	1,650	163	4,600	4,650	463	8,550	8,600	178
1,650	1,700	168	4,650	4,700	468	8,600	8,650	172
1,700	1,750	173	4,700	4,750	473	8,650	8,700	166
1,750	1,800	178	4,750	4,800	478	8,700	8,750	159
1,800	1,850	183	4,800	4,850	483	8,750	8,800	153
1,850	1,900	188	4,850	4,900	488	8,800	8,850	147
1,900	1,950	193	4,900	4,950	493	8,850	8,900	141
1,950	2,000	198	4,950	5,000	498	8,900	8,950	134
2,000	2,050	203	5,000	6,000	500	8,950	9,000	128
2,050	2,100	208	6,000	6,050	497	9,000	9,050	122
2,100	2,150	213	6,050	6,100	491	9,050	9,100	116
2,150	2,200	218	6,100	6,150	484	9,100	9,150	109
2,200	2,250	223	6,150	6,200	478	9,150	9,200	103
2,250	2,300	228	6,200	6,250	472	9,200	9,250	97
2,300	2,350	233	6,250	6,300	466	9,250	9,300	91
2,350	2,400	238	6,300	6,350	459	9,300	9,350	84
2,400	2,450	243	6,350	6,400	453	9,350	9,400	78
2,450	2,500	248	6,400	6,450	447	9,400	9,450	72
2,500	2,550	253	6,450	6,500	441	9,450	9,500	66
2,550	2,600	258	6,500	6,550	434	9,500	9,550	59
2,600	2,650	263	6,550	6,600	428	9,550	9,600	53
2,650	2,700	268	6,600	6,650	422	9,600	9,650	47
2,700	2,750	273	6,650	6,700	416	9,650	9,700	41
2,750	2,800	278	6,700	6,750	409	9,700	9,750	34
2,800	2,850	283	6,750	6,800	403	9,750	9,800	28
2,850	2,900	288	6,800	6,850	397	9,800	9,850	22
2,900	2,950	293	6,850	6,900	391	9,850	9,900	16
2,950	3,000	298	6,900	6,950	384	9,900	9,950	9
						9,950	9,999	3

Tele-Tax

For use by taxpayers using push-button telephones

In 1983, the IRS will begin a new telephone service called Tele-Tax. This service will provide recorded tax information tapes on about 140 topics covering such areas as filing requirements, dependents, itemized deductions, and tax credits. Tele-Tax is available 24 hours a day, 7 days a week, to taxpayers using push-button telephones.

Brochures, which list all the available topics and describe how to use the service, are available in many banks, and libraries.

Tele-Tax telephone numbers are listed below. If you call from outside the local dialing area of any of these numbers, you will have to pay a long distance charge.

Alabama

Birmingham
205-251-9454
Mobile 205-433-6993
Montgomery
205-262-8304

Alaska

Anchorage 907-272-2814

Arizona

Phoenix 602-261-3560

Arkansas

Little Rock 501-372-3891

California

Carson 213-632-3555
El Monte 213-571-6902
Fresno 209-268-5395
Los Angeles
213-617-3177

Oakland 415-839-4245

Sacramento

916-448-4367

San Diego 619-293-5020

San Jose 408-293-5606

Colorado

Denver 303-296-0462

Connecticut

Hartford 203-547-0015

Bridgeport 203-335-0070

Delaware

Wilmington

302-652-0272

District of

Columbia

Call 202-628-2929

Florida

Jacksonville

904-353-9579

Miami 305-374-5144

Orlando 305-422-0592

Georgia

Atlanta 404-221-6572

Augusta 404-722-9068

Columbus 404-327-0298

Savannah 912-533-9632

Hawaii

Honolulu 808-546-7162

Idaho

Boise 208-383-0034

Illinois

Champaign

217-398-1779

Chicago 312-886-9614

Peoria 309-637-9305

Rockford 815-987-4280

Springfield 217-789-0489

Indiana

Evansville 812-422-1026

Gary 219-884-4465

Indianapolis

317-634-1550

Iowa

Des Moines

515-284-6117

Kansas

Wichita 316-264-3147

Kentucky

Erlanger 606-727-3338

Lexington 606-233-2889

Louisville 502-582-5599

Louisiana

New Orleans

504-529-2854

Maine

Portland 207-775-0465

Maryland

Baltimore 301-244-7306

Massachusetts

Boston 617-523-8602

Springfield 413-739-6624

Michigan

Ann Arbor 313-665-4544

Detroit 313-961-4282

Flint 313-238-4599

Grand Rapids

616-451-2034

Lansing 517-372-2454

Mt. Clemens

313-463-9550

Pontiac 313-858-2336

Minnesota

St. Paul 612-224-4288

Jackson 601-960-4168

Mississippi

Jackson 601-960-4168

Missouri

Kansas City

816-421-3741

St. Louis 314-241-4700

Montana

Billings 406-443-7034

Nebraska

Omaha 402-221-3324

Nevada

Las Vegas 702-385-1778

New Hampshire

Manchester

603-623-5778

New Jersey

Camden 609-966-3412

Newark 201-624-1223

New Mexico

Albuquerque

505-766-1102

New York

Albany District

(Eastern Upstate

New York)

Albany 518-465-8318

Poughkeepsie

914-452-1877

Brooklyn District

Brooklyn

212-858-4461

Mineola 516-248-6790

Smithtown

516-979-0720

Buffalo District

(Central and Western

New York)

Buffalo 716-856-9320

Rochester

716-454-3330

Syracuse

315-471-1630

Manhattan District

Manhattan

212-406-4080

White Plains

914-683-0134

North Carolina

Charlotte 704-371-6352

Greensboro

919-378-5172

Raleigh 919-755-1498

Winston-Salem

919-761-3136

North Dakota

Fargo 701-232-9360

Ohio

Cleveland District

Akron 216-253-1170

Cleveland

216-522-3037

Toledo 419-255-3743

Cincinnati District

Cincinnati

513-421-8050

Columbus

614-463-1898

Dayton 513-461-9755

Oklahoma

Oklahoma City

405-235-3434

Tulsa 918-599-0555

Oregon

Portland 503-294-5363

Pennsylvania

Erie 814-459-7419

Pittsburgh 412-261-3120

Philadelphia

215-592-8946

Rhode Island

Providence 401-861-5220

South Carolina

Charleston 803-722-0369

Columbia 803-254-4749

South Dakota

Sioux Falls

605-336-7081

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Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information we must tell you: a. Our legal right to ask for the information. b. What major purposes we have in asking for it, and how it will be used. c. What could happen if we do not receive it. d. Whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

For the Internal Revenue Service, the laws include: • Tax returns and any papers filed with them. • Any questions we need to ask you so we can: a. Complete, correct, or process your return. b. Figure your tax. c. Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 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 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and 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.

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

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may 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.

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.

How to get forms and publications

Generally, we mail forms directly to you based on what seems to be right for you. If you need other forms or publications, you can order them by following the instructions at the bottom of page 35. Please allow two weeks to receive your order.

You can get the following items at many banks, post offices, and public libraries or order them from IRS:

Form 1040, U.S. Individual Income Tax Return

Instructions for Form 1040

Form 1040A

Instructions for Form 1040A

Form 1040EZ

Instructions for Form 1040EZ

Schedule A for itemized deductions

Schedule B for interest income if more than \$400 or if from All-Savers

Certificates; for dividends and other distributions on stock if more than \$400, or for qualified reinvested dividends from qualified public utilities; and for answering the Foreign Accounts or Foreign Trust Questions

Schedule G for income averaging

Schedule W for the deduction for a married couple when both work

You can photocopy the following items (as well as those listed above) at many public libraries or order them from IRS:

Schedule C for income from a personally owned business

Schedule D for income from the sale or exchange of capital assets

Schedule E for income from rents, royalties, partnerships, estates, trusts, etc.

Schedule F for income from farming

Schedules R&RP for credit for the elderly

Schedule SE for reporting net earnings from self-employment

Form 1040-ES to make estimated tax payments

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

Form 2210, Underpayment of Estimated Tax by Individuals

Form 2441, Credit for Child and Dependent Care Expenses

Form 3468, Computation of Investment Credit

Form 3903, Moving Expense Adjustment

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

How to get forms and publications (continued)

Form 4562 , Depreciation and Amortization	503 Child and Disabled Dependent Care	550 Investment Income and Expenses
Form 4684 , Casualties and Thefts	504 Tax Information for Divorced or Separated Individuals	552 Recordkeeping for Individuals and a List of Tax Publications
Form 4797 , Supplemental Schedule of Gains and Losses	505 Tax Withholding and Estimated Tax	553 Highlights of 1982 Tax Changes
Form 4868 , Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	506 Income Averaging	554 Tax Benefits for Older Americans
Form 5695 , Residential Energy Credit	508 Educational Expenses	575 Pension and Annuity Income
	521 Moving Expenses	583 Information for Business Taxpayers
	522 Disability Payments	587 Business Use of Your Home
	523 Tax Information on Selling Your Home	590 Tax Information on Individual Retirement Arrangements
	524 Credit for the Elderly	596 Earned Income Credit
	525 Taxable and Nontaxable Income	903 Energy Credits for Individuals
	526 Charitable Contributions	905 Tax Information on Unemployment Compensation
	527 Rental Property	907 Tax Information for Handicapped and Disabled Individuals
	529 Miscellaneous Deductions	910 Taxpayer's Guide to IRS Information and Assistance
	530 Tax Information for Homeowners	
	531 Reporting Income From Tips	
	533 Self-Employment Tax	
	545 Interest Expense	
	547 Tax Information on Disasters, Casualties, and Thefts	

You can read or photocopy the following publications at many public libraries or order them from IRS:

- 17 Your Federal Income Tax
- 54 Tax Guide for U.S. Citizens Abroad
- 334 Tax Guide for Small Business
- 463 Travel, Entertainment, and Gift Expenses
- 501 Exemptions
- 502 Medical and Dental Expenses

Unable to use short Forms 1040EZ or 1040A?

Tax Tip: Many public libraries have IRS tax forms you can copy and also have reference sets of Tax Information Publications. Also, many banks, post offices, and public libraries stock Forms 1040, 1040A, 1040EZ, their instructions, and Schedules A&B, G, and W.

If you cannot file either Form 1040EZ or Form 1040A because you want to:

- itemize deductions, income average, claim the child care credit, claim moving expenses, or claim employee business expenses, check the box beside "Form 1040 Kit" located below. Follow the instructions, and send the order to: IRS, P.O. Box 3045, Columbia, MD 21045.

We will send you a "Form 1040 Kit" containing the following:

- Form 1040 (U.S. Individual Income Tax Return)
- Instructions for Form 1040
- Schedules A & B, Form 1040 (Itemized Deductions & Interest and Dividend Income)
- Schedule G, Form 1040 (Income Averaging)
- Publication 506 (Income Averaging)
- Schedule W, Form 1040 (Deduction for a Married Couple When Both Work)
- Form 2106 (Employee Business Expenses)
- Form 2441 (Credit for Child and Dependent Care Expenses)
- Publication 503 (Child & Disabled Dependent Care)
- Form 3903 (Moving Expense Adjustment)
- Publication 521 (Moving Expenses)

Form 1040 Kit

If you check this box, we will send you a "KIT" containing the forms, instructions, and publications listed above. Be sure to print your name and address on the other side of this page. Cut the order form on the dotted line and mail it in your own envelope to the address shown above.

If you need other forms or publications and wish to order them from IRS, attach a separate sheet of paper listing them. Please list forms and publications separately and in numerical order. Also, please list them by form or publication number, not title. We will send you 2 copies of each form and 1 copy of each set of instructions or publication you ask for.

This will help us fill your order quicker. To help reduce waste, order only what you need, and be sure to allow two weeks to receive your order.

Return label

Department of the Treasury—Internal Revenue Service
Peel off the label and place it in the address area of the Form 1040A or 1040EZ you file. If someone prepares your return, please give the preparer the pre-addressed label and the envelope and ask the preparer to use them. Make necessary corrections on the label.

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Order form

Use your own envelope. Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

Write your name and address here. It may be used as a label to speed your order for forms to you.

Name

Number and street

City or town, State, and ZIP code
