Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Department of the Treasury-Internal Revenue Service Form **Income Tax Return for Single and** 2006 **1040EZ** Joint Filers With No Dependents (99) OMB No. 1545-0074 Your first name and initial Last name Your social security number Label (See page 11.) If a joint return, spouse's first name and initial Spouse's social security number Last name Use the IRS label. Home address (number and street). If you have a P.O. box, see page 11. Apt. no. You must enter Otherwise. Н your SSN(s) above. please print E R or type. City, town or post office, state, and ZIP code. If you have a foreign address, see page 11. Checking a box below will not Presidential change your tax or refund. Election Campaign Spouse Check here if you, or your spouse if a joint return, want \$3 to go to this fund? (page 12) Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Income Attach your Form(s) W-2. Attach Form(s) W-2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 here. Enclose, but Unemployment compensation and Alaska Permanent Fund dividends (see page 13) 3 do not attach, any payment. Add lines 1, 2, and 3. This is your adjusted gross income. 4 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. If no one can claim you (or your spouse if a joint return), enter \$8,450 if single; 5 \$16,900 if married filing jointly. See back for explanation. Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income. 6 Federal income tax withheld from box 2 of your Form(s) W-2. 7 **Payments** 8a Earned income credit (EIC). 8a and tax **b** Nontaxable combat pay election. 8b Credit for federal telephone excise tax paid. Attach Form 8913 if required. Add lines 7, 8a, and 9. These are your total payments. 10 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24-32 of the booklet. Then, enter the tax from the table on this line. 11 12a If line 10 is larger than line 11, subtract line 11 from line 10. This is your refund. Refund If Form 8888 is attached, check here ▶ 12a Have it directly deposited! See page 18 and fill **b** Routing number c Type: in 12b, 12c, and 12d or **d** Account number Form 8888 **Amount** If line 11 is larger than line 10, subtract line 10 from line 11. This is the amount you owe. For details on how to pay, see page 19. you owe 13 Do you want to allow another person to discuss this return with the IRS (see page 19)? **Yes.** Complete the following. \square **No** Third party Designee's Phone Personal identification designee number (PIN) name no.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and

accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based

Date

Your occupation

Spouse's occupation

Date

Date

use only

yours if self-employed),
address, and ZIP code

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 23.

Your signature

Preparer's

signature

Firm's name (or

on all information of which the preparer has any knowledge.

Spouse's signature. If a joint return, both must sign.

Sign

here

for your records.

Paid

preparer's

Joint return? See page 11. Keep a copy

Cat. No. 11329W

Check if

self-employed

EIN

Phone no.

Form **1040EZ** (2006)

Daytime phone number

Preparer's SSN or PTIN

2006 Instructions for Form 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents

Purpose: This is the first circulated draft of the 2006 Instructions for Form 1040EZ for your review and comments.

TPCC Meeting: There is no meeting scheduled, but you may request one.

Form: The most current version of the 2006 Form 1040EZ can be viewed by clicking on: http://tfprod.publish.no.irs.gov/composition/cycle_drafts/outgoing/df1040ez.pdf

Prior Revision: The 2005 Instructions for Form 1040EZ can be viewed by clicking on: http://publish.no.irs.gov/INSTRS/PDF/12063Y05.PDF

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at: http://taxforms.web.irs.gov/draft_products.html

Comments: Please email, fax, call, or mail any comments by July 21, 2006

| FROM: | Email: | Phone: | Room: | Date: |
|-------------------------|-----------------------------------|--------------|-------|---------------|
| Robyn Magruder-Matthews | robyn.t.magruder-matthews@irs.gov | 202-622-4182 | | June 23, 2006 |
| | | Fax: | 6423 | |
| | | 202-927-6234 | | |

Major Changes to 2006 Form 1040EZ Instructions

- ♦ The cover, Commissioner's message, pages 3, 4, and 5, EIC tables and tax tables have not been updated.
- ♦ All applicable dollar amounts were revised per Rev. Proc. 2005-70.
- ◆All filing deadlines were updated to April 16, 2007.
- ♦ All years have been revised as needed.

Page 8

- ♦We increased the age limit under "Exception for children under age 14" to 18 per PL 109-222.
- ♦We added a sentence under "When Should You File?" regarding the due date for taxpayers living in states filing in Andover per Media Relations.

Page 13

♦We increased the age limit under "Alaska Permanent Fund dividends" per PL 109-222.

Page 18

- ♦Line 9 was revised to reflect the federal telephone excise tax per Notice 2006-50. All subsequent lines were renumbered.
- ♦We added text under "Why Use Direct Deposit" to reflect new Form 8888 for splitting refunds into multiple accounts.
- ♦We revised the first caution in the discussion of direct deposits per the Direct Deposit task force.

Page 19

◆The order of the credit card service provider names has been reversed. The order is reversed each year per ETA.

Page 20

♦We added text under "What Are Your Rights as a Taxpayer" to inform taxpayers of their civil rights within the IRS per the IRS External Civil Rights office.

Page 21

◆The text on identity theft was revised per the Identity Theft office.

Page 23

- ♦The text under "We welcome comments on forms" was revised to conform to Form 1040 Instructions.
- ♦The text under "Estimates of Taxpayer Burden" was revised to conform to Form 1040 Instructions.

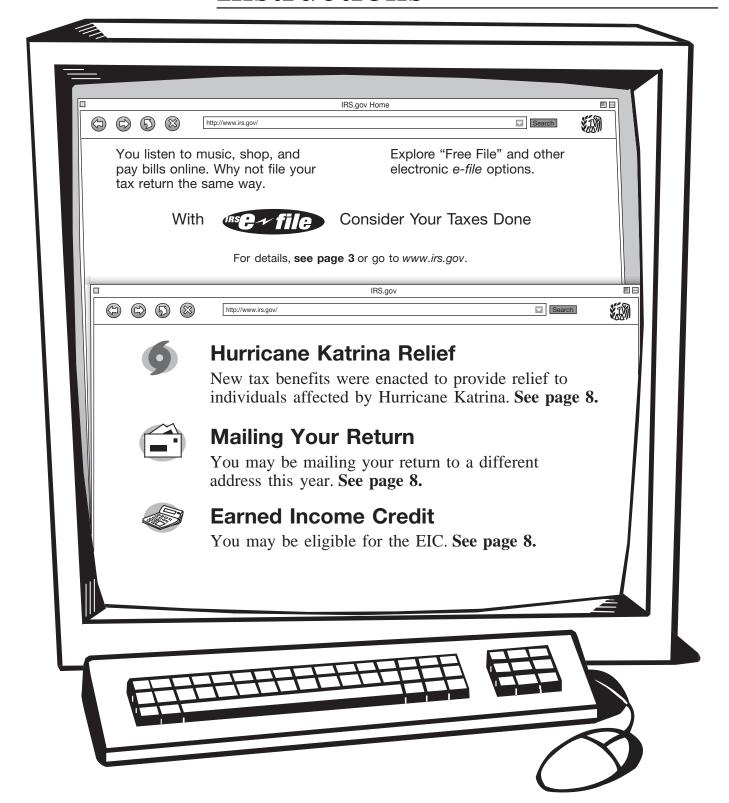
Back Cover

◆The addresses have not been updated.



2006 1040EZ

Instructions



A Message From the Commissioner

Dear Taxpayer,

American taxpayers made history in 2005. For the first time, over half of all individuals filed their tax returns electronically. More than 68 million people "e-filed." E-file is fast, secure, and accurate. The software catches errors that may otherwise hold up the processing of a paper return. Refunds come a lot sooner. I encourage you to consider this option. Taxpayers who file electronically prefer it.

IRS.gov (*www.irs.gov*) was visited over 137 million times during last year's filing season, making it one of the most used websites in America. IRS.gov provides ready access to all IRS forms and publications, answers to frequently asked questions, and interactive features, such as Where's My Refund, the Withholding Calculator, and the EITC Assistant eligibility tool. In addition, Free File, also available through IRS.gov, provides free and convenient access to *e-file*. This free service was used by five million taxpayers last year.

The IRS also answered over 33 million toll-free calls from taxpayers last year. We achieved an all-time high for the accuracy of our answers. IRS-sponsored volunteer return preparation has almost doubled since 1999, helping more than two million people file returns.

As we improve services to taxpayers, the IRS continues to emphasize fair and balanced enforcement of the law. Americans have every right to be confident that when they pay their taxes, neighbors and competitors are doing the same.

I hope this tax booklet is useful to you. For further information, you may contact us online at *www.irs.gov* or call our toll-free numbers 1-800-829-1040 for individuals and 1-800-829-4933 for businesses.

Sincerely,

Mark W. Everson

Mark W. Even

The IRS Mission

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



consider it done

What is IRS *e-file*?

It's the fastest, easiest, and most convenient way to file your income tax return electronically. So easy, over xx million taxpayers preferred e-file over filing a paper income tax return last year. Visit the IRS website at www.irs.gov/efile for all the details and latest information.

What are the benefits?

Millions Eligible for Free File!

- Free File allows qualified taxpayers to prepare and e-file their own tax returns for free using commercially available online tax preparation software.
- Review online tax software provider offerings and determine if you are eligible by visiting the Free File page at www.irs.gov.

Fast! Easy! Convenient!

- Get your refund in half the time as paper filers do, even faster and safer with Direct Deposit. See page 18.
- Sign electronically and file a completely paperless return. See page 20.
- Receive an electronic proof of receipt within 48 hours after the IRS received your return.
- If you owe, you can e-file and authorize an electronic funds withdrawal or pay by credit card. If you e-file before April 16, 2007, you can schedule an electronic funds withdrawal from your checking or savings account as late as April 16, 2007. See page 19.
- Prepare and file your federal and state returns together and save time.

Accurate! Secure!

- IRS computers quickly and automatically check for errors or other missing information.
- The chance of being audited does not differ whether you e-file or file a paper income tax return.
- Your bank account information is safeguarded along with other tax return information. The IRS does not have access to credit card numbers.

Visit the IRS website at www.irs.gov/efile for details.

How to *e-file*?

Use an Authorized IRS e-file Provider



Use a Personal Computer



their clients. As a taxpayer, you have two options: • You can prepare your return, take it to an Authorized IRS e-file Provider, and have the provider transmit it electronically to the IRS, or

Many tax professionals electronically file tax returns for

• You can have a tax professional prepare your return and transmit it for you electronically.

Tax professionals may charge a fee for IRS e-file. Fees may vary depending on the professional and the specific services rendered.

You can file your income tax return in a fast, easy, convenient way using your personal computer. A computer with a modem or Internet access and tax preparation software are all you need. Best of all, you can e-file from the comfort of your home 24 hours a day, 7 days a week. Visit www.irs.gov for details.

IRS approved tax preparation software is available for online use on the Internet, for download from the Internet, and in retail stores. Visit www.irs.gov/efile for details.

If you do not qualify for the Free File options, visit our Partners Page for partners that offer low-cost filing options at www.irs.gov/efile.

IRS Customer Service Standards

At the IRS, our goal is to continually improve the quality of our services. To achieve that goal, we have developed customer service standards in the following areas.

- Easier filing and payment options.
- Access to information.
- Accuracy.

- Prompt refunds.
- Canceling penalties.
- Resolving problems.
- Simpler forms.

If you would like information about the IRS standards and a report of our accomplishments, see Pub. 2183.

Help With Unresolved Tax Issues

Office of the Taxpayer Advocate

Contacting Your Taxpayer Advocate

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

Handling Your Tax Problems

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advocate to provide you with:

- A "fresh look" at your new or on-going problem,
- Timely acknowledgment,
- The name and phone number of the individual assigned to your case,
- Updates on progress,
- Timeframes for action,
- Speedy resolution, and
- Courteous service.

Information You Should Be Prepared To Provide

- Your name, address, and social security number (or employer identification number),
- Your telephone number and hours you can be reached,
- The type of tax return and year(s) involved,
- A detailed description of your problem,
- Your previous attempts to solve the problem and the office you contacted, and
- Description of the hardship you are facing and supporting documentation (if applicable).

How To Contact Your Taxpayer Advocate

- Call the Taxpayer Advocate's toll-free number: 1-877-777-4778.
- Call, write, or fax the Taxpayer Advocate office in your area (see Pub. 1546 for addresses and phone numbers).
- TTY/TDD help is available by calling 1-800-829-4059.
- Visit the website at www.irs.gov/advocate.

Quick and Easy Access to Tax Help and Forms



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



Internet

You can access the IRS website 24 hours a day, 7 days a week, at www.irs.gov to:

- Access commercial tax preparation and *e-file* services available free to eligible taxpayers;
- Check the status of your 2006 refund;
- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications online by topic or keyword;
- Figure your withholding allowances using our W-4 calculator; and
- Sign up to receive local and national tax news by email.



Mail

You can send your order for forms, instructions, and publications to the address below and receive a response within 10 business days after your request is received.

Internal Revenue Service National Distribution Center P.O. Box 8903 Bloomington, IL 61702-8903



Phone

You can order forms and publications and receive automated information by phone.

Forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) during the hours shown on page 6 to order current year forms, instructions, and publications, and prior year forms and instructions. You should receive your order within 10 days.

TeleTax topics. Call 1-800-829-4477 24 hours a day, 7 days a week, to listen to pre-recorded messages covering about 150 tax topics. See page 7 for a list of the topics.

Refund information. You can check the status of your 2006 refund 24 hours a day, 7 days a week. See page 6 for details.



Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some grocery stores, copy centers, city and county government offices, credit unions, and office supply

stores have a collection of reproducible tax forms available to photocopy or print from a CD-ROM.



CD-ROM

You can order Publication 1796, IRS Tax Products CD-ROM, and obtain:

- A CD that is released twice so you have the latest products.
 The first release ships in late December and the final release ships in late February.
- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map; an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.

Buy the CD-ROM from National Technical Information Service (NTIS) at *www.irs.gov/cdorders* for \$25 (no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) toll-free to buy the CD-ROM for \$25 (plus a \$5 handling fee).

Other ways to get help. See page 21 for information.

Refund Information

You can check on the status of your 2006 refund if it has been at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).

Be sure to have a copy of your 2006 tax return available because you will need to know the exact whole-dollar amount of your refund. You will also need to know your filing status. Then, do one of the following.

- Go to www.irs.gov and click on Where's My Refund.
- Call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.
- Call 1-800-829-1954 during the hours shown below under *Calling the IRS*.



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

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

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

Calling the IRS

If you cannot find the answer to your question using one of the methods listed on page 5, please call us for assistance at 1-800-829-1040. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 8:00 a.m. to 8:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. These hours are subject to change. If you call when assistance is not available, you will receive a message giving the updated hours of operation.



If you want to check the status of your 2006 refund, see Refund Information above.

Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- \bullet The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available: (a) your social security number, date of birth, or personal identification number (PIN) if you have one, and (b) the amount of refund shown on your tax return, your filing status, the "Caller ID Number" shown at the top of any notice you received, the numbers in your street address, or your ZIP code. If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random se-

lection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040 (deaf customers with access to TTY/TDD equipment may call 1-800-829-4059). Our menu allows you to speak your responses or use your key pad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance. You can do the following within the system: (a) order tax forms and publications, (b) find out what you owe, (c) determine if we have adjusted your account or received payments you made, (d) request a transcript of your tax return or account, (e) find out where to send your tax return or payment, (f) request more time to pay or set up a monthly installment agreement, and (g) find out if you qualify for innocent spouse relief.

Before You Hang Up

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

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

What Is TeleTax?

Recorded Tax Information

A complete list of topics is on the next page. Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet

TeleTax topics are also available on the IRS website at www.irs.gov.

| All topics are available in Spanish. 419 Gambling income and expenses 420 Gambling income and fellowship grants 42 | G. 1 |
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Before You Fill In Form 1040EZ



For details on these and other changes for 2006 and 2007, see Pub. 553.

you received an envelope with your tax package, please use it. Otherwise, see Where Do You File? on the back cover.

What's New for 2006

Mailing Your Return

You may be mailing your return to a different address this year because the IRS has changed the filing location for several areas. If

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$12,120 (\$14,120 if married filing jointly). See the instructions for lines 8a and 8b that begin on page 13.

Filing Requirements

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

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2006? If you were born on January 1, 1942, you are considered to be age 65 at the end of 2006.

- ☐ Yes. Use TeleTax topic 351 (see page 6) to find out if you must file a return. If you do, you must use Form 1040A or 1040.
- ☐ No. Use Chart A, B, or C on page 9 to see if you must file a return.



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

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

Exception for children under age 18. If you are planning to file a tax return for your child who was under age 18 at the end of 2006 and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 1040 and Form 8814 to do so. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 6) or see Form 8814.

A child born on January 1, 1989, is considered to be age 18 at the end of 2006. Do not use Form 8814 for such a child.

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

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

- You were married to a U.S. citizen or resident at the end of 2006.
 - You elected to be taxed as a resident alien.

See Pub. 519 for details.



Specfic rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or

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

When Should You File?

Not later than **April 16, 2007.** If you live in Maine, Maryland, Massachuetts, New Hampshire, New York, Vermont, or the District of Columbia you have until April 17, 2007. If you file after this date, you may have to pay interest and penalties. See below.



If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone, qualified hazardous duty area, or a contingency operation (for example, you were in the Afghanistan, Bosnia, Kosovo, or Persian

Gulf area), see Pub. 3.

What if You Cannot File on Time?

You can get an automatic 6-month extension if, no later than April 16, 2007, you file Form 4868. For details, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 16, 2007. If you make a payment with your extension request, see the instructions for line 9 on page 18.

What if You File or Pay Late?

The IRS can charge you interest and penalties on the amount you owe.

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% (more in some cases) of the tax due. We will charge you interest on the penalty from the due date of the return (including extensions). If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return.

Are There Other Penalties?

Yes. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, and fraud. We will charge you interest on these penalties from the due date of the return (including extensions). Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details.

In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering

or striking out the preprinted language above the space where you sign.

Where Do You File?

See the back cover.

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

• DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.

- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

Who Can Use Form 1040EZ?

You can use Form 1040EZ if all of the following apply.

- Your filing status is single or married filing jointly (see page 11). If you were a nonresident alien at any time in 2006, see *Nonresident aliens* on page 11.
 - You do not claim any dependents.

Chart A—For Most People

| IF your filing status is | THEN file a return if your gross income* was at least |
|--------------------------|---|
| Single | \$ 8,450 |
| Married filing jointly** | \$16,900 |

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

Chart B—For Children and Other Dependents

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

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.



To find out if your parent (or someone else) can claim you as a dependent, use TeleTax topic 354 (see page 6).

You must file a return if **any** of the following apply.

- Your unearned income was over \$850.
- Your earned income was over \$5.150.
- Your gross income was more than the larger of—
- \$850, or
- Your earned income (up to \$4,850) plus \$300.

Chart C—Other Situations When You Must File

You must file a return using Form 1040A or 1040 if any of the following apply for 2006.

- You received any advance earned income credit payments from your employer. These payments are shown in box 9 of your Form W-2.
 - You owe tax from the recapture of an education credit (see **Form 8863**).
 - You claim a credit for excess social security and tier 1 RRTA tax withheld.

You must file a return using Form 1040 if **any** of the following apply for 2005.

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

^{**}If you did not live with your spouse at the end of 2006 (or on the date your spouse died) and your gross income was at least \$3,300, you must file a return.

- You do not claim any adjustments to income. Use TeleTax topics 451-453 and 455-458 (see page 6).
- The only tax credit you can claim is the earned income credit. Use TeleTax topics 601-608 and 610 (see page 6).
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2006. If you were born on January 1, 1942, you are considered to be age 65 at the end of 2006 and cannot use Form 1040EZ.
- Your taxable income (line 6 of Form 1040EZ) is less than \$100.000.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.
- You did not receive any advance earned income credit payments.
- You do not owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 6).

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 6) to find out which form to use.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. Use TeleTax topic 353 (see page 6). Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than your standard deduction, which is \$5,150 for most single people and \$10,300 for most married people filing a joint return. Use TeleTax topic 501 (see page 6). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount entered on line D of the worksheet on page 2 of Form 1040EZ.

Nonresident aliens. If you were a nonresident alien at any time in 2006, your filing status must be married filing jointly to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use Form 1040NR or 1040NR-EZ. Specific rules apply to determine if you were a nonresident or resident alien. See Pub. 519 for details, including the rules for students and scholars who are aliens.

Where To Report Certain Items From 2006 Forms W-2, 1098, and 1099

IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use free online commercial tax preparation software to file your federal income tax return. Visit www.irs.gov/efile for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040EZ, line 7.

| Form | Item and Box in Which It Should Appear | | Where To Report on Form 1040EZ |
|-------------------|--|---|--|
| W-2 | Wages, tips, other compensation (box 1) Allocated tips (box 8) Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to an Archer MSA (box 12, code R) Employer contributions to a health savings account (box 12, code W) Income from nonqualified deferred compensation plan (box 12, code Z) | } | Line 1 See <i>Tip income</i> on page 12 Must file Form 1040A or 1040 Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889) Must file Form 1040 |
| W-2G | Gambling winnings (box 1) | | Must file Form 1040 |
| 1098-E | Student loan interest (box 1) | | Must file Form 1040A or 1040 to deduct |
| 1098-T | Qualified tuition and related expenses (box 1) | | Must file Form 1040A or 1040 to deduct or take a credit for the tuition and related expenses |
| 1099-C | Canceled debt (box 2) | | Must file Form 1040 if taxable (see the instructions on Form 1099-C) |
| 1099-DIV | Dividends and distributions | | Must file Form 1040A or 1040 |
| 1099-G | Unemployment compensation (box 1) | | Line 3. But if you repaid any unemployment compensation in 2006, see the instructions for line 3 on page 13 |
| 1099-INT | Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6) | | Line 2 See the instructions for line 2 on page 13 Must file Form 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax |
| 1099-LTC | Long-term care and accelerated death benefits | | Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853) |
| 1099-MISC | Miscellaneous income | | Must file Form 1040 |
| 1099-OID | Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3) | } | See the instructions on Form 1099-OID Must file Form 1040 to deduct |
| 1099-Q | Qualified education program payments | | Must file Form 1040 |
| 1099-R 1099-SA | Distributions from pensions, annuities, IRAs, etc. Distributions from HSAs and MSAs* | | Must file Form 1040A or 1040 Must file Form 1040 |

^{*}This includes distributions from Archer and Medicare Advantage MSAs.

Single

You can use this filing status if any of the following was true on December 31, 2006.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2006, and did not remarry in 2006.

Married Filing Jointly

You can use this filing status if any of the following apply.

- You were married at the end of 2006, even if you did not live with your spouse at the end of 2006.
 - Your spouse died in 2006 and you did not remarry in 2006.

• You were married at the end of 2006, and your spouse died in 2007 before filing a 2006 return.

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

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see Innocent spouse relief on page 20.

Line Instructions for **Form 1040EZ**



IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use free online commercial tax preparation software to file your federal income tax return. Visit www.irs.gov/efile for details.

Name and Address Use the Peel-Off Label

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

Address Change

If the address on your peel-off label is not your current address, cross out your old address and print your new address. If you plan to move after filing your return, use Form 8822 to notify the ÎRS of your new address.

Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to your local Social Security Administration office before you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. If you received a peel-off label, cross out your former name and print your new name.

What if You Do Not Have a Label?

Print the information in the spaces provided.



If you filed a joint return for 2005 and you are filing a joint return for 2006 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2005 return.

P.O. Box

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

Foreign Address

Print the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Social Security Number (SSN)

An incorrect or missing SSN can increase your tax or reduce your refund. To apply for an SSN, fill in Form SS-5 and return it to the Social Security Administration (SSA). You can get Form SS-5 online at www.socialsecurity.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN.

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 21 for more details.

IRS individual taxpayer identification numbers (ITINs) for aliens. If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It usually takes about 4-6 weeks to get an ITIN.

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



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

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

Presidential Election Campaign Fund

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

Income

Rounding Off to Whole Dollars

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

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2006, you may receive a Form 1099-G.

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

☐ Yes. None of your refund is taxable.

You may have to report part or all of the refund as income on Form 1040 for 2006. For details, use TeleTax topic 405 (see page 6).

Social Security Benefits

You should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2006 and the amount of any benefits you repaid in 2006. Use the worksheet below to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.

Line 1

Wages, Salaries, and Tips

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

- Wages received as a **household employee** for which you did not receive a Form W-2 because your employer paid you less than \$1,500 in 2006. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.
- **Tip income** you did not report to your employer. But you must use Form 1040 and Form 4137 if: (a) you received tips of \$20 or more in any month and did not report the full amount to your employer, or (b) your Form(s) W-2 show allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They are not included as income in box 1. See Pub. 531 for more details.
- Scholarship and fellowship grants not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. However, if you were a degree candidate, include on line 1 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1.



You must use Form 1040A or 1040 if you received dependent care benefits or employer-provided adoption benefits for 2006.

Missing or Incorrect Form W-2?

If you do not get a Form W-2 from your employer by January 31, 2007, use TeleTax topic 154 (see page 6) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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|---------------|---|

| Worksheet To See if Any of Your Social Security Benefits Are Taxable Kee | p for Your Records |
|--|----------------------|
| Before you begin: ✓ If you are filing a joint return, be sure to include any amounts your entering amounts on lines 1, 3, and 4 below. | spouse received when |
| | |
| 1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 | |
| 2. Is the amount on line 1 more than zero? | |
| No. Stop None of your social security benefits are taxable. | |
| Yes. Enter one-half of line 1 | |
| 3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see the instructions for line 3 on page 13) | |
| 4. Enter your total interest income, including any tax-exempt interest | |
| 5. Add lines 2, 3, and 4 5 | |
| 6. If you are: • Single, enter \$25,000 • Married filing jointly, enter \$32,000 | |
| 7. Is the amount on line 6 less than the amount on line 5? | |
| No. None of your social security benefits are taxable this year. You can use Form 1040EZ Do not list your benefits as income. | |
| ☐ Yes. Some of your benefits are taxable this year. You must use Form 1040A or 104 | 0. |

Line 2

Taxable Interest

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

Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. If interest was credited in 2006 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 2006 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.

If you cashed series EE or I U.S. savings bonds in 2006 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or 1040 to do so.

You must use Form 1040A or 1040 if either of the following applies.

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2006 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2006.

Tax-Exempt Interest

If you received tax-exempt interest, such as from municipal bonds, enter "TEI" and the amount in the space to the left of line 2. Do not add tax-exempt interest in the total on line 2.

Line 3

Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing the total unemployment compensation paid to you in 2006.

If you received an overpayment of unemployment compensation in 2006 and you repaid any of it in 2006, subtract the amount you repaid from the total amount you received. Include the result in the total on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If you repaid unemployment compensation in 2006 that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was under age 18 at the end of 2006 if the child's dividends are more than \$1,700. Instead, you must file Form 8615 and Form 1040A or 1040 for the child. You must also use Form 8615 and Form 1040A or 1040 for the child if the child's dividends and taxable interest (line 2) total more than \$1,700. A child born on January 1, 1989, is considered to be age 18 at the end of 2006. Do not use Form 8615 for such a child.

Payments and Tax

Line 7

Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2006 Form(s) W-2 in box 2.

If you received a 2006 Form 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

If federal income tax was withheld from your Alaska Permanent Fund dividends, include the tax withheld in the total on line 7.

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

What Is the EIC?

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

Note. If you have a qualifying child (see page 14), you may be able to take the credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For details, see Pub. 596.

To Take the EIC:

- Follow the steps on pages 14 and 15.
- Complete the worksheet on page 16 or let the IRS figure the credit for you.

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



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

otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, Who must file, on page 15. You may also have to pay penalties.

Step 1 All Filers

| 1. | Is the amount on Form 1040EZ, line 4, less than \$12,120 |
|----|--|
| | (\$14,120 if married filing jointly)? |

| (\$14,120 if married filling J | omitry): |
|--------------------------------|--------------------------------------|
| Yes. Continue | No. (STOP) You cannot take the credi |
| | |

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for FIC purposes (see page 15)?

| of EIC purposes (see page | 13): |
|---------------------------|---|
| ☐ Yes. Continue | You cannot take the credit. Enter "No" in the space to the left of line 8a. |
| | |

3. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2006 tax return?

| as a dependent on someone | |
|-------------------------------|-----------------------|
| Yes. STOP You cannot take the | ☐ No. Continue |
| credit. | |

4. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2006?

| Yes. Go to question | ☐ No. STOP |
|---------------------|-----------------------------|
| 5. | You cannot take the credit. |

5. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2006? Members of the military stationed outside the United States, see page 15 before you answer.

| Form 1040EZ—Lines 8a and 8b | |
|--|--|
| You cannot take the credit. Enter "No" in the space to the left of line 8a. | Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount |
| 6. Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2006? Yes. No. Go to Step 2 on this page. You cannot take the credit. Enter "No" in the space to the left of line 8a. | subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown on your Form W-2 in box 11. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity. Add all of your nontaxable combat |
| A qualifying child for the EIC is a child who is a Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew) | pay if you elect to include it in earned income. Also enter this amount on Form 1040EZ, line 8b. See Combat pay, Nontaxable on this page. |
| was Under age 19 at the end of 2006 or | Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election. |
| Under age 24 at the end of 2006 and a student (see page 15) or Any age and permanently and totally disabled (see page 15) | Earned Income = |
| who Either lived with another person in the United States for more than half of 2006 or was born or died in 2006 and that person's home was the child's home for the entire time the | 2. Is your earned income less than \$12,120 (\$14,120 if married filing jointly)? Yes. Go to Step 3. No. (STOP) You cannot take the credit. |
| Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 6) or see Pub. 596. | 1. Do you want the IRS to figure the credit for you? Yes. See Credit figured by the IRS on this page. No. Go to the worksheet on page 16. |
| Step 2 Earned Income 1. Figure earned income: | Definitions and Special Rules |
| Form 1040EZ, line 1 Subtract, if included in line 1, any: Taxable scholarship or fellowship grant not reported on a Form W-2. | (listed in alphabetical order) Combat pay, Nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See <i>Combat Zone Exclusion</i> in Pub. 3. You can elect to include this pay in your earned income when figuring the |

ed an elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in Form(s) W-2, box 12, with code Q. If you are filing a joint return

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

Credit figured by the IRS. To have the IRS figure the credit for

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

• Amount paid to an inmate in a penal institution for work (enter "PRI" in

the space to the left of line 1 on

Form 1040EZ).

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

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

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

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

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

Members of the military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you serve fewer than 90 days.

Permanently and totally disabled. A person who, at any time in 2006, cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

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

To find out how to get an SSN, see page 11. If you will not have an SSN by April 16, 2007, see *What if You Cannot File on Time?* on page 8.

Student. A child who during any part of 5 calendar months of 2006 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or Internet school.

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

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

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

Keep for Your Records



| Part 1 All Filers | 1. Enter your earned income from Step 2 that begins on page 14. 2. Look up the amount on line 1 above in the EIC Table on page 17 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. If line 2 is zero, You cannot take the credit. Enter "No" in the space to the left of line 8a. 3. Enter the amount from Form 1040EZ, line 4. 4. Are the amounts on lines 3 and 1 the same? Yes. Skip line 5; enter the amount from line 2 on line 6. No. Go to line 5. |
|---|--|
| Part 2 Filers Who Answered "No" on Line 4 | 5. Is the amount on line 3 less than \$6,750 (\$8,750 if married filing jointly)? Yes. Leave line 5 blank; enter the amount from line 2 on line 6. No. Look up the amount on line 3 in the EIC Table on page 17 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6. |
| Part 3 Your Earned Income Credit | 6. This is your earned income credit. Enter this amount on Form 1040EZ, line 8a. If your EIC for a year after 1996 was reduced or disallowed, see page 15 to find out if you must file Form 8862 to take the credit for 2006. |

2005 Earned Income Credit (EIC) Table

Caution. This is **not** a tax table.

- 1. To find your credit, read down the "At least—But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet on page 16.
- 2. Then, read across to the column for your filing status. Enter the credit from that column on your EIC Worksheet.

| If the ar you are up from worksho | looking the | | your g status | If the ar you are up from worksho | looking the | And filing | your status | If the ar you are up from worksh | looking the | And y filing is— | your status | If the am you are I up from workshe | ooking the | And y filing is— | our status | If the ame you are lo up from t workshee | ooking he | And siling | your status |
|--|----------------------------|--------------------------|----------------------------------|--|----------------------------------|--------------------------|----------------------------------|---|----------------------------------|--------------------------|----------------------------------|--|-----------------------------------|------------------------|----------------------------------|---|---------------------|----------------|----------------------------------|
| At least | But less than | | Married filing jointly redit is— | At least | But less than | Single Your c | Married filing jointly redit is— | At least | But less than | | Married filing jointly redit is— | At least | But less than | | Married filing jointly redit is— | At least | But less than | | Married filing jointly edit is— |
| \$1 50 100 150 | \$50 100 150 200 | \$2 6 10 13 | \$2 6 10 13 | 2,850 2,900 | 2,850 2,900 2,950 3,000 | 216 220 224 228 | 216 220 224 228 | 5,650 5,700 | 5,650 5,700 5,750 5,800 | 399 399 399 399 | 399 399 399 399 | 8,400 8,450 8,500 8,550 | , | 251 247 | 399 399 399 396 | 11,200 11,250 11,300 11,350 | 11,30 11,35 | 00 36 50 33 | 5 189 3 186 |
| 200 250 300 350 | 250 300 350 400 | 17 21 25 29 | 17 21 25 29 | 3,050 3,100 | 3,050 3,100 3,150 3,200 | 231 235 239 243 | 231 235 239 243 | 5,850 5,900 | 5,850 5,900 5,950 6,000 | 399 399 399 399 | 399 399 399 399 | 8,600 8,650 8,700 8,750 | 8,650 8,700 8,750 8,800 | 235 231 | 392 388 384 381 | 11,400 11,450 11,500 11,550 | 11,50 11,50 | 00 21 50 17 | 1 174 7 170 |
| 400 450 500 550 | 450 500 550 600 | 33 36 40 44 | 33 36 40 44 | 3,250 3,300 | 3,250 3,300 3,350 3,400 | 247 251 254 258 | 247 251 254 258 | 6,050 6,100 | 6,050 6,100 6,150 6,200 | 399 399 399 399 | 399 399 399 399 | | 8,850 8,900 8,950 9,000 | 220 216 | 377 373 369 365 | 11,600 11,650 11,700 11,750 | 11,70 11,75 | 00 6 50 2 | 5 159 |
| 600 650 700 750 | 650 700 750 800 | 48 52 55 59 | 48 52 55 59 | 3,450 3,500 | 3,450 3,500 3,550 3,600 | 262 266 270 273 | 262 266 270 273 | 6,250 6,300 | 6,250 6,300 6,350 6,400 | 399 399 399 399 | 399 399 399 399 | 9,050 9,100 | 9,050 9,100 9,150 9,200 | 205 | 361 358 354 350 | 11,800 11,850 11,900 11,950 | 11,90 11,95 | 00 (50 (| 0 147 0 143 0 140 0 136 |
| 800 850 900 950 | 850 900 950 1,000 | 63 67 71 75 | 63 67 71 75 | 3,650 3,700 | 3,650 3,700 3,750 3,800 | 277 281 285 289 | 277 281 285 289 | 6,450 6,500 | 6,450 6,500 6,550 6,600 | 399 399 399 396 | 399 399 399 399 | 9,250 9,300 | 9,250 9,300 9,350 9,400 | 189 186 | 346 342 339 335 | 12,000 12,050 12,100 12,150 | 12,10 12,15 | 00 (50 (| 132 128 124 120 |
| 1,000 1,050 1,100 1,150 | 1,100 1,150 | 78 82 86 90 | 78 82 86 90 | 3,850 3,900 | 3,850 3,900 3,950 4,000 | 293 296 300 304 | 293 296 300 304 | 6,650 6,700 | 6,650 6,700 6,750 6,800 | 392 388 384 381 | 399 399 399 399 | 9,400 9,450 9,500 9,550 | 9,500 | 174 170 | 331 327 323 319 | 12,200 12,250 12,300 12,350 | 12,30 12,35 | 00 (50 (| 0 117 0 113 0 109 0 105 |
| 1,200 1,250 1,300 1,350 | 1,300 1,350 | 94 98 101 105 | 94 98 101 105 | 4,050 4,100 | 4,050 4,100 4,150 4,200 | 308 312 316 319 | 308 312 316 319 | 6,850 6,900 | 6,850 6,900 6,950 7,000 | 377 373 369 365 | 399 399 399 | 9,650 9,700 | 9,650 9,700 9,750 9,800 | 159 155 | 316 312 308 304 | 12,400 12,450 12,500 12,550 | 12,50 12,55 | 00 (50 (| 0 101 0 98 0 94 0 90 |
| 1,400 1,450 1,500 1,550 | 1,500 1,550 | 109 113 117 120 | 109 113 117 120 | 4,250 4,300 | 4,250 4,300 4,350 4,400 | 323 327 331 335 | 323 327 331 335 | 7,050 7,100 | 7,050 7,100 7,150 7,200 | 361 358 354 350 | 399 399 399 399 | 9,850 9,900 | 9,850 9,900 9,950 10,000 | 143 140 | 300 296 293 289 | 12,600 12,650 12,700 12,750 | 12,70 12,75 | 00 (50 (| 0 86 0 82 0 78 0 75 |
| 1,600 1,650 1,700 1,750 | 1,700 1,750 | 124 128 132 136 | 124 128 132 136 | 4,450 4,500 | 4,450 4,500 4,550 4,600 | 339 342 346 350 | 339 342 346 350 | 7,250 7,300 | 7,250 7,300 7,350 7,400 | 346 342 339 335 | 399 399 399 399 | 10,000 10,050 10,100 10,150 | 10,100 10,150 | 128 124 | 285 281 277 273 | 12,800 12,850 12,900 12,950 | 12,90 12,95 | 00 (50 (| 71 0 67 0 63 0 59 |
| 1,800 1,850 1,900 1,950 | 1,900 1,950 | 140 143 147 151 | 140 143 147 151 | 4,650 4,700 | 4,650 4,700 4,750 4,800 | 354 358 361 365 | 354 358 361 365 | 7,450 7,500 | 7,450 7,500 7,550 7,600 | 331 327 323 319 | 399 399 399 399 | 10,200 10,250 10,300 10,350 | 10,300 10,350 | 113 | 270 266 262 258 | 13,000 13,050 13,100 13,150 | 13,10 13,15 | 00 (50 (| 55 52 3 48 3 44 |
| 2,000 2,050 2,100 2,150 | 2,100 2,150 | 155 159 163 166 | 155 159 163 166 | 4,850 4,900 | 4,850 4,900 4,950 5,000 | 369 373 377 381 | 369 373 377 381 | 7,650 7,700 | 7,650 7,700 7,750 7,800 | 316 312 308 304 | 399 399 399 399 | 10,400 10,450 10,500 10,550 | 10,500 10,550 | 98 94 | 254 251 247 243 | 13,200 13,250 13,300 13,350 | 13,30 13,35 | 00 (50 (| 0 40 0 36 0 33 0 29 |
| 2,200 2,250 2,300 2,350 | 2,300 2,350 | 170 174 178 182 | 170 174 178 182 | 5,050 5,100 | 5,050 5,100 5,150 5,200 | 384 388 392 396 | 384 388 392 396 | 7,850 7,900 | 7,850 7,900 7,950 8,000 | 300 296 293 289 | 399 399 399 399 | 10,600 10,650 10,700 10,750 | 10,700 10,750 | 82 78 | 239 235 231 228 | 13,400 13,450 13,500 13,550 | 13,50 13,55 | 00 (50 (| 25 21 21 3 17 3 13 |
| 2,400 2,450 2,500 2,550 | 2,500 2,550 | 186 189 193 197 | 186 189 193 197 | 5,250 5,300 | 5,250 5,300 5,350 5,400 | 399 399 399 399 | 399 399 399 399 | 8,050 8,100 | 8,050 8,100 8,150 8,200 | 285 281 277 273 | 399 399 399 399 | 10,800 10,850 10,900 10,950 | 10,900 10,950 | 67 63 | 224 220 216 212 | 13,600 13,650 13,700 13,750 | 13,70 13,75 | 00 (50 (| 0 10 0 6 0 2 0 0 |
| 2,600 2,650 2,700 2,750 | 2,700 2,750 | 201 205 208 212 | 201 205 208 212 | 5,450 5,500 | 5,450 5,500 5,550 5,600 | 399 399 399 399 | 399 399 399 399 | 8,250 8,300 | 8,250 8,300 8,350 8,400 | 270 266 262 258 | 399 399 399 399 | 11,000 11,050 11,100 11,150 | 11,100 11,150 | 52 48 | 208 205 201 197 | | | | |

Line 9

If you paid the federal telephone excise tax on long distance service you can claim a credit for the tax. You cannot claim a refund for the tax on local service unless you paid a flat charge for combined local and long distance service.

The amount of the credit you can claim is a safe harbor amount or you can choose to claim the actual amount you paid. If you choose to claim the actual amount paid, you must attach Form 8913 and receipts showing the amount paid.

Line 10

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

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

Line 11

Tax

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

- Yes. See Pub. 967 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
- No. Use the Tax Table that starts on page 24.

Refund

Line 12a

If line 12a is under \$1, we will send the refund only if you request it when you file your return. If you want to check the status of your refund, please wait at least 6 weeks (3 weeks if you filed electronically) from the date you filed to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically). See page 6 for details.



If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2007 on page 21.

Refund Offset

If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the refund on line 12a may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have a question about it, contact the agency(ies) you owe the debt to.

Injured spouse claim. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support,

spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 12a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 6) or see Form 8379.

Lines 12b Through 12d



Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically into your checking or savings account.

Why Use Direct Deposit?

- You get your refund fast—in half the time as paper filers if you e-file.
 - Payment is more secure—there is no check to get lost.
 - More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

Complete lines 12b through 12d if you want us to directly deposit the amount shown on line 12a into your checking or savings account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Check the box on line 12a and attach Form 8888, or
- Complete lines 12b through 12d. Otherwise, we will send you a check.

Note. If you do not want your refund directly deposited into your account, draw a line through the boxes on lines 12b and 12d.



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

numbers.

If you file a joint return and fill in lines 12b through 12d, you are appointing your spouse as an agent to receive the refund. This appointment cannot be changed later.

Line 12b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on page 19, the routing number is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 12b.

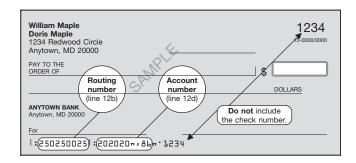
Line 12d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on page 19, the account number is 20202086. Do not include the check number.



Some financial institutions will not allow a joint refund to be deposited into an individual account. The IRS is not responsible if a financial institution rejects a direct deposit. If the direct deposit is rejected, a check will be

sent instead.

Sample Check—Lines 12b Through 12d





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

Amount You Owe

IRS e-file offers an additional payment option: Electronic funds withdrawal. This option allows you to file your return early and schedule your payment for withdrawal from your checking or savings account on a future date up to and including April 16, 2007. Visit www.irs.gov/efile for details.

Line 13



Pay your taxes in full by April 16, 2007, to save interest and penalties. You do not have to pay if line 13 is under \$1.

You can pay by check, money order, or credit card.

To pay by check or money order. Enclose in the envelope with your return a check or money order payable to the "United States Treasury" or the full amount when you file. Do not attach the payment to your return. Do not send cash. Write "2006 Form 1040EZ" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

To help process your payment, enter the amount on the right side of the check like this: XXX.XX. Do not use dashes or lines (for example, do not enter "XXX—" or "XXX $\frac{XX}{100}$ ").

To pay by credit card. You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll free or visit the website of either service provider listed on this page and follow the instructions. A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown on this page. If you pay by credit card before filing your return, please enter on page 1 of Form 1040EZ in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation 1-800-2PAY-TAXSM (1-800-272-9829) 1-877-754-4413 (Customer Service) www.officialpayments.com Link2Gov Corporation 1-888-PAY-1040SM (1-888-729-1040) 1-888-658-5465 (Customer Service) www.PAY1040.com



You may need to increase the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2007 on page 21.

What if You Cannot Pay?

Installment payments. If you cannot pay the full amount shown on line 13 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 16, 2007, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, use Form 9465. You should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Penalty for Not Paying Enough Tax During the Year

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

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

Exceptions to the penalty. You will not owe the penalty if your 2005 tax return was for a tax year of 12 full months and either of the following applies.

- 1. You had no tax shown on your 2005 return and you were a U.S. citizen or resident for all of 2005, or
- 2. Line 7 on your 2006 return is at least as much as the tax shown on your 2005 return.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2006 tax return with the IRS, check the "Yes" box in the "Third party designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

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

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability),

or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2007 tax return. This is April 15, 2008, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see *Death of a taxpayer* on page 21.

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

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

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Electronic return signatures! Create your own personal identification number (PIN) and file a paperless return electronically or use a tax professional. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2. For more details, visit www.irs. gov/efile and click on "e-file for Individual Taxpayers."

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2005 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X). AGI is the amount shown on your 2005 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2005 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. You will also be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual social security statement.



You cannot sign your return electronically if you are a first-time filer under age 16 at the end of 2006.

Forms 8453 and 8453-OL. Your return is not complete without your signature. If you are not eligible or choose not to sign your return electronically, you must complete, sign, and file Form 8453 or Form 8453-OL, whichever applies.

If you use a paid preparer, ask to sign your return electronically!

General Information

How to avoid common mistakes. Mistakes can delay your refund or result in notices being sent to you.

- 1. Be sure to enter the correct social security number for you and your spouse if married in the space provided on Form 1040EZ. Check that your name and SSN agree with your social security card.
- 2. Use the amount from line 6 to find your tax in the tax table. Be sure you enter the correct tax on line 11.
- 3. If you think you can take the earned income credit, read the instructions for lines 8a and 8b that begin on page 13 to make sure you qualify. If you do, make sure you use the correct column of the EIC Table for your filing status.
- 4. Check your math, especially when figuring your taxable income, federal income tax withheld, earned income credit, total payments, and your refund or amount you owe.
- 5. Check one or both boxes on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2006 return. Check the box even if that person chooses not to claim you (or your spouse). If no one can claim you (or your spouse) as a dependent, do not check any of the boxes.
- 6. Enter an amount on line 5. If you check any of the boxes, use the worksheet on the back of Form 1040EZ to figure the amount to enter. If you do not check any of the boxes, enter \$8,450 if single; \$16,900 if married filing jointly.
- 7. Remember to sign and date Form 1040EZ and enter your occupation(s).
- 8. If you got a peel-off label, make sure it shows the correct name(s) and address. If not, enter the correct information. If you did not get a label, enter your name and address in the spaces provided on Form 1040EZ. Check that your name agrees with your social security card.
 - 9. Attach your Form(s) W-2 to the left margin of Form 1040EZ.
- 10. If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 13 on page 19 for details.

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

It is the policy of the IRS to treat all taxpayers fairly without regard to race, color, national origin, age, sex or disability. If you believe that the IRS violated one of your civil rights, contact the IRS External Civil Rights office at (202) 927–6410 (TDD: 202–622–3452) (not toll free numbers).

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. To request relief, you must file Form 8857 no later than 2 years after the date on which the IRS first attempted to collect the tax from you. For more information, see Pub. 971 and Form 8857.

Income tax withholding and estimated tax payments for 2007. If the amount you owe or your refund is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2007 pay. For details on how to complete Form W-4, see Pub. 919. In general, you do not have to make estimated tax payments if you expect that your 2007 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

How long should you keep your tax return? Keep a copy of your tax return, worksheets you used, and records of all items appearing

on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. See Pub. 552 for details.

How do you amend your tax return? Use Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

How do you make a gift to reduce debt held by the public? If you wish to do so, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file.



You may be able to deduct this gift on your 2007 tax return.

How do you get a copy of your tax return? If you need a copy of your tax return, use Form 4506. There is a \$39 fee for each return requested. If your main home, principal place of business, or tax records are located in a Presidentially declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us. See page 6 for the number.

Parent of a kidnapped child. The parent of a child who is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member may be able to take the child into account in determining his or her eligibility for the head of household or qualifying widow(er) filing status, deduction for dependents, child tax credit, and the earned income credit (EIC). For details, use TeleTax topic 357 (see page 6) or see Pub. 501 (Pub. 596 for the EIC).

Do both the name and social security number (SSN) on your tax forms agree with your social security card? If not, your exemption(s) and any earned income credit may be disallowed, your refund may be delayed, and you may not receive credit for your social security earnings. If your Form W-2, Form 1099, or other tax document shows an incorrect name or SSN, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213.

Identity theft. If you believe someone has assumed your identity to file federal income tax returns, or to commit other tax fraud, complete Form 3949A, Information Referral, and mail it to the Internal Revenue Service, Fresno, CA 93888. Victims of identity theft who are having trouble filing their returns should call the Taxpayer Advocate at 1-877-777-4778.

The IRS does not request personal taxpayer information through email. If you receive this type of request, it may be an attempt by identity thieves to get your private tax information. Please send a copy of the fraudulent email to *phishing@irs.gov*. For instructions on how to properly submit one of these communications to the IRS,

go to www.irs.gov and enter keyword "phishing." Further instructions are listed in the article titled "How To Protect Yourself From Suspicious E-Mails or Phishing Schemes." For additional information about identity theft prevention and victim assistance, you can access the IRS Identity Theft page at www.irs.gov by entering keyword "identity theft."

Death of a taxpayer. If a taxpayer died before filing a return for 2006, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, the processing of the return may be delayed.

If your spouse died in 2006 and you did not remarry in 2006, or if your spouse died in 2007 before filing a return for 2006, you can file a joint return. A joint return should show your spouse's 2006 income before death and your income for all of 2006. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

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

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

For more details, use TeleTax topic 356 (see page 6) or see Pub. 559.

Other Ways To Get Help

Send your written tax questions to the IRS. You should get an answer in about 30 days. If you do not have the mailing address, call us. See page 6 for the number. Do not send questions with your return.

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

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics. This section provides a broad picture of tax topics beginning with 17 main categories. Each topic link leads to further categories and then to a discussion of the topic.

Free help with your return. Free help in preparing your return is available nationwide from IRS-sponsored volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return. Many VITA sites offer free electronic filing and all volunteers will let you know about the credits and deductions that you may be entitled to claim. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone benefits, at an office within your installation. For more information on these programs, go to www.irs.gov and enter keyword "VITA" in the upper right corner. Or call us. See page 6 for the number. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/taxaide or call 1-888-227-7669.

When you go for help, take your photo ID and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2005 tax return (if available), all your Forms W-2 and 1099 for 2006, and any other information about your 2006 income and expenses.

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

Online services. If you subscribe to an online service, ask about online filing or tax information.

Help for people with disabilities. Telephone help is available using TTY/TDD equipment by calling 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or

possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information which we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

We welcome comments on forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at *taxforms@irs.gov (The asterisk must be included in the address.) Please put "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send your return to this address. Instead, see Where Do You File? on the back cover.

Estimates of Taxpayer Burden

The new estimates of taxpayer burden shown here were developed by the IRS to better measure and understand the burden taxpayers experience when preparing their taxes. These estimates of average preparation times and out-of-pocket expenses are based on a new survey of taxpayers and a more accurate method of estimating taxpayer burden. They focus on taxpayer characteristics and activities, rather than forms, and replace the burden estimates shown in prior year tax form instructions. The data collected to figure the new estimates includes type of taxpayer, preparation method, filing method, and taxpayer activities.

These changes create a one-time shift in estimates of burden levels. Comparisons should not be made between these and earlier published estimates.

Estimated Average Preparation Times and Out-of-Pocket Expenses by Return Preparation Method

The average time and expenses required to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated averages are:

| | Self-Prepared With | hout Tax Software | Self-Prepared W | ith Tax Software | Prepared by Pa | id Professional |
|---|--------------------|-------------------|-----------------|------------------|----------------|-----------------|
| ĺ | Hours | Costs | Hours | Costs | Hours | Costs |
| ĺ | 8.3 | \$5 | 13.1 | \$41 | 8.9 | \$81 |

Estimated Average Preparation Time by Taxpayer Activities

The average time needed to complete and file Form 1040EZ is shown below. The estimated averages are:

| | Ave | erage Time (Hours per Retu | rn) | |
|-------|---------------|----------------------------|-----------------|----------------------|
| Total | Recordkeeping | Tax Planning | Form Completion | All Other Activities |
| 10.1 | 3.5 | 2.4 | 2.5 | 1.7 |

| 200 |)5 Ta | ax T | able | } | | | income of First, he f Next, he f down the the incom | n line 6 of inds the \$ finds the ' column. ne line and | n is single Form 104 226,250-26 Single" co The amound filing stander | 10EZ is \$2 5,300 inco olumn and nt shown tus colum | 26,250. ome line. d reads where in meet - | At least 26,200 26,250 26,300 | 26,300 | Your to 3,569 (3,576) 3,584 | Married filing jointly ax is— 3,204 3,211 3,219 |
|----------------------------------|--------------------------|----------------------|------------------------|----------------------------------|----------------------------------|--------------------------|---|---|--|---|---|----------------------------------|----------------------------------|-----------------------------|---|
| If Form | , | And yo | u are— | If Form 1 | , | And yo | | ine 10 of | Form 1040 1040EZ , | DEZ. | ou are— | 26,350 | 26,400 1040EZ, | 3,591 | 3,226 ou are— |
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
| | | Your t | ax is— | | | Your | tax is— | | | Your t | ax is— | | | Your t | ax is— |
| 0 5 | 5 15 | 0 1 | 0 | 1,500 1,525 | 1,525 1,550 | 151 154 | 151 154 | <u> </u> | 000 | | | | 000 | | |
| 15 25 | 25 50 | 2 4 | 2 4 | 1,550 1,575 | 1,575 1,600 | 156 159 | 156 159 | 3,000 3,050 3,100 | 3,050 3,100 3,150 | 303 308 313 | 303 308 313 | 6,000 6,050 6,100 | 6,050 6,100 6,150 | 603 608 613 | 603 608 613 |
| 50 75 | 75 100 | 6 9 | 6 | 1,600 1,625 | 1,625 1,650 | 161 164 | 161 164 | 3,150 | 3,200 | 318 | 318 | 6,150 | 6,200 | 618 | 618 |
| 100 125 | 125 150 | 11 14 | 11 14 | 1,650 1,675 | 1,675 1,700 | 166 169 | 166 169 | 3,200 3,250 3,300 | 3,250 3,300 3,350 | 323 328 333 | 323 328 333 | 6,200 6,250 6,300 | 6,250 6,300 6,350 | 623 628 633 | 623 628 633 |
| 150 175 | 175 200 | 16 19 | 16 19 | 1,700 | 1,725 | 171 | 171 | 3,350 | 3,400 | 338 | 338 | 6,350 | 6,400 | 638 | 638 |
| 200 225 | 225 250 | 21 24 | 21 24 | 1,725 1,750 | 1,750 1,775 | 174 176 | 174 176 | 3,400 3,450 3,500 | 3,450 3,500 3,550 | 343 348 353 | 343 348 353 | 6,400 6,450 6,500 | 6,450 6,500 6,550 | 643 648 653 | 643 648 653 |
| 250 275 | 275 300 | 26 29 | 26 29 | 1,775 1,800 | 1,800 1,825 | 179 181 | 179 181 | 3,550 | 3,600 | 358 | 358 | 6,550 | 6,600 | 658 | 658 |
| 300 325 | 325 350 | 31 34 | 31 34 | 1,825 1,850 | 1,850 1,875 | 184 186 | 184 186 | 3,600 3,650 3,700 | 3,650 3,700 3,750 | 363 368 373 | 363 368 373 | 6,600 6,650 6,700 | 6,650 6,700 6,750 | 663 668 673 | 663 668 673 |
| 350 375 | 375 400 | 36 39 | 36 39 | 1,875 | 1,900 | 189 | 189 | 3,750 | 3,800 | 378 | 378 | 6,750 | 6,800 | 678 | 678 |
| 400 | 425 | 41 | 41 | 1,900 1,925 1,950 | 1,925 1,950 1,975 | 191 194 196 | 191 194 196 | 3,800 3,850 3,900 | 3,850 3,900 3,950 | 383 388 393 | 383 388 393 | 6,800 6,850 6,900 | 6,850 6,900 6,950 | 683 688 693 | 683 688 693 |
| 425 450 | 450 475 | 44 46 | 44 46 49 | 1,950 | 2,000 | 199 | 199 | 3,950 | 4,000 | 398 | 398 | 6,950 | 7,000 | 698 | 698 |
| 475 500 | 500 525 | 49 51 | 51 | 2,0 | | | | | 000 | | | | 000 | | |
| 525 550 575 600 | 550 575 600 625 | 54 56 59 61 | 54 56 59 61 | 2,000 2,025 2,050 2,075 | 2,025 2,050 2,075 2,100 | 201 204 206 209 | 201 204 206 209 | 4,000 4,050 4,100 4,150 | 4,050 4,100 4,150 4,200 | 403 408 413 418 | 403 408 413 418 | 7,000 7,050 7,100 7,150 | 7,050 7,100 7,150 7,200 | 703 708 713 718 | 703 708 713 718 |
| 625 650 675 | 650 675 700 | 64 66 69 | 64 66 69 | 2,100 2,125 2,150 | 2,125 2,150 2,175 | 211 214 216 | 211 214 216 | 4,200 4,250 4,300 4,350 | 4,250 4,300 4,350 4,400 | 423 428 433 438 | 423 428 433 438 | 7,200 7,250 7,300 7,350 | 7,250 7,300 7,350 7,400 | 723 728 734 741 | 723 728 733 738 |
| 700 725 | 725 750 | 71 74 | 71 74 | 2,175 2,200 | 2,200 2,225 | 219 221 | 219 221 | 4,400 | 4,450 | 443 | 443 | 7,400 | 7,450 | 749 | 743 |
| 750 775 | 775 800 | 76 79 | 76 79 | 2,225 2,250 | 2,250 2,275 | 224 226 | 224 226 | 4,450 4,500 4,550 | 4,500 4,550 4,600 | 448 453 458 | 448 453 458 | 7,450 7,500 7,550 | 7,500 7,550 7,600 | 756 764 771 | 748 753 758 |
| 800 825 | 825 850 | 81 84 | 81 84 | 2,275 | 2,300 | 229 | 229 | 4,600 | 4,650 | 463 | 463 | 7,600 | 7,650 | 779 | 763 |
| 850 875 900 | 875 900 925 | 86 89 91 | 86 89 91 | 2,300 2,325 2,350 2,375 | 2,325 2,350 2,375 2,400 | 231 234 236 239 | 231 234 236 239 | 4,650 4,700 4,750 4,800 | 4,700 4,750 4,800 4,850 | 468 473 478 483 | 468 473 478 483 | 7,650 7,700 7,750 7,800 | 7,700 7,750 7,800 7,850 | 786 794 801 809 | 768 773 778 783 |
| 925 950 975 | 950 975 1,000 | 94 96 99 | 94 96 99 | 2,400 2,425 2,450 | 2,425 2,450 2,475 | 241 244 246 | 241 244 246 | 4,850 4,850 4,900 4,950 | 4,900 4,950 5,000 | 488 493 498 | 488 493 498 | 7,850 7,850 7,900 7,950 | 7,900 7,950 8,000 | 816 824 831 | 788 793 798 |
| 1, | 000 | | | 2,475 | 2,500 | 249 | 249 | 5,0 | 000 | | | 8,0 | 000 | | |
| 1,000 1,025 1,050 | 1,025 1,050 | 101 104 | 101 104 | 2,500 2,525 2,550 | 2,525 2,550 2,575 | 251 254 256 | 251 254 256 | 5,000 5,050 | 5,050 5,100 5,150 | 503 508 | 503 508 | 8,000 8,050 | 8,050 8,100 8,150 | 839 846 | 803 808 |
| 1,075 | 1,075 1,100 | 106 109 | 106 109 | 2,575 | 2,600 | 259 | 259 | 5,050 5,100 5,150 | 5,150 5,200 | 513 518 | 513 518 | 8,050 8,100 8,150 | 8,150 8,200 | 854 861 | 813 818 |
| 1,100 1,125 1,150 1,175 | 1,125 1,150 | 111 114 | 111 114 | 2,600 2,625 2,650 | 2,625 2,650 2,675 | 261 264 266 | 261 264 266 | 5,200 5,250 | 5,250 5,300 | 523 528 | 523 528 | | 8,250 8,300 | 869 876 | 823 828 |
| 1,150 1,175 | 1,175 1,200 | 116 119 | 116 119 | 2,675 | 2,700 | 269 | 269 | 5,300 5,350 | 5,350 5,400 | 533 538 | 533 538 | 8,200 8,250 8,300 8,350 | 8,350 8,400 | 884 891 | 833 838 |
| 1,200 1,225 | 1,225 1,250 | 121 124 | 121 124 | 2,700 2,725 | 2,725 2,750 | 271 274 | 271 274 | 5,400 5.450 | 5,450 5,500 | 543 548 | 543 548 | 8,400 8,450 8,500 | 8,450 8,500 | 899 906 | 843 848 |
| 1,200 1,225 1,250 1,275 | 1,275 1,300 | 126 129 | 126 129 | 2,750 2,775 | 2,775 2,800 | 276 279 | 276 279 | 5,500 5,550 | 5,550 5,600 | 553 558 | 553 558 | 8,500 8,550 | 8,550 8,600 | 914 921 | 853 858 |
| 1,300 1,325 | 1,325 1,350 | 131 134 | 131 134 | 2,800 2,825 | 2,825 2,850 2,875 | 281 284 | 281 284 286 | 5 600 | 5,650 | 563 568 | 563 568 | 8.600 | 8.650 | 929 936 | 863 |
| 1,350 1,375 | 1,375 1,400 | 136 139 | 136 139 | 2,850 2,875 | 2,875 2,900 | 286 289 | 286 289 | 5,650 5,700 5,750 | 5,700 5,750 5,800 | 573 578 | 573 578 | 8,650 8,700 8,750 | 8,700 8,750 8,800 | 944 951 | 868 873 878 |
| 1,400 1,425 1,450 1,475 | 1,425 1,450 1,475 | 141 144 146 | 141 144 146 | 2,900 2,925 2,950 | 2,925 2,950 2,975 | 291 294 296 | 291 294 296 299 | 5,800 5,850 5,900 | 5,850 5,900 5,950 | 583 588 593 | 583 588 593 | 8,800 8,850 8,900 | 8,850 8,900 8,950 | 959 966 974 | 883 888 893 |
| 1,475 | 1,500 | 149 | 149 | 2,975 | 3,000 | 299 | 299 | 5,950 | 6,000 | 598 | 598 | 8,950 | 9,000 | 981 ontinued o | 898 on page 25 |

| | 1 | 1 | 1 | | 1 | TOLE TAX TAL | Continued |
|---|---|---|---|---|---|--------------------------------|---|
| If Form 1040EZ, line 6, is— | And you are- | If Form 1040EZ, line 6, is— | And you are— | If Form 1040EZ, line 6, is— | And you are— | If Form 1040EZ, line 6, is— | And you are— |
| At But least less than | Single Marrie filing jointly | At But less than | Single Married filing jointly | At But least less than | Single Married filing jointly | At But less than | Single Married filing jointly |
| | Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— |
| 9,000 | | 12,000 | | 15,000 | | 18,000 | |
| 9,000 9,050 | 989 903 | | 1,439 1,203 | 15,000 15,050 | 1,889 1,524 | 18,000 18,050 | 2,339 1,974 |
| 9,050 9,100 9,100 9,150 | 996 908 1,004 913 | 12,050 12,100 | 1,446 1,208 1,454 1,213 | 15,050 15,100 15,100 15,150 | 1,896 1,531 1,904 1,539 | 18,050 18,100 18,100 18,150 | 2,339 1,974 2,346 1,981 2,354 1,989 |
| 9,150 9,200 | 1,011 918 1,019 923 | 12,150 12,200 | 1,461 1,218 | 15,150 15,200 | 1,911 1,546 | 18,150 18,200 | 2,361 1,996 |
| 9,200 9,250 9,250 9,300 | 1,026 928 | | 1,469 1,223 1,476 1,228 | 15,250 15,300 | 1,919 1,554 1,926 1,561 | 18,200 18,250 18,250 18,300 | 2,369 2,004 2,376 2,011 |
| 9,300 9,350 9,350 9,400 | 1,041 938 | | 1,484 1,233 1,491 1,238 | 15,300 15,350 15,350 15,400 | 1,934 1,569 1,941 1,576 | 18,300 18,350 18,350 18,400 | 2,384 2,019 2,391 2,026 |
| 9,400 9,450 9,450 9,500 | 1,049 943 1,056 948 | 12,450 12,500 | 1,499 1,243 1,506 1,248 | 15,400 15,450 15,450 15,500 | 1,949 1,584 1,956 1,591 | 18,400 18,450 18,450 18,500 | 2,399 2,034 2,406 2,041 |
| 9,500 9,550 9,550 9,600 | 1,064 953 1,071 958 | | 1,514 1,253 1,521 1,258 | 15,500 15,550 15,550 15,600 | 1,964 1,599 1,971 1,606 | 18,500 18,550 18,550 18,600 | 2,414 2,049 2,421 2,056 |
| 9,600 9,650 9,650 9,700 | 1,079 963 1,086 968 | | 1,529 1,263 | 15,600 15,650 15,650 15,700 | 1,979 1,614 1,986 1,621 | 18,600 18,650 18,650 18,700 | 2,429 2,064 2,436 2,071 |
| 9,650 9,700 9,700 9,750 9,750 9,800 | 1,094 973 1,101 978 | 12,700 12,750 | 1,536 1,268 1,544 1,273 1,551 1,278 | 15,700 15,750 15,750 15,800 | 1,994 1,629 2,001 1,636 | 18,700 18,750 18,750 18,800 | 2,436 2,071 2,444 2,079 2,451 2,086 |
| 9.800 9.850 | 1,109 983 | 12,800 12,850 | 1,559 1,283 | 15.800 15.850 | 2,009 1,644 | 18,800 18,850 | 2,459 2,094 |
| 9,850 9,900 9,900 9,950 | 1,116 988 1,124 993 | 12,900 12,950 | 1,574 1,293 | 15,850 15,900 15,900 15,950 | 2,016 1,651 2,024 1,659 | 18,850 18,900 18,900 18,950 | 2,466 2,101 2,474 2,109 2,481 2,116 |
| 9,950 10,000 | 1,131 998 | | 1,581 1,298 | 15,950 16,000 | 2,031 1,666 | 18,950 19,000 | 2,401 2,110 |
| 10,000 | | 13,000 | | 16,000 | | 19,000 | |
| 10,000 10,050 10,050 10,100 | 1,139 1,003 1,146 1,008 | | 1,589 1,303 1,596 1,308 | 16,000 16,050 16,050 16,100 | 2,039 1,674 2,046 1,681 | 19,000 19,050 19,050 19,100 | 2,489 2,124 2,496 2,131 |
| 10,100 10,150 10,150 10,200 | 1,154 1,013 1,161 1,018 | 13,100 13,150 | 1,604 1,313 1,611 1,318 | 16,100 16,150 16,150 16,200 | 2,054 1,689 2,061 1,696 | 19,100 19,150 19,150 19,200 | 2,504 2,139 2,511 2,146 |
| 10,200 10,250 10,250 10,300 | 1,169 1,023 1,176 1,028 | | 1,619 1,323 1,626 1,328 1,634 1,333 | 16,200 16,250 16,250 16,300 | 2,069 1,704 2,076 1,711 | 19,200 19,250 19,250 19,300 | 2.519 2.154 |
| 10,300 10,350 10,350 10,400 | 1,184 1,033 1,191 1,038 | 13,300 13,350 | 1,634 1,333 1,641 1,338 | 16,300 16,350 16,350 16,400 | 2,084 1,719 2,091 1,726 | 19,300 19,350 19,350 19,400 | 2,526 2,161 2,534 2,169 2,541 2,176 |
| 10,400 10,450 | 1,199 1,043 | 13,400 13,450 | | 16,400 16,450 | 2,099 1,734 | 19,400 19,450 | 2,549 2,184 |
| 10,450 10,500 10,500 10,550 | 1,206 1,048 1,214 1,053 | 13,500 13,550 | 1,649 1,343 1,656 1,348 1,664 1,353 | 16,450 16,500 16,500 16,550 | 2,106 1,741 2,114 1,749 | 19,450 19,500 19,500 19,550 | 2,556 2,191 2,564 2,199 |
| 10,550 10,600 10,600 10,650 | 1,221 1,058 1,229 1,063 | 13,550 13,600 13,600 13,650 | 1,671 1,358 1,679 1,363 | 16,550 16,600 16,600 16,650 | 2,121 1,756 2,129 1,764 | 19,550 19,600 19,600 19,650 | 2,571 2,206 2,579 2,214 |
| 10,650 10,700 10,700 10,750 | 1,236 1,068 1,244 1,073 | 13,650 13,700 13,700 13,750 | 1,686 1,368 1,694 1,373 | 16,650 16,700 16,700 16,750 | 2,136 1,771 2,144 1,779 | 19,650 19,700 19,700 19,750 | 2,586 2,221 2,594 2,229 |
| 10,750 10,800 10,800 10,850 | 1,251 1,078 1,259 1.083 | | 1,701 1,378 1,709 1,383 | 16,750 16,800 16,800 16,850 | 2,151 1,786 2,159 1,794 | 19,750 19,800 19,800 19,850 | 2,601 2,236 2,609 2,244 |
| 10,850 10,900 10,900 10,950 | 1,259 1,083 1,266 1,088 1,274 1,093 | 13,850 13,900 13,900 13,950 | 1,709 1,383 1,716 1,388 1,724 1,393 | 16,850 16,900 16,900 16,950 | 2,166 1,801 2,174 1,809 | 19,850 19,900 19,900 19,950 | 2,616 2,251 2,624 2,259 |
| 10,950 11,000 | 1,281 1,098 | 13,950 14,000 | 1,731 1,398 | 16,950 17,000 | 2,181 1,816 | 19,950 20,000 | 2,631 2,266 |
| 11,000 | | 14,000 | | 17,000 | | 20,000 | |
| 11,000 11,050 11,050 11,100 | 1,289 1,103 1,296 1,108 | | 1,739 1,403 1,746 1,408 | 17,000 17,050 17,050 17,100 17,100 17,150 | 2,189 1,824 2,196 1,831 | 20,000 20,050 20,050 20,100 | 2,639 2,274 2,646 2,281 |
| 11,100 11,150 11,150 11,200 | 1,304 1,113 1,311 1,118 | 14,100 14,150 | 1,754 1,413 1,761 1,418 | 17,100 17,150 17,150 17,200 | 2,190 1,839 2,211 1,846 | 20,100 20,150 20,150 20,200 | 2,654 2,289 2,661 2,296 |
| | 1.319 1.123 | | 1,769 1,423 | | 2.219 1.854 | 20,200 20,250 | |
| 11,200 11,250 11,250 11,300 11,300 11,350 | 1,326 1,128 1,334 1,133 | 14,200 14,250 14,250 14,300 14,300 14,350 | 1,776 1,428 1,784 1,433 | 17,300 17,350 | 2,226 1,861 2,234 1,869 2,241 1,876 | 20,250 20,300 20,300 20,350 | 2,669 2,304 2,676 2,311 2,684 2,319 |
| 11,350 11,400 11,400 11,450 | 1,341 1,138 1,349 1,143 | | 1,791 1,438 1,799 1,443 | 17,350 17,400 17,400 17,450 | 2 249 1.884 | 20,350 20,400 20,400 20,450 | 2,691 2,326 2,699 2,334 |
| 11,450 11,500 11,500 11,550 | 1,356 1,148 1,364 1,153 | 14,500 14,550 | 1,806 1,448 1,814 1,453 | 17,450 17,500 17,500 17,550 | 2,256 1,891 2,264 1,899 | 20,450 20,500 20,500 20,550 | 2,706 2,341 2,714 2,349 2,721 2,356 |
| 11,550 11,600 | 1,371 1,158 | 14,550 14,600 | 1,821 1,458 1,829 1,464 | 17,550 17,600 | 2,271 1,906 | 20,550 20,600 20,600 20,650 | |
| 11,600 11,650 11,650 11,700 11,700 11,750 | 1,379 1,163 1,386 1,168 1,394 1,173 | 14,600 14,650 14,650 14,700 14,700 14,750 | 1,836 1,471 1,844 1,479 | l 17.650 17.700 | 2.286 1 921 | 20,650 20,700 20,700 20,750 | 2.736 2.371 |
| 11,750 11,800 | 1,394 1,173 1,401 1,178 | | 1,851 1,486 | 17,700 17,750 17,750 17,800 | 2,294 1,929 2,301 1,936 | 20,750 20,800 | 2,751 2,386 |
| 11,800 11,850 11,850 11,900 | 1,409 1,183 1,416 1,188 | 14,800 14,850 14,850 14,900 | 1,859 1,494 1,866 1,501 | 17,800 17,850 17,850 17,900 17,900 17,950 | 2,309 1,944 2,316 1,951 | 20,800 20,850 20,850 20,900 | 2,759 2,394 2,766 2,401 2,774 2,409 |
| 11,900 11,950 11,950 12,000 | 1,424 1,193 1,431 1,198 | | 1,874 1,509 1,881 1,516 | 17,900 17,950 17,950 18,000 | 2,324 1,959 2,331 1,966 | 20,900 20,950 20,950 21,000 | 2,774 2,409 2,781 2,416 |
| | | | | 1 | | С | ontinued on page 26 |

2005 1040EZ Tax Table—Continued

| | Tax Tak | | | | | | | | |
|---|---|---|---|---|---|---|---|--|--|
| If Form 1040EZ, line 6, is— | And you | u are— | If Form 1040EZ, line 6, is— | And yo | u are— | If Form 1040EZ, line 6, is— | And you are | If Form 1040EZ, line 6, is— | And you are |
| At But least less than | Single | Married filing jointly | At But least less than | Single | Married filing jointly | At But least less than | Single Marri filing jointly | least less | Single Marr filing jointl |
| | Your ta | ax is— | | Your t | ax is— | | Your tax is- | - | Your tax is- |
| 21,000 | | | 24,000 | | | 27,000 | | 30,000 | |
| 21,000 21,050 21,050 21,100 21,100 21,150 21,150 21,200 | 2,789 2,796 2,804 2,811 | 2,424 2,431 2,439 2,446 | 24,000 24,050 24,050 24,100 24,100 24,150 24,150 24,200 | 3,239 3,246 3,254 3,261 | 2,874 2,881 2,889 2,896 | 27,000 27,050 27,050 27,100 27,100 27,150 27,150 27,200 | 3,689 3,3 3,696 3,3 3,704 3,3 3,711 3,3 | 31 30,050 30,100 39 30,100 30,150 | 4,171 3,77 4,184 3,76 4,196 3,76 4,209 3,79 |
| 21,200 21,250 21,250 21,300 21,300 21,350 21,350 21,400 | 2,819 2,826 2,834 2,841 | 2,454 2,461 2,469 2,476 | 24,200 24,250 24,250 24,300 24,300 24,350 24,350 24,400 | 3,269 3,276 3,284 3,291 | 2,904 2,911 2,919 2,926 | 27,200 27,250 27,250 27,300 27,300 27,350 27,350 27,400 | 3,719 3,3 3,726 3,3 3,734 3,3 3,741 3,3 | 30,250 30,300 30,300 30,350 30,350 30,400 | 4,221 3,8 4,234 3,8 4,246 3,8 4,259 3,8 |
| 21,400 21,450 21,450 21,500 21,500 21,550 21,550 21,600 | 2,849 2,856 2,864 2,871 | 2,484 2,491 2,499 2,506 | 24,400 24,450 24,450 24,500 24,500 24,550 24,550 24,600 | 3,299 3,306 3,314 3,321 | 2,934 2,941 2,949 2,956 | 27,400 27,450 27,450 27,500 27,500 27,550 27,550 27,600 | 3,749 3,3 3,756 3,3 3,764 3,3 3,771 3,4 | 30,450 30,500 30,500 30,550 30,550 30,600 | 4,271 3,83 4,284 3,84 4,296 3,84 4,309 3,83 |
| 21,600 21,650 21,650 21,700 21,700 21,750 21,750 21,800 | 2,879 2,886 2,894 2,901 | 2,514 2,521 2,529 2,536 | 24,600 24,650 24,650 24,700 24,700 24,750 24,750 24,800 | 3,329 3,336 3,344 3,351 | 2,964 2,971 2,979 2,986 | 27,600 27,650 27,650 27,700 27,700 27,750 27,750 27,800 | 3,779 3,4 3,786 3,4 3,794 3,4 3,801 3,4 | 30,650 30,700 30,700 30,750 30,750 30,800 | 4,321 3,86 4,334 3,8 4,346 3,8 4,359 3,86 |
| 21,800 21,850 21,850 21,900 21,900 21,950 21,950 22,000 | 2,909 2,916 2,924 2,931 | 2,544 2,551 2,559 2,566 | 24,800 24,850 24,850 24,900 24,900 24,950 24,950 25,000 | 3,359 3,366 3,374 3,381 | 2,994 3,001 3,009 3,016 | 27,800 27,850 27,850 27,900 27,900 27,950 27,950 28,000 | 3,809 3,4 3,816 3,4 3,824 3,4 3,831 3,4 | 30,850 30,900 30,900 30,950 | 4,371 3,89 4,384 3,90 4,396 3,90 4,409 3,9 |
| 22,000 | | | 25,000 | | | 28,000 | | 31,000 | |
| 22,000 22,050 22,050 22,100 22,100 22,150 22,150 22,200 | 2,939 2,946 2,954 2,961 | 2,574 2,581 2,589 2,596 | 25,000 25,050 25,050 25,100 25,100 25,150 25,150 25,200 | 3,389 3,396 3,404 3,411 | 3,024 3,031 3,039 3,046 | 28,000 28,050 28,050 28,100 28,100 28,150 28,150 28,200 | 3,839 3,4 3,846 3,4 3,854 3,4 3,861 3,4 | 31,050 31,100 39 31,100 31,150 66 31,150 31,200 | 4,421 3,93 4,434 3,93 4,446 3,93 4,459 3,94 |
| 22,200 22,250 22,250 22,300 22,300 22,350 22,350 22,400 | 2,969 2,976 2,984 2,991 | 2,604 2,611 2,619 2,626 | 25,200 25,250 25,250 25,300 25,300 25,350 25,350 25,400 25,400 25,450 | 3,419 3,426 3,434 3,441 3,449 | 3,054 3,061 3,069 3,076 3,084 | 28,200 28,250 28,250 28,300 28,300 28,350 28,350 28,400 28,400 28,450 | 3,869 3,5 3,876 3,5 3,884 3,5 3,891 3,5 3,899 3,5 | 31,250 31,300 9 31,300 31,350 26 31,350 31,400 | 4,471 3,99 4,484 3,99 4,496 3,99 4,509 3,99 4,521 3,99 |
| 22,400 22,450 22,450 22,500 22,500 22,550 22,550 22,600 22,600 22,650 | 2,999 3,006 3,014 3,021 3,029 | 2,634 2,641 2,649 2,656 2,664 | 25,450 25,500 25,500 25,550 25,550 25,600 25,600 25,650 | 3,456 3,464 3,471 3,479 | 3,091 3,099 3,106 3,114 | 28,450 28,500 28,500 28,550 28,550 28,600 28,600 28,650 | 3,906 3,5 3,914 3,5 3,921 3,5 3,929 3,5 | 31,450 31,500 31,500 31,550 31,550 31,600 | 4,534 3,99 4,546 3,99 4,559 4,00 4,571 4,0 |
| 22,650 22,700 22,700 22,750 22,750 22,800 22,800 22,850 | 3,036 3,044 3,051 3,059 | 2,671 2,679 2,686 2,694 | 25,650 25,700 25,700 25,750 25,750 25,800 25,800 25,850 | 3,486 3,494 3,501 3,509 | 3,121 3,129 3,136 3,144 | 28,650 28,700 28,700 28,750 28,750 28,800 28,800 28,850 | 3,936 3,5 3,944 3,5 3,951 3,5 3,959 3,5 | 71 31,650 31,700 79 31,700 31,750 86 31,750 31,800 | 4,584 4,01 4,596 4,01 4,609 4,01 4,621 4,04 |
| 22,850 22,900 22,900 22,950 22,950 23,000 | 3,066 3,074 3,081 | 2,701 2,709 2,716 | 25,850 25,900 25,900 25,950 25,950 26,000 | 3,516 3,524 3,531 | 3,151 3,159 3,166 | 28,850 28,900 28,900 28,950 28,950 29,000 | 3,966 3,6 3,974 3,6 3,981 3,6 | 31,850 31,900 31,900 31,950 6 31,950 32,000 | 4,634 4,09 4,646 4,09 4,659 4,09 |
| 23,000 | | | 26,000 | | | 29,000 | | 32,000 | |
| 23,000 23,050 23,050 23,100 23,100 23,150 23,150 23,200 | 3,089 3,096 3,104 3,111 | 2,724 2,731 2,739 2,746 | 26,000 26,050 26,050 26,100 26,100 26,150 26,150 26,200 | 3,539 3,546 3,554 3,561 | 3,174 3,181 3,189 3,196 | 29,000 29,050 29,050 29,100 29,100 29,150 29,150 29,200 | 3,989 3,6 3,996 3,6 4,004 3,6 4,011 3,6 | 31 32,050 32,100 39 32,100 32,150 36 32,150 32,200 | 4,671 4,0 4,684 4,0 4,696 4,0 4,709 4,0 |
| 23,200 23,250 23,250 23,300 23,300 23,350 23,350 23,400 | 3,119 3,126 3,134 3,141 | 2,754 2,761 2,769 2,776 | 26,200 26,250 26,250 26,300 26,300 26,350 26,350 26,400 | 3,569 3,576 3,584 3,591 | 3,204 3,211 3,219 3,226 | 29,200 29,250 29,250 29,300 29,300 29,350 29,350 29,400 | 4,019 3,6 4,026 3,6 4,034 3,6 4,041 3,6 | 31 32,250 32,300 39 32,300 32,350 36 32,350 32,400 | 4,721 4,11 4,734 4,1 4,746 4,1 4,759 4,13 |
| 23,400 23,450 23,450 23,500 23,500 23,550 23,550 23,600 | 3,149 3,156 3,164 3,171 | 2,784 2,791 2,799 2,806 | 26,400 26,450 26,450 26,500 26,500 26,550 26,550 26,600 | 3,599 3,606 3,614 3,621 | 3,234 3,241 3,249 3,256 | 29,400 29,450 29,450 29,500 29,500 29,550 29,550 29,600 | 4,049 3,6 4,056 3,6 4,064 3,6 4,071 3,7 | 32,450 32,500 32,500 32,550 32,550 32,600 | 4,771 4,13 4,784 4,14 4,796 4,14 4,809 4,15 |
| 23,600 23,650 23,650 23,700 23,700 23,750 23,750 23,800 | 3,179 3,186 3,194 3,201 | 2,814 2,821 2,829 2,836 | 26,600 26,650 26,650 26,700 26,700 26,750 26,750 26,800 | 3,629 3,636 3,644 3,651 | 3,264 3,271 3,279 3,286 | 29,600 29,650 29,650 29,700 29,700 29,750 29,750 29,800 | 4,079 3,7 4,086 3,7 4,096 3,7 4,109 3,7 | 21 32,650 32,700 29 32,700 32,750 36 32,750 32,800 | 4,821 4,11 4,834 4,1 4,846 4,1 4,859 4,1 |
| 23,800 23,850 23,850 23,900 23,900 23,950 23,950 24,000 | 3,209 3,216 3,224 3,231 | 2,844 2,851 2,859 2,866 | 26,800 26,850 26,850 26,900 26,900 26,950 26,950 27,000 | 3,659 3,666 3,674 3,681 | 3,294 3,301 3,309 3,316 | 29,800 29,850 29,850 29,900 29,900 29,950 29,950 30,000 | 4,121 3,7 4,134 3,7 4,146 3,7 4,159 3,7 | 32,850 32,900 32,900 32,950 | 4,871 4,11 4,884 4,21 4,896 4,21 4,909 4,2 |
| | | | | | | | | | Continued on page |

| | | | | | | | 2000 10 | 140EZ TAX TAL | ic Continued |
|--|-------------------------------|----------------------------------|--|----------------------------------|----------------------------------|--|--|--|---|
| If Form 1040E line 6, is— | Z, And yo | ou are— | If Form 1040EZ, line 6, is— | And you | are— | If Form 1040EZ, line 6, is— | And you are— | If Form 1040EZ, line 6, is— | And you are— |
| At But least less than | | Married filing jointly | At But least less than | f | Married filing jointly | At But least less than | Single Married filing jointly | At But least less than | Single Married filing jointly |
| | Your | lax is— | | Your tax | c is— | | Your tax is— | | Your tax is— |
| 33,000 | | | 36,000 | | | 39,000 | | 42,000 | |
| 33,000 33,05 33,050 33,10 33,100 33,15 33,150 33,20 | 4,934 4,946 | 4,224 4,231 4,239 4,246 | 36,000 36,050 36,050 36,100 36,100 36,150 36,150 36,200 | 5,671 5,684 5,696 5,709 | 4,674 4,681 4,689 4,696 | 39,000 39,050 39,050 39,100 39,100 39,150 39,150 39,200 | 6,421 5,124 6,434 5,131 6,446 5,139 6,459 5,146 | 42,000 42,050 42,050 42,100 42,100 42,150 42,150 42,200 | 7,171 5,574 7,184 5,581 7,196 5,589 7,209 5,596 |
| 33,200 33,25 33,250 33,30 33,300 33,35 33,350 33,40 | 0 4,984 0 4,996 | 4,254 4,261 4,269 4,276 | 36,200 36,250 36,250 36,300 36,300 36,350 36,350 36,400 | 5,721 5,734 5,746 5,759 | 4,704 4,711 4,719 4,726 | 39,200 39,250 39,250 39,300 39,300 39,350 39,350 39,400 | 6,471 5,154 6,484 5,161 6,496 5,169 6,509 5,176 | 42,200 42,250 42,250 42,300 42,300 42,350 42,350 42,400 | 7,221 5,604 7,234 5,611 7,246 5,619 7,259 5,626 |
| 33,400 33,45 33,450 33,50 33,500 33,55 33,550 33,60 | 5,034 5,046 | 4,284 4,291 4,299 4,306 | 36,400 36,450 36,450 36,500 36,500 36,550 36,550 36,600 | 5,771 5,784 5,796 5,809 | 4,734 4,741 4,749 4,756 | 39,400 39,450 39,450 39,500 39,500 39,550 39,550 39,600 | 6,521 5,184 6,534 5,191 6,546 5,199 6,559 5,206 | 42,400 42,450 42,450 42,500 42,500 42,550 42,550 42,600 | 7,271 5,634 7,284 5,641 7,296 5,649 7,309 5,656 |
| 33,600 33,65 33,650 33,70 33,700 33,75 33,750 33,80 | 5,084 5,096 | 4,314 4,321 4,329 4,336 | 36,600 36,650 36,650 36,700 36,700 36,750 36,750 36,800 | 5,821 5,834 5,846 5,859 | 4,764 4,771 4,779 4,786 | 39,600 39,650 39,650 39,700 39,700 39,750 39,750 39,800 | 6,571 5,214 6,584 5,221 6,596 5,229 6,609 5,236 | 42,600 42,650 42,650 42,700 42,700 42,750 42,750 42,800 | 7,321 5,664 7,334 5,671 7,346 5,679 7,359 5,686 |
| 33,800 33,85 33,850 33,90 33,900 33,95 33,950 34,00 | 5,134 5,146 | 4,344 4,351 4,359 4,366 | 36,800 36,850 36,850 36,900 36,900 36,950 36,950 37,000 | 5,871 5,884 5,896 5,909 | 4,794 4,801 4,809 4,816 | 39,800 39,850 39,850 39,900 39,900 39,950 39,950 40,000 | 6,621 5,244 6,634 5,251 6,646 5,259 6,659 5,266 | 42,800 42,850 42,850 42,900 42,900 42,950 42,950 43,000 | 7,371 5,694 7,384 5,701 7,396 5,709 7,409 5,716 |
| 34,000 | ' | | 37,000 | | | 40,000 | | 43,000 | |
| 34,000 34,05 34,050 34,10 34,100 34,15 34,150 34,20 | 5,184 5,196 | 4,374 4,381 4,389 4,396 | 37,000 37,050 37,050 37,100 37,100 37,150 37,150 37,200 | 5,921 5,934 5,946 5,959 | 4,824 4,831 4,839 4,846 | 40,000 40,050 40,050 40,100 40,100 40,150 40,150 40,200 | 6,671 5,274 6,684 5,281 6,696 5,289 6,709 5,296 | 43,000 43,050 43,050 43,100 43,100 43,150 43,150 43,200 | 7,421 5,724 7,434 5,731 7,446 5,739 7,459 5,746 |
| 34,200 34,25 34,250 34,30 34,300 34,35 34,350 34,40 | 5,234 5,246 | 4,404 4,411 4,419 4,426 | 37,200 37,250 37,250 37,300 37,300 37,350 37,350 37,400 | 5,971 5,984 5,996 6,009 | 4,854 4,861 4,869 4,876 | 40,200 40,250 40,250 40,300 40,300 40,350 40,350 40,400 | 6,721 5,304 6,734 5,311 6,746 5,319 6,759 5,326 | 43,200 43,250 43,250 43,300 43,300 43,350 43,350 43,400 | 7,471 5,754 7,484 5,761 7,496 5,769 7,509 5,776 |
| 34,400 34,45 34,450 34,50 34,500 34,55 34,550 34,60 | 5,284 5,296 | 4,434 4,441 4,449 4,456 | 37,400 37,450 37,450 37,500 37,500 37,550 37,550 37,600 | 6,021 6,034 6,046 6,059 | 4,884 4,891 4,899 4,906 | 40,400 40,450 40,450 40,500 40,500 40,550 40,550 40,600 | 6,771 5,334 6,784 5,341 6,796 5,349 6,809 5,356 | 43,400 43,450 43,450 43,500 43,500 43,550 43,550 43,600 | 7,521 5,784 7,534 5,791 7,546 5,799 7,559 5,806 |
| 34,600 34,65 34,650 34,70 34,700 34,75 34,750 34,80 | 5,334 5,346 5,359 | 4,464 4,471 4,479 4,486 | 37,600 37,650 37,650 37,700 37,700 37,750 37,750 37,800 | 6,071 6,084 6,096 6,109 | 4,914 4,921 4,929 4,936 | 40,600 40,650 40,650 40,700 40,700 40,750 40,750 40,800 | 6,821 5,364 6,834 5,371 6,846 5,379 6,859 5,386 | 43,600 43,650 43,650 43,700 43,700 43,750 43,750 43,800 | 7,571 5,814 7,584 5,821 7,596 5,829 7,609 5,836 |
| 34,800 34,85 34,850 34,90 34,900 34,95 34,950 35,00 | 5,384 5,396 | 4,494 4,501 4,509 4,516 | 37,800 37,850 37,850 37,900 37,900 37,950 37,950 38,000 | 6,121 6,134 6,146 6,159 | 4,944 4,951 4,959 4,966 | 40,800 40,850 40,850 40,900 40,900 40,950 40,950 41,000 | 6,871 5,394 6,884 5,401 6,896 5,409 6,909 5,416 | 43,800 43,850 43,850 43,900 43,900 43,950 43,950 44,000 | 7,621 5,844 7,634 5,851 7,646 5,859 7,659 5,866 |
| 35,000 | | | 38,000 | | | 41,000 | | 44,000 | |
| 35,000 35,05 35,050 35,10 35,100 35,15 35,150 35,20 | 5,434 5,446 | 4,524 4,531 4,539 4,546 | 38,000 38,050 38,050 38,100 38,100 38,150 38,150 38,200 | 6,171 6,184 6,196 6,209 | 4,974 4,981 4,989 4,996 | 41,000 41,050 41,050 41,100 41,100 41,150 41,150 41,200 | 6,921 5,424 6,934 5,431 6,946 5,439 6,959 5,446 | 44,000 44,050 44,050 44,100 44,100 44,150 44,150 44,200 | 7,671 5,874 7,684 5,881 7,696 5,889 7,709 5,896 |
| 35,200 35,25 35,250 35,30 35,300 35,35 35,350 35,40 | 5,484 5,496 5,509 | 4,554 4,561 4,569 4,576 | 38,200 38,250 38,250 38,300 38,300 38,350 38,350 38,400 | 6,221 6,234 6,246 6,259 | 5,004 5,011 5,019 5,026 | 41,200 41,250 41,250 41,300 41,300 41,350 41,350 41,400 | 6,971 5,454 6,984 5,461 6,996 5,469 7,009 5,476 | 44,200 44,250 44,250 44,300 44,300 44,350 44,350 44,400 | 7,721 5,904 7,734 5,911 7,746 5,919 7,759 5,926 |
| 35,400 35,45 35,450 35,50 35,500 35,55 35,550 35,60 | 5,534 5,546 5,559 | 4,584 4,591 4,599 4,606 | 38,400 38,450 38,450 38,500 38,500 38,550 38,550 38,600 | 6,271 6,284 6,296 6,309 | 5,034 5,041 5,049 5,056 | 41,400 41,450 41,450 41,500 41,500 41,550 41,550 41,600 | 7,021 5,484 7,034 5,491 7,046 5,499 7,059 5,506 | 44,400 44,450 44,450 44,500 44,500 44,550 44,550 44,600 | 7,771 5,934 7,784 5,941 7,796 5,949 7,809 5,956 |
| 35,600 35,65 35,650 35,70 35,700 35,75 35,750 35,80 | 5,584 5,596 5,609 | 4,614 4,621 4,629 4,636 | 38,600 38,650 38,650 38,700 38,700 38,750 38,750 38,800 | 6,321 6,334 6,346 6,359 | 5,064 5,071 5,079 5,086 | 41,600 41,650 41,650 41,700 41,700 41,750 41,750 41,800 | 7,071 5,514 7,084 5,521 7,096 5,529 7,109 5,536 | 44,600 44,650 44,650 44,700 44,700 44,750 44,750 44,800 | 7,821 5,964 7,834 5,971 7,846 5,979 7,859 5,986 |
| 35,800 35,85 35,850 35,90 35,900 35,95 35,950 36,00 | 5,634 5,646 | 4,644 4,651 4,659 4,666 | 38,800 38,850 38,850 38,900 38,900 38,950 38,950 39,000 | 6,371 6,384 6,396 6,409 | 5,094 5,101 5,109 5,116 | 41,800 41,850 41,850 41,900 41,900 41,950 41,950 42,000 | 7,121 5,544 7,134 5,551 7,146 5,559 7,159 5,566 | 44,800 44,850 44,850 44,900 44,900 44,950 44,950 45,000 | 7,871 5,994 7,884 6,001 7,896 6,009 7,909 6,016 |
| | | | | | | | | C | ontinued on page 28 |

| | | | | | | | | | HOLE TUX TUX | | minaca |
|--------------------------------|--------|------------------------|--------------------------------|---------|------------------------|--------------------------------|--------|------------------------|--------------------------------|------------|------------------------|
| If Form 1040EZ, line 6, is— | And yo | u are— | If Form 1040EZ, line 6, is— | And you | ı are— | If Form 1040EZ, line 6, is— | And yo | u are— | If Form 1040EZ, line 6, is— | And yo | u are— |
| At But least less than | Single | Married filing jointly | At But least less than | Single | Married filing jointly | At But least less than | Single | Married filing jointly | At But least less than | Single | Married filing jointly |
| | Your t | ax is— | | Your ta | x is— | | Your t | ax is— | | Your t | ax is— |
| 45,000 | • | | 48,000 | | | 51,000 | | | 54,000 | | |
| 45,000 45,050 | 7,921 | 6,024 | 48,000 48,050 | 8,671 | 6,474 | 51,000 51,050 | 9,421 | 6,924 | 54,000 54,050 | 10,171 | 7,374 |
| 45,050 45,100 | 7,934 | 6,031 | 48,050 48,100 | 8,684 | 6,481 | 51,050 51,100 | 9,434 | 6,931 | 54,050 54,100 | 10,184 | 7,381 |
| 45,100 45,150 | 7,946 | 6,039 | 48,100 48,150 | 8,696 | 6,489 | 51,100 51,150 | 9,446 | 6,939 | 54,100 54,150 | 10,196 | 7,389 |
| 45,150 45,200 | 7,959 | 6,046 | 48,150 48,200 | 8,709 | 6,496 | 51,150 51,200 | 9,459 | 6,946 | 54,150 54,200 | 10,209 | 7,396 |
| 45,200 45,250 | 7,971 | 6,054 | 48,200 48,250 | 8,721 | 6,504 | 51,200 51,250 | 9,471 | 6,954 | 54,200 54,250 | 10,221 | 7,404 |
| 45,250 45,300 | 7,984 | 6,061 | 48,250 48,300 | 8,734 | 6,511 | 51,250 51,300 | 9,484 | 6,961 | 54,250 54,300 | 10,234 | 7,411 |
| 45,300 45,350 | 7,996 | 6,069 | 48,300 48,350 | 8,746 | 6,519 | 51,300 51,350 | 9,496 | 6,969 | 54,300 54,350 | 10,246 | 7,419 |
| 45,350 45,400 | 8,009 | 6,076 | 48,350 48,400 | 8,759 | 6,526 | 51,350 51,400 | 9,509 | 6,976 | 54,350 54,400 | 10,259 | 7,426 |
| 45,400 45,450 | 8,021 | 6,084 | 48,400 48,450 | 8,771 | 6,534 | 51,400 51,450 | 9,521 | 6,984 | 54,400 54,450 | 10,271 | 7,434 |
| 45,450 45,500 | 8,034 | 6,091 | 48,450 48,500 | 8,784 | 6,541 | 51,450 51,500 | 9,534 | 6,991 | 54,450 54,500 | 10,284 | 7,441 |
| 45,500 45,550 | 8,046 | 6,099 | 48,500 48,550 | 8,796 | 6,549 | 51,500 51,550 | 9,546 | 6,999 | 54,500 54,550 | 10,296 | 7,449 |
| 45,600 | 8,059 | 6,106 | 48,550 48,600 | 8,809 | 6,556 | 51,550 51,600 | 9,559 | 7,006 | 54,550 54,600 | 10,309 | 7,456 |
| 45,650 45,650 | 8,071 | 6,114 | 48,600 48,650 | 8,821 | 6,564 | 51,600 51,650 | 9,571 | 7,014 | 54,600 54,650 | 10,321 | 7,464 |
| 45,650 45,700 | 8,084 | 6,121 | 48,650 48,700 | 8,834 | 6,571 | 51,650 51,700 | 9,584 | 7,021 | 54,650 54,700 | 10,334 | 7,471 |
| 45,700 45,750 | 8,096 | 6,129 | 48,700 48,750 | 8,846 | 6,579 | 51,700 51,750 | 9,596 | 7,029 | 54,700 54,750 | 10,346 | 7,479 |
| 45,750 45,800 | 8,109 | 6,136 | 48,750 48,800 | 8,859 | 6,586 | 51,750 51,800 | 9,609 | 7,036 | 54,750 54,800 | 10,359 | 7,486 |
| 45,800 45,850 | 8,121 | 6,144 | 48,800 48,850 | 8,871 | 6,594 | 51,800 51,850 | 9,621 | 7,044 | 54,800 54,850 | 10,371 | 7,494 |
| 45,850 45,900 | 8,134 | 6,151 | 48,850 48,900 | 8,884 | 6,601 | 51,850 51,900 | 9,634 | 7,051 | 54,850 54,900 | 10,384 | 7,501 |
| 45,900 45,950 | 8,146 | 6,159 | 48,900 48,950 | 8,896 | 6,609 | 51,900 51,950 | 9,646 | 7,059 | 54,900 54,950 | 10,396 | 7,509 |
| 45,950 46,000 | 8,159 | 6,166 | 48,950 49,000 | 8,909 | 6,616 | 51,950 52,000 | 9,659 | 7,066 | 54,950 55,000 | 10,409 | 7,516 |
| 46,000 | | | 49,000 | | | 52,000 | | | 55,000 | | |
| 46,000 46,050 | 8,171 | 6,174 | 49,000 49,050 | 8,921 | 6,624 | 52,000 52,050 | 9,671 | 7,074 | 55,000 55,050 | 10,421 | 7,524 |
| 46,050 46,100 | 8,184 | 6,181 | 49,050 49,100 | 8,934 | 6,631 | 52,050 52,100 | 9,684 | 7,081 | 55,050 55,100 | 10,434 | 7,531 |
| 46,100 46,150 | 8,196 | 6,189 | 49,100 49,150 | 8,946 | 6,639 | 52,100 52,150 | 9,696 | 7,089 | 55,100 55,150 | 10,446 | 7,539 |
| 46,150 46,200 | 8,209 | 6,196 | 49,150 49,200 | 8,959 | 6,646 | 52,150 52,200 | 9,709 | 7,096 | 55,150 55,200 | 10,459 | 7,546 |
| 46,200 46,250 | 8,221 | 6,204 | 49,200 49,250 | 8,971 | 6,654 | 52,200 52,250 | 9,721 | 7,104 | 55,200 55,250 | 10,471 | 7,554 |
| 46,250 46,300 | 8,234 | 6,211 | 49,250 49,300 | 8,984 | 6,661 | 52,250 52,300 | 9,734 | 7,111 | 55,250 55,300 | 10,484 | 7,561 |
| 46,300 46,350 | 8,246 | 6,219 | 49,300 49,350 | 8,996 | 6,669 | 52,300 52,350 | 9,746 | 7,119 | 55,300 55,350 | 10,496 | 7,569 |
| 46,350 46,400 | 8,259 | 6,226 | 49,350 49,400 | 9,009 | 6,676 | 52,350 52,400 | 9,759 | 7,126 | 55,350 55,400 | 10,509 | 7,576 |
| 46,400 46,450 | 8,271 | 6,234 | 49,400 49,450 | 9,021 | 6,684 | 52,400 52,450 | 9,771 | 7,134 | 55,400 55,450 | 10,521 | 7,584 |
| 46,450 46,500 | 8,284 | 6,241 | 49,450 49,500 | 9,034 | 6,691 | 52,450 52,500 | 9,784 | 7,141 | 55,450 55,500 | 10,534 | 7,591 |
| 46,500 46,550 | 8,296 | 6,249 | 49,500 49,550 | 9,046 | 6,699 | 52,500 52,550 | 9,796 | 7,149 | 55,500 55,550 | 10,546 | 7,599 |
| 46,550 46,600 | 8,309 | 6,256 | 49,550 49,600 | 9,059 | 6,706 | 52,550 52,600 | 9,809 | 7,156 | 55,550 55,600 | 10,559 | 7,606 |
| 46,600 46,650 | 8,321 | 6,264 | 49,600 49,650 | 9,071 | 6,714 | 52,600 52,650 | 9,821 | 7,164 | 55,600 55,650 | 10,571 | 7,614 |
| 46,650 46,700 | 8,334 | 6,271 | 49,650 49,700 | 9,084 | 6,721 | 52,650 52,700 | 9,834 | 7,171 | 55,650 55,700 | 10,584 | 7,621 |
| 46,700 46,750 | 8,346 | 6,279 | 49,700 49,750 | 9,096 | 6,729 | 52,700 52,750 | 9,846 | 7,179 | 55,700 55,750 | 10,596 | 7,629 |
| 46,750 46,800 | 8,359 | 6,286 | 49,750 49,800 | 9,109 | 6,736 | 52,750 52,800 | 9,859 | 7,186 | 55,750 55,800 | 10,609 | 7,636 |
| 46,800 46,850 | 8,371 | 6,294 | 49,800 49,850 | 9,121 | 6,744 | 52,800 52,850 | 9,871 | 7,194 | 55,800 55,850 | 10,621 | 7,644 |
| 46,850 46,900 | 8,384 | 6,301 | 49,850 49,900 | 9,134 | 6,751 | 52,850 52,900 | 9,884 | 7,201 | 55,850 55,900 | 10,634 | 7,651 |
| 46,900 46,950 | 8,396 | 6,309 | 49,900 49,950 | 9,146 | 6,759 | 52,900 52,950 | 9,896 | 7,209 | 55,900 55,950 | 10,646 | 7,659 |
| 46,950 47,000 | 8,409 | 6,316 | 49,950 50,000 | 9,159 | 6,766 | 52,950 53,000 | 9,909 | 7,216 | 55,950 56,000 | 10,659 | 7,666 |
| 47,000 | | | 50,000 | | | 53,000 | | | 56,000 | | |
| 47,000 47,050 | 8,421 | 6,324 | 50,000 50,050 | 9,171 | 6,774 | 53,000 53,050 | 9,921 | 7,224 | 56,000 56,050 | 10,671 | 7,674 |
| 47,050 47,100 | 8,434 | 6,331 | 50,050 50,100 | 9,184 | 6,781 | 53,050 53,100 | 9,934 | 7,231 | 56,050 56,100 | 10,684 | 7,681 |
| 47,100 47,150 | 8,446 | 6,339 | 50,100 50,150 | 9,196 | 6,789 | 53,100 53,150 | 9,946 | 7,239 | 56,100 56,150 | 10,696 | 7,689 |
| 47,150 47,200 | 8,459 | 6,346 | 50,150 50,200 | 9,209 | 6,796 | 53,150 53,200 | 9,959 | 7,246 | 56,150 56,200 | 10,709 | 7,696 |
| 47,200 47,250 | 8,471 | 6,354 | 50,200 50,250 | 9,221 | 6,804 | 53,200 53,250 | 9,971 | 7,254 | 56,200 56,250 | 10,721 | 7,704 |
| 47,250 47,300 | 8,484 | 6,361 | 50,250 50,300 | 9,234 | 6,811 | 53,250 53,300 | 9,984 | 7,261 | 56,250 56,300 | 10,734 | 7,711 |
| 47,300 47,350 | 8,496 | 6,369 | 50,300 50,350 | 9,246 | 6,819 | 53,300 53,350 | 9,996 | 7,269 | 56,300 56,350 | 10,746 | 7,719 |
| 47,350 47,400 | 8,509 | 6,376 | 50,350 50,400 | 9,259 | 6,826 | 53,350 53,400 | 10,009 | 7,276 | 56,350 56,400 | 10,759 | 7,726 |
| 47,400 47,450 | 8,521 | 6,384 | 50,400 50,450 | 9,271 | 6,834 | 53,400 53,450 | 10,021 | 7,284 | 56,400 56,450 | 10,771 | 7,734 |
| 47,450 47,500 | 8,534 | 6,391 | 50,450 50,500 | 9,284 | 6,841 | 53,450 53,500 | 10,034 | 7,291 | 56,450 56,500 | 10,784 | 7,741 |
| 47,500 47,550 | 8,546 | 6,399 | 50,500 50,550 | 9,296 | 6,849 | 53,500 53,550 | 10,046 | 7,299 | 56,500 56,550 | 10,796 | 7,749 |
| 47,550 47,600 | 8,559 | 6,406 | 50,550 50,600 | 9,309 | 6,856 | 53,550 53,600 | 10,059 | 7,306 | 56,550 56,600 | 10,809 | 7,756 |
| 47,600 47,650 | 8,571 | 6,414 | 50,600 50,650 | 9,321 | 6,864 | 53,600 53,650 | 10,071 | 7,314 | 56,600 56,650 | 10,821 | 7,764 |
| 47,650 47,700 | 8,584 | 6,421 | 50,650 50,700 | 9,334 | 6,871 | 53,650 53,700 | 10,084 | 7,321 | 56,650 56,700 | 10,834 | 7,771 |
| 47,700 47,750 | 8,596 | 6,429 | 50,700 50,750 | 9,346 | 6,879 | 53,700 53,750 | 10,096 | 7,329 | 56,700 56,750 | 10,846 | 7,779 |
| 47,750 47,800 | 8,609 | 6,436 | 50,750 50,800 | 9,359 | 6,886 | 53,750 53,800 | 10,109 | 7,336 | 56,750 56,800 | 10,859 | 7,786 |
| 47,800 47,850 | 8,621 | 6,444 | 50,800 50,850 | 9,371 | 6,894 | 53,800 53,850 | 10,121 | 7,344 | 56,800 56,850 | 10,871 | 7,794 |
| 47,850 47,900 | 8,634 | 6,451 | 50,850 50,900 | 9,384 | 6,901 | 53,850 53,900 | 10,134 | 7,351 | 56,850 56,900 | 10,884 | 7,801 |
| 47,900 47,950 | 8,646 | 6,459 | 50,900 50,950 | 9,396 | 6,909 | 53,900 53,950 | 10,146 | 7,359 | 56,900 56,950 | 10,896 | 7,809 |
| 47,950 48,000 | 8,659 | 6,466 | 50,950 51,000 | 9,409 | 6,916 | 53,950 54,000 | 10,159 | 7,366 | 56,950 57,000 | 10,909 | 7,816 |
| | | | | | | | | | <u> </u> | ontinued c | n page 29 |

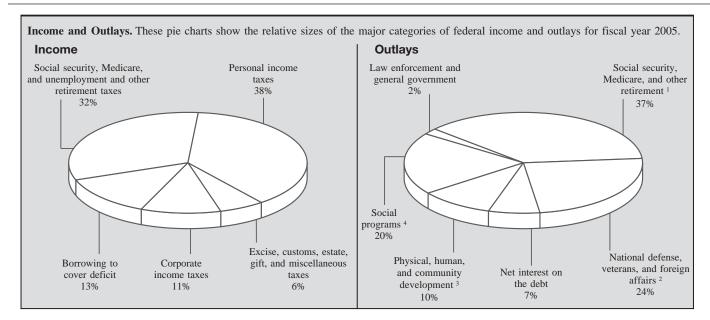
| | | | | | | | | | | | IUX IUX | | Titiliaca |
|--|--------------------------------------|----------------------------------|--|--------------------------------------|----------------------------------|--|--------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| If Form 1040EZ, line 6, is— | And yo | u are— | If Form 1040EZ, line 6, is— | And yo | u are— | If Form 104 line 6, is— | 0EZ, | And yo | u are— | If Form line 6, is | 1040EZ, s— | And yo | u are— |
| At But least less than | Single | Married filing jointly | At But least less than | Single | Married filing jointly | least le | But ess nan | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
| | Your ta | ax is— | | Your t | ax is— | | | Your t | ax is— | | | Your t | ax is— |
| 57,000 | | | 60,000 | | | 63,000 |) | | | 66, | 000 | • | |
| 57,000 57,050 57,050 57,100 57,100 57,150 57,150 57,200 | 10,921 10,934 10,946 10,959 | 7,824 7,831 7,839 7,846 | 60,000 60,050 60,050 60,100 60,100 60,150 60,150 60,200 | 11,671 11,684 11,696 11,709 | 8,336 8,349 8,361 8,374 | 63,100 63, | 050 100 150 200 | 12,421 12,434 12,446 12,459 | 9,086 9,099 9,111 9,124 | 66,000 66,050 66,100 66,150 | 66,050 66,100 66,150 66,200 | 13,171 13,184 13,196 13,209 | 9,836 9,849 9,861 9,874 |
| 57,200 57,250 57,250 57,300 57,300 57,350 57,350 57,400 | 10,971 10,984 10,996 11,009 | 7,854 7,861 7,869 7,876 | 60,200 60,250 60,250 60,300 60,300 60,350 60,350 60,400 | 11,721 11,734 11,746 11,759 | 8,386 8,399 8,411 8,424 | 63,200 63, 63,250 63, 63,300 63, | 250 300 350 400 | 12,471 12,484 12,496 12,509 | 9,136 9,149 9,161 9,174 | 66,200 66,250 66,300 66,350 | 66,250 66,300 66,350 66,400 | 13,221 13,234 13,246 13,259 | 9,886 9,899 9,911 9,924 |
| 57,400 57,450 57,450 57,500 57,500 57,550 57,550 57,600 | 11,021 11,034 11,046 11,059 | 7,884 7,891 7,899 7,906 | 60,400 60,450 60,450 60,500 60,500 60,550 60,550 60,600 | 11,771 11,784 11,796 11,809 | 8,436 8,449 8,461 8,474 | 63,450 63, 63,500 63, | 450 500 550 600 | 12,521 12,534 12,546 12,559 | 9,186 9,199 9,211 9,224 | 66,400 66,450 66,500 66,550 | 66,450 66,500 66,550 66,600 | 13,271 13,284 13,296 13,309 | 9,936 9,949 9,961 9,974 |
| 57,600 57,650 57,650 57,700 57,700 57,750 57,750 57,800 | 11,071 11,084 11,096 11,109 | 7,914 7,921 7,929 7,936 | 60,600 60,650 60,650 60,700 60,700 60,750 60,750 60,800 | 11,821 11,834 11,846 11,859 | 8,486 8,499 8,511 8,524 | 63,650 63, 63,700 63, | 650 700 750 800 | 12,571 12,584 12,596 12,609 | 9,236 9,249 9,261 9,274 | 66,600 66,650 66,700 66,750 | 66,650 66,700 66,750 66,800 | 13,321 13,334 13,346 13,359 | 9,986 9,999 10,011 10,024 |
| 57,800 57,850 57,850 57,900 57,900 57,950 57,950 58,000 | 11,121 11,134 11,146 11,159 | 7,944 7,951 7,959 7,966 | 60,800 60,850 60,850 60,900 60,900 60,950 60,950 61,000 | 11,871 11,884 11,896 11,909 | 8,536 8,549 8,561 8,574 | 63,850 63, 63,900 63, | 850 900 950 000 | 12,621 12,634 12,646 12,659 | 9,286 9,299 9,311 9,324 | 66,800 66,850 66,900 66,950 | 66,850 66,900 66,950 67,000 | 13,371 13,384 13,396 13,409 | 10,036 10,049 10,061 10,074 |
| 58,000 | | | 61,000 | | | 64,000 |) | | | 67, | 000 | | |
| 58,000 58,050 58,050 58,100 58,100 58,150 58,150 58,200 | 11,171 11,184 11,196 11,209 | 7,974 7,981 7,989 7,996 | 61,000 61,050 61,050 61,100 61,100 61,150 61,150 61,200 | 11,921 11,934 11,946 11,959 | 8,586 8,599 8,611 8,624 | 64,050 64, 64,100 64, | 050 100 150 200 | 12,671 12,684 12,696 12,709 | 9,336 9,349 9,361 9,374 | 67,000 67,050 67,100 67,150 | 67,050 67,100 67,150 67,200 | 13,421 13,434 13,446 13,459 | 10,086 10,099 10,111 10,124 |
| 58,200 58,250 58,250 58,300 58,300 58,350 58,350 58,400 | 11,221 11,234 11,246 11,259 | 8,004 8,011 8,019 8,026 | 61,200 61,250 61,250 61,300 61,300 61,350 61,350 61,400 | 11,971 11,984 11,996 12,009 | 8,636 8,649 8,661 8,674 | 64,250 64, 64,300 64, | 250 300 350 400 | 12,721 12,734 12,746 12,759 | 9,386 9,399 9,411 9,424 | 67,200 67,250 67,300 67,350 | 67,250 67,300 67,350 67,400 | 13,471 13,484 13,496 13,509 | 10,136 10,149 10,161 10,174 |
| 58,400 58,450 58,450 58,500 58,500 58,550 58,550 58,600 | 11,271 11,284 11,296 11,309 | 8,034 8,041 8,049 8,056 | 61,400 61,450 61,450 61,500 61,500 61,550 61,550 61,600 | 12,021 12,034 12,046 12,059 | 8,686 8,699 8,711 8,724 | 64,450 64, 64,500 64, | 450 500 550 600 | 12,771 12,784 12,796 12,809 | 9,436 9,449 9,461 9,474 | 67,400 67,450 67,500 67,550 | 67,450 67,500 67,550 67,600 | 13,521 13,534 13,546 13,559 | 10,186 10,199 10,211 10,224 |
| 58,600 58,650 58,650 58,700 58,700 58,750 58,750 58,800 | 11,321 11,334 11,346 11,359 | 8,064 8,071 8,079 8,086 | 61,600 61,650 61,650 61,700 61,700 61,750 61,750 61,800 | 12,071 12,084 12,096 12,109 | 8,736 8,749 8,761 8,774 | 64,650 64, 64,700 64, 64,750 64, | 650 700 750 800 | 12,821 12,834 12,846 12,859 | 9,486 9,499 9,511 9,524 | 67,600 67,650 67,700 67,750 | 67,650 67,700 67,750 67,800 | 13,571 13,584 13,596 13,609 | 10,236 10,249 10,261 10,274 |
| 58,800 58,850 58,850 58,900 58,900 58,950 58,950 59,000 | 11,371 11,384 11,396 11,409 | 8,094 8,101 8,109 8,116 | 61,800 61,850 61,850 61,900 61,900 61,950 61,950 62,000 | 12,121 12,134 12,146 12,159 | 8,786 8,799 8,811 8,824 | 64,850 64, | 850 900 950 000 | 12,871 12,884 12,896 12,909 | 9,536 9,549 9,561 9,574 | | 67,850 67,900 67,950 68,000 | 13,621 13,634 13,646 13,659 | 10,286 10,299 10,311 10,324 |
| 59,000 | | | 62,000 | | | 65,000 | ַ | | | 68, | 000 | | |
| 59,000 59,050 59,050 59,100 59,100 59,150 59,150 59,200 | 11,421 11,434 11,446 11,459 | 8,124 8,131 8,139 8,146 | 62,000 62,050 62,050 62,100 62,100 62,150 62,150 62,200 | 12,171 12,184 12,196 12,209 | 8,836 8,849 8,861 8,874 | 65,000 65, 65,050 65, 65,100 65, 65,150 65, | 050 100 150 200 | 12,921 12,934 12,946 12,959 | 9,586 9,599 9,611 9,624 | 68,050 | 68,050 68,100 68,150 68,200 | 13,671 13,684 13,696 13,709 | 10,336 10,349 10,361 10,374 |
| 59,200 59,250 59,250 59,300 59,300 59,350 59,350 59,400 | 11,471 11,484 11,496 11,509 | 8,154 8,161 8,169 8,176 | 62,200 62,250 62,250 62,300 62,300 62,350 62,350 62,400 | 12,221 12,234 12,246 12,259 | 8,886 8,899 8,911 8,924 | 65,250 65, 65,300 65, | 250 300 350 400 | 12,971 12,984 12,996 13,009 | 9,636 9,649 9,661 9,674 | 68,200 68,250 68,300 68,350 | 68,250 68,300 68,350 68,400 | 13,721 13,734 13,746 13,759 | 10,386 10,399 10,411 10,424 |
| 59,400 59,450 59,450 59,500 59,500 59,550 59,550 59,600 | 11,521 11,534 11,546 11,559 | 8,186 8,199 8,211 8,224 | 62,400 62,450 62,450 62,500 62,500 62,550 62,550 62,600 | 12,271 12,284 12,296 12,309 | 8,936 8,949 8,961 8,974 | 65,450 65, 65,500 65, 65,550 65, | 450 500 550 600 | 13,021 13,034 13,046 13,059 | 9,686 9,699 9,711 9,724 | 68,400 68,450 68,500 68,550 | 68,450 68,500 68,550 68,600 | 13,771 13,784 13,796 13,809 | 10,436 10,449 10,461 10,474 |
| 59,600 59,650 59,650 59,700 59,700 59,750 59,750 59,800 | 11,571 11,584 11,596 11,609 | 8,236 8,249 8,261 8,274 | 62,600 62,650 62,650 62,700 62,700 62,750 62,750 62,800 | 12,321 12,334 12,346 12,359 | 8,986 8,999 9,011 9,024 | 65,650 65, 65,700 65, 65,750 65, | 650 700 750 800 | 13,071 13,084 13,096 13,109 | 9,736 9,749 9,761 9,774 | 68,600 68,650 68,700 68,750 | 68,650 68,700 68,750 68,800 | 13,821 13,834 13,846 13,859 | 10,486 10,499 10,511 10,524 |
| 59,800 59,850 59,850 59,900 59,900 59,950 59,950 60,000 | 11,621 11,634 11,646 11,659 | 8,286 8,299 8,311 8,324 | 62,800 62,850 62,850 62,900 62,900 62,950 62,950 63,000 | 12,371 12,384 12,396 12,409 | 9,036 9,049 9,061 9,074 | 65,850 65, | 850 900 950 000 | 13,121 13,134 13,146 13,159 | 9,786 9,799 9,811 9,824 | 68,800 68,850 68,900 68,950 | 68,850 68,900 68,950 69,000 | 13,871 13,884 13,896 13,909 | 10,536 10,549 10,561 10,574 |
| | | | | | | | | | | | C | ontinued c | on page 30 |

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|--|--------------------------------------|--------------------------------------|--|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| If Form 1040EZ, line 6, is— | And yo | u are— | If Form 10- line 6, is— | | And yo | u are— | If Form line 6, i | 1040EZ, s— | And yo | ou are— | If Form line 6, is | 1040EZ, s— | And yo | u are— |
| At But least less than | Single | Married filing jointly | | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
| | Your t | ax is— | | | Your t | ax is— | | | Your t | ax is— | | | Your t | ax is— |
| 69,000 | • | | 72,00 | 00 | | | 75, | 000 | | | 78, | 000 | | |
| 69,000 69,050 69,050 69,100 69,100 69,150 69,150 69,200 | 13,921 13,934 13,946 13,959 | 10,586 10,599 10,611 10,624 | 72,050 72 72,100 72 | 2,050 2,100 2,150 2,200 | 14,674 14,688 14,702 14,716 | 11,336 11,349 11,361 11,374 | 75,000 75,050 75,100 75,150 | 75,050 75,100 75,150 75,200 | 15,514 15,528 15,542 15,556 | 12,086 12,099 12,111 12,124 | 78,000 78,050 78,100 78,150 | 78,050 78,100 78,150 78,200 | 16,354 16,368 16,382 16,396 | 12,836 12,849 12,861 12,874 |
| 69,200 69,250 69,250 69,300 69,300 69,350 69,350 69,400 | 13,971 13,984 13,996 14,009 | 10,636 10,649 10,661 10,674 | 72,250 72 72,300 72 72,350 72 | 2,250 2,300 2,350 2,400 | 14,730 14,744 14,758 14,772 | 11,386 11,399 11,411 11,424 | 75,200 75,250 75,300 75,350 | 75,250 75,300 75,350 75,400 | 15,570 15,584 15,598 15,612 | 12,136 12,149 12,161 12,174 | 78,200 78,250 78,300 78,350 | 78,250 78,300 78,350 78,400 | 16,410 16,424 16,438 16,452 | 12,886 12,899 12,911 12,924 |
| 69,400 69,450 69,450 69,500 69,500 69,550 69,550 69,600 | 14,021 14,034 14,046 14,059 | 10,686 10,699 10,711 10,724 | 72,450 72 72,500 72 72,550 72 | 2,450 2,500 2,550 2,600 | 14,786 14,800 14,814 14,828 | 11,436 11,449 11,461 11,474 | 75,400 75,450 75,500 75,550 | 75,450 75,500 75,550 75,600 | 15,626 15,640 15,654 15,668 | 12,186 12,199 12,211 12,224 | 78,400 78,450 78,500 78,550 | 78,450 78,500 78,550 78,600 | 16,466 16,480 16,494 16,508 | 12,936 12,949 12,961 12,974 |
| 69,600 69,650 69,650 69,700 69,700 69,750 69,750 69,800 | 14,071 14,084 14,096 14,109 | 10,736 10,749 10,761 10,774 | 72,650 72 72,700 72 72,750 72 | 2,650 2,700 2,750 2,800 | 14,842 14,856 14,870 14,884 | 11,486 11,499 11,511 11,524 | 75,600 75,650 75,700 75,750 | 75,650 75,700 75,750 75,800 | 15,682 15,696 15,710 15,724 | 12,236 12,249 12,261 12,274 | 78,600 78,650 78,700 78,750 | 78,650 78,700 78,750 78,800 | 16,522 16,536 16,550 16,564 | 12,986 12,999 13,011 13,024 |
| 69,800 69,850 69,850 69,900 69,900 69,950 69,950 70,000 | 14,121 14,134 14,146 14,159 | 10,786 10,799 10,811 10,824 | 72,850 72 72,900 72 | 2,850 2,900 2,950 3,000 | 14,898 14,912 14,926 14,940 | 11,536 11,549 11,561 11,574 | 75,800 75,850 75,900 75,950 | 75,850 75,900 75,950 76,000 | 15,738 15,752 15,766 15,780 | 12,286 12,299 12,311 12,324 | 78,800 78,850 78,900 78,950 | 78,850 78,900 78,950 79,000 | 16,578 16,592 16,606 16,620 | 13,036 13,049 13,061 13,074 |
| 70,000 | | | 73,00 | 00 | | | 76, | 000 | | | 79, | 000 | | |
| 70,000 70,050 70,050 70,100 70,100 70,150 70,150 70,200 | 14,171 14,184 14,196 14,209 | 10,836 10,849 10,861 10,874 | 73,050 73 73,100 73 | 3,050 3,100 3,150 3,200 | 14,954 14,968 14,982 14,996 | 11,586 11,599 11,611 11,624 | 76,000 76,050 76,100 76,150 | 76,050 76,100 76,150 76,200 | 15,794 15,808 15,822 15,836 | 12,336 12,349 12,361 12,374 | 79,000 79,050 79,100 79,150 | 79,050 79,100 79,150 79,200 | 16,634 16,648 16,662 16,676 | 13,086 13,099 13,111 13,124 |
| 70,200 70,250 70,250 70,300 70,300 70,350 70,350 70,400 | 14,221 14,234 14,246 14,259 | 10,886 10,899 10,911 10,924 | 73,250 73 73,300 73 | 3,250 3,300 3,350 3,400 | 15,010 15,024 15,038 15,052 | 11,636 11,649 11,661 11,674 | 76,200 76,250 76,300 76,350 | 76,250 76,300 76,350 76,400 | 15,850 15,864 15,878 15,892 | 12,386 12,399 12,411 12,424 | 79,200 79,250 79,300 79,350 | 79,250 79,300 79,350 79,400 | 16,690 16,704 16,718 16,732 | 13,136 13,149 13,161 13,174 |
| 70,400 70,450 70,450 70,500 70,500 70,550 70,550 70,600 | 14,271 14,284 14,296 14,309 | 10,936 10,949 10,961 10,974 | 73,450 73 73,500 73 73,550 73 | 3,450 3,500 3,550 3,600 | 15,066 15,080 15,094 15,108 | 11,686 11,699 11,711 11,724 | 76,400 76,450 76,500 76,550 | 76,450 76,500 76,550 76,600 | 15,906 15,920 15,934 15,948 | 12,436 12,449 12,461 12,474 | 79,400 79,450 79,500 79,550 | 79,450 79,500 79,550 79,600 | 16,746 16,760 16,774 16,788 | 13,186 13,199 13,211 13,224 |
| 70,600 70,650 70,650 70,700 70,700 70,750 70,750 70,800 | 14,321 14,334 14,346 14,359 | 10,986 10,999 11,011 11,024 | 73,650 73 73,700 73 73,750 73 | 3,650 3,700 3,750 3,800 | 15,122 15,136 15,150 15,164 | 11,736 11,749 11,761 11,774 | 76,600 76,650 76,700 76,750 | 76,650 76,700 76,750 76,800 | 15,962 15,976 15,990 16,004 | 12,486 12,499 12,511 12,524 | 79,600 79,650 79,700 79,750 | 79,650 79,700 79,750 79,800 | 16,802 16,816 16,830 16,844 | 13,236 13,249 13,261 13,274 |
| 70,800 70,850 70,850 70,900 70,900 70,950 70,950 71,000 | 14,371 14,384 14,396 14,409 | 11,036 11,049 11,061 11,074 | 73,850 73 | 3,850 3,900 3,950 4,000 | 15,178 15,192 15,206 15,220 | 11,786 11,799 11,811 11,824 | 76,800 76,850 76,900 76,950 | 76,850 76,900 76,950 77,000 | 16,018 16,032 16,046 16,060 | 12,536 12,549 12,561 12,574 | 79,800 79,850 79,900 79,950 | 79,850 79,900 79,950 80,000 | 16,858 16,872 16,886 16,900 | 13,286 13,299 13,311 13,324 |
| 71,000 | | | 74,00 | 00 | | | 77, | 000 | | | 80, | 000 | | |
| 71,000 71,050 71,050 71,100 71,100 71,150 71,150 71,200 | 14,421 14,434 14,446 14,459 | 11,086 11,099 11,111 11,124 | 74,000 74 74,050 74 74,100 74 74,150 74 | 4,100 | 15,234 15,248 15,262 15,276 | 11,836 11,849 11,861 11,874 | 77,100 | 77,050 77,100 77,150 77,200 | 16,074 16,088 16,102 16,116 | 12,586 12,599 12,611 12,624 | 80,000 80,050 80,100 80,150 | 80,050 80,100 80,150 80,200 | 16,914 16,928 16,942 16,956 | 13,336 13,349 13,361 13,374 |
| 71,200 71,250 71,250 71,300 71,300 71,350 71,350 71,400 | 14,471 14,484 14,496 14,509 | 11,136 11,149 11,161 11,174 | 74,250 74 74,300 74 74,350 74 | 4,250 4,300 4,350 4,400 | 15,290 15,304 15,318 15,332 | 11,886 11,899 11,911 11,924 | 77,200 77,250 77,300 77,350 | 77,250 77,300 77,350 77,400 | 16,130 16,144 16,158 16,172 | 12,636 12,649 12,661 12,674 | 80,200 80,250 80,300 80,350 | 80,250 80,300 80,350 80,400 | 16,970 16,984 16,998 17,012 | 13,386 13,399 13,411 13,424 |
| 71,400 71,450 71,450 71,500 71,500 71,550 71,550 71,600 | 14,521 14,534 14,546 14,559 | 11,186 11,199 11,211 11,224 | 74,450 74 74,500 74 74,550 74 | 4,450 4,500 4,550 4,600 | 15,346 15,360 15,374 15,388 | 11,936 11,949 11,961 11,974 | 77,400 77,450 77,500 77,550 | 77,450 77,500 77,550 77,600 | 16,186 16,200 16,214 16,228 | 12,686 12,699 12,711 12,724 | 80,400 80,450 80,500 80,550 | 80,450 80,500 80,550 80,600 | 17,026 17,040 17,054 17,068 | 13,436 13,449 13,461 13,474 |
| 71,600 71,650 71,650 71,700 71,700 71,750 71,750 71,800 | 14,571 14,584 14,596 14,609 | 11,236 11,249 11,261 11,274 | 74,650 74 74,700 74 74,750 74 | 4,650 4,700 4,750 4,800 | 15,402 15,416 15,430 15,444 | 11,986 11,999 12,011 12,024 | 77,600 77,650 77,700 77,750 | 77,650 77,700 77,750 77,800 | 16,242 16,256 16,270 16,284 | 12,736 12,749 12,761 12,774 | 80,600 80,650 80,700 80,750 | 80,650 80,700 80,750 80,800 | 17,082 17,096 17,110 17,124 | 13,486 13,499 13,511 13,524 |
| 71,800 71,850 71,850 71,900 71,900 71,950 71,950 72,000 | 14,621 14,634 14,646 14,660 | 11,286 11,299 11,311 11,324 | 74,800 74 74,850 74 74,900 74 74,950 75 | | 15,458 15,472 15,486 15,500 | 12,036 12,049 12,061 12,074 | 77,800 77,850 77,900 77,950 | 77,850 77,900 77,950 78,000 | 16,298 16,312 16,326 16,340 | 12,786 12,799 12,811 12,824 | 80,800 80,850 80,900 80,950 | 80,850 80,900 80,950 81,000 | 17,138 17,152 17,166 17,180 | 13,536 13,549 13,561 13,574 |
| | | | | | | | | | | | | С | ontinued c | n page 31 |

| | | | | | | | 2000 . | U4UEZ TAX TAI | 210 00//11/1000 |
|--------------------------------|---------|------------------------|--------------------------------|----------|------------------------|--------------------------------|---|--------------------------------|-------------------------------|
| If Form 1040EZ, line 6, is— | And yo | u are— | If Form 1040EZ | And yo | ou are— | If Form 1040EZ, line 6, is— | And you are— | If Form 1040EZ, line 6, is— | And you are— |
| At But less than | Single | Married filing jointly | At But least less than | Single | Married filing jointly | At But least less than | Single Married filing jointly | At But least less than | Single Married filing jointly |
| | Your ta | ax is— | | Your t | tax is— | | Your tax is— | | Your tax is— |
| 81,000 | ' | | 84,000 | <u>'</u> | | 87,000 | | 90,000 | |
| 81,000 81,050 | 17,194 | 13,586 | 84,000 84,050 | 18,034 | 14,336 | 87,000 87,050 | 18,874 15,086 | 90,000 90,050 | 19,714 15,836 |
| 81,050 81,100 | 17,208 | 13,599 | 84,050 84,100 | 18,048 | 14,349 | 87,050 87,100 | 18,888 15,099 | 90,050 90,100 | 19,728 15,849 |
| 81,100 81,150 | 17,222 | 13,611 | 84,100 84,150 | 18,062 | 14,361 | 87,100 87,150 | 18,902 15,111 | 90,100 90,150 | 19,742 15,861 |
| 81,150 81,200 | 17,236 | 13,624 | 84,150 84,200 | 18,076 | 14,374 | 87,150 87,200 | 18,916 15,124 | 90,150 90,200 | 19,756 15,874 |
| 81,200 81,250 | 17,250 | 13,636 | 84,200 84,250 | 18,090 | 14,386 | 87,200 87,250 | 18,930 15,136 | 90,200 90,250 | 19,770 15,886 |
| 81,250 81,300 | 17,264 | 13,649 | 84,250 84,300 | 18,104 | 14,399 | 87,250 87,300 | 18,944 15,149 | 90,250 90,300 | 19,784 15,899 |
| 81,300 81,350 | 17,278 | 13,661 | 84,300 84,350 | 18,118 | 14,411 | 87,300 87,350 | 18,958 15,161 | 90,300 90,350 | 19,798 15,911 |
| 81,350 81,400 | 17,292 | 13,674 | 84,350 84,400 | 18,132 | 14,424 | 87,350 87,400 | 18,972 15,174 | 90,350 90,400 | 19,812 15,924 |
| 81,400 81,450 | 17,306 | 13,686 | 84,400 84,450 | 18,146 | 14,436 | 87,400 87,450 | 18,986 15,186 | 90,400 90,450 | 19,826 15,936 |
| 81,450 81,500 | 17,320 | 13,699 | 84,450 84,500 | 18,160 | 14,449 | 87,450 87,500 | 19,000 15,199 | 90,450 90,500 | 19,840 15,949 |
| 81,500 81,550 | 17,334 | 13,711 | 84,500 84,550 | 18,174 | 14,461 | 87,500 87,550 | 19,014 15,211 | 90,500 90,550 | 19,854 15,961 |
| 81,550 81,600 | 17,348 | 13,724 | 84,550 84,600 | 18,188 | 14,474 | 87,550 87,600 | 19,028 15,224 | 90,550 90,600 | 19,868 15,974 |
| 81,600 81,650 | 17,362 | 13,736 | 84,600 84,650 | 18,202 | 14,486 | 87,600 87,650 | 19,042 15,236 | 90,600 90,650 | 19,882 15,986 |
| 81,650 81,700 | 17,376 | 13,749 | 84,650 84,700 | 18,216 | 14,499 | 87,650 87,700 | 19,056 15,249 | 90,650 90,700 | 19,896 15,999 |
| 81,700 81,750 | 17,390 | 13,761 | 84,700 84,750 | 18,230 | 14,511 | 87,700 87,750 | 19,070 15,261 | 90,700 90,750 | 19,910 16,011 |
| 81,750 81,800 | 17,404 | 13,774 | 84,750 84,800 | 18,244 | 14,524 | 87,750 87,800 | 19,084 15,274 | 90,750 90,800 | 19,924 16,024 |
| 81,800 81,850 | 17,418 | 13,786 | 84,800 84,850 | 18,258 | 14,536 | 87,800 87,850 | 19,098 15,286 | 90,800 90,850 | 19,938 16,036 |
| 81,850 81,900 | 17,432 | 13,799 | 84,850 84,900 | 18,272 | 14,549 | 87,850 87,900 | 19,112 15,299 | 90,850 90,900 | 19,952 16,049 |
| 81,900 81,950 | 17,446 | 13,811 | 84,900 84,950 | 18,286 | 14,561 | 87,900 87,950 | 19,126 15,311 | 90,900 90,950 | 19,966 16,061 |
| 81,950 82,000 | 17,460 | 13,824 | 84,950 85,000 | 18,300 | 14,574 | 87,950 88,000 | 19,140 15,324 | 90,950 91,000 | 19,980 16,074 |
| 82,000 | | | 85,000 | | | 88,000 | | 91,000 | |
| 82,000 82,050 | 17,474 | 13,836 | 85,000 85,050 | 18,314 | 14,586 | 88,000 88,050 | 19,154 15,336 | 91,000 91,050 | 19,994 16,086 |
| 82,050 82,100 | 17,488 | 13,849 | 85,050 85,100 | 18,328 | 14,599 | 88,050 88,100 | 19,168 15,349 | 91,050 91,100 | 20,008 16,099 |
| 82,100 82,150 | 17,502 | 13,861 | 85,100 85,150 | 18,342 | 14,611 | 88,100 88,150 | 19,182 15,361 | 91,100 91,150 | 20,022 16,111 |
| 82,150 82,200 | 17,516 | 13,874 | 85,150 85,200 | 18,356 | 14,624 | 88,150 88,200 | 19,196 15,374 | 91,150 91,200 | 20,036 16,124 |
| 82,200 82,250 | 17,530 | 13,886 | 85,200 85,250 | 18,370 | 14,636 | 88,200 88,250 | 19,210 15,386 19,224 15,399 19,238 15,411 19,252 15,424 | 91,200 91,250 | 20,050 16,136 |
| 82,250 82,300 | 17,544 | 13,899 | 85,250 85,300 | 18,384 | 14,649 | 88,250 88,300 | | 91,250 91,300 | 20,064 16,149 |
| 82,300 82,350 | 17,558 | 13,911 | 85,300 85,350 | 18,398 | 14,661 | 88,300 88,350 | | 91,300 91,350 | 20,078 16,161 |
| 82,350 82,400 | 17,572 | 13,924 | 85,350 85,400 | 18,412 | 14,674 | 88,350 88,400 | | 91,350 91,400 | 20,092 16,174 |
| 82,400 82,450 | 17,586 | 13,936 | 85,400 85,450 | 18,426 | 14,686 | 88,400 88,450 | 19,266 15,436 | 91,400 91,450 | 20,106 16,186 |
| 82,450 82,500 | 17,600 | 13,949 | 85,450 85,500 | 18,440 | 14,699 | 88,450 88,500 | 19,280 15,449 | 91,450 91,500 | 20,120 16,199 |
| 82,500 82,550 | 17,614 | 13,961 | 85,500 85,550 | 18,454 | 14,711 | 88,500 88,550 | 19,294 15,461 | 91,500 91,550 | 20,134 16,211 |
| 82,550 82,600 | 17,628 | 13,974 | 85,550 85,600 | 18,468 | 14,724 | 88,550 88,600 | 19,308 15,474 | 91,550 91,600 | 20,148 16,224 |
| 82,600 82,650 | 17,642 | 13,986 | 85,600 85,650 | 18,482 | 14,736 | 88,600 88,650 | 19,322 15,486 | 91,600 91,650 | 20,162 16,236 |
| 82,650 82,700 | 17,656 | 13,999 | 85,650 85,700 | 18,496 | 14,749 | 88,650 88,700 | 19,336 15,499 | 91,650 91,700 | 20,176 16,264 |
| 82,750 82,750 | 17,670 | 14,011 | 85,750 85,750 | 18,510 | 14,761 | 88,700 88,750 | 19,350 15,511 | 91,700 91,750 | 20,190 16,261 |
| 82,750 82,800 | 17,684 | 14,024 | 85,750 85,800 | 18,524 | 14,774 | 88,750 88,800 | 19,364 15,524 | 91,750 91,800 | 20,204 16,274 |
| 82,800 82,850 | 17,698 | 14,036 | 85,800 85,850 | 18,538 | 14,786 | 88,800 88,850 | 19,378 15,536 | 91,800 91,850 | 20,218 16,286 |
| 82,850 82,900 | 17,712 | 14,049 | 85,850 85,900 | 18,552 | 14,799 | 88,850 88,900 | 19,392 15,549 | 91,850 91,900 | 20,232 16,299 |
| 82,900 82,950 | 17,726 | 14,061 | 85,900 85,950 | 18,566 | 14,811 | 88,900 88,950 | 19,406 15,561 | 91,900 91,950 | 20,246 16,311 |
| 82,950 83,000 | 17,740 | 14,074 | 85,950 86,000 86,000 | 18,580 | 14,824 | 88,950 89,000 89,000 | 19,420 15,574 | 91,950 92,000 92,000 | 20,260 16,324 |
| 83,000 83,000 83,050 | 17,754 | 14,086 | 86,000 86,050 | 18,594 | 14,836 | 89,000 89,050 | 19,434 15,586 | 92,000 92,050 | 20,274 16,336 |
| 83,050 83,100 | 17,768 | 14,099 | 86,050 86,100 | 18,608 | 14,849 | 89,050 89,100 | 19,448 15,599 | 92,050 92,100 | 20,288 16,349 |
| 83,100 83,150 | 17,782 | 14,111 | 86,100 86,150 | 18,622 | 14,861 | 89,100 89,150 | 19,462 15,611 | 92,100 92,150 | 20,302 16,361 |
| 83,150 83,200 | 17,796 | 14,124 | 86,150 86,200 | 18,636 | 14,874 | 89,150 89,200 | 19,476 15,624 | 92,150 92,200 | 20,316 16,374 |
| 83,200 83,250 | 17,810 | 14,136 | 86,200 86,250 | 18,650 | 14,886 | 89,200 89,250 | 19,490 15,636 | 92,200 92,250 | 20,330 16,386 |
| 83,250 83,300 | 17,824 | 14,149 | 86,250 86,300 | 18,664 | 14,899 | 89,250 89,300 | 19,504 15,649 | 92,250 92,300 | 20,344 16,399 |
| 83,300 83,350 | 17,838 | 14,161 | 86,300 86,350 | 18,678 | 14,911 | 89,300 89,350 | 19,518 15,661 | 92,300 92,350 | 20,358 16,411 |
| 83,350 83,400 | 17,852 | 14,174 | 86,350 86,400 | 18,692 | 14,924 | 89,350 89,400 | 19,532 15,674 | 92,350 92,400 | 20,372 16,424 |
| 83,400 83,450 | 17,866 | 14,186 | 86,400 86,450 | 18,706 | 14,936 | 89,400 89,450 | 19,546 15,686 | 92,400 92,450 | 20,386 16,436 |
| 83,450 83,500 | 17,880 | 14,199 | 86,450 86,500 | 18,720 | 14,949 | 89,450 89,500 | 19,560 15,699 | 92,450 92,500 | 20,400 16,449 |
| 83,500 83,550 | 17,894 | 14,211 | 86,500 86,550 | 18,734 | 14,961 | 89,500 89,550 | 19,574 15,711 | 92,500 92,550 | 20,414 16,461 |
| 83,550 83,600 | 17,908 | 14,224 | 86,550 86,600 | 18,748 | 14,974 | 89,550 89,600 | 19,588 15,724 | 92,550 92,600 | 20,428 16,474 |
| 83,600 83,650 | 17,922 | 14,236 | 86,600 86,650 | 18,762 | 14,986 | 89,600 89,650 | 19,602 15,736 | 92,600 92,650 | 20,442 16,486 |
| 83,650 83,700 | 17,936 | 14,249 | 86,650 86,700 | 18,776 | 14,999 | 89,650 89,700 | 19,616 15,749 | 92,650 92,700 | 20,456 16,499 |
| 83,700 83,750 | 17,950 | 14,261 | 86,700 86,750 | 18,790 | 15,011 | 89,700 89,750 | 19,630 15,761 | 92,700 92,750 | 20,470 16,511 |
| 83,750 83,800 | 17,964 | 14,274 | 86,750 86,800 | 18,804 | 15,024 | 89,750 89,800 | 19,644 15,774 | 92,750 92,800 | 20,484 16,524 |
| 83,800 83,850 | 17,978 | 14,286 | 86,800 86,850 | 18,818 | 15,036 | 89,800 89,850 | 19,658 15,786 19,672 15,799 19,686 15,811 19,700 15,824 | 92,800 92,850 | 20,498 16,536 |
| 83,850 83,900 | 17,992 | 14,299 | 86,850 86,900 | 18,832 | 15,049 | 89,850 89,900 | | 92,850 92,900 | 20,512 16,549 |
| 83,900 83,950 | 18,006 | 14,311 | 86,900 86,950 | 18,846 | 15,061 | 89,900 89,950 | | 92,900 92,950 | 20,526 16,561 |
| 83,950 84,000 | 18,020 | 14,324 | 86,950 87,000 | 18,860 | 15,074 | 89,950 90,000 | | 92,950 93,000 | 20,540 16,574 |
| | | | | | | | | C | Continued on page 32 |

| 2000 10 | HULZ | Tax Tai | ole—Ca | ı | | I | | | | 1 | |
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| If Form | | And you | ı are— | If Form line 6, is | 1040EZ, s— | And yo | u are— | If Form line 6, is | 1040EZ, s— | And you | ı are— |
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
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| 93,0 | 000 | Tour tax 13 | | 96,000 | | Tour tax to | | 99,000 | | | |
| 93,000 | 93,050 | 20,554 | 16,586 | 96,000 | 96,050 | 21,394 | 17,336 | 99,000 | 99,050 | 22,234 | 18,086 |
| 93,050 93,100 93,150 | 93,100 93,150 93,200 | 20,568 20,582 20,596 | 16,599 16,611 16,624 | 96,050 96,100 96,150 | 96,100 96,150 96,200 | 21,408 21,422 21,436 | 17,349 17,361 17,374 | 99,050 99,100 99,150 | 99,100 99,150 99,200 | 22,248 22,262 22,276 | 18,099 18,111 18,124 |
| 93,200 93,250 93,300 93,350 | 93,250 93,300 93,350 93,400 | 20,610 20,624 20,638 20,652 | 16,636 16,649 16,661 16,674 | 96,200 96,250 96,300 96,350 | 96,250 96,300 96,350 96,400 | 21,450 21,464 21,478 21,492 | 17,386 17,399 17,411 17,424 | 99,200 99,250 99,300 99,350 | 99,250 99,300 99,350 99,400 | 22,290 22,304 22,318 22,332 | 18,136 18,149 18,161 18,174 |
| 93,400 93,450 93,500 93,550 | 93,450 93,500 93,550 93,600 | 20,666 20,680 20,694 20,708 | 16,686 16,699 16,711 16,724 | 96,400 96,450 96,500 96,550 | 96,450 96,500 96,550 96,600 | 21,506 21,520 21,534 21,548 | 17,436 17,449 17,461 17,474 | 99,400 99,450 99,500 99,550 | 99,450 99,500 99,550 99,600 | 22,346 22,360 22,374 22,388 | 18,186 18,199 18,211 18,224 |
| 93,600 93,650 93,700 93,750 | 93,650 93,700 93,750 93,800 | 20,722 20,736 20,750 20,764 | 16,736 16,749 16,761 16,774 | 96,600 96,650 96,700 96,750 | 96,650 96,700 96,750 96,800 | 21,562 21,576 21,590 21,604 | 17,486 17,499 17,511 17,524 | 99,600 99,650 99,700 99,750 | 99,650 99,700 99,750 99,800 | 22,402 22,416 22,430 22,444 | 18,236 18,249 18,261 18,274 |
| 93,800 93,850 93,900 93,950 | 93,850 93,900 93,950 94,000 | 20,778 20,792 20,806 20,820 | 16,786 16,799 16,811 16,824 | 96,800 96,850 96,900 96,950 | 96,850 96,900 96,950 97,000 | 21,618 21,632 21,646 21,660 | 17,536 17,549 17,561 17,574 | 99,800 99,850 99,900 | 99,850 99,900 99,950 100,000 | 22,458 22,472 22,486 22,500 | 18,286 18,299 18,311 18,324 |
| 94,0 | | , | , | 97, | 000 | , | , | | | ,, | , |
| 94,000 94,050 94,100 94,150 94,250 94,250 94,300 94,350 94,400 94,450 | 94,100 94,150 94,200 94,250 94,300 94,350 94,400 94,450 94,500 | 20,834 20,848 20,862 20,876 20,890 20,904 20,918 20,932 20,946 20,960 | 16,836 16,849 16,861 16,874 16,886 16,899 16,911 16,924 16,936 16,949 | 97,050 97,100 97,150 97,200 97,250 97,300 97,350 97,400 97,450 | 97,050 97,100 97,150 97,200 97,250 97,300 97,350 97,400 97,450 97,500 | 21,674 21,688 21,702 21,716 21,730 21,744 21,758 21,772 21,786 21,800 | 17,586 17,599 17,611 17,624 17,636 17,649 17,661 17,674 17,686 17,699 | | or o | 00,000 over— | |
| 94,500 94,550 94,600 94,650 94,700 94,750 | 94,550 94,600 94,650 94,700 94,750 94,800 | 20,974 20,988 21,002 21,016 21,030 21,044 | 16,961 16,974 16,986 16,999 17,011 17,024 | 97,500 97,550 97,600 97,650 97,700 97,750 | 97,550 97,600 97,650 97,700 97,750 97,800 | 21,814 21,828 21,842 21,856 21,870 21,884 | 17,711 17,724 17,736 17,749 17,761 17,774 | | | n 1040 | |
| 94,800 94,850 94,900 94,950 | 94,850 94,900 94,950 95,000 | 21,058 21,072 21,086 21,100 | 17,036 17,049 17,061 17,074 | | 97,850 97,900 97,950 98,000 | 21,898 21,912 21,926 21,940 | 17,786 17,799 17,811 17,824 | | | | |
| 95,0 | 000 | | | 98, | 000 | | | | | | |
| 95,000 95,050 95,100 95,150 | 95,050 95,100 95,150 95,200 | 21,114 21,128 21,142 21,156 | 17,086 17,099 17,111 17,124 | 98,000 98,050 98,100 98,150 | 98,050 98,100 98,150 98,200 | 21,954 21,968 21,982 21,996 | 17,836 17,849 17,861 17,874 | | | | |
| 95,200 95,250 95,300 95,350 | 95,250 95,300 95,350 95,400 | 21,170 21,184 21,198 21,212 | 17,136 17,149 17,161 17,174 | 98,200 98,250 98,300 98,350 | 98,250 98,300 98,350 98,400 | 22,010 22,024 22,038 22,052 | 17,886 17,899 17,911 17,924 | | | | |
| 95,400 95,450 95,500 95,550 | 95,450 95,500 95,550 95,600 | 21,226 21,240 21,254 21,268 | 17,186 17,199 17,211 17,224 | 98,400 98,450 98,500 98,550 | 98,450 98,500 98,550 98,600 | 22,066 22,080 22,094 22,108 | 17,936 17,949 17,961 17,974 | | | | |
| 95,600 95,650 95,700 95,750 | 95,650 95,700 95,750 95,800 | 21,282 21,296 21,310 21,324 | 17,236 17,249 17,261 17,274 | 98,600 98,650 98,700 98,750 | 98,650 98,700 98,750 98,800 | 22,122 22,136 22,150 22,164 | 17,986 17,999 18,011 18,024 | | | | |
| 95,800 95,850 95,900 95,950 | 95,850 95,900 95,950 96,000 | 21,338 21,352 21,366 21,380 | 17,286 17,299 17,311 17,324 | 98,800 98,850 98,900 98,950 | 98,850 98,900 98,950 99,000 | 22,178 22,192 22,206 22,220 | 18,036 18,049 18,061 18,074 | | | | |

Major Categories of Federal Income and Outlays for Fiscal Year 2005



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

In fiscal year 2005 (which began on October 1, 2004, and ended on September 30, 2005), federal income was \$2.2 trillion and outlays were \$2.5 trillion, leaving a deficit of \$0.3 trillion.

Footnotes for Certain Federal Outlays

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

- 2. National defense, veterans, and foreign affairs: About 20% of outlays were to equip, modernize, and pay our armed forces and to fund the Global War on Terrorism and other national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.
- 3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.
- 4. **Social programs:** About 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages on this page exclude undistributed offsetting receipts, which were \$65 billion in fiscal year 2005. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

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Where Do You File?

If an envelope addressed to "Internal Revenue Service Center" came with this booklet, please use it. If you do not have one or if you moved during the year, mail your return to the **Internal Revenue Service Center** shown that applies to you. Envelopes without enough postage will be returned to you by the post office.

| | THEN use this address if you: | | | | |
|--|---|---|--|--|--|
| IF you live in | Are not enclosing a check or money order | Are enclosing a check or money order | | | |
| Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia | Internal Revenue Service Center Atlanta, GA 39901-0014 | Internal Revenue Service Center Atlanta, GA 39901-0114 | | | |
| District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont | Internal Revenue Service Center Andover, MA 05501-0014 | Internal Revenue Service Center Andover, MA 05501-0114 | | | |
| Connecticut, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, North Dakota, Ohio, Wisconsin | Internal Revenue Service Center Kansas City, MO 64999-0014 | Internal Revenue Service Center Kansas City, MO 64999-0114 | | | |
| New Jersey, Pennsylvania | Internal Revenue Service Center Philadelphia, PA 19255-0014 | Internal Revenue Service Center Philadelphia, PA 19255-0114 | | | |
| Arkansas, Kansas, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia | Internal Revenue Service Center Austin, TX 73301-0014 | Internal Revenue Service Center Austin, TX 73301-0114 | | | |
| Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, New Mexico, Oregon, South Dakota, Utah, Washington, Wyoming | Internal Revenue Service Center Fresno, CA 93888-0014 | Internal Revenue Service Center Fresno, CA 93888-0114 | | | |
| American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, and those filing Form 4563 | Internal Revenue Service Center Philadelphia, PA 19255-0215 USA | Internal Revenue Service Center Philadelphia, PA 19255-0215 USA | | | |
| All APO and FPO addresses, a foreign country: U.S. citizens and those filing Form 2555 or 2555EZ | Internal Revenue Service Center Austin, TX 73301–0215 USA | Internal Revenue Service Center Austin, TX 73301–0215 USA | | | |

^{*} Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

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