2007 Instructions to Form 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents

Purpose: This is the first circulated draft of the 2007 Instructions to Form 1040EZ, for your review and comments. See below for a discussion of the major changes.

TPCC Meeting: None scheduled.

Prior version: The 2006 Form 1040EZ Instructions are available at: <u>http://www.irs.gov/pub/irs-pdf/i1040ez.pdf</u>

Form: The 2007 Form 1040EZ was circulated earlier at: http://taxforms.web.irs.gov/Products/Drafts/2007-2/07f1040ez_d1.pdf

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

Comments: Please email, fax, call, or mail any comments by July 30, 2007. Also, please copy the reviewer at <u>Mark.E.Richter@irs.gov</u>.

Virginia Tarris Tax Forms and Publications SE:W:CAR:MP:T:I:S Email: <u>Virginia.M.Tarris@irs.gov</u> Phone: 202-622-3557 Fax: 202-622-5022

Major Changes to the 2007 Instructions to Form 1040EZ

General Changes

- ✤ All years and line references are updated appropriately. Filing deadlines have been updated. Pages references have not been updated.
- Special Hurricane Katrina rules have been deleted.
- ✤ A new front cover has been designed
- There will not be a Commissioner's message this year.
- ★ A table of contents has been added. Some pages that were previously near the front of the booklet have been moved to after the line-by-line instructions. These are the pages that cover the IRS service standards, the Taxpayer Advocate Service, access to tax help and forms, refund information, calling the IRS, and TeleTax information and topics. This was done to get the information necessary to complete Form 1040EZ at the front of the instructions. This change was based on a best practices review of the 1040 Instructions by Kleinmann Communications Group.

Specific Changes

Page 4

This page is being revised by ETA.

Page 5

- ✤ The following are new items for 2007.
 - Earned income credit.
 - Mailing your return.
 - Filing an amended return to claim the telephone excise tax credit for 2006.
- ✤ The following are new items for 2008.
 - Earned income credit.
- The TIP under Do You Have To File? is revised to delete the reference to the credit for federal telephone excise tax paid, which is no longer in effect.
- ✤ A sentence is added in *What if You File or Pay Late?* to separately discuss the increased penalty for fraudulent failure to file. This conforms to the 1040 instructions.

Page 6

- ✤ A reference is added in *Are There Other Penalties*? to the new penalty for filing an erroneous claim for a refund or credit. PL 110-28, sec 8247.
- The amount of the frivolous return penalty is revised per PL 109-432, sec 407. A reference is added to Notice 2007-30, which identifies specific positions as being frivolous.
- The amount of the standard deduction in Who Can Use Form 1040EZ? has been increased.
- ✤ A sentence is added in *Married Filing Jointly* to clarify that the combined income and deductions of both spouses are reported on a joint return. The 1040 instructions added it at the suggestion of a taxpayer.

Page 7

- ✤ The filing requirements in charts A and B are updated.
- Chart C is revised to add a reference to wages from an employer who did not withhold social security and Medicare tax from the wages.

Page 9

The language on receiving a W-2 is revised to conform to the language in the 1040 instructions.

Page 11 and 12

The income amounts for the earned income credit have been revised. Rev Proc 2006-53, sec 3.07.

Page 15

✤ The EIC Table has been updated.

Page 16

- The instructions for line 9, the federal telephone excise tax return, have been deleted. That credit was available for one year only. Notice 2006-50.
- The instructions for lines 11a through 11d are revised for consistency with the Form 8888 instructions.

Page 17

- Under Amount You Owe, a reference is added for paying through EFTPS. The 1040 instructions added it at the suggestion of the E-pay office.
- ◆ The order of the payment by credit card service provider is reversed per ETA.

Pages 19 through 27

✤ The tax tables are updated.

Page 28

The phone number of the Innocent Spouse office is added under "Innocent Spouse Relief."

Page 29

The discussion of tax topics under *Research your tax questions online* is revised based on how the topics are displayed on the IRS website.

◆ The text under "Free help with your return" is revised per SPEC.

Pages 30 through 34

These pages were previously toward the front of the instruction booklet, but were moved as part of the reorganization of the instructions.

Page 31

The cost of the IRS Tax Products CD is updated per the IRS website. The rest of this page is being updated by Distribution.

Page 33

The list of TeleTax topics is updated to include topics reinstated for previously expired tax benefits. IRS.gov.

Page 34

The Disclosure Notice section has not been updated.

Page 35

✤ The average time burden figures have not been updated yet.

Page 36

✤ The amounts and percentages of federal income and outlay are revised per OMB.

Page 38

The filing addresses for Kentucky and Pennsylvania are updated per Submission Processing. Other addresses will be updated when finalized by Submission Processing.

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS



INSTRUCTIONS 2007



Explore all electronic filing and payment options, including *freefile*.

freefile Take the free way.

If you made \$54,000 or less in 2007, you're one of the 95+ million taxpayers who are eligible to *e-file* for free!

See page 3 or go to: www.irs.gov

MAILING YOUR RETURN

You may be mailing your return to a different address this year. **See page 8.**

EARNED INCOME CREDIT

You may be eligible for the EIC. See page 8.

DIRECT DEPOSIT OF REFUND

You can split the direct deposit of your refund into two or three accounts. **See page 8.**

CREDIT FOR TELEPHONE EXCISE TAX

You may be able to request a credit for the federal excise paid on long distance and bundled telephone service. **See page 8.**

Department of the Treasury Internal Revenue Service

Cat. No. 12063Z

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.



Table of Contents

Department
of the
Treasury

Internal Revenue Service

Contents	Page	Contents
IRS efile	4	Refund
Before You Fill-In Form 1040EZ.	5	Amount You Owe
Filing Requirements	5	Third Party Desig
Do You Have to File?	5	Sign Your Return
When Should You File?	5	2007 Tax Table .
Where Do You File?	6	General Information
Who Can Use Form 1040EZ?	6	IRS Customer Service
Where To Report Certain Items		Help With Unresolve
From 2007 Forms W-2, 1098, 1099		Quick and Easy Acc and Forms
Line Instructions for Form 1040EZ	8	Refund Information
Name and Address	8	What is TeleTax?
Social Security Number (SSN) .	9	Calling the IRS
Presidential Election Campaign H		Disclosure, Privacy A Reduction Act No
Income	9	Major Categories of
Payments and Tax	10	and Outlays For F
Earned Income Credit (EIC)	11	Index

Refund 16
Amount You Owe 17
Third Party Designee 17
Sign Your Return 18
2007 Tax Table 19
eneral Information 28
S Customer Service Standards 30
elp With Unresolved Tax Issues 30
uick and Easy Access to Tax Help and Forms
efund Information 32
That is TeleTax?
alling the IRS 34
sclosure, Privacy Act, and Paperwork Reduction Act Notice
ajor Categories of Federal Income and Outlays For Fiscal Year 2005 36
dex

Page



Make Under \$54,000? e-file For Free!

If your 2007 adjusted gross income was \$54,000 or less, you're one of the 95+ million taxpayers who are eligible for **Free File.** Free File, a service offered by the IRS in partnership with the Free File Alliance, a group of tax preparation software companies, is:

- Fast, easy and safe to use
- Available in English and Spanish
- Accessible online 24 hours a day, 7 days a week (You will need internet access to Free File. Also, Free File can only be accessed by going through the www.irs.gov website even if you used Free File in previous years.)
- Absolutely FREE. No hidden fees

If you don't qualify for Free File, then you may want to check out the Partners Page on www.irs.gov for low-cost e-file options.

Use **IRS** *e-file* if you don't qualify for Free File. There are three ways:

➔ Use a tax professional.

Many taxpayers rely on tax professionals to handle their returns and most tax professionals can e-file your return & you just have to be sure to ask.

Also, tax professionals can charge a fee for **IRS** *e-file*. Fees can vary depending on the professional and specific services rendered, so be sure to discuss this upfront.

➔ Use a computer.

You can easily electronically prepare and e-file your own tax return. To do so, you'll need:

- A computer with Internet access, and
- IRS-approved tax preparation software which is available via the Internet for online use, for download from the Internet, and in retail stores for offline use. Visit www.irs.gov/efile for details.

➔ Use a volunteer.

The VITA Program offers free tax help for low to moderate income taxpayers. The Tax Counseling for the Elderly (TCE) Program provides free tax help to people age 60 and older.

e-file! It's Never Been Easier.

It's easy to see why more than 60% of taxpayers e-file their tax returns electronically: it's faster, easier and more convenient than paper filing. e-filing also reduces the chance of making mistakes. Plus, if your 2007 adjusted grossincome was \$54,000 or less, **you can e-file for FREE by using Free File at www.irs.gov!**

e-file and Get the Benefits

- A faster refund than by paper filingœ in as little as 10 days with Direct Deposit
- An e-mailed proof of receipt within 48 hours after the IRS receives your return which you can't get with paper filing
- Reduced chance of making mistakes since IRS *e-file* software checks your return. In fact, *e-filed* returns have a 1% or less error rate, compared to 20% with paper returns. (Please note that *e-filing* your tax returns does not impact or change the chance of an audit.)
- Save time by preparing and e-filing federal and state returns together
- You can electronically sign your return with a secure, self-selected PIN number
- If you owe, you can authorize an electronic funds withdrawal or pay by credit card. You can also file a return early and pay the amount you owe later
- Help the environment, use less paper and save taxpayer money it costs less to process an e-filed return than a paper return

Totally Safe and Secure

More than half a billion federal tax returns have been e-filed! The IRS uses the most secure technology available to safeguard your personal information. So you can rest assured that when you e-file, your information will be safe.

Visit: www.irs.gov/efile for the latest information.

_electronic ^{+ r s}

You can accomplish many things electronically within **www.irs.gov.** The Electronic IRS is a gateway to the many IRS electronic options and its available 24 hours a day, 7 days a week. Should you choose to file a paper return, you'll findinformation, resources and all of the forms ready to download.

Before You Fill In Form 1040EZ



For details on these and other changes for 2007 and 2008, see Pub. 553.

What's New for 2007

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$12,590 (\$14,590 if married filing jointly). See the instructions for lines 8a and 8b that begin on page 13.

Mailing Your Return

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

Credit for Federal Telephone Excise Tax

The credit for federal telephone excise tax was only available on your 2006 return. If you did not request this credit on your 2006 return, file Form 1040X to amend your 2006 return.

What's New for 2008

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$xx,xxx (\$xx,xxx if married filing jointly).

The election to include nontaxable combat pay in earned income for the EIC expired and will not apply for 2008.

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 2007? If you were born on January 1, 1943, you are considered to be age 65 at the end of 2007.

- **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.

™**e≁file**`

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 2007 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, 1990, is considered to be age 18 at the end of 2007. 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 2007.

You elected to be taxed as a resident alien.

See Pub. 519 for details.



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

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?

File Form 1040EZ by April 15, 2008. 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 the date your return is due, you file Form 4868. For details, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 15, 2008. 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% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. 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, fraud, and filing an erroneous claim for a refund or credit. 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 \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

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 2007, see *Nonresident aliens* on page 11.

• You do not claim any dependents.

• 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 2007. If you were born on January 1, 1943, you are considered to be age 65 at the end of 2007 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).

• You are not a debtor in a chapter 11 bankruptcy case filed after October 16, 2005.

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 \$5,350 for most single people and \$10,700 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 E of the worksheet on page 2 of Form 1040EZ.

Nonresident aliens. If you were a nonresident alien at any time in 2007, 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.

Single

You can use this filing status if any of the following was true on December 31, 2007.

• 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, 2007, and did not remarry in 2007.

Married Filing Jointly

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

• You were married at the end of 2007, even if you did not live with your spouse at the end of 2007.

• Your spouse died in 2007 and you did not remarry in 2007.

• You were married at the end of 2007, and your spouse died in 2008 before filing a 2007 return.

For federal tax purposes, a marriage means only a legal union between a man and a woman as husband and wife. A husband and wife filing jointly report their combined income and deduct their combined allowable expenses on one return. 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 21.

Chart A—For Most People

IF your filing status is	THEN file a return if your gross income* was at least								
Single	\$ 8,750								
Married filing jointly**	\$17,500								

*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).

**If you did not live with your spouse at the end of 2007 (or on the date your spouse died) and your gross income was at least \$3,400, you must file a return.

Chart B—For Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart to 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 \$5,350.
- Your gross income was more than the larger of • \$850, or
 - Your earned income (up to \$5,050) 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 2007.

• 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 2007.

• You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer or on wages from an employer who did not withhold on the wages.

• 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.

Where To Report Certain Items From 2007 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 Must file Form 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, but first see the instructions on Form 1098-T							
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 2007, 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) Tax-exempt interest (box 8)	Line 2 See the instructions for line 2 on page 13 Must file Form 1040A or 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax See the instructions for line 2 on page 13							
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 1040A or 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.

Line Instructions for Form 1040EZ

RS *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 IRS of your new address.

Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to your local Social Security Administration office before 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 2006 and you are filing a joint return for 2007 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2006 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 once the SSA has all the evidence and information it needs.

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 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 \$3.

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2007, you may receive a Form 1099-G.

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

- **Yes.** None of your refund is taxable.
- □ No. You may have to report part or all of the refund as income on Form 1040 for 2007. 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 2007 and the amount of any benefits you repaid in 2007. 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 also must 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 2007. 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 Form 4137 and 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 for 2007. You must use Form 1040 if you received employer-provided adoption benefits for 2007.

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2008. If you do not receive it by early February, 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.

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 2007 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 2007 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 2007 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 2007 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2007.

Tax-Exempt Interest

If you received tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be included in box 8 of Form 1099-INT. 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 2007. If you made contributions to a governmental unemployment compensation program, see Pub. 525 to determine the amount to report.

If you received an overpayment of unemployment compensation in 2007 and you repaid any of it in 2007, 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 2007 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 2007 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, 1990, is considered to be age 18 at the end of 2007. 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 2007 Form(s) W-2 in box 2.

If you received a 2007 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.

Worksheet To See if Any of Your Social Security Benefits Are Taxable Keep for Your Records

Before you begin: \checkmark If you are filing a joint return, be sure to include any amounts entering amounts on lines 1, 3, and 4 below.	your spouse received when
1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 and Forms RRB-1099	
2. Is the amount on line 1 more than zero?	
\square No. None of your social security benefits are taxable.	
Yes. Enter one-half of line 1	2.
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)	3
4. Enter your total interest income, including any tax-exempt interest	4.
5. Add lines 2, 3, and 4	5
 6. If you are: Single, enter \$25,000 Married filing jointly, enter \$32,000 	6
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 104 Do not list your benefits as income.	0EZ.
Yes. Some of your benefits are taxable this year. You must use Form 1040A or	1040.

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 13 through 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.

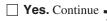


If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you

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 \$12,590 (\$14,590 if married filing jointly)?



NO. STOP You cannot take the credit.

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

> **Yes.** Go to question NO. (STOP 3.

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

No. Continue

NO. (STOP

3. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2007 tax return?

Yes. (STOP) You cannot take the credit.

Were you, or your spouse if filing a joint return, at least age 4 25 but under age 65 at the end of 2007?

Yes. Continue

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 2007? Members of the military stationed outside the United States, see page 15 before you answer.

Yes. Continue

□ NO. (STOP) You cannot take the credit. Enter "No" in the space to the left of line 8a.

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 2007?

> Yes. (STOP You cannot take the credit. Enter "No" in the space to the left of line 8a.

 \square No. Go to Step 2 on this page.

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)





Under age 19 at the end of 2007

or

Under age 24 at the end of 2007 and a student (see page 15)

or

Any age and permanently and totally disabled (see page 15)



who...

Either lived with another person in the United States for more than half of 2007 or was born or died in 2007 and that person's home was the child's home for the entire time the child was alive in 2007.



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.

- 11 -

Step 2 **Earned Income**

1. Figure earned income:

Form 1040EZ, line 1 Subtract, if included in line 1, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- 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).
- · Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted 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 pay if you elect to include it in earned income. Also enter this amount on Form 1040EZ, line 8b. See Combat pay, nontaxable on page 15.



Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.

Earned Income =

2. Is your earned income less than \$12,590 (\$14,590 if married filing jointly)?

NO. (STOP

You cannot take the credit.

Step 3

- How To Figure the Credit
- 1. Do you want the IRS to figure the credit for you?
 - **Yes.** See Credit **No.** Go to the worksheet figured by the IRS on on page 16. page 15.

Definitions and Special Rules

(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 Combat Zone Exclusion in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in 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 you:

- 1. Enter "EIC" in the space to the left of line 8a on Form 1040EZ.
- 2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040EZ, line 8b. See Combat pay, nontaxable, 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.

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

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

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 91 days.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2007, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

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 the date your return is due, see What if You Cannot File on Time? on page 8.

Student. A student is a child who during any part of 5 calendar months of 2007 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

 $[\]square$ Yes. Go to Step 3.

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 on page 11.
	 Look up the amount on line 1 above in the EIC Table on page 14 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?
	\Box Yes. Skip line 5; enter the amount from line 2 on line 6.
	\Box No. Go to line 5.
Part 2	5. Is the amount on line 3 less than \$7,000 (\$9,000 if married filing jointly)?
Filers Who	\Box Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
Answered "No" on	 No. Look up the amount on line 3 in the EIC Table on page 14 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here.
Line 4	Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.
Part 3	6. This is your earned income credit.
Your Earned Income	Enter this amount on Form 1040EZ, line 8a.
Credit	If your EIC for a year after 1996 was reduced or disallowed, see page 11 to find out if you must file Form 8862 to take the credit for 2007.

- 13 -

on-the-job training course, correspondence school, or a school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC 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.

 2007 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 amo are lookin the works	g up from	And your filing status is –	are look	nount you ing up from (sheet is –	And your status is -	iling	If the amo are looking the works	g up from	And yo status	our filing is –	are lo	oking	unt you g up from neet is –	And yo status	ur filing is –	are I	ookir	ount you ig up from sheet is –	And yo status i	ur filing is –
At least	But less than	Single Marrier filing jointly Your credit is –	At least	But less than	fil	arried ng ntly is -	At least	But less than	Single Your cr	Married filing jointly redit is –	At leas	1	But less than	Single Your cr	Married filing jointly edit is –	At leas	t	But less than	Single Your cr	Married filing jointly edit is –
\$1 50 100 150 200	\$50 100 150 200 250	\$2 \$2 6 6 10 10 13 13 17 17	3,000 3,050 3,100 3,150 3,200) 3,100) 3,150) 3,200	235 239 243	231 235 239 243 247	6,000 6,050 6,100 6,150 6,200	6,050 6,100 6,150 6,200 6,250	428 428 428 428 428 428	428 428 428 428 428 428	9,0 9,0 9,1 9,1 9,2	50 00 50	9,050 9,100 9,150 9,200 9,250	273 269 265 261 257	426 422 418 414 410	12,0 12,1 12,1	50 00 50	12,050 12,100 12,150 12,200 12,250	43 39 36 32 28	196 192 189 185 181
250 300 350 400 450	300 350 400 450 500	21 21 25 25 29 29 33 33 36 36	3,250 3,300 3,350 3,400 3,450) 3,350) 3,400) 3,450	254 258 262	251 254 258 262 266	6,250 6,300 6,350 6,400 6,450	6,300 6,350 6,400 6,450 6,500	428 428 428 428 428 428	428 428 428 428 428 428	9,2 9,3 9,3 9,4 9,4	00 50 00	9,300 9,350 9,400 9,450 9,500	254 250 246 242 238	407 403 399 395 391	12,3 12,3 12,4	00 50 00	12,300 12,350 12,400 12,450 12,500	24 20 16 13 9	177 173 169 166 162
500 550 600 650 700	550 600 650 700 750	40 40 44 44 48 48 52 52 55 55	3,500 3,550 3,600 3,650 3,700) 3,600) 3,650) 3,700	273 277 281	270 273 277 281 285	6,500 6,550 6,600 6,650 6,700	6,550 6,600 6,650 6,700 6,750	428 428 428 428 428 428	428 428 428 428 428 428	9,5 9,5 9,6 9,6 9,7	50 00 50	9,550 9,600 9,650 9,700 9,750	234 231 227 223 219	387 384 380 376 372	12,5 12,6 12,6	50 50 50	12,550 12,600 12,650 12,700 12,750	5 1 0 0	158 154 150 146 143
750 800 850 900 950	800 850 900 950 1,000	59 59 63 63 67 67 71 71 75 75	3,750 3,800 3,850 3,950 3,950) 3,850) 3,900) 3,950	293 296 300	89 93 96 800 804	6,750 6,800 6,850 6,900 6,950	6,800 6,850 6,900 6,950 7,000	428 428 428 428 428 428	428 428 428 428 428 428	9,7 9,8 9,8 9,9 9,9	00 50 00	9,800 9,850 9,900 9,950 10,000	215 212 208 204 200	368 365 361 357 353	12,8 12,8 12,9	00 50 00	12,800 12,850 12,900 12,950 13,000	0 0 0 0	139 135 131 127 124
1,000 1,050 1,100 1,150 1,200	1,050 1,100 1,150 1,200 1,250	78 78 82 82 86 86 90 90 94 94	4,000 4,050 4,100 4,150 4,200	 4,100 4,150 4,200 	312 316 319	08 12 16 19 23	7,000 7,050 7,100 7,150 7,200	7,050 7,100 7,150 7,200 7,250	426 422 418 414 410	428 428 428 428 428 428	10,0 10,1 10,1	50 00 50	10,050 10,100 10,150 10,200 10,250	196 192 189 185 181	349 345 342 338 334	13,0 13,1 13,1	50 00 50	13,050 13,100 13,150 13,200 13,250	0 0 0 0	120 116 112 108 104
1,250 1,300 1,350 1,400 1,450	1,300 1,350 1,400 1,450 1,500	98 98 101 101 105 105 109 109 113 113	4,250 4,300 4,350 4,400 4,450) 4,350) 4,400) 4,450	331 335 339	27 31 35 39 42	7,250 7,300 7,350 7,400 7,450	7,300 7,350 7,400 7,450 7,500	407 403 399 395 391	428 428 428 428 428 428	10,3 10,3 10,4	00 ⁻ 50 ⁻ 00 ⁻	10,300 10,350 10,400 10,450 10,500	177 173 169 166 162	330 326 322 319 315	13,3 13,3 13,4	00 50 00	13,300 13,350 13,400 13,450 13,500	0 0 0 0	101 97 93 89 85
1,500 1,550 1,600 1,650 1,700	1,550 1,600 1,650 1,700 1,750	117117120120124124128128132132	4,500 4,550 4,600 4,650 4,700) 4,600) 4,650) 4,700	350 354 358	46 50 54 58 61	7,500 7,550 7,600 7,650 7,700	7,550 7,600 7,650 7,700 7,750	387 384 380 376 372	428 428 428 428 428 428	10,5 10,6 10,6	50 00 50	10,550 10,600 10,650 10,700 10,750	158 154 150 146 143	311 307 303 299 296	13,5 13,6 13,6	50 500 500	13,550 13,600 13,650 13,700 13,750	0 0 0 0	81 78 74 70 66
1,750 1,800 1,850 1,900 1,950	1,800 1,850 1,900 1,950 2,000	136136140140143143147147151151	4,750 4,800 4,850 4,900 4,950) 4,850) 4,900) 4,950	369 373 377	65 69 73 77 81	7,750 7,800 7,850 7,900 7,950	7,800 7,850 7,900 7,950 8,000	368 365 361 357 353	428 428 428 428 428 428	10,8 10,8 10,9	00 ⁻ 50 ⁻ 00 ⁻	10,800 10,850 10,900 10,950 11,000	139 135 131 127 124	292 288 284 280 277	13,8 13,8 13,9	00 50 00	13,800 13,850 13,900 13,950 14,000	0 0 0 0	62 59 55 51 47
2,000 2,050 2,100 2,150 2,200		155155159159163163166166170170	5,050		388 392 396	84 88 92 96 00	8,050 8,100	8,050 8,100 8,150 8,200 8,250	345 342 338	428 428 428	11,0 11,1 11,1	50 00 50	11,050 11,100 11,150 11,200 11,250	116 112 108	269 265	14,0 14,1 14,1	50 00 50	14,050 14,100 14,150 14,200 14,250	0 0 0 0	43 39 36 32 28
2,250 2,300 2,350 2,400 2,450	2,300 2,350 2,400 2,450 2,500	174 174 178 178 182 182 186 186 189 189	5,250 5,300 5,350 5,400 5,450) 5,350) 5,400) 5,450	407 411 415		8,350 8,400	8,300 8,350 8,400 8,450 8,500	322 319	428 428	11,3 11,3 11,4	00 ⁻ 50 ⁻ 00 ⁻	11,300 11,350 11,400 11,450 11,500	101 97 93 89 85	246 242	14,3 14,3 14,4	00 50 00	14,300 14,350 14,400 14,450 14,500	0 0 0 0	24 20 16 13 9
2,500 2,550 2,600 2,650 2,700	2,550 2,600 2,650 2,700 2,750	205 205	5,500 5,550 5,600 5,650 5,650 5,700) 5,600) 5,650) 5,700	428 428 428	23 28 28 28 28 28	8,600 8,650	8,550 8,600 8,650 8,700 8,750	307 303 299	428 428	11,5 11,6 11,6	50 00 50	11,550 11,600 11,650 11,700 11,750	81 78 74 70 66	231 227 223			14,550 14,590	0 0	5 2
2,750 2,800 2,850 2,900 2,950	2,800 2,850 2,900 2,950 3,000	216 216 220 220	5,750 5,800 5,850 5,900 5,950) 5,850) 5,900	428 428 428	28 28 28 28 28 28	8,850 8,900	8,800 8,850 8,900 8,950 9,000	288 284 280	428 428 428	11,8 11,8 11,9	00 ⁻ 50 ⁻ 00 ⁻	11,800 11,850 11,900 11,950 12,000	62 59 55 51 47	212 208 204					

Line 9

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

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 9 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 9 the convenience fee you were charged. To the left of line 9, enter "Form 4868" and show the amount paid.

Line 10

Тах

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

If line 11a 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 2008 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 11a 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 11a 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 11a Through 11d

DIRECT DEPOSIT

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.

If you want us to directly deposit the amount shown on line 11a 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 11a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or

• Complete lines 11b through 11d if you want your refund deposited to only one account.

Otherwise, we will send you a check.

Note. If you do not want your refund directly deposited into your account, do not check the box on line 11a. Draw a line through the boxes on lines 11b and 11d.



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. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.

If you file a joint return and check the box on line 11a and attach Form 8888 or fill in lines 11b through 11d, you are allowing your spouse to receive the refund on your behalf. This appointment cannot be changed later.

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

Line 11a. You cannot file Form 8888 and split your refund among two or three accounts if Form 8379 is filed with your return.

Line 11b. 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 below, the routing number is 250250025. William and Doris Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

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 11b.

Line 11c. Check the appropriate box for the type of account. Do not check more than one box.

Line 11d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.

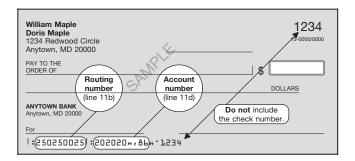


deposit.

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

Need more information or forms? See page 5.

Sample Check—Lines 11b Through 11d





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

Amount You Owe

IRS *e-file* offers the electronic payment option of electronic funds withdrawal (EFW). EFW can be used to pay your current year balance due and can be used to make up to four estimated tax payments. If you are filing early, you can schedule your payment for withdrawal from your account on a future date, up to and including April 15, 2008. If you file your return after April 15, 2008, you now can include interest and penalty in your payment. Visit *www.irs.gov* and enter keyword "e-pay" for details.

You also can pay using the electronic federal tax payment system (EFTPS), a free tax payment system that allows you to make payments online or by phone. For more information or details on enrolling, visit *www.eftps.gov* or call Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.

Line 12



To save interest and penalties, pay your taxes in full by April 15, 2008. You do not have to pay if line 12 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" for the full amount when you file. Do not attach the payment to your return. Do not send cash. Write "2007 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, 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).

Link2Gov Corporation 1-888-PAY-1040SM (1-888-729-1040) 1-888-658-5465 (Customer Service) *www.PAY1040.com* Official Payments Corporation 1-800-2PAY-TAXSM (1-800-272-9829) 1-877-754-4413 (Customer Service) www.officialpayments.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 2008 on page 21.

What if You Cannot Pay?

Installment payments. If you cannot pay the full amount shown on line 12 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, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2008. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to *www.irs.gov*, use the pull-down menu under "I need to …" and select "Set Up a Payment Plan." If you use Form 9465, you should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 12 is at least \$1,000 and it is more than 10% of the tax shown on your return. The "tax shown on your return" is the amount on line 10 minus the amount on line 8a. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or 1040 to do so.

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

Exceptions to the penalty. You will not owe the penalty if your 2006 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 2006 return and you were a U.S. citizen or resident for all of 2006, or

2. Line 7 on your 2007 return is at least as much as the tax shown on your 2006 return.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2007 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 2008 tax return. This is April 15, 2009, 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.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2006 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X). AGI is the amount shown on your 2006 Form 1040, line 38; Form 1040A, line 21; or Form 1040EZ, line 4. If you do not have your 2006 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 2007.

For more details, visit *www.irs.gov/efile* and click on "*e-file* for Individual Taxpayers."

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.

Sign electronically and file a completely paperless return. If you use a paid preparer, ask to sign your return electronically!

2007 Tax Table

Example. Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is \$26,250. First, he finds the \$26,250-26,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is \$3,550. This is the tax amount he should enter on line 10 of Form 1040EZ.

At least	But less than	Ŭ	Married filing jointly
		Your t	ax is—
26,200	26,250	3,543	3,151
26,250	26,300	(3,550)	3,159
26,300	26,350	3,558	3,166
26.350	26,400	3.565	3,174

				1				1		1		1			
If Form 10 line 6, is-		And yo	u are-	If Form 1 line 6, is		And yo	u are-	If Form line 6, is		And yo	ou are –	If Form line 6, is		And yo	ou are –
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 ta	ax is-			Your t	ax is –			Your t	ax is-			Your t	ax is-
0	5	0	0	1,500	1,525	151	151	3,00	0	I		6,00	0		
5 15	15 25	1	1	1,525	1,550 1,575	154 156	154 156	3,000	3,050	303	303	6,000	6,050	603	603
25 50	50 75	4	4	1,575	1,600	159	159	3,050	3,100 3,150	308 313	308 313	6,050	6,100 6,150	608 613	608 613
75	100	9	9	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 1,700	166 169	166 169	3,200 3,250	3,250 3,300	323 328	323 328	6,200 6,250	6,250 6,300	623 628	623 628
150	175	16	16	1,675	1,725	171	171	3,300 3,350	3,350 3,400	333 338	333 338	6,300	6,350	633	633
175 200	200 225	19 21	19 21	1,725	1,750	174	174	3,400	3,450	343	343	6,350 6,400	6,400 6,450	638 643	638 643
225	250	24	24	1,750	1,775 1,800	176 179	176 179	3,450 3,500	3,500 3,550	348 353	348 353	6,450 6,500	6,500 6,550	648 653	648 653
250 275	275 300	26 29	26 29	1,800	1,825	181	181	3,550	3,600	358	358	6,550	6,600	658	658
300	325	31	31	1,825	1,850 1,875	184 186	184 186	3,600 3,650	3,650 3,700	363 368	363 368	6,600 6,650	6,650 6,700	663 668	663 668
325 350	350 375	34 36	34 36	1,875	1,900	189	189	3,700 3,750	3,750 3,800	373 378	373 378	6,700	6,750	673	673
375	400	39	39	1,900 1,925	1,925 1,950	191 194	191 194	3,800	3.850	383	383	6,750 6,800	6,800 6,850	678 683	678 683
400 425	425 450	41 44	41 44	1,950	1,975	196	196	3,850 3,900	3,900 3,950	388 393	388 393	6,850 6,900	6,900 6,950	688 693	688 693
450 475	475 500	46 49	46 49	1,975	2,000	199	199	3,950	4,000	398	398	6,950	7,000	698	698
500	525	51	51	2,000)			4,00	D			7,00	0		
525 550	550 575	54 56	54 56	2,000 2,025	2,025 2,050	201 204	201 204	4,000	4,050	403	403	7,000	7,050	703	703
575	600	59	59	2,050	2,075	206	206	4,050 4,100	4,100 4,150	408 413	408 413	7,050 7,100	7,100 7,150	708 713	708 713
600 625	625 650	61 64	61 64	2,075 2,100	2,100 2,125	209 211	209 211	4,150	4,200	418	418	7,150	7,200	718	718
650	675	66	66	2,125	2,150	214	214	4,200 4,250	4,250 4,300	423 428	423 428	7,200	7,250 7,300	723 728	723 728
675 700	700 725	69 71	69 71	2,150	2,175 2,200	216 219	216 219	4,300 4,350	4,350 4,400	433 438	433 438	7,300	7,350	733	733
725	750	74	74	2,200	2,225	221	221	4,350	4,400	438	438	7,350	7,400 7.450	738 743	738 743
750 775	775 800	76 79	76 79	2,225 2,250	2,250 2,275	224 226	224 226	4,450 4,500	4,500 4,550	448 453	448 453	7,450 7,500	7,500 7,550	748 753	748 753
800 825	825 850	81 84	81 84	2,275	2,300	229	229	4,550	4,600	458	458	7,550	7,600	758	758
850	875	86	86	2,300 2,325	2,325 2,350	231 234	231 234	4,600 4,650	4,650 4,700	463 468	463 468	7,600 7,650	7,650 7,700	763 768	763 768
875 900	900 925	89 91	89 91	2,350 2,375	2,375 2,400	236 239	236 239	4,700 4,750	4,750 4,800	473 478	473 478	7,700	7,750	773	773
925	950	94	94	2,375	2,400	239	239	4,750	4,850	478	478	7,750	7,800 7,850	778 783	778 783
950 975	975 1,000	96 99	96 99	2,425	2,450	244	244	4,850 4,900	4,900 4,950	488 493	488 493	7,850 7,900	7,900 7,950	790 798	788 793
1,000				2,450 2,475	2,475 2,500	246 249	246 249	4,950	5,000	498	498	7,950	8,000	805	798
1,000	1,025	101	101	2,500 2,525	2,525 2,550	251 254	251 254	5,00	0			8,00	0		
1,025 1.050	1,050 1,075	104 106	104 106	2,550 2,575	2,575	256 259	256 259	5,000 5,050	5,050 5,100	503 508	503 508	8,000	8,050	813	803
1,075	1,100	109	109	2,600	2,600 2,625	259	259	5,100	5,150	513	513	8,050 8,100	8,100 8,150	820 828	808 813
1,100 1,125	1,125 1,150	111 114	111 114	2,625 2,650	2,650 2,675	264 266	264 266	5,150 5,200	5,200 5,250	518 523	518 523	8,150 8,200	8,200 8,250	835 843	818 823
1.150	1,175	116	116	2,675	2,075	269	269	5,250	5.300	528	528	8,250	8,300	850	828
1,175 1,200	1,200 1,225	119 121	119 121	2,700 2,725	2,725 2,750	271 274	271	5,300 5,350	5,350 5,400	533 538	533 538	8,300 8,350	8,350 8,400	858 865	833 838
1,225	1,250	124	124	2,750	2,775	276	274 276	5,400	5,450 5,500	543	543	8,400	8,450	873	843
1,250 1,275	1,275 1,300	126 129	126 129	2,775	2,800	279	279	5,450 5,500	5,550	548 553	548 553	8,450 8,500	8,500 8,550	880 888	848 853
1.300	1,325	131	131	2,800 2,825	2,825 2,850	281 284	281 284	5,550 5,600	5,600 5,650	558 563	558 563	8,550	8,600	895	858
1,325 1,350 1,375	1,350 1,375	134 136	134 136	2,850 2,875	2,875 2,900	286 289	286 289	5,650	5,700	568	568	8,600 8,650	8,650 8,700	903 910	863 868
	1,400	139	139	2,900	2,925	291	291	5,700 5,750	5,750 5,800	573 578	573 578	8,700 8,750	8,750 8,800	918 925	873 878
1,400 1,425	1,425 1,450	141 144	141 144	2,925 2,950	2,950 2,975	294 296	294 296	5,800	5,850	583	583	8,800	8,850	933	883
1,450 1,475	1,475 1,500	146 149	146 149	2,975	3,000	299	299	5,850 5,900	5,900 5,950	588 593	588 593	8,850 8,900	8,900 8,950	940 948	888 893
1,410	1,000	145	175					5,950	6,000	598	598	8,950	9,000	955	898

(Continued on page 20)

If Form	1040EZ,	And yo		If Form	1040EZ,	And yo	u are -	If Form	1040EZ,	And vo	ou are –	If Form	1040EZ,	And vo	ou are –		
line 6, is				line 6, is		-		line 6, is				line 6, is-					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	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–		
9,00	0			12,00	00			15,00	00			18,0	00				
9,000 9,050	9,050 9,100	963 970	903 908	12,000 12,050	12,050 12,100	1,413 1,420	1,203 1,208	15,000 15,050	15,050 15,100	1,863 1,870	1,503 1,508	18,000 18,050	18,050 18,100	2,313 2,320	1,921 1,929		
9,100 9,150	9,150 9,200	978 985	913 918	12,100	12,150 12,200	1,428 1,435	1,213	15,100	15,150 15,200	1,878	1,513	18,100	18,150 18,200	2,328	1,936 1,944		
9,200	9,250	993	923	12,200	12,250	1,443	1,223	15,200	15,250	1,893	1,523	18,200	18,250	2,343	1,951		
9,250 9,300	9,300 9,350	1,000 1,008	928 933	12,250 12,300	12,300 12,350	1,450 1,458	1,228 1,233	15,250 15,300	15,300 15,350	1,900 1,908	1,528 1,533	18,250 18,300	18,300 18,350	2,350 2,358	1,959 1,966		
9,350 9,400	9,400 9,450	1,015	938 943	12,350 12,400	12,400 12,450	1,465 1,473	1,238 1,243	15,350	15,400 15,450	1,915	1,538 1,543	18,350 18,400	18,400 18,450	2,365 2,373	1,974 1,981		
9,450 9,500	9,500 9,550	1,030	948 953	12,450 12,500	12,500 12,550	1,480 1,488	1,248	15,450 15,500	15,500 15,550	1,930 1,938	1,548 1,553	18,450 18,500	18,500 18,550	2,380 2,388	1,989		
9,550	9,600	1,045	958	12,550 12,600	12,600 12,650	1,495	1,258 1,263	15,550	15,600 15,650	1,945 1,953	1,558 1,563	18,550 18,600	18,600 18,650	2,395 2,403	2,004		
9,600 9,650	9,650 9,700	1,053 1,060	963 968	12,650	12,700 12,750	1,510	1,268	15,650	15,700	1,960	1,569	18,650	18,700 18,750	2,410 2,418	2,019 2,026		
9,700 9,750	9,750 9,800	1,068 1,075	973 978	12,750	12,800	1,525	1,278	15,700 15,750	15,750 15,800	1,968 1,975	1,576 1,584	18,750	18,800	2,425	2,034		
9,800 9,850	9,850 9,900	1,083 1,090	983 988	12,800 12,850	12,850 12,900	1,533 1,540	1,283 1,288	15,800 15,850	15,850 15,900	1,983 1,990	1,591 1,599	18,800 18,850	18,850 18,900	2,433 2,440	2,041 2,049		
9,900 9,950	9,950	1,098	993 998	12,900 12,950	12,950 13,000	1,548 1,555	1,293 1,298	15,900 15,950	15,950 16,000	1,998 2,005	1,606 1,614	18,900 18,950	18,950 19,000	2,448 2,455	2,056 2,064		
10,00	,	1,100	000	13,00	00			16,00	00			19,00	00				
10,000	10,050	1,113	1,003	13,000 13,050	13,050 13,100	1,563 1,570	1,303 1,308	16,000	16,050	2,013 2,020	1,621 1,629	19,000 19,050	19,050 19,100	2,463 2,470	2,071 2,079		
10,050 10,100	10,150	1,120 1,128	1,008 1,013	13,100	13,150 13,200	1,578	1,313	16,050	16,100 16,150	2,028	1,636	19,100	19,150 19,200	2,478 2,485	2,075 2,086 2,094		
10,150 10,200	10,200 10,250	1,135 1,143	1,018 1,023	13,200	13,250	1,593	1,323	16,150 16,200	16,200 16,250	2,035 2,043	1,644 1,651	19,200	19,250	2,493	2,101		
10,250 10,300	10,300 10,350	1,150	1,028	13,250 13,300	13,300 13,350	1,600 1,608	1,328 1,333	16,250 16,300	16,300 16,350	2,050 2,058	1,659 1,666	19,250 19,300	19,300 19,350	2,500 2,508	2,109 2,116		
10,350 10,400	10,400 10,450	1,165 1,173	1,038	13,350 13,400	13,400 13,450	1,615 1,623	1,338 1,343	16,350	16,400 16,450	2,065 2,073	1,674 1,681	19,350 19,400	19,400 19,450	2,515 2,523	2,124 2,131		
10,450	10,500	1,180	1,048	13,450 13,500	13,500 13,550	1,630 1,638	1,348 1,353	16,450 16,500	16,500 16,550	2,080 2,088	1,689 1,696	19,450 19,500	19,500 19,550	2,530 2,538	2,139 2,146		
10,500 10,550	10,600	1,188 1,195	1,053 1,058	13,550 13,600	13,600 13,650	1,645 1,653	1,358 1,363	16,550 16,600	16,600 16,650	2,095 2,103	1,704 1,711	19,550 19,600	19,600 19,650	2,545 2,553	2,154 2,161		
10,600 10,650	10,650 10,700	1,203 1,210	1,063 1,068	13,650	13,700 13,750	1,660	1,368	16,650	16,700 16,750	2,110 2,118	1,719	19,650	19,700 19,750	2,560 2,568	2,169		
10,700 10,750	10,750 10,800	1,218 1,225	1,073 1,078	13,750	13,800	1,675	1,378	16,750	16,800	2,125	1,734	19,750	19,800	2,575	2,184		
10,800 10,850	10,850 10,900	1,233 1,240	1,083 1,088	13,800 13,850	13,850 13,900	1,683 1,690	1,383 1,388	16,800 16,850	16,850 16,900	2,133 2,140	1,741 1,749	19,800 19,850	19,850 19,900	2,583 2,590	2,191 2,199		
10,900 10,950	10,950	1,248 1,255	1,093 1,098	13,900 13,950	13,950 14,000	1,698 1,705	1,393 1,398	16,900 16,950	16,950 17,000	2,148 2,155	1,756 1,764	19,900 19,950	19,950 20,000	2,598 2,605	2,206 2,214		
11,00				14,00	00			17,00	00			20,00	00				
11,000 11,050		1,263	1,103	14,000 14,050	14,050 14,100	1,713 1,720	1,403 1,408	17,000 17,050	17,050 17,100	2,163 2,170	1,771 1,779	20,000 20,050	20,050 20,100	2,613 2,620	2,221		
11,100	11,150	1,270 1,278	1,108	14,100 14,150	14,150 14,200	1,728	1,413	17,100	17,150 17,200	2,178 2,185	1,786	20,100 20,150	20,150 20,200	2,628 2,635	2,229 2,236 2,244		
11,150 11,200	11,250	1,285 1,293	1,118 1,123	14,200 14,250	14,250 14,300	1,743 1,750	1,423 1,428	17,200	17,250	2,193	1,801	20.200	20,250	2,643	2.251		
11,250 11,300	11,300 11,350	1,300 1,308	1,128 1,133	14,250 14,300 14,350	14,300 14,350 14,400	1,758	1,433	17,250	17,300 17,350	2,200 2,208	1,809 1,816	20,250 20,300 20,250	20,300 20,350 20,400	2,650 2,658	2,259 2,266		
11,350 11,400	11,400	1,315 1,323	1,138 1,143	14,400	14,450	1,765 1,773	1,438 1,443	17,350	17,400 17,450	2,215 2,223	1,824 1,831	20,350 20,400	20,400 20,450	2,665 2,673	2,274 2,281		
11,450 11,500	11,500	1,330	1,148	14,450 14,500 14,550	14,500 14,550	1,780 1,788	1,448 1,453	17,450 17,500	17,500 17,550	2,230 2,238	1,839 1,846	20,450 20,500	20,500 20,550	2,680 2,688	2,289 2,296		
11,550	11,600	1,345	1,158		14,600 14,650	1,795 1,803	1,458 1,463	17,550	17,600	2,245	1,854	20,550 20,600	20,600 20,650	2,695 2,703	2,304 2,311		
11,600 11,650	11,700	1,353	1,163 1,168	14,600 14,650 14,700	14,700 14,750	1,810	1,468	17,600	17,650 17,700	2,253 2,260	1,861 1,869	20,600 20,650 20,700	20,850 20,700 20,750	2,710	2,311 2,319 2,326		
11,700 11,750	11,800	1,368 1,375	1,173 1,178	14,750	14,800	1,825	1,478	17,700 17,750	17,750 17,800	2,268 2,275	1,876 1,884	20,750	20,800	2,718 2,725	2,334		
11,800 11,850	11,850 11,900	1,383 1,390	1,183 1,188	14,800 14,850	14,850 14,900	1,833 1,840	1,483 1,488	17,800 17,850	17,850 17,900	2,283 2,290	1,891 1,899	20,800 20,850	20,850 20,900	2,733 2,740	2,341 2,349		
11,900 11,950	11,950	1,398 1,405	1,193 1,198	14,900 14,950	14,950 15,000	1,848 1,855	1,493 1,498	17,900	17,950 18,000	2,298 2,305	1,906	20,900 20,950	20,950	2,748 2,755	2,356 2,364		
11,350	12,000	1,403	1,130	14,550	13,000	1,000	1,400	17,950	10,000	2,305	1,914	20,000	21,000	2,755	2,004		

(Continued on page 21)

											2007			onunue	
40EZ,	And yo	u are-	If Form line 6, is	1040EZ, _	And yo	ou are –	If Form line 6, is	1040EZ,	And yo	u are-	If Form line 6, is	1040EZ,	And you are –		
ut Iss Ian	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 ta	ax is-			Your t	ax is-			Your t	ax is-			Your t	ax is-	
1			24,00	00	1		27,0	00	[30,0	00	1		
21,050	2,763	2,371	24,000	24,050	3,213	2,821	27,000	27,050	3,663	3,271	30,000	30,050	4,113	3,721	
21,150	2,778	2,386	24,100	24,150	3,228	2,836	27,100	27,150	3,678	3,286	30,100	30,150	4,128	3,729 3,736	
21,200			1 '	,				,						3,744 3,751	
21,300	2,800	2,409	24,250	24,300	3,250	2,859	27,250	27,300	3,700	3,309	30,250	30,300	4,150	3,759 3,766	
21,350	2,808	2,424	24,300 24,350	24,350 24,400	3,265	2,874	27,300	27,350 27,400	3,715	3,324	30,350	30,350	4,156	3,774	
21,450 21,500	2,823 2,830	2,431 2,439	24,400 24,450	24,450 24,500	3,273 3,280	2,881 2,889	27,400 27,450	27,450 27,500	3,723 3,730	3,331 3,339	30,400 30,450	30,450 30,500	4,173 4,180	3,781 3,789	
21,550	2,838	2,446 2,454	24,500 24,550	24,550 24,600	3,288	2,896	27,500 27,550	27,550 27,600	3,738 3,745	3,346	30,500 30,550	30,550 30,600	4,188	3,796 3,804	
21,650	2,853	2,461	24,600	24,650	3,303	2,911	27,600	27,650	3,753	3,361	30,600	30,650	4,203	3,811	
21,750	2,868	2,476	24,700	24,750	3,318	2,926	27,700	27,750	3,768	3,376	30,700	30,750	4,218	3,819 3,826	
21,800	2,875	2,484 2,491	24,750	24,800 24,850	3,325	2,934 2,941	27,750	27,800 27,850	3,775	3,384 3,391	30,750	30,800	4,225	3,834 3,841	
21,900	2,890	2,499	24,850	24,900 24,950	3,340 3,348	2,949	27,850	27,900	3,790 3,798	3,399	30,850	30,900	4,240	3,849 3,856	
22,000	2,905	2,514	24,950	25,000	3,355	2,964	27,950	28,000	3,805	3,414	30,950	31,000	4,255	3,864	
			25,000				28,0	00			31,000				
22,050 22,100	2,913 2,920		25,000 25,050	25,050 25,100	3,363 3,370	2,971 2,979	28,000 28,050	28,050 28,100	3,813 3,820	3,421 3,429	31,000 31,050	31,050 31,100	4,263 4,270	3,871 3,879	
22,150	2,928	2,536	25,100	25,150	3,378	2,986	28,100	28,150	3,828	3,436	31,100	31,150	4,278	3,886 3,894	
22,250	2,943	2,551	25,200	25,250	3,393	3,001	28,200	28,250	3,843	3,451	31,200	31,250	4,293	3,901	
22,350	2,958	2,566	25,300	25,350	3,408	3,016	28,300	28,350	3,858	3,466	31,300	31,350	4,308	3,909 3,916	
22,400 22,450	2,965	2,581	25,350	25,400 25,450	3,415	3,024 3,031	28,350	28,400 28,450	3,865	3,474 3,481	31,350	31,450	4,315	3,924 3,931	
22,500	2,980	2,589	25,450 25,500	25,500 25,550	3,430 3,438	3,039 3.046	28,450 28,500	28,500 28,550	3,880 3,888	3,489 3,496	31,450 31.500		4,330 4.338	3,939 3,946	
22,600	2,995	2,604	25,550	25,600	3,445	3,054	28,550	28,600	3,895	3,504	31,550	31,600	4,345	3,954	
22,700	3,010	2,619	25,650	25,700	3,460	3,069	28,650	28,700	3,910	3,519	31,650	31,700	4,360	3,961 3,969	
22,750 22,800	3,018 3,025	2,626 2,634	25,700 25,750	25,750 25,800	3,468 3,475	3,076 3,084	28,700 28,750	28,750 28,800	3,918 3,925	3,526 3,534	31,700 31,750	31,750 31,800	4,368 4,375	3,976 3,984	
22,850	3,033 3,040	2,641	25,800	25,850 25,900	3,483 3,490	3,091	28,800	28,850 28,900	3,933 3,940	3,541	31,800	31,850 31,900	4,383	3,991 3,999	
22,950	3,048	2,656	25,900	25,950	3,498	3,106	28,900	28,950	3,948	3,556	31,900	31,950	4,405	4,006 4,014	
	.,	,			.,	.,		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,		,	,	,	
23,050	3,063	2,671	26,000	26,050	3,513	3,121	29,000	29,050	3,963	3,571	32,000	32,050	4,430	4,021	
23,150	3,078	2,686	26,100	26,150	3,528	3,136	29,100	29,150	3,978	3,586	32,100	32,150	4,455	4,029 4,036	
			26,200			3,151					32,200			4,044 4,051	
23,300	3,100	2,709	26,250	26,300	3,550	3,159	29,250	29,300	4,000	3,609	32,250	32,300	4,493	4,059 4,066	
23,400	3,115	2,724	26,350	26,400	3,565	3,174	29,350	29,400	4,015	3,624	32,350	32,400	4,518	4,074	
23,500	3,130	2,739	26,450	26,500	3,580	3,189	29,450	29,500	4,030	3,639	32,450	32,500	4,543	4,081 4,089	
23,550 23,600	3,138 3,145	2,746 2,754	26,500 26,550	26,550 26,600	3,588 3,595	3,196 3,204	29,500 29,550	29,550 29,600	4,038 4,045	3,646 3,654	32,500 32,550	32,550 32,600	4,555 4,568	4,096 4,104	
23,650	3,153	2,761	26,600	26,650	3,603	3,211	29,600	29,650 29,700	4,053	3,661	32,600	32,650	4,580	4,111 4,119	
23,750	3,168	2,776	26,700	26,750	3,618	3,226	29,700	29,750	4,068	3,676	32,700	32,750	4,605	4,126	
23,850		2,791	26,800	26,850		3,234 3,241		29,800 29,850			32.800	32,800	4,618	4,134 4,141	
23,900 23,950	3,190 3,198	2,799 2,806	26,850 26,900	26,900 26,950	3,640 3,648	3,249 3,256	29,850 29,900	29,900 29,950	4,090 4,098	3,699 3,706	32,850 32,900	32,900 32,950	4,643 4,655	4,149 4,156	
		2,814	26,950	27,000	3,655	3,264		30,000	4,105	3,714	32,950	33,000	.,	.,	
	11,050 11,050 11,150 11,200 11,250 11,200 11,250 11,200 11,250 11,400 11,550 11,400 11,550 11,450 11,550 11,550 11,550 11,550 11,550 11,550 11,550 11,550 11,550 11,550 11,550 11,550 11,550 12,200 12,200 12,250 12,200 12,250 12,350 13,150 13,350	And yo Single Single And yo Your ta Your ta Your ta And yo Your ta Your ta <thyour ta<="" th=""> <thyour ta<="" th=""></thyour></thyour>	And you are- And you are- It Single Married filing jointly Your tax is - Prove tax is -	And you are - Iine 6, is It Single Married filing jointly At least Your tax is - 24,000 11,050 2,763 2,371 24,000 11,00 2,778 2,394 24,150 11,200 2,785 2,394 24,200 11,200 2,808 2,411 24,200 11,300 2,808 2,416 24,300 11,400 2,815 2,424 24,500 11,400 2,815 2,424 24,500 11,400 2,833 2,441 24,500 11,500 2,833 2,446 24,500 11,500 2,883 2,446 24,500 11,500 2,883 2,491 24,800 11,900 2,898 2,506 24,900 11,900 2,898 2,506 24,900 11,900 2,898 2,506 24,900 11,900 2,990 2,551 25,000 11,900 2,989 2	And you are line 6, is- at Single Married filing jointly At But least But least Your tax is- 24,000 24,000 24,000 11,050 2,763 2,371 24,050 24,100 11,200 2,778 2,386 24,100 24,200 11,200 2,785 2,394 24,150 24,200 11,350 2,808 2,416 24,300 24,450 11,350 2,808 2,416 24,300 24,450 11,500 2,838 2,441 24,500 24,550 11,500 2,838 2,446 24,500 24,550 11,600 2,845 2,454 24,550 24,600 11,700 2,860 2,446 24,500 24,550 11,700 2,863 2,446 24,500 24,550 11,800 2,875 2,484 24,750 24,800 11,900 2,883 2,490 24,850 24,900 11,9	And you are Iine 6, is- And you are an Single Married filing jointly At least But least But least Single Your tax is- Your t Your tax Your tax 1,050 2,763 2,371 24,000 3,220 11,100 2,778 2,386 24,100 24,250 3,243 11,200 2,785 2,394 24,100 24,250 3,243 11,300 2,800 2,411 24,200 3,228 3,250 11,400 2,815 2,440 24,350 2,450 3,248 11,400 2,823 2,431 24,400 2,455 3,280 11,500 2,835 2,461 24,500 2,450 3,280 11,600 2,845 2,464 24,500 2,460 3,333 11,800 2,888 2,461 24,500 2,460 3,348 11,900 2,888 2,566 24,900 2,3452 3,348 11,900	Altic you are Jine 6, is- Altic you are it ss an Single Married filing jointly Your tax is- At good 24,050 Single Married filing jointly Your tax is- 24,000 24,050 3,213 2,821 11,050 2,763 2,371 2,400 24,150 3,228 2,836 11,200 2,800 2,401 24,250 3,243 2,851 11,300 2,800 2,401 24,250 3,243 2,851 11,400 2,815 2,424 24,300 2,455 3,280 2,864 11,400 2,815 2,424 24,300 2,455 3,280 2,861 11,500 2,838 2,446 24,500 3,280 2,888 11,500 2,838 2,446 24,500 3,282 2,886 11,650 2,853 2,441 24,450 3,318 2,994 11,750 2,868 2,476 24,650 3,333 2,991 11,750	And you are Ine 6, is- And you are Ine 6, is- And you are Ine 6, is at an Single mining Married filing jointly At least least than Single mining Married filing jointly At least least than Iine 6, is- At least 1,050 2,763 2,371 Z4,000 24,050 3,213 2,821 Z7,00 1,150 2,778 2,386 24,110 3,220 2,825 2,844 27,150 1,200 2,785 2,394 24,150 3,225 2,844 27,250 1,300 2,800 2,416 24,400 3,255 2,864 27,500 1,400 2,813 2,441 24,300 2,4550 2,889 27,450 1,400 2,813 2,441 24,400 3,255 2,844 27,500 1,400 2,813 2,441 24,500 2,450 3,285 2,940 2,750 1,400 2,812 2,445 24,500 2,460 3,318 2,946 2,750 <	Alle you are Iline 6, is- Alle you are Iline 6, is- at ss Single inity Married fling jointy At teast te	Inte of Jacobia Inte of Ja	Into you are Into f, is - And you are Into f, is - And you are at an Single jointy Marring jointy At asst Bingle least Marring binty Into f, is - At asst Bingle least Marring jointy 1 DS 2733 24000 At bint least Single least Marring jointy 1 DS 2733 24000 At bint least Single least Marring jointy 1 DS 2778 2386 24,150 3220 2280 27,100 3,673 3,271 1,1300 2,000 2,450 3,243 2,450 3,284 27,150 3,771 3,673 3,284 1,1300 2,808 2,4160 24,450 3,284 2,866 27,300 27,503 3,708 3,300 1,1300 2,802 2,448 24,450 3,284 2,486 27,500 3,708 3,738 3,484 1,100 2,812 2,444 2,450 2,4450 3,302 2,750 <	DBEZ, and ss m And you are- lines, is If Form 1040EZ, ins And you are- lines, is If Form 1040EZ, ins And you are- lines, is If Form 1040EZ, ins And you are- lines, is If Form 1040EZ, ins, ins, is If Form 1040EZ, iss, ins, is And you are- lines, is If Form 1040EZ, iss, is If Form 1040EZ, iss, is If Form 1040EZ, iss, is And you are- lines, is If Form 1040EZ, iss, is If Form 1040EZ, iss, is And you are- lines, is If Form 1040EZ, iss, is If Form 1040EZ, iss, is And you are- lines, is If Form 1040EZ, iss, is If Form 1040EZ, iss, is And you are- lines, is If Form 1040EZ, iss, is If Form 1040EZ, iss, is If F	DEEZ, and you are- ta sen If Form 140EZ, Image is an image is an image is a sense sense is sense sense is a sense is a sense is a sense sense is a	And you area Hine 6, is- And you area Hine 6, is- Hine 7, is- Hine 7, is- Hine 6, is- Hine 7, is-	

(Continued on page 22)

If Form	1040EZ,	And yo		If Form	1040EZ,	And yo	u are-	If Form	1040EZ,	And vo	ou are –	If Form	1040EZ,	And vo	ou are –
line 6, is		-		line 6, is		-		line 6, is		-		line 6, is			
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	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–
33,0	00	1		36,00	00			39,0	00			42,00	00		
33,000 33,050	33,050 33,100	4,680 4,693	4,171	36,000 36,050	36,050 36,100	5,430	4,621 4,629	39,000 39,050	39,050 39,100	6,180	5,071 5,079	42,000 42,050	42,050 42,100	6,930	5,521 5,529
33,100	33,150	4,705	4,179	36,100	36,150	5,443 5,455	4,636	39,100	39,150	6,193 6,205	5,086	42,100	42,150	6,943 6,955	5,536
33,150 33,200	33,250	4,718 4,730	4,194 4,201	36,150 36,200	36,200 36,250	5,468 5,480	4,644 4,651	39,150 39,200	39,200 39,250	6,218 6,230	5,094 5,101	42,150 42,200	42,200 42,250	6,968 6,980	5,544 5,551
33,250 33,300		4,743 4,755	4,209 4,216	36,250 36,300	36,300 36,350	5,493 5,505	4,659 4,666	39,250 39,300	39,300 39,350	6,243 6,255	5,109 5,116	42,250 42,300	42,300 42,350	6,993 7,005	5,559 5,566
33,350 33,400	33,400 33,450	4,768 4,780	4,224 4,231	36,350 36,400	36,400 36,450	5,518 5,530	4,674 4,681	39,350 39,400	39,400 39,450	6,268 6,280	5,124 5,131	42,350 42,400	42,400 42,450	7,018	5,574 5,581
33,450 33,500	33,500	4,793 4,805	4,239 4,246	36,450 36,500	36,500 36,550	5,543 5,555	4,689	39,450 39,500	39,500 39,550	6,293 6,305	5,139 5,146	42,450 42,500	42,500 42,550	7,043	5,589
33,550	33,600	4,818	4,254	36,550	36,600	5,568	4,704	39,550	39,600	6,318	5,154	42,550	42,600	7,068	5,604
33,600 33,650		4,830 4,843	4,261 4,269	36,600 36,650	36,650 36,700	5,580 5,593	4,711 4,719	39,600 39,650	39,650 39,700	6,330 6,343	5,161 5,169	42,600 42,650	42,650 42,700	7,080 7,093	5,611 5,619
33,700 33,750		4,855 4,868	4,276 4,284	36,700 36,750	36,750 36,800	5,605 5,618	4,726 4,734	39,700 39,750	39,750 39,800	6,355 6,368	5,176 5,184	42,700 42,750	42,750 42,800	7,105 7,118	5,626 5,634
33,800 33,850	33,850 33,900	4,880 4,893	4,291 4,299	36,800 36,850	36,850 36,900	5,630 5,643	4,741 4,749	39,800 39,850	39,850 39,900	6,380 6,393	5,191 5,199	42,800 42,850	42,850 42,900	7,130 7,143	5,641 5,649
33,900 33,950	33,950	4,905	4,306 4,314	36,900 36,950	36,950 37,000	5,655 5,668	4,756 4,764	39,900	39,950 40,000	6,405 6,418	5,206 5,214	42,900 42,950	42,950 43,000	7,155	5,656
33,950		4,910	4,014	30,950		5,000	4,704	40.0		0,410	5,214	42,950		7,100	5,004
34,000	34,050	4,930	4,321	37,000	37,050	5,680	4,771	40,000	40,050	6,430	5,221	43,000	43,050	7,180	5,671
34,050 34,100		4,943 4,955	4,329 4,336	37,050 37,100	37,100 37,150	5,693 5,705	4,779 4,786	40,050 40,100	40,100 40,150	6,443 6,455	5,229 5,236	43,050 43,100	43,100 43,150	7,193 7,205	5,679 5,686
34,150	34,200	4,968	4,344	37,150	37,200	5,718	4,794	40,150	40,200	6,468	5,244	43,150	43,200	7,218	5,694
34,200 34,250		4,980 4,993	4,351 4,359	37,200 37,250	37,250 37,300	5,730 5,743	4,801 4,809	40,200 40,250	40,250 40,300	6,480 6,493	5,251 5,259	43,200 43,250	43,250 43,300	7,230 7,243	5,701 5,709
34,300 34,350	34,350 34,400	5,005 5,018	4,366 4,374	37,300 37,350	37,350 37,400	5,755 5,768	4,816 4,824	40,300 40,350	40,350 40,400	6,505 6,518	5,266 5,274	43,300 43,350	43,350 43,400	7,255 7,268	5,716 5,724
34,400 34,450	34,450 34,500	5,030 5,043	4,381 4,389	37,400 37,450	37,450 37,500	5,780 5,793	4,831 4,839	40,400 40,450	40,450 40,500	6,530 6,543	5,281 5,289	43,400 43,450	43,450 43,500	7,280 7,293	5,731 5,739
34,500 34,550	34,550	5,055 5,068	4,396 4,404	37,500 37,550	37,550 37,600	5,805 5,818	4,846 4,854	40,500 40,550	40,550 40,600	6,555 6,568	5,296 5,304	43,500 43,550	43,550 43,600	7,305 7,318	5,746 5,754
34,600	34,650	5,080	4,411	37,600	37,650	5,830	4,861	40,600	40,650	6,580	5,311	43,600	43,650	7,330	5,761
34,650 34,700	34,750	5,093 5,105	4,419 4,426	37,650 37,700	37,700 37,750	5,843 5,855	4,869 4,876	40,650 40,700	40,700 40,750	6,593 6,605	5,319 5,326	43,650 43,700	43,700 43,750	7,343 7,355	5,769 5,776
34,750 34,800	34,800 34,850	5,118 5,130	4,434 4,441	37,750 37,800	37,800 37,850	5,868 5,880	4,884 4,891	40,750 40,800	40,800 40,850	6,618 6,630	5,334 5,341	43,750 43,800	43,800 43,850	7,368 7,380	5,784 5,791
34,850 34,900		5,143 5,155	4,449 4,456	37,850 37,900	37,900 37,950	5,893 5,905	4,899 4,906	40,850 40,900	40,900 40,950	6,643 6,655	5,349 5,356	43,850 43,900	43,900 43,950	7,393 7,405	5,799 5,806
34,950		5,168	4,464	37,950	38,000	5,918	4,914	40,950	41,000	6,668	5,364	43,950	44,000	7,418	5,814
35,0				38,00				41,0				44,00			
35,000 35,050	35,100	5,180 5,193	4,471 4,479	38,000 38,050	38,050 38,100	5,930 5,943	4,921 4,929	41,000 41,050	41,050 41,100	6,680 6,693	5,371 5,379	44,000 44,050	44,050 44,100	7,430 7,443	5,821 5,829
35,100 35,150	35,150 35,200	5,205 5,218	4,486 4,494	38,100 38,150	38,150 38,200	5,955 5,968	4,936 4,944	41,100 41,150	41,150 41,200	6,705 6,718	5,386 5,394	44,100 44,150	44,150 44,200	7,455 7,468	5,836 5,844
35,200 35,250	35,250	5,230 5,243	4,501 4,509	38,200 38,250	38,250 38,300	5,980 5,993	4,951	41,200 41,250	41,250 41,300	6,730	5,401 5,409	44,200 44,250	44,250 44,300	7,480 7,493	5,851 5,859
35,300	35,350	5,255	4,516	38,300	38,350	6,005	4,959 4,966	41,300	41,350	6,743 6,755	5,416	44,300	44,350	7,505	5,866
35,350 35,400	35,450	5,268 5,280	4,524 4,531	38,350 38,400	38,400 38,450	6,018 6,030	4,974 4,981	41,350 41,400	41,400 41,450	6,768 6,780	5,424 5,431	44,350 44,400	44,400 44,450	7,518 7,530	5,874 5,881
35,450 35,500	35,550	5,293 5,305	4,539 4,546	38,450 38,500	38,500 38,550	6,043 6,055	4,989 4,996	41,450 41,500	41,500 41,550	6,793 6,805	5,439 5,446	44,450 44,500	44,500 44,550	7,543 7,555	5,889 5,896
35,550 35,600	35,600	5,318 5,330	4,554 4,561	38,550	38,600 38,650	6,068 6,080	5,004 5,011	41,550 41,600	41,600 41,650	6,818 6,830	5,454 5,461	44,550 44,600	44,600 44,650	7,568 7,580	5,904 5,911
35,650	35,700	5,343	4,569	38,600 38,650 38,700	38,700	6,093	5,019	41,650	41,700	6,843	5,469	44,650	44,700	7,593	5,919
35,700 35,750		5,355 5,368	4,576 4,584	38,700 38,750	38,750 38,800	6,105 6,118	5,026 5,034	41,700 41,750	41,750 41,800	6,855 6,868	5,476 5,484	44,700 44,750	44,750 44,800	7,605 7,618	5,926 5,934
35,800 35,850	35,850 35,900	5,380 5,393	4,591 4,599	38,800 38,850	38,850 38,900	6,130 6,143	5,041 5,049	41,800 41,850	41,850 41,900	6,880 6,893	5,491 5,499	44,800 44,850	44,850 44,900	7,630 7,643	5,941 5,949
35,900	35,950	5,405	4,606	38,900 38,950	38,950 39,000	6,155 6,168	5,056 5,064	41,900	41,950	6,905	5,506	44,900	44,950	7,655	5,956
35,950	36,000	5,418	4,614	30,950	55,000	0,100	3,004	41,950	42,000	6,918	5,514	44,950	45,000	7,668	5,964

(Continued on page 23)

| Z, And y | | If Form
 | 1040EZ. | [_]
 | | If Course
 | 404057 | I |
 | If Form | 104057
 | I | |
|---|---
--
---|--
--
---|--|---|---

--|--
--|---|---|
| - | | line 6, is
 | | And yo
 | ou are – | If Form
line 6, is
 | 1040EZ,
5- | And yo | ou are –
 | line 6, is | 1040EZ,
5-
 | And yo | ou are – |
| 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 | |
 | | Your t
 | |
 | | Your t |
 | |
 | Your t | ax is- |
| | | 48,00
 | 00 |
 | | 51,0
 | 00 | <u> </u> |
 | 54,0 | 00
 | <u> </u> | |
| | 5,971 | 48,000
 | 48,050 | 8,430
 | 6,421 | 51,000
 | 51,050 | 9,180 | 6,871
 | 54,000 | 54,050
 | 9,930 | 7,321 |
| | 5,979
5,986 | 48,050 48,100
 | 48,100
48,150 | 8,443
8,455
 | 6,429
6,436 | 51,050
 | 51,100
51,150 | 9,193
9,205 | 6,879
6,886
 | 54,050
54,100 | 54,100
54,150
 | 9,943
9,955 | 7,329
7,336 |
| | 5,994 | 48,150
 | 48,200 | 8,468
 | 6,444 | 51,150
 | 51,200 | 9,218 | 6,894
 | 54,150 | 54,200
 | 9,968 | 7,344 7,351 |
| 7,743 | 6,009 | 48,250
 | 48,300 | 8,493
 | 6,459 | 51,250
 | 51,300 | 9,243 | 6,909
 | 54,250 | 54,300
 | 9,993 | 7,359 |
| | 6,024 | 48,300
 | 48,350 | 8,505
 | 6,400
6,474 | 51,300
 | 51,350 | 9,268 | 6,924
 | 54,300 | 54,350
54,400
 | 10,005 | 7,366
7,374 |
| | 6,031
6.039 | 48,400
48,450
 | 48,450
48,500 | 8,530
8,543
 | 6,481
6,489 | 51,400
51,450
 | 51,450
51,500 | 9,280
9,293 | 6,931
6,939
 | 54,400
54.450 | 54,450
54,500
 | 10,030 | 7,381
7,389 |
| 50 7,805 | 6,046 | 48,500
 | 48,550 | 8,555
 | 6,496 | 51,500
 | 51,550 | 9,305 | 6,946
 | 54,500 | 54,550
 | 10,055 | 7,396
7,404 |
| 50 7,830 | 6,061 | 48,600
 | 48,650 | 8,580
 | 6,511 | 51,600
 | 51,650 | 9,330 | 6,961
 | 54,600 | 54,650
 | 10,080 | 7,411 |
| 7,855 | 6,076 | 48,700
 | 48,750 | 8,605
 | 6,526 | 51,700
 | 51,750 | 9,355 | 6,976
 | 54,700 | 54,750
 | 10,105 | 7,419
7,426 |
| | | · ·
 | , |
 | |
 | | |
 | | ,
 | · · · | 7,434
7,441 |
| 7.893 | 6,099 | 48,850
 | 48,900 | 8,643
 | 6,549 | 51,850
 | 51,900 | 9,393 | 6,999
 | 54,850 | 54,900
 | 10,143 | 7,449
7,456 |
| 7,918 | 6,114 | 48,950
 | 49,000 | 8,668
 | 6,564 | 51,950
 | 52,000 | 9,418 | 7,014
 | 54,950 | 55,000
 | 10,168 | 7,464 |
| | | 49,00
 | 00 |
 | | 52,0
 | 00 | |
 | 55,0 | 00
 | | |
| | 6,121 | 49,000
 | 49,050
49,100 | 8,680
8,693
 | 6,571
6,579 | 52,000
52,050
 | 52,050
52,100 | 9,430
9,443 | 7,021
 | 55,000
55,050 | 55,050
55,100
 | 10,180 | 7,471
7,479 |
| 50 7,955 | 6,136 | 49,100
 | 49,150 | 8,705
 | 6,586 | 52,100
 | 52,150 | 9,455 | 7,036
 | 55,100 | 55,150
 | 10,205 | 7,486
7,494 |
| 50 7,980 | 6,151 | 49,200
 | 49,250 | 8,730
 | 6,601 | 52,200
 | 52,250 | 9,480 | 7,051
 | 55,200 | 55,250
 | 10,230 | 7,501 |
| 50 8,005 | 6,159
6,166 | 49,300
 | 49,350 | 8,743
8,755
 | 6,616 | 52,300
 | 52,350 | 9,505 | 7,066
 | 55,300 | 55,350
 | 10,255 | 7,509
7,516 |
| | 6,174
6 181 | 1 1
 | , | 8,768
8,780
 | | 1 1
 | , | |
 | | ,
 | 1 1 | 7,524 7,531 |
| 8,043 | 6,189 | 49,450
 | 49,500 | 8,793
 | 6,639 | 52,450
 | 52,500 | 9,543 | 7,089
 | 55,450 | 55,500
 | 10,293 | 7,539 7,546 |
| 8,068 | 6,204 | 49,550
 | 49,600 | 8,818
 | 6,654 | 52,550
 | 52,600 | 9,568 | 7,104
 | 55,550 | 55,600
 | 10,318 | 7,554 |
| | 6,211
6,219 | 49,600
49,650
 | 49,650
49,700 | 8,830
8,843
 | 6,661
6,669 | 52,600
52,650
 | 52,650
52,700 | 9,580
9,593 | 7,111 7,119
 | 55,600
55,650 | 55,650
55,700
 | 10,330 | 7,561
7,569 |
| | 6,226
6,234 | 49,700
49,750
 | 49,750
49,800 | 8,855
8,868
 | 6,676
6,684 | 52,700
52,750
 | | 9,605
9.618 | 7,126
 | 55,700
55,750 |
 | 10,355 10.368 | 7,576
7,584 |
| 8,130 | 6,241 | 49,800
 | 49,850 | 8,880
 | 6,691 | 52,800
 | 52,850 | 9,630 | 7,141
 | 55,800 | 55,850
 | 10,380 | 7,591 |
| 50 8,155 | 6,256 | 49,900
 | 49,950 | 8,905
 | 6,706 | 52,900
 | 52,950 | 9,655 | 7,156
 | 55,900 | 55,950
 | 10,405 | 7,599
7,606 |
| 8,168 | 0,264 |
 | | 8,918
 | 0,714 |
 | | 9,008 | 7,164
 | | ,
 | 10,418 | 7,614 |
| 50 8 180 | 6 271 |
 | | 8 930
 | 6 721 |
 | | 9 680 | 7 171
 | |
 | 10.430 | 7,621 |
| 00 8,193 | 6,279 | 50,050
 | 50,100 | 8,943
 | 6,729 | 53,050
 | 53,100 | 9,693 | 7,179
 | 56,050 | 56,100
 | 10,443 | 7,629
7,636 |
| 8,218 | 6,294 | 50,150
 | 50,200 | 8,968
 | 6,744 | 53,150
 | 53,200 | 9,718 | 7,194
 | 56,150 | 56,200
 | 10,468 | 7,644 |
| 8,243 | 6,309 | 50,250
 | 50,300 | 8,980
8,993
 | 6,751
6,759 | 53,250
 | 53,300 | 9,743 | 7,209
 | 56,250 | 56,300
 | 10,493 | 7,651
7,659 |
| 50 8,255 | 6,316 | 50,300
 | 50,350
50,400 | 9,005
 | 6,766 | 53,300
 | 53,350 | 9,755
9,768 | 7,216
 | 56,300 | 56,350
 | 10,505 | 7,666
7,674 |
| 50 8,280 | 6,331 | 50,400
 | 50,450 | 9,030
 | 6,781 | 53,400
 | 53,450 | 9,780 | 7,231
 | 56,400 | 56,450
 | 10,530 | 7,681
7,689 |
| 50 8,305 | 6,346 | 50,500
 | 50,550 | 9,055
 | 6,796 | 53,500
 | 53,550 | 9,805 | 7.246
 | 56,500 | 56,550
 | 10,555 | 7,696 |
| | | 50.600
 | | 9,068
 | 6,804
6,811 | 53,550
 | 53,600
53,650 | 9,818
9,830 |
 | 56.600 | 56,650
 | 10,580 | 7,704 7,711 |
| 00 8,343 | 6,369 | 50,650
 | 50,700 | 9,093
 | 6,819 | 53,650
 | 53,700 | 9,843 | 7,269
 | 56,650 | 56,700
56,750
 | 10,593 | 7,719
7,726 |
| 8,368 | 6,384 | 50,750
 | 50,800 | 9,118
 | 6,834 | 53,750
 | 53,800 | 9,868 | 7,284
 | 56,750 | 56,800
 | 10,618 | 7,734 |
| 50 8,380 | 6,391 | 50,800
 | 50,850 | 9,130
 | 6,841 | 53,800
 | 53,850 | 9,880 | 7,291
 | 56,800
56,850 | 56,850
 | 10,630 | 7,741 |
| 00 8,393
50 8,405 | 6,399 | 50,850
50,900
 | 50,900
50,950 | 9,143
 | 6,849 | 53,850
 | 53,900
53,950 | 9,893
9,905 | 7,299
7,306
 | 56,850 | 56,900
56,950
 | 10,643 10,655 | 7,749
7,756 |
| 1122334455667788990 = 01122334455667788990 = 0112233445566778 | Your 050 7,680 100 7,693 150 7,705 200 7,718 250 7,730 300 7,743 350 7,768 450 7,780 550 7,805 600 7,818 650 7,805 600 7,843 750 7,858 850 7,805 600 7,843 750 7,855 800 7,868 900 7,943 150 7,960 7,943 150 7,955 7,960 300 7,943 150 7,968 250 7,960 350 8,005 400 8,018 450 8,030 550 8,068 650 8,180 850 8,180 850 8,188 850 8,188< | filing
jointly Your tax is – 050 7,680 5,971 100 7,693 5,979 150 7,705 5,986 200 7,718 5,994 250 7,730 6,001 300 7,743 6,002 300 7,768 6,024 450 7,780 6,031 500 7,805 6,046 600 7,818 6,054 650 7,830 6,011 700 7,843 6,069 780 7,880 6,091 900 7,893 6,099 950 7,905 6,106 000 7,818 6,121 100 7,943 6,129 950 7,905 6,106 000 7,918 6,114 250 7,930 6,121 100 7,943 6,129 150 8,055 6,136 250 7,955 <td>filing
jointly least Your tax is - 48,00 050 7,680 5,971 100 7,693 5,979 100 7,693 5,979 100 7,693 5,979 100 7,693 5,979 100 7,693 5,979 100 7,693 6,001 200 7,718 5,994 200 7,743 6,009 300 7,755 6,016 48,300 48,450 500 7,805 6,031 48,500 7,805 6,061 48,500 7,805 6,064 48,500 7,805 6,064 48,700 8,800 48,800 900 7,843 6,069 780 6,114 48,900 900 7,930 6,121 49,000 7,943 6,129 49,000 7,943 6,129 49,000 7,943 6,129</td> <td>filing
jointly least
than Your tax is - 48,000 050 7,680 5,971 48,000 48,050 050 7,680 5,979 48,000 48,100 150 7,705 5,986 48,100 48,150 48,200 200 7,718 5,994 48,150 48,200 200 7,730 6,001 48,200 48,200 200 7,743 6,009 48,250 48,300 350 7,755 6,016 48,300 48,450 4450 7,80 6,031 48,450 48,500 650 7,805 6,046 48,500 48,600 650 7,805 6,076 48,700 48,800 850 7,880 6,091 48,800 48,900 900 7,933 6,121 49,000 49,950 900 7,936 6,121 49,900 49,920 900 7,933<!--</td--><td>filing
jointly least
than least
than Your tax is - Your t
48,000 950 7,680 5,971 48,000 48,050 8,430 100 7,683 5,979 48,000 48,250 8,400 8,443 100 7,683 5,979 48,150 48,200 8,468 200 7,718 5,994 48,150 48,200 8,468 200 7,735 6,016 48,200 48,250 8,300 8,493 350 7,755 6,016 48,500 48,500 8,518 450 7,780 6,039 48,450 48,500 8,550 600 7,818 6,054 48,500 48,600 8,618 700 7,843 6,069 48,600 48,600 8,618 850 7,880 6,071 48,800 48,800 8,618 850 7,930 6,121 49,000 49,900 8,633 950 7,905 6,116</td><td>filing
jointly least
than less
than filing
jointly Your tax is- A8,000 050 7,680 5,971 100 7,693 5,971 100 7,693 5,971 100 7,693 5,974 150 7,705 5,986 150 7,730 6,001 48,100 48,200 8,468 200 7,713 6,001 48,200 48,300 8,493 500 7,733 6,001 48,500 48,500 48,500 500 7,805 6,044 48,500 48,500 8,555 6,054 48,500 48,500 550 7,805 6,044 48,500 48,500 8,583 6,511 700 7,843 6,069 48,500 48,500 8,605 6,526 800 7,868 6,091 48,900 48,900 8,633 6,574 9007 7,933<</td><td>filing
jointly least
than filing
jointly least
than filing
jointly least Your tax is - 48,000 Your tax is - 51,00 050 7,680 5,971 48,050 8,430 6,421 51,000 100 7,693 5,979 48,050 48,100 8,468 6,444 51,150 200 7,718 5,994 48,150 48,200 8,468 6,444 51,120 300 7,733 6,001 48,200 48,200 8,468 6,444 51,300 400 7,786 6,024 48,300 48,400 8,518 6,474 51,350 500 7,805 6,046 48,500 48,500 8,508 6,511 51,600 7,818 6,054 48,500 48,500 8,605 6,563 51,500 7,805 6,064 48,750 48,900 8,658 6,564 51,500 7,805 6,064 48,750 48,900 8,643 6,574</td><td>Image Image <th< td=""><td>filing
jointly least
than less
than filing
jointly least
than less
than less
than Your tax is- 050 7,680 5,971 48,000 48,050 8,430 6,429 51,000 51,050 9,180 050 7,735 5,994 48,150 48,200 8,486 6,429 0500 7,736 6,001 48,250 48,400 8,455 6,429 0500 7,736 6,014 48,100 48,300 8,636 6,441 51,400 51,250 51,300 9,243 0500 7,736 6,031 48,400 48,500 8,506 6,441 51,400 51,400 9,268 0500 7,818 6,064 48,500 48,508 8,508 6,511 51,500 51,500 51,600 9,300 0500 7,868 6,094 48,500 48,508 8,506 6,526 51,700 51,700 51,700<!--</td--><td>Image least least than ining least least</td><td>Image least image <th< td=""><td>Ining
Your tax is- least
than least
pining
pining
Your tax is- least
than least
than least
than least
than least
than least
than Vour tax is- 48,000 40,050 8,430 6,429 51,000 51,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,200 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,500</td><td>Image Image <th< td=""></th<></td></th<></td></td></th<></td></td> | filing
jointly least Your tax is - 48,00 050 7,680 5,971 100 7,693 5,979 100 7,693 5,979 100 7,693 5,979 100 7,693 5,979 100 7,693 5,979 100 7,693 6,001 200 7,718 5,994 200 7,743 6,009 300 7,755 6,016 48,300 48,450 500 7,805 6,031 48,500 7,805 6,061 48,500 7,805 6,064 48,500 7,805 6,064 48,700 8,800 48,800 900 7,843 6,069 780 6,114 48,900 900 7,930 6,121 49,000 7,943 6,129 49,000 7,943 6,129 49,000 7,943 6,129 | filing
jointly least
than Your tax is - 48,000 050 7,680 5,971 48,000 48,050 050 7,680 5,979 48,000 48,100 150 7,705 5,986 48,100 48,150 48,200 200 7,718 5,994 48,150 48,200 200 7,730 6,001 48,200 48,200 200 7,743 6,009 48,250 48,300 350 7,755 6,016 48,300 48,450 4450 7,80 6,031 48,450 48,500 650 7,805 6,046 48,500 48,600 650 7,805 6,076 48,700 48,800 850 7,880 6,091 48,800 48,900 900 7,933 6,121 49,000 49,950 900 7,936 6,121 49,900 49,920 900 7,933 </td <td>filing
jointly least
than least
than Your tax is - Your t
48,000 950 7,680 5,971 48,000 48,050 8,430 100 7,683 5,979 48,000 48,250 8,400 8,443 100 7,683 5,979 48,150 48,200 8,468 200 7,718 5,994 48,150 48,200 8,468 200 7,735 6,016 48,200 48,250 8,300 8,493 350 7,755 6,016 48,500 48,500 8,518 450 7,780 6,039 48,450 48,500 8,550 600 7,818 6,054 48,500 48,600 8,618 700 7,843 6,069 48,600 48,600 8,618 850 7,880 6,071 48,800 48,800 8,618 850 7,930 6,121 49,000 49,900 8,633 950 7,905 6,116</td> <td>filing
jointly least
than less
than filing
jointly Your tax is- A8,000 050 7,680 5,971 100 7,693 5,971 100 7,693 5,971 100 7,693 5,974 150 7,705 5,986 150 7,730 6,001 48,100 48,200 8,468 200 7,713 6,001 48,200 48,300 8,493 500 7,733 6,001 48,500 48,500 48,500 500 7,805 6,044 48,500 48,500 8,555 6,054 48,500 48,500 550 7,805 6,044 48,500 48,500 8,583 6,511 700 7,843 6,069 48,500 48,500 8,605 6,526 800 7,868 6,091 48,900 48,900 8,633 6,574 9007 7,933<</td> <td>filing
jointly least
than filing
jointly least
than filing
jointly least Your tax is - 48,000 Your tax is - 51,00 050 7,680 5,971 48,050 8,430 6,421 51,000 100 7,693 5,979 48,050 48,100 8,468 6,444 51,150 200 7,718 5,994 48,150 48,200 8,468 6,444 51,120 300 7,733 6,001 48,200 48,200 8,468 6,444 51,300 400 7,786 6,024 48,300 48,400 8,518 6,474 51,350 500 7,805 6,046 48,500 48,500 8,508 6,511 51,600 7,818 6,054 48,500 48,500 8,605 6,563 51,500 7,805 6,064 48,750 48,900 8,658 6,564 51,500 7,805 6,064 48,750 48,900 8,643 6,574</td> <td>Image Image <th< td=""><td>filing
jointly least
than less
than filing
jointly least
than less
than less
than Your tax is- 050 7,680 5,971 48,000 48,050 8,430 6,429 51,000 51,050 9,180 050 7,735 5,994 48,150 48,200 8,486 6,429 0500 7,736 6,001 48,250 48,400 8,455 6,429 0500 7,736 6,014 48,100 48,300 8,636 6,441 51,400 51,250 51,300 9,243 0500 7,736 6,031 48,400 48,500 8,506 6,441 51,400 51,400 9,268 0500 7,818 6,064 48,500 48,508 8,508 6,511 51,500 51,500 51,600 9,300 0500 7,868 6,094 48,500 48,508 8,506 6,526 51,700 51,700 51,700<!--</td--><td>Image least least than ining least least</td><td>Image least image <th< td=""><td>Ining
Your tax is- least
than least
pining
pining
Your tax is- least
than least
than least
than least
than least
than least
than Vour tax is- 48,000 40,050 8,430 6,429 51,000 51,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,200 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,500</td><td>Image Image <th< td=""></th<></td></th<></td></td></th<></td> | filing
jointly least
than least
than Your tax is - Your t
48,000 950 7,680 5,971 48,000 48,050 8,430 100 7,683 5,979 48,000 48,250 8,400 8,443 100 7,683 5,979 48,150 48,200 8,468 200 7,718 5,994 48,150 48,200 8,468 200 7,735 6,016 48,200 48,250 8,300 8,493 350 7,755 6,016 48,500 48,500 8,518 450 7,780 6,039 48,450 48,500 8,550 600 7,818 6,054 48,500 48,600 8,618 700 7,843 6,069 48,600 48,600 8,618 850 7,880 6,071 48,800 48,800 8,618 850 7,930 6,121 49,000 49,900 8,633 950 7,905 6,116 | filing
jointly least
than less
than filing
jointly Your tax is- A8,000 050 7,680 5,971 100 7,693 5,971 100 7,693 5,971 100 7,693 5,974 150 7,705 5,986 150 7,730 6,001 48,100 48,200 8,468 200 7,713 6,001 48,200 48,300 8,493 500 7,733 6,001 48,500 48,500 48,500 500 7,805 6,044 48,500 48,500 8,555 6,054 48,500 48,500 550 7,805 6,044 48,500 48,500 8,583 6,511 700 7,843 6,069 48,500 48,500 8,605 6,526 800 7,868 6,091 48,900 48,900 8,633 6,574 9007 7,933< | filing
jointly least
than filing
jointly least
than filing
jointly least Your tax is - 48,000 Your tax is - 51,00 050 7,680 5,971 48,050 8,430 6,421 51,000 100 7,693 5,979 48,050 48,100 8,468 6,444 51,150 200 7,718 5,994 48,150 48,200 8,468 6,444 51,120 300 7,733 6,001 48,200 48,200 8,468 6,444 51,300 400 7,786 6,024 48,300 48,400 8,518 6,474 51,350 500 7,805 6,046 48,500 48,500 8,508 6,511 51,600 7,818 6,054 48,500 48,500 8,605 6,563 51,500 7,805 6,064 48,750 48,900 8,658 6,564 51,500 7,805 6,064 48,750 48,900 8,643 6,574 | Image Image <th< td=""><td>filing
jointly least
than less
than filing
jointly least
than less
than less
than Your tax is- 050 7,680 5,971 48,000 48,050 8,430 6,429 51,000 51,050 9,180 050 7,735 5,994 48,150 48,200 8,486 6,429 0500 7,736 6,001 48,250 48,400 8,455 6,429 0500 7,736 6,014 48,100 48,300 8,636 6,441 51,400 51,250 51,300 9,243 0500 7,736 6,031 48,400 48,500 8,506 6,441 51,400 51,400 9,268 0500 7,818 6,064 48,500 48,508 8,508 6,511 51,500 51,500 51,600 9,300 0500 7,868 6,094 48,500 48,508 8,506 6,526 51,700 51,700 51,700<!--</td--><td>Image least least than ining least least</td><td>Image least image <th< td=""><td>Ining
Your tax is- least
than least
pining
pining
Your tax is- least
than least
than least
than least
than least
than least
than Vour tax is- 48,000 40,050 8,430 6,429 51,000 51,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,200 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,500</td><td>Image Image <th< td=""></th<></td></th<></td></td></th<> | filing
jointly least
than less
than filing
jointly least
than less
than less
than Your tax is- 050 7,680 5,971 48,000 48,050 8,430 6,429 51,000 51,050 9,180 050 7,735 5,994 48,150 48,200 8,486 6,429 0500 7,736 6,001 48,250 48,400 8,455 6,429 0500 7,736 6,014 48,100 48,300 8,636 6,441 51,400 51,250 51,300 9,243 0500 7,736 6,031 48,400 48,500 8,506 6,441 51,400 51,400 9,268 0500 7,818 6,064 48,500 48,508 8,508 6,511 51,500 51,500 51,600 9,300 0500 7,868 6,094 48,500 48,508 8,506 6,526 51,700 51,700 51,700 </td <td>Image least least than ining least least</td> <td>Image least image <th< td=""><td>Ining
Your tax is- least
than least
pining
pining
Your tax is- least
than least
than least
than least
than least
than least
than Vour tax is- 48,000 40,050 8,430 6,429 51,000 51,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,200 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,500</td><td>Image Image <th< td=""></th<></td></th<></td> | Image least least than ining least least | Image least image image <th< td=""><td>Ining
Your tax is- least
than least
pining
pining
Your tax is- least
than least
than least
than least
than least
than least
than Vour tax is- 48,000 40,050 8,430 6,429 51,000 51,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,200 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,500</td><td>Image Image <th< td=""></th<></td></th<> | Ining
Your tax is- least
than least
pining
pining
Your tax is- least
than least
than least
than least
than least
than least
than Vour tax is- 48,000 40,050 8,430 6,429 51,000 51,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,000 54,200 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,300 54,500 | Image Image <th< td=""></th<> |

(Continued on page 24)

| | |
 | If Form 1

 | 1040EZ, | And vo | | If Form 1 | 1040EZ,
 | And vo
 | | If Form | 1040EZ, |
And ve	
--
--
--
---|--|--|--

--|---
---|--|---|---|
| | And you | u are –
 | line 6, is

 | | And yo | ou are – | line 6, is |
 |
 | ou are – | line 6, is | - |
 | ou are – |
| ut ss
an | 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 ta | ıx is−
 |

 | | Your t | ax is – | |
 | Your t
 | ax is – | | |
Your t | ax is– |
| | |
 | 60,00

 | 00 | | | 63,00 | 00
 |
 | | 66,00 | 00 |
 | |
| 7,050 | 10,680 | 7,771
 | 60,000

 | 60,050 | 11,430 | 8,221 | 63,000 | 63,050
 | 12,180
 | 8,671 | 66,000 | 66,050 |
12,930 | 9,354 |
| 7,150 | 10,705 | 7,786
 | 60,100

 | 60,150 | 11,455 | 8,236 | 63,100 | 63,150
 | 12,205
 | 8,686 | 66,100 | 66,150 |
12,955 | 9,366
9,379 |
| 57,200
57,250 | 10,718 | 7,794 7,801
 | 60,150

 | 60,200
60,250 | 11,468 | | 63,150 | ,
 | 12,218
 | 8,694 8,701 | | , |
12,968 | 9,391
9,404 |
| 7,300 | 10,743 | 7,809
 | 60,250
60,300

 | 60,300
60,350 | 11,493 | 8,259 | 63,250
63,300 | 63,300
 | 12,243
 | 8,709
8,716 | 66,250 | 66,300 |
12,993 | 9,416
9,429 |
| 57,400 | 10,768 | 7,824
 | 60,350

 | 60,400 | 11,518 | 8,274 | 63,350 | 63,400
 | 12,268
 | 8,724 | 66,350 | 66,400 |
13,018 | 9,441 |
| 57,500 | 10,793 | 7,839
 | 60,450

 | 60,500 | 11,543 | 8,289 | 63,450 | 63,500
 | 12,293
 | 8,739 | 66,450 | 66,500 |
13,043 | 9,454
9,466 |
| 57,550
57,600 | 10,805
10,818 | 7,846
7,854
 | 60,500
60,550

 | 60,550
60,600 | 11,555
11,568 | 8,296
8,304 | 63,500
63,550 | 63,550
63,600
 | 12,305
 | 8,746
8,754 | 66,500
66,550 | 66,550
66,600 |
13,055
13,068 | 9,479
9,491 |
| 7,650 | 10,830 | 7,861
 | 60,600
60,650

 | 60,650
60,700 | 11,580 | 8,311 | 63,600
63,650 | 63,650
63,700
 | 12,330
 | 8,761 | 66,600 | 66,650
66,700 |
13,080 | 9,504
9,516 |
| 57,750 | 10,855 | 7,876
 | 60,700

 | 60,750 | 11,605 | 8,326 | 63,700 | 63,750
 | 12,355
 | 8,779 | 66,700 | 66,750 |
13,105 | 9,529 |
| 57,850 | 10,880 | 7,891
 | 60,800

 | 60,850 | 11,630 | 8,341 | 63,800 | 63,850
 | 12,380
 | 8,804 | 66,800 | 66,850 |
13,130 | 9,541
9,554 |
| 57,900
57,950 | 10,893
10,905 |
 | 60,850
60,900

 | 60,900
60,950 | 11,643
11,655 | | 63,850
63,900 | 63,900
63,950
 |
 | | | 66,900
66,950 |
 | 9,566
9,579 |
| 8,000 | 10,918 | 7,914
 | 60,950

 | 61,000 | 11,668 | 8,364 | 63,950 | 64,000
 | 12,418
 | 8,841 | 66,950 | 67,000 |
13,168 | 9,591 |
| | |
 | 61,00

 | 00 | | | 64,00 |
 |
 | | 67,00 | |
 | |
| 8,050
8,100 | 10,930 10,943 |
 | 61,000
61.050

 | 61,050
61,100 | 11,680
11,693 | 8,371
8,379 | 64,000
64.050 |
 | 12,430
 | 8,854
8,866 | 67,000
67.050 | |
13,180
13,193 | 9,604
9,616 |
| 8,150 | 10,955
10,968 | 7,936
7,944
 | 61,100
61,150

 | 61,150
61,200 | 11,705
11,718 | 8,386
8,394 | 64,100
64,150 | 64,150
64,200
 | 12,455
12,468
 | 8,879
8,891 | 67,100
67,150 | 67,150
67,200 |
13,205
13,218 | 9,629
9,641 |
| 8,250 | 10,980 | 7,951
 | 61,200

 | 61,250
61,300 | 11,730 | 8,401 | 64,200
64,250 | 64,250
64 300
 | 12,480
 | 8,904
8,916 | 67,200 | 67,250
67 300 |
13,230 | 9,654
9,666 |
| 8,350 | 11,005 | 7,966
 | 61,300

 | 61,350 | 11,755 | 8,416 | 64,300 | 64,350
 | 12,505
 | 8,929 | 67,300 | 67,350 |
13,255 | 9,679 |
| 8,450 | 11,030 | 7,981
 | 61,400

 | 61,450 | 11,780 | 8,431 | 64,400 | 64,450
 | 12,530
 | 8,954 | 67,400 | 67,450 |
13,280 | 9,691
9,704 |
| 58,500
58,550 | 11,043
11,055 |
 | 61,450
61,500

 | 61,500
61,550 | 11,793
11,805 | 8,439
8,446 | 64,450
64,500 | 64,500
64,550
 |
 | | 67,500 | 67,500
67,550 |
 | 9,716
9,729 |
| 8,600 | 11,068 | 8,004
 | 61,550

 | 61,600 | 11,818 | 8,454 | 64,550 | 64,600
 | 12,568
 | 8,991 | 67,550 | 67,600 |
13,318 | 9,741
9,754 |
| 58,700 | 11,093 | 8,019
 | 61,650

 | 61,700 | 11,843 | 8,469 | 64,650 | 64,700
 | 12,593
 | 9,016 | 67,650 | 67,700 |
13,343 | 9,766 |
| 58,750
58,800 | 11,105 | 8,026
8,034
 | 61,700

 | 61,750 | 11,855 | 8,476
8,484 | 64,700 | 64,750
64,800
 | 12,605
 | 9,029 9,041 | 67,700 | 67,750
67,800 |
13,355 | 9,779
9,791 |
| 58,850
58,900 | 11,130 | 8,041
8,049
 | 61,800
61,850

 | 61,850
61,900 | 11,880 | 8,491
8,499 | 64,800
64,850 | 64,850
64,900
 | 12,630
 | 9,054
9,066 | 67,800
67,850 | 67,850
67,900 |
13,380
13,393 | 9,804
9,816 |
| 8,950 | 11,155 | 8,056
 | 61,900

 | 61,950 | 11,905 | 8,506 | 64,900 | 64,950
 | 12,655
 | 9,079 | 67,900 | 67,950 |
13,405 | 9,829
9,841 |
| | , | -,
 | -

 | , | , | | | ,
 | ,
 | -, | | , |
-, - | - , - |
| 9,050 | 11,180 | 8,071
 | 62,000

 | 62,050 | 11,930 | 8,521 | 65,000 | 65.050
 | 12,680
 | 9,104 | | 68,050 |
13,430 | 9,854 |
| 59,100
59,150 | 11,193
11,205 | 8,079
8,086
 | 62,050
62,100

 | 62,100
62,150 | 11,955 | 8,529
8,536 | 65,050
65,100 | 65,100
65,150
 | 12,693
12,705
 | 9,129 | 68,100 | 68,100
68,150 |
13,443
13,455 | 9,866
9,879 |
| 59,200 | 11,218 | 8,094
 | 62,150

 | 62,200 | 11,968 | 8,544 | 65,150 | 65,200
 | 12,718
 | 9,141 | 68,150 | 68,200 |
13,468 | 9,891
9,904 |
| 59,300 | 11,243 | 8,109
 | 62,250

 | 62,300 | 11,993 | 8,559 | 65,250 | 65,300
 | 12,743
 | 9,166 | 68,250 | 68,300 |
13,493 | 9,916 |
| 59,400 | 11,268 | 8,124
 | 62,350

 | 62,400 | 12,018 | 8,574 | 65,350 | 65,400
 | 12,768
 | 9,191 | 68,350 | 68,400 |
13,518 | 9,929
9,941 |
| 9,450
9,500 | 11,280
11,293 | 8,131
8,139
 | 62,400
62,450

 | 62,450
62,500 | 12,030
12,043 | 8,581
8,589 | 65,400
65,450 | 65,450
65,500
 | 12,780
12,793
 | 9,204
9,216 | 68,400
68,450 | 68,450
68,500 |
13,530
13,543 | 9,954
9,966 |
| 9,550 | 11,305 | 8,146
 | 62,500

 | 62,550 | 12,055 | 8,596 | 65,500 | 65,550
 | 12,805
 | 9,229 | 68,500 | 68,550 |
13,555 | 9,979
9,991 |
| 9.650 | 11.330 | 8,161
 |

 | 62,650 | 12,080 | 8.611 | 65,600 | 65.650
 | 12,830
 | 9,254 | | |
13,580 | 10,004 |
| 9,750 | 11,355 | 8,176
 | 62,700

 | 62,750 | 12,105 | 8,626 | 65,700 | 65,750
 | 12,855
 | 9,279 | 68,700 | 68,750 |
13,605 | 10,016
10,029 |
| 59,800 | 11,368 | 8,184
8 191
 |

 | 62,850 | | | 65,750
65,800 | 65,800
 | 12,868
 | 9,291 | 68,750 | 68,800 |
13,618 | 10,041
10,054 |
| 59,900 | 11,393 | 8,199
 | 62,850

 | 62,900 | 12,143 | 8,649 | 65,850 | 65,900
 | 12,893
 | 9,316 | 68,850 | 68.900 |
13,643 | 10,054
10,066
10,079 |
| | 11,405 | 8,206 8,214
 | 62,950

 | 63,000 | 12,155 | 8,664 | 65,900 | 66,000
 | 12,905
 | 9,329 9,341 | 68,900 | 68,950
69,000 |
13,655 | 10,079 |
| | an 7,050 7,150 7,200 7,150 7,200 7,350 7,350 7,400 7,450 7,500 7,500 7,500 7,500 7,500 7,500 7,750 7,650 7,7650 7,950 8,050 8,150 8,250 8,3500 8,450 8,550 8,650 8,750 8,650 8,750 9,000 9,150 9,200 9,500 9,500 9,500 9,500 9,500 9,500 9,500 9,500 9,650 9,700 9,850 9,900 | SS O 7,050 10,680 7,100 10,693 7,150 10,705 7,200 10,718 7,250 10,730 7,350 10,755 7,400 10,780 7,550 10,805 7,600 10,818 7,550 10,805 7,600 10,843 7,750 10,855 7,800 10,880 7,950 10,930 8,150 10,930 8,150 10,930 8,150 10,943 8,150 10,955 8,000 10,918 8,500 11,093 8,500 11,093 8,500 11,018 8,450 11,003 8,500 11,105 8,650 11,105 8,650 11,105 8,650 11,205 9,000 11,143 8,950 11,220 9,350 11,305 <t< td=""><td>SS filing
jointly Your tax is – 7,050 10,680 7,771 7,100 10,693 7,779 7,150 10,705 7,861 7,200 10,718 7,794 7,250 10,730 7,801 7,350 10,755 7,816 7,400 10,768 7,829 7,550 10,805 7,846 7,600 10,780 7,831 7,500 10,843 7,869 7,500 10,805 7,846 7,600 10,843 7,869 7,700 10,843 7,869 7,900 10,803 7,914 7,900 10,803 7,891 7,900 10,803 7,921 8,100 10,943 7,929 8,100 10,943 7,929 8,100 10,943 7,929 8,100 10,943 7,989 8,200 10,968 7,944 8,250 11,055<td>ss
an filing
jointly least Your tax is – 60,000 7,050 10,680 7,771 60,000 7,100 10,693 7,779 60,050 7,150 10,705 7,786 60,100 7,200 10,718 7,794 60,250 7,350 10,755 7,816 60,300 7,400 10,768 7,824 60,550 7,550 10,805 7,846 60,550 7,650 10,803 7,861 60,600 7,650 10,803 7,861 60,600 7,650 10,803 7,861 60,600 7,900 10,883 7,881 60,900 7,900 10,883 7,891 60,800 7,900 10,883 7,921 61,000 8,100 10,930 7,921 61,000 8,100 10,933 7,929 61,500 8,100 10,933 7,929 61,500 8,100 10,933 <</td><td>ss
an filing
jointly least
than less
than Your tax is - 60,000 7,050 10,680 7,771 60,050 60,150 7,100 10,693 7,779 60,050 60,200 7,200 10,718 7,794 60,150 60,200 7,250 10,730 7,801 60,200 60,250 60,300 7,300 10,743 7,809 60,450 60,500 60,550 60,300 7,400 10,768 7,824 60,350 60,400 60,550 60,500 7,600 10,818 7,854 60,600 60,550 60,750 7,600 10,818 7,884 60,750 60,900 60,950 7,900 10,893 7,891 60,800 60,950 61,000 8,100 10,933 7,921 61,000 61,200 61,200 8,100 10,933 7,921 61,200 61,250 61,300 8,100 10,933 7,921 61,</td><td>ss
an filing
jointly least
than less
than Your tax is - Your tax
60,000 60,000 60,050 11,430 7,100 10,680 7,771 60,000 60,050 11,430 7,100 10,705 7,786 60,100 60,150 11,443 7,150 10,705 7,801 60,250 60,300 60,250 11,443 7,400 10,788 7,881 60,400 60,450 11,515 7,400 10,788 7,881 60,400 60,450 11,530 7,550 10,835 7,876 60,500 60,550 11,555 7,600 10,818 7,884 60,550 60,700 11,583 7,550 10,880 7,891 60,800 60,850 11,630 7,900 10,880 7,891 60,800 60,850 11,630 7,900 10,933 7,891 60,800 60,950 11,630 8,100 10,933 7,994 61,300</td><td>ss
an o filing
jointly least
than least
than least
than least
jointly Your tax is- 60,000 filing
jointly Your tax is- 60,000 11,430 8,221 7,000 10,680 7,771 60,000 60,050 11,443 8,229 7,100 10,683 7,779 60,0100 60,250 11,468 8,244 7,200 10,718 7,786 60,350 60,200 60,250 11,468 8,224 7,300 10,783 7,839 60,250 60,300 60,350 11,505 8,266 7,400 10,783 7,839 60,450 60,500 60,500 8,224 7,500 10,783 7,839 60,600 60,550 61,500 11,543 8,289 7,500 10,833 7,869 10,868 7,841 60,600 60,550 11,603 8,3311 7,700 10,843 7,869 10,888 7,814 60,500 61,500 11,633</td><td>ss
an ining
jointly least
than of
than filing
jointly least Your tax is - 60,000 60,050 11,430 8,221 63,000 7,050 10,680 7,771 60,050 60,100 11,443 8,229 63,050 7,150 10,705 7,801 60,200 60,250 11,480 8,251 63,200 7,300 10,743 7,801 60,200 60,250 11,480 8,251 63,200 7,300 10,743 7,801 60,400 60,500 11,505 8,266 63,300 7,400 10,780 7,831 60,400 60,500 11,508 8,214 63,300 7,500 10,830 7,864 60,500 60,500 11,580 8,311 63,600 7,750 10,830 7,844 60,750 11,605 8,326 63,750 7,800 10,833 7,899 60,850 60,850 11,658 8,364 63,750 7,800 10,883<td>ss
an filing
jointly least
than tess
than filing
jointly least
than least
than Your tax is - 60,000 60,050 11,430 8.221 63,000 63,050 63,150 7,150 10,765 7.796 60,050 60,150 11,455 8.224 63,000 63,050 63,150 63,150 63,250 63,150 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,450 63,500 63,250 63,300 63,450 63,500 63,450 63,500<!--</td--><td>ss
an i filing
jointly least less
than i jinitly
your tax is - least less
than i 7.050 10.680 7.771 60.000 60.050 11.430 8.229 63.000 12.180 7.150 10.705 7.786 60.050 61.010 11.445 8.226 63.000 12.180 7.250 10.730 7.091 60.250 60.200 63.250 12.218 7.250 10.730 7.801 60.250 60.300 11.485 8.256 63.300 63.250 12.243 7.350 10.743 7.891 60.400 60.550 11.533 8.261 63.400 63.550 12.283 7.550 10.803 7.861 60.400 60.550 11.583 8.294 63.500 63.500 12.283 7.550 10.803 7.864 60.450 60.550 11.583 8.311 63.600 12.382 7.560 10.803 7.864 60.700 60.700 11.583</td><td>ss
n pinnty
pointy least
pointy <thleast
pointy pointy</thleast
</td><td>ss
nn ting
pinity least tess
than ting
your tax is- filing
filing
bar least tess
than ting
pinity least tess
ttespin ting
pinity least</td><td>is n is n <th< td=""><td>is n least less tran 7,500</td></th<></td></td></td></td></t<> | SS filing
jointly Your tax is – 7,050 10,680 7,771 7,100 10,693 7,779 7,150 10,705 7,861 7,200 10,718 7,794 7,250 10,730 7,801 7,350 10,755 7,816 7,400 10,768 7,829 7,550 10,805 7,846 7,600 10,780 7,831 7,500 10,843 7,869 7,500 10,805 7,846 7,600 10,843 7,869 7,700 10,843 7,869 7,900 10,803 7,914 7,900 10,803 7,891 7,900 10,803 7,921 8,100 10,943 7,929 8,100 10,943 7,929 8,100 10,943 7,929 8,100 10,943 7,989 8,200 10,968 7,944 8,250 11,055 <td>ss
an filing
jointly least Your tax is – 60,000 7,050 10,680 7,771 60,000 7,100 10,693 7,779 60,050 7,150 10,705 7,786 60,100 7,200 10,718 7,794 60,250 7,350 10,755 7,816 60,300 7,400 10,768 7,824 60,550 7,550 10,805 7,846 60,550 7,650 10,803 7,861 60,600 7,650 10,803 7,861 60,600 7,650 10,803 7,861 60,600 7,900 10,883 7,881 60,900 7,900 10,883 7,891 60,800 7,900 10,883 7,921 61,000 8,100 10,930 7,921 61,000 8,100 10,933 7,929 61,500 8,100 10,933 7,929 61,500 8,100 10,933 <</td> <td>ss
an filing
jointly least
than less
than Your tax is - 60,000 7,050 10,680 7,771 60,050 60,150 7,100 10,693 7,779 60,050 60,200 7,200 10,718 7,794 60,150 60,200 7,250 10,730 7,801 60,200 60,250 60,300 7,300 10,743 7,809 60,450 60,500 60,550 60,300 7,400 10,768 7,824 60,350 60,400 60,550 60,500 7,600 10,818 7,854 60,600 60,550 60,750 7,600 10,818 7,884 60,750 60,900 60,950 7,900 10,893 7,891 60,800 60,950 61,000 8,100 10,933 7,921 61,000 61,200 61,200 8,100 10,933 7,921 61,200 61,250 61,300 8,100 10,933 7,921 61,</td> <td>ss
an filing
jointly least
than less
than Your tax is - Your tax
60,000 60,000 60,050 11,430 7,100 10,680 7,771 60,000 60,050 11,430 7,100 10,705 7,786 60,100 60,150 11,443 7,150 10,705 7,801 60,250 60,300 60,250 11,443 7,400 10,788 7,881 60,400 60,450 11,515 7,400 10,788 7,881 60,400 60,450 11,530 7,550 10,835 7,876 60,500 60,550 11,555 7,600 10,818 7,884 60,550 60,700 11,583 7,550 10,880 7,891 60,800 60,850 11,630 7,900 10,880 7,891 60,800 60,850 11,630 7,900 10,933 7,891 60,800 60,950 11,630 8,100 10,933 7,994 61,300</td> <td>ss
an o filing
jointly least
than least
than least
than least
jointly Your tax is- 60,000 filing
jointly Your tax is- 60,000 11,430 8,221 7,000 10,680 7,771 60,000 60,050 11,443 8,229 7,100 10,683 7,779 60,0100 60,250 11,468 8,244 7,200 10,718 7,786 60,350 60,200 60,250 11,468 8,224 7,300 10,783 7,839 60,250 60,300 60,350 11,505 8,266 7,400 10,783 7,839 60,450 60,500 60,500 8,224 7,500 10,783 7,839 60,600 60,550 61,500 11,543 8,289 7,500 10,833 7,869 10,868 7,841 60,600 60,550 11,603 8,3311 7,700 10,843 7,869 10,888 7,814 60,500 61,500 11,633</td> <td>ss
an ining
jointly least
than of
than filing
jointly least Your tax is - 60,000 60,050 11,430 8,221 63,000 7,050 10,680 7,771 60,050 60,100 11,443 8,229 63,050 7,150 10,705 7,801 60,200 60,250 11,480 8,251 63,200 7,300 10,743 7,801 60,200 60,250 11,480 8,251 63,200 7,300 10,743 7,801 60,400 60,500 11,505 8,266 63,300 7,400 10,780 7,831 60,400 60,500 11,508 8,214 63,300 7,500 10,830 7,864 60,500 60,500 11,580 8,311 63,600 7,750 10,830 7,844 60,750 11,605 8,326 63,750 7,800 10,833 7,899 60,850 60,850 11,658 8,364 63,750 7,800 10,883<td>ss
an filing
jointly least
than tess
than filing
jointly least
than least
than Your tax is - 60,000 60,050 11,430 8.221 63,000 63,050 63,150 7,150 10,765 7.796 60,050 60,150 11,455 8.224 63,000 63,050 63,150 63,150 63,250 63,150 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,450 63,500 63,250 63,300 63,450 63,500 63,450 63,500<!--</td--><td>ss
an i filing
jointly least less
than i jinitly
your tax is - least less
than i 7.050 10.680 7.771 60.000 60.050 11.430 8.229 63.000 12.180 7.150 10.705 7.786 60.050 61.010 11.445 8.226 63.000 12.180 7.250 10.730 7.091 60.250 60.200 63.250 12.218 7.250 10.730 7.801 60.250 60.300 11.485 8.256 63.300 63.250 12.243 7.350 10.743 7.891 60.400 60.550 11.533 8.261 63.400 63.550 12.283 7.550 10.803 7.861 60.400 60.550 11.583 8.294 63.500 63.500 12.283 7.550 10.803 7.864 60.450 60.550 11.583 8.311 63.600 12.382 7.560 10.803 7.864 60.700 60.700 11.583</td><td>ss
n pinnty
pointy least
pointy <thleast
pointy pointy</thleast
</td><td>ss
nn ting
pinity least tess
than ting
your tax is- filing
filing
bar least tess
than ting
pinity least tess
ttespin ting
pinity least</td><td>is n is n <th< td=""><td>is n least less tran 7,500</td></th<></td></td></td> | ss
an filing
jointly least Your tax is – 60,000 7,050 10,680 7,771 60,000 7,100 10,693 7,779 60,050 7,150 10,705 7,786 60,100 7,200 10,718 7,794 60,250 7,350 10,755 7,816 60,300 7,400 10,768 7,824 60,550 7,550 10,805 7,846 60,550 7,650 10,803 7,861 60,600 7,650 10,803 7,861 60,600 7,650 10,803 7,861 60,600 7,900 10,883 7,881 60,900 7,900 10,883 7,891 60,800 7,900 10,883 7,921 61,000 8,100 10,930 7,921 61,000 8,100 10,933 7,929 61,500 8,100 10,933 7,929 61,500 8,100 10,933 < | ss
an filing
jointly least
than less
than Your tax is - 60,000 7,050 10,680 7,771 60,050 60,150 7,100 10,693 7,779 60,050 60,200 7,200 10,718 7,794 60,150 60,200 7,250 10,730 7,801 60,200 60,250 60,300 7,300 10,743 7,809 60,450 60,500 60,550 60,300 7,400 10,768 7,824 60,350 60,400 60,550 60,500 7,600 10,818 7,854 60,600 60,550 60,750 7,600 10,818 7,884 60,750 60,900 60,950 7,900 10,893 7,891 60,800 60,950 61,000 8,100 10,933 7,921 61,000 61,200 61,200 8,100 10,933 7,921 61,200 61,250 61,300 8,100 10,933 7,921 61, | ss
an filing
jointly least
than less
than Your tax is - Your tax
60,000 60,000 60,050 11,430 7,100 10,680 7,771 60,000 60,050 11,430 7,100 10,705 7,786 60,100 60,150 11,443 7,150 10,705 7,801 60,250 60,300 60,250 11,443 7,400 10,788 7,881 60,400 60,450 11,515 7,400 10,788 7,881 60,400 60,450 11,530 7,550 10,835 7,876 60,500 60,550 11,555 7,600 10,818 7,884 60,550 60,700 11,583 7,550 10,880 7,891 60,800 60,850 11,630 7,900 10,880 7,891 60,800 60,850 11,630 7,900 10,933 7,891 60,800 60,950 11,630 8,100 10,933 7,994 61,300 | ss
an o filing
jointly least
than least
than least
than least
jointly Your tax is- 60,000 filing
jointly Your tax is- 60,000 11,430 8,221 7,000 10,680 7,771 60,000 60,050 11,443 8,229 7,100 10,683 7,779 60,0100 60,250 11,468 8,244 7,200 10,718 7,786 60,350 60,200 60,250 11,468 8,224 7,300 10,783 7,839 60,250 60,300 60,350 11,505 8,266 7,400 10,783 7,839 60,450 60,500 60,500 8,224 7,500 10,783 7,839 60,600 60,550 61,500 11,543 8,289 7,500 10,833 7,869 10,868 7,841 60,600 60,550 11,603 8,3311 7,700 10,843 7,869 10,888 7,814 60,500 61,500 11,633 | ss
an ining
jointly least
than of
than filing
jointly least Your tax is - 60,000 60,050 11,430 8,221 63,000 7,050 10,680 7,771 60,050 60,100 11,443 8,229 63,050 7,150 10,705 7,801 60,200 60,250 11,480 8,251 63,200 7,300 10,743 7,801 60,200 60,250 11,480 8,251 63,200 7,300 10,743 7,801 60,400 60,500 11,505 8,266 63,300 7,400 10,780 7,831 60,400 60,500 11,508 8,214 63,300 7,500 10,830 7,864 60,500 60,500 11,580 8,311 63,600 7,750 10,830 7,844 60,750 11,605 8,326 63,750 7,800 10,833 7,899 60,850 60,850 11,658 8,364 63,750 7,800 10,883 <td>ss
an filing
jointly least
than tess
than filing
jointly least
than least
than Your tax is - 60,000 60,050 11,430 8.221 63,000 63,050 63,150 7,150 10,765 7.796 60,050 60,150 11,455 8.224 63,000 63,050 63,150 63,150 63,250 63,150 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,450 63,500 63,250 63,300 63,450 63,500 63,450 63,500<!--</td--><td>ss
an i filing
jointly least less
than i jinitly
your tax is - least less
than i 7.050 10.680 7.771 60.000 60.050 11.430 8.229 63.000 12.180 7.150 10.705 7.786 60.050 61.010 11.445 8.226 63.000 12.180 7.250 10.730 7.091 60.250 60.200 63.250 12.218 7.250 10.730 7.801 60.250 60.300 11.485 8.256 63.300 63.250 12.243 7.350 10.743 7.891 60.400 60.550 11.533 8.261 63.400 63.550 12.283 7.550 10.803 7.861 60.400 60.550 11.583 8.294 63.500 63.500 12.283 7.550 10.803 7.864 60.450 60.550 11.583 8.311 63.600 12.382 7.560 10.803 7.864 60.700 60.700 11.583</td><td>ss
n pinnty
pointy least
pointy <thleast
pointy pointy</thleast
</td><td>ss
nn ting
pinity least tess
than ting
your tax is- filing
filing
bar least tess
than ting
pinity least tess
ttespin ting
pinity least</td><td>is n is n <th< td=""><td>is n least less tran 7,500</td></th<></td></td> | ss
an filing
jointly least
than tess
than filing
jointly least
than least
than Your tax is - 60,000 60,050 11,430 8.221 63,000 63,050 63,150 7,150 10,765 7.796 60,050 60,150 11,455 8.224 63,000 63,050 63,150 63,150 63,250 63,150 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,250 63,300 63,450 63,500 63,250 63,300 63,450 63,500 63,450 63,500 </td <td>ss
an i filing
jointly least less
than i jinitly
your tax is - least less
than i 7.050 10.680 7.771 60.000 60.050 11.430 8.229 63.000 12.180 7.150 10.705 7.786 60.050 61.010 11.445 8.226 63.000 12.180 7.250 10.730 7.091 60.250 60.200 63.250 12.218 7.250 10.730 7.801 60.250 60.300 11.485 8.256 63.300 63.250 12.243 7.350 10.743 7.891 60.400 60.550 11.533 8.261 63.400 63.550 12.283 7.550 10.803 7.861 60.400 60.550 11.583 8.294 63.500 63.500 12.283 7.550 10.803 7.864 60.450 60.550 11.583 8.311 63.600 12.382 7.560 10.803 7.864 60.700 60.700 11.583</td> <td>ss
n pinnty
pointy least
pointy <thleast
pointy pointy</thleast
</td> <td>ss
nn ting
pinity least tess
than ting
your tax is- filing
filing
bar least tess
than ting
pinity least tess
ttespin ting
pinity least</td> <td>is n is n <th< td=""><td>is n least less tran 7,500</td></th<></td> | ss
an i filing
jointly least less
than i jinitly
your tax is - least less
than i 7.050 10.680 7.771 60.000 60.050 11.430 8.229 63.000 12.180 7.150 10.705 7.786 60.050 61.010 11.445 8.226 63.000 12.180 7.250 10.730 7.091 60.250 60.200 63.250 12.218 7.250 10.730 7.801 60.250 60.300 11.485 8.256 63.300 63.250 12.243 7.350 10.743 7.891 60.400 60.550 11.533 8.261 63.400 63.550 12.283 7.550 10.803 7.861 60.400 60.550 11.583 8.294 63.500 63.500 12.283 7.550 10.803 7.864 60.450 60.550 11.583 8.311 63.600 12.382 7.560 10.803 7.864 60.700 60.700 11.583 | ss
n pinnty
pointy least
pointy least
pointy <thleast
pointy pointy</thleast
 | ss
nn ting
pinity least tess
than ting
your tax is- filing
filing
bar least tess
than ting
pinity least tess
ttespin ting
pinity least | is n is n <th< td=""><td>is n least less tran 7,500</td></th<> | is n least less tran 7,500 |

(Continued on page 25)

												2007	101 10	DIE-CO	ontinued
If Form 1 line 6, is		And yo	u are –	If Form 1 line 6, is	040EZ, _	And yo	u are –	If Form line 6, is	1040EZ, 3-	And yo	ou are –	If Form line 6, is	1040EZ,	And yo	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 ta	ax is-			Your t	ax is-			Your t	ax is –			Your t	ax is-
69,00	00			72,00	00			75,0	00			78,0	00		
69,000	69,050	13,680	10,104	72,000	72,050	14,430	10,854	75,000	75,050	15,180	11,604	78,000	78,050	15,958	12,354
69,050 69,100	69,100 69,150	13,693 13,705	10,116 10,129	72,050 72,100	72,100 72,150	14,443 14,455	10,866 10,879	75,050 75,100	75,100 75,150	15,193 15,205	11,616 11,629	78,050 78,100	78,100 78,150	15,972 15,986	12,366 12,379
69,150	69,200	13,718	10,141	72,150	72,200	14,468	10,891	75,150	75,200	15,218	11,641	78,150	78,200	16,000	12,391
69,200 69,250	69,250 69,300	13,730 13,743	10,154 10,166	72,200 72,250	72,250 72,300	14,480 14,493	10,904 10,916	75,200 75,250	75,250 75,300	15,230 15,243	11,654 11,666	78,200 78,250	78,250 78,300	16,014 16,028	12,404 12,416
69,300 69,350	69,350 69,400	13,755 13,768	10,179 10,191	72,300 72,350	72,350 72,400	14,505 14,518	10,929 10,941	75,300 75,350	75,350 75,400	15,255 15,268	11,679 11,691	78,300 78,350	78,350 78,400	16,042 16,056	12,429 12,441
69,400	69,450	13,780	10,204	72,400	72,450	14,530	10,954	75,400	75,450	15,280	11,704	78,400	78,450	16,070	12,454
69,450 69,500	69,500 69,550	13,793 13,805	10,216 10,229	72,450 72,500	72,500 72,550	14,543 14,555	10,966 10,979	75,450 75,500	75,500 75,550	15,293 15,305	11,716 11,729	78,450 78,500	78,500 78,550	16,084 16,098	12,466 12,479
69,550 69,600	69,600 69,650	13,818 13,830	10,241 10,254	72,550 72,600	72,600 72,650	14,568 14,580	10,991 11,004	75,550	75,600 75,650	15,318 15,330	11,741 11,754	78,550	78,600 78,650	16,112	12,491 12,504
69,650	69,700	13,843	10,266 10,279	72,650 72,700	72,700 72,750	14,593	11,016	75,650	75,700 75,750	15,343	11,766 11,779	78,650	78,700 78,750	16,140	12,516 12,529
69,700 69,750	69,750 69,800	13,855 13,868	10,279	72,700	72,750 72,800	14,605 14,618	11,029 11,041	75,700 75,750	75,800	15,355	11,791	78,700	78,750 78,800	16,154 16,168	12,529
69,800 69,850	69,850 69,900	13,880 13,893	10,304 10,316	72,800 72,850	72,850 72,900	14,630 14,643	11,054 11,066	75,800 75,850	75,850 75,900	15,380 15,393	11,804 11,816	78,800 78,850	78,850 78,900	16,182 16,196	12,554 12,566
69,900	69,950 70.000	13,905	10,329 10,341	72,900	72,950	14,655	11,079	75,900	75,950	15,405	11,829 11,841	78,900 78,950	78,950 79,000	16,210	12,579 12,591
69,950 70,00	-,	13,918	10,341	73,00	73,000 00	14,668	11,091	76,0	76,000 00	15,418	11,041	79,00	,	10,224	12,001
70,000	70,050	13,930	10,354	73,000	73,050	14,680	11,104	76,000	76,050	15,430	11,854	79,000	79,050	16,238	12,604
70,050 70,100	70,100 70,150	13,943 13,955	10,366 10,379	73,050 73,100	73,100 73,150	14,693 14,705	11,116 11,129	76,050 76,100	76,100 76,150	15,443 15,455	11,866 11,879	79,050 79,100	79,100 79,150	16,252 16,266	12,616 12,629
70,150	70,200	13,968	10,391	73,150	73,200	14,718	11,141	76,150	76,200	15,468	11,891	79,150	79,200	16,280	12,641
70,200 70,250	70,250 70,300	13,980 13,993	10,404 10,416	73,200 73,250	73,250 73,300	14,730 14,743	11,154 11,166	76,200 76,250	76,250 76,300	15,480 15,493	11,904 11,916	79,200 79,250	79,250 79,300	16,294 16,308	12,654 12,666
70,300 70,350	70,350 70,400	14,005 14,018	10,429 10,441	73,300 73,350	73,350 73,400	14,755 14,768	11,179 11,191	76,300 76,350	76,350 76,400	15,505 15,518	11,929 11,941	79,300 79,350	79,350 79,400	16,322 16,336	12,679 12,691
70,400	70,450	14,030	10,454	73,400	73,450	14,780	11,204	76,400	76,450	15,530	11,954	79,400	79,450	16,350	12,704
70,450 70,500	70,500 70,550	14,043 14,055	10,466 10,479	73,450 73,500	73,500 73,550	14,793 14,805	11,216 11,229	76,450 76,500	76,500 76,550	15,543 15,555	11,966 11,979	79,450 79,500	79,500 79,550	16,364 16,378	12,716 12,729
70,550 70,600	70,600 70,650	14,068 14,080	10,491 10,504	73,550 73,600	73,600 73,650	14,818 14,830	11,241 11,254	76,550	76,600 76,650	15,568 15,580	11,991 12,004	79,550	79,600 79,650	16,392 16,406	12,741 12,754
70,650	70,700	14,093	10,516	73,650	73,700 73.750	14,843	11,266	76,650	76,700	15,593	12,016	79,650	79,700	16,420	12,766
70,700 70,750	70,750 70,800	14,105 14,118	10,529 10,541	73,700 73,750	73,800	14,855 14,868	11,279 11,291	76,700 76,750	76,750 76,800	15,605 15,618	12,029 12,041	79,700 79,750	79,750 79,800	16,434 16,448	12,779 12,791
70,800 70,850	70,850 70.900	14,130 14,143	10,554 10,566	73,800 73,850	73,850 73,900	14,880 14,893	11,304 11,316	76,800 76,850	76,850 76,900	15,630 15,643	12,054 12,066	79,800 79,850	79,850 79,900	16,462 16,476	12,804 12,816
70,900 70,950	70,950 71,000	14,155 14,168	10,579 10,591	73,900 73,950	73,950 74,000	14,905	11,329 11,341	76,900 76,950	76,950 77,000	15,655	12,079 12,091	79,900 79,950	79,950 80,000	16,490 16,504	12,829 12,841
71,00				74,00				77,0		,,		80,00			
71,000	71,050	14,180	10,604	74,000	74,050	14,930	11,354	77,000	77,050	15,680	12,104	80,000	80,050	16,518	12,854
71,050 71,100	71,100 71,150	14,193 14,205	10,616 10,629	74,050 74,100	74,100 74,150	14,943 14,955	11,366 11,379	77,050 77,100	77,100 77,150	15,693 15,706	12,116 12,129	80,050 80,100	80,100 80,150	16,532 16,546	12,866 12,879
71,150 71,200	71,200 71,250	14,218 14,230	10,641 10,654	74,150 74,200	74,200 74,250	14,968 14,980	11,391 11,404	77,150	77,200 77,250	15,720 15,734	12,141 12,154	80,150 80,200	80,200 80,250	16,560 16,574	12,891 12,904
71,250	71,300 71,350	14,243 14,255	10,666 10,679	74,250 74,300	74,300 74,350	14,993 15,005	11,416 11,429	77,250	77,300 77,350	15,748	12,166 12,179	80,250 80,300	80,300 80,350	16,588 16,602	12,916 12,929
71,350	71,400	14,268	10,691	74,350	74,400	15,018	11,441	77,350	77,400	15,776	12,191	80,350	80,400	16,616	12,941
71,400 71,450	71,450 71,500	14,280 14,293	10,704 10,716	74,400 74,450	74,450 74,500	15,030 15,043	11,454 11,466	77,400 77,450	77,450 77,500	15,790 15,804	12,204 12,216	80,400 80,450	80,450 80,500	16,630 16,644	12,954 12,966
71,500 71,550	71,550 71,600	14,305 14,318	10,729 10,741	74,500 74,550	74,550 74,600	15,055 15,068	11,479 11,491	77,500 77,550	77,550 77,600	15,818 15,832	12,216 12,229 12,241	80,500 80,550	80,550 80,600	16,658 16,672	12,979 12,991
71,600	71,650	14,330	10,754	74,600 74,650	74,650	15.080	11,504	77,600	77,650	15,846	12,254 12,266	80,600	80,650 80,700	16,686	13,004
71,650 71,700	71,700 71,750	14,343 14,355	10,766 10,779	74,700	74,700 74,750	15,093 15,105	11,516 11,529	77,650 77,700	77,700 77,750	15,860 15,874	12,279	80,650 80,700	80,750	16,700 16,714	13,016 13,029
71,750	71,800	14,368	10,791	74,750	74,800 74,850	15,118 15,130	11,541 11,554	77,750	77,800 77,850	15,888	12,291	80,750	80,800	16,728	13,041
71,800 71,850	71,850 71,900	14,380 14,393	10,804 10,816	74,800 74,850	74,900	15,143	11,566	77,800 77,850	77,900	15,902 15,916	12,304 12,316	80,800 80,850	80,850 80,900	16,742 16,756	13,054 13,066
71,900 71,950	71,950 72,000	14,405 14,418	10,829 10,841	74,900 74,950	74,950 75,000	15,155 15,168	11,579 11,591	77,900 77,950	77,950 78,000	15,930 15,944	12,329 12,341	80,900 80,950	80,950 81,000	16,770 16,784	13,079 13,091
					-				•						

(Continued on page 26)

	ax Tabl	e-con	linuea		0.467										
If Form line 6, is		And yo	u are –	If Form 1 line 6, is		And yo	u are –	If Form 1 line 6, is	- -	And yo	ou are –	If Form Ine 6, is	1040EZ,	And yo	u 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 ta	ax is–			Your t	ax is –			Your t	ax is–			Your t	ax is –
81,0	00			84,00	00			87,00	00			90,00	00	1	
81,000	81,050	16,798	13,104	84,000	84,050	17,638	13,854	87,000	87,050	18,478	14,604	90,000	90,050	19,318	15,354
81,050 81,100	81,100 81,150	16,812 16,826	13,116 13,129	84,050 84,100	84,100 84,150	17,652 17,666	13,866 13,879	87,050 87,100	87,100 87,150	18,492 18,506	14,616 14,629	90,050 90,100	90,100 90,150	19,332 19,346	15,366 15,379
81,150 81,200	81,200 81,250	16,840 16,854	13,141 13,154	84,150 84,200	84,200 84,250	17,680 17,694	13,891 13,904	87,150 87,200	87,200 87,250	18,520 18,534	14,641 14,654	90,150 90,200	90,200 90,250	19,360 19,374	15,391 15,404
81,250	81,300	16,868	13,166	84,250	84,300	17,708	13,916	87,250	87,300	18,548	14,666	90,250	90,300	19,388	15,416
81,300 81,350	81,350 81,400	16,882 16,896	13,179 13,191	84,300 84,350	84,350 84,400	17,722 17,736	13,929 13,941	87,300 87,350	87,350 87,400	18,562 18,576	14,679 14,691	90,300 90,350	90,350 90,400	19,402 19,416	15,429 15,441
81,400 81,450	81,450 81,500	16,910 16,924	13,204 13,216	84,400 84,450	84,450 84,500	17,750 17,764	13,954 13,966	87,400 87,450	87,450 87,500	18,590 18,604	14,704 14,716	90,400 90,450	90,450 90,500	19,430 19,444	15,454 15,466
81,500 81,550	81,550 81,600	16,938 16,952	13,229 13,241	84,500 84,550	84,550 84,600	17,778 17,792	13,979 13,991	87,500 87,550	87,550 87,600	18,618 18,632	14,729 14,741	90,500 90,550	90,550 90,600	19,458 19,472	15,479 15,491
81,600	81,650	16,966	13,254	84,600	84,650	17,806	14,004	87,600	87,650	18,646	14,754	90,600	90,650	19,486	15,504
81,650 81,700	81,700 81,750	16,980 16,994	13,266 13,279	84,650 84,700	84,700 84,750	17,820 17,834	14,016 14,029	87,650 87,700	87,700 87,750	18,660 18,674	14,766 14,779	90,650 90,700	90,700 90,750	19,500 19,514	15,516 15,529
81,750 81,800	81,800 81,850	17,008 17,022	13,291 13,304	84,750 84,800	84,800 84,850	17,848 17,862	14,041 14,054	87,750 87,800	87,800 87,850	18,688 18,702	14,791 14,804	90,750 90,800	90,800 90,850	19,528 19,542	15,541 15,554
81,850 81,900	81,900 81,950	17,036 17,050	13,316 13,329	84,850 84,900	84,900 84,950	17,876 17,890	14,066 14,079	87,850 87,900	87,900 87,950	18,716 18,730	14,816 14,829	90,850 90,900	90,900 90,950	19,556 19,570	15,566 15,579
81,950	82,000	17,064	13,341	84,950	85,000	17,904	14,091	87,950	88,000	18,744	14,841	90,950	91,000	19,584	15,591
82,0	00			85,00	00			88,00	00			91,00	00		
82,000 82,050	82,050 82,100	17,078 17,092	13,354 13,366	85,000 85,050	85,050 85,100	17,918 17,932	14,104 14,116	88,000 88,050	88,050 88,100	18,758 18,772	14,854 14,866	91,000 91,050	91,050 91,100	19,598 19,612	15,604 15,616
82,100 82,150	82,150 82,200	17,106 17,120	13,379 13,391	85,100 85,150	85,150 85,200	17,946	14,129 14,141	88,100 88,150	88,150 88,200	18,786	14,879 14,891	91,100 91,150	91,150 91,200	19,626 19,640	15,629 15,641
82,200	82,250	17,134	13,404	85,200	85,250	17,974	14,154	88,200	88,250	18,814	14,904	91,200	91,250	19,654	15,654
82,250 82,300	82,300 82,350	17,148 17,162	13,416 13,429	85,250 85,300	85,300 85,350	17,988 18,002	14,166 14,179	88,250 88,300	88,300 88,350	18,828 18,842	14,916 14,929	91,250 91,300	91,300 91,350	19,668 19,682	15,666 15,679
82,350 82,400	82,400 82,450	17,176 17,190	13,441	85,350 85,400	85,400 85,450	18,016 18.030	14,191 14,204	88,350 88,400	88,400 88,450	18,856 18,870	14,941 14,954	91,350	91,400 91,450	19,696 19,710	15,691 15,704
82,450 82,500	82,500 82,550	17,204 17,218	13,466 13,479	85,450 85,500	85,500 85,550	18,044 18,058	14,216 14,229	88,450 88,500	88,500 88,550	18,884	14,966 14,979	91,450 91,500	91,500 91,550	19,724 19,738	15,716 15,729
82,550	82,600	17,232	13,491	85,550	85,600	18,072	14,241	88,550	88,600	18,912	14,991	91,550	91,600	19,752	15,741
82,600 82,650	82,650 82,700	17,246 17,260	13,504 13,516	85,600 85,650	85,650 85,700	18,086	14,254 14,266	88,600 88,650	88,650 88,700	18,926 18,940	15,004 15,016	91,600 91,650	91,650 91,700	19,766 19,780	15,754 15,766
82,700 82,750	82,750 82,800	17,274 17,288	13,529 13,541	85,700 85,750	85,750 85,800	18,114 18,128	14,279 14,291	88,700 88,750	88,750 88,800	18,954 18,968	15,029 15,041	91,700 91,750	91,750 91,800	19,794 19,808	15,779 15,791
82,800	82,850	17,302	13.554	85,800	85,850	18,142	14,304	88,800	88,850	18,982	15,054	91,800	91,850	19,822	15,804
82,850 82,900	82,900 82,950	17,316 17,330	13,566 13,579	85,850 85,900	85,900 85,950	18,156 18,170	14,316 14,329	88,850 88,900	88,900 88,950	18,996 19,010	15,066 15,079	91,850 91,900	91,900 91,950	19,836 19,850	15,816 15,829
82,950		17,344	13,591	85,950	86,000	18,184	14,341	88,950	89,000	19,024	15,091	91,950	92,000	19,864	15,841
83,0		17.050	10.001	86,00		10 100	14.954	89,00		10.000	15 104	92,00		10.070	15.054
83,000 83,050	83,100	17,358 17,372	13,604 13,616	86,000 86,050	86,050 86,100	18,198	14,354 14,366	89,000 89,050	89,050 89,100	19,038	15,104 15,116	92,000 92,050 92,100	92,050 92,100	19,878 19,892	15,854
83,100 83,150	83,150 83,200	17,386 17,400	13,629 13,641	86,100 86,150	86,150 86,200	18,226 18,240	14,379 14,391	89,100 89,150	89,150 89,200	19,066 19,080	15,129 15,141	92,150	92,150 92,200	19,906 19,920	15,879 15,891
83,200 83,250		17,414 17,428	13,654 13,666	86,200 86,250	86,250 86,300	18,254 18,268	14,404 14,416	89,200 89,250	89,250 89,300	19,094 19,108	15,154 15,166	92,200 92,250	92,250 92,300	19,934 19,948	15,904 15,916
83,300 83,350	83,350 83,400	17,442 17,456	13,679 13,691	86,300 86,350	86,350 86,400	18,282	14,429 14,441	89,300 89,350	89,350 89,400	19,122	15,179 15,191	92,250 92,300 92,350	92,350 92,400	19,962	15,929 15,941
83,400	83,450	17,470	13,704	86,400	86,450	18,310	14,454	89,400	89,450	19,150	15,204	92,400	92,450	19,990	15,954
83,450 83,500	83,550	17,484 17,498	13,716 13,729	86,450 86,500	86,500 86,550	18,324 18,338	14,466 14,479	89,450 89,500	89,500 89,550	19,164 19,178	15,216 15,229 15,241	92,450 92,500 92,550	92,500 92,550 92,600	20,004 20,018	15,966 15,979
83,550 83,600	83,600	17,512 17,526	13,741 13,754	86,550 86,600	86,600 86,650	18,352 18,366	14,491 14,504	89,550 89,600	89,600 89,650	19,192 19,206	15,241	92,550 92,600	92,600 92,650	20,032 20,046	15,991 16,004
83,650 83,700	83,700	17,540 17,554	13,766	86,600 86,650 86,700	86,700 86,750	18,380 18,394	14,516 14,529	89,650 89,700	89,700	19,220	15,254 15,266 15,279	92,600 92,650	92,700 92,750	20,040 20,060 20,074	16,016 16,029
83,750	83,800	17,568	13,779 13,791	86,750	86,800	18,408	14,541	89,750	89,750 89,800	19,234 19,248	15,291	92,700 92,750	92,800	20,088	16,041
83,800 83,850	83,850 83,900	17,582 17,596	13,804 13,816	86,800 86,850	86,850 86,900	18,422 18,436	14,554 14,566	89,800 89,850	89,850 89,900	19,262 19,276	15,304 15,316	92,800 92,850 92,900	92,850 92,900	20,102 20,116	16,054 16,066
83,900 83,950	83,950	17,610 17,624	13,829 13,841	86,900 86,950	86,950 87,000	18,450	14,579 14,591	89,900 89,950	89,950 90,000	19,290	15,329 15,341	92,900 92,950	92,950 93,000	20,130 20,144	16,079 16,091
00,900	0-1,000	17,024	10,041	00,950	07,000	10,404	14,001	03,550	50,000	13,304	15,541	52,950	55,000	20,144	10,091

(Continued on page 27)

													2007			Jillinue
If Form line 6, is	1040EZ, 3-	And yo	ou are-	If Form line 6, is	1040EZ,	And yo	ou are –		If Form 1 line 6, is	1040EZ, _	And yo	ou are –	If Form 1 line 6, is	1040EZ, _	And yo	u 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 t	ax is-				Your t	ax is –			Your t	ax is –
93,00	00			95,0	00	1			97,00	00			99,00	00	1	
93,000 93,050 93,100 93,150	93,050 93,100 93,150 93,200	20,158 20,172 20,186 20,200	16,104 16,116 16,129 16,141	95,000 95,050 95,100 95,150	95,050 95,100 95,150 95,200	20,718 20,732 20,746 20,760	16,604 16,616 16,629 16,641		97,000 97,050 97,100 97,150	97,050 97,100 97,150 97,200	21,278 21,292 21,306 21,320	17,104 17,116 17,129 17,141	99,000 99,050 99,100 99,150	99,050 99,100 99,150 99,200	21,838 21,852 21,866 21,880	17,604 17,616 17,629 17,641
93,200 93,250 93,300 93,350	93,250 93,300 93,350 93,400	20,214 20,228 20,242 20,256	16,154 16,166 16,179 16,191	95,200 95,250 95,300 95,350	95,250 95,300 95,350 95,400	20,774 20,788 20,802 20,816	16,654 16,666 16,679 16,691		97,200 97,250 97,300 97,350	97,250 97,300 97,350 97,400	21,334 21,348 21,362 21,376	17,154 17,166 17,179 17,191	99,200 99,250 99,300 99,350	99,250 99,300 99,350 99,400	21,894 21,908 21,922 21,936	17,654 17,666 17,679 17,691
93,400 93,450 93,500 93,550	93,450 93,500 93,550 93,600	20,270 20,284 20,298 20,312	16,204 16,216 16,229 16,241	95,400 95,450 95,500 95,550	95,450 95,500 95,550 95,600	20,830 20,844 20,858 20,872	16,704 16,716 16,729 16,741		97,400 97,450 97,500 97,550	97,450 97,500 97,550 97,600	21,390 21,404 21,418 21,432	17,204 17,216 17,229 17,241	99,400 99,450 99,500 99,550	99,450 99,500 99,550 99,600	21,950 21,964 21,978 21,992	17,704 17,716 17,729 17,741
93,600 93,650 93,700 93,750	93,650 93,700 93,750 93,800	20,326 20,340 20,354 20,368	16,254 16,266 16,279 16,291	95,600 95,650 95,700 95,750	95,650 95,700 95,750 95,800	20,886 20,900 20,914 20,928	16,754 16,766 16,779 16,791		97,600 97,650 97,700 97,750	97,650 97,700 97,750 97,800	21,446 21,460 21,474 21,488	17,254 17,266 17,279 17,291	99,600 99,650 99,700 99,750	99,650 99,700 99,750 99,800	22,006 22,020 22,034 22,048	17,754 17,766 17,779 17,791
93,800 93,850 93,900 93,950	93,850 93,900 93,950 94,000	20,382 20,396 20,410 20,424	16,304 16,316 16,329 16,341	95,800 95,850 95,900 95,950	95,850 95,900 95,950 96,000	20,942 20,956 20,970 20,984	16,804 16,816 16,829 16,841		97,800 97,850 97,900 97,950	97,850 97,900 97,950 98,000	21,502 21,516 21,530 21,544	17,304 17,316 17,329 17,341	99,800 99,850 99,900 99,950	99,850 99,900 99,950 100,000	22,062 22,076 22,090 22,104	17,804 17,816 17,829 17,841
94,00	00	1		96,0	00			ĺľ	98,00	00	1					
94,000 94,050 94,100 94,150	94,050 94,100 94,150 94,200	20,438 20,452 20,466 20,480	16,354 16,366 16,379 16,391	96,000 96,050 96,100 96,150	96,050 96,100 96,150 96,200	20,998 21,012 21,026 21,040	16,854 16,866 16,879 16,891		98,000 98,050 98,100 98,150	98,050 98,100 98,150 98,200	21,558 21,572 21,586 21,600	17,354 17,366 17,379 17,391				
94,200 94,250 94,300 94,350	94,250 94,300 94,350 94,400	20,494 20,508 20,522 20,536	16,404 16,416 16,429 16,441	96,200 96,250 96,300 96,350	96,250 96,300 96,350 96,400	21,054 21,068 21,082 21,096	16,904 16,916 16,929 16,941		98,200 98,250 98,300 98,350	98,250 98,300 98,350 98,400	21,614 21,628 21,642 21,656	17,404 17,416 17,429 17,441		¢10	00,000	7
94,400 94,450 94,500 94,550	94,450 94,500 94,550 94,600	20,550 20,564 20,578 20,592	16,454 16,466 16,479 16,491	96,400 96,450 96,500 96,550	96,450 96,500 96,550 96,600	21,110 21,124 21,138 21,152	16,954 16,966 16,979 16,991		98,400 98,450 98,500 98,550	98,450 98,500 98,550 98,600	21,670 21,684 21,698 21,712	17,454 17,466 17,479 17,491		or o	ver — use n 1040 28	
94,600 94,650 94,700 94,750	94,650 94,700 94,750 94,800	20,606 20,620 20,634 20,648	16,504 16,516 16,529 16,541	96,600 96,650 96,700 96,750	96,650 96,700 96,750 96,800	21,166 21,180 21,194 21,208	17,004 17,016 17,029 17,041		98,600 98,650 98,700 98,750	98,650 98,700 98,750 98,800	21,726 21,740 21,754 21,768	17,504 17,516 17,529 17,541				
94,800 94,850 94,900 94,950	94,850 94,900 94,950 95,000	20,662 20,676 20,690 20,704	16,554 16,566 16,579 16,591	96,800 96,850 96,900 96,950	96,850 96,900 96,950 97,000	21,222 21,236 21,250 21,264	17,054 17,066 17,079 17,091		98,800 98,850 98,900 98,950	98,850 98,900 98,950 99,000	21,782 21,796 21,810 21,824	17,554 17,566 17,579 17,591				

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 10.

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') 2007 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 \$8,750 if single; \$17,500 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 12 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.

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. You can call the Innocent Spouse office toll-free at 1-866-897-4270.

Income tax withholding and estimated tax payments for 2008. 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 2008 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 2008 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 2008 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 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 3949-A, Information Referral, and send it to the Internal Revenue Service, Fresno, CA 93888. Victims of identity theft who are suffering economic harm, experiencing a systemic problem, or seeking help in resolving tax problems that have not been resolved through normal channels may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling toll-free 1-877-777-4778 or TTY/TDD 1-800-829-4059. 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."

The IRS does not send out unsolicited emails requesting personal taxpayer information. If you receive this type of request, it may be an attempt by identity thieves to get your private tax information. Send a copy of the fraudulent email to *phishing@irs.gov*. For more information on how to forward one of these emails, go to

Need more information or forms? See page 5.

www.irs.gov and enter keyword "phishing." Once there, see the article titled "How To Protect Yourself From Suspicious E-Mails or Phishing Schemes."

Death of a taxpayer. If a taxpayer died before filing a return for 2007, 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 2007 and you did not remarry in 2007, or if your spouse died in 2008 before filing a return for 2007, you can file a joint return. A joint return should show your spouse's 2007 income before death and your income for all of 2007. 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 is an online version of the TeleTax topics listed on page 32.

Free help with your return. Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return preparation. VITA/ TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Free electronic filing is offered by IRS authorized e-file providers at many of the VITA/TCE locations nationwide. Volunteers will help you with claiming the credits and deductions you may be entitled to. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone tax benefits, at an office within your installation. For more information on these programs, go to www.irs.gov and enter keyword "VITA" in the upper right corner. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/taxaide or call 1-888-227-7669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2006 tax return (if available), all your Forms W-2, 1099, and 1098 for 2007, and any other information about your 2007 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.

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

Taxpayer Advocate Service

The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. You may be eligible for assistance if:

- You are experiencing economic harm or significant cost (including fees for professional representation),
- You have experienced a delay of more than 30 days to resolve your tax issue, or
- You have not received a response or resolution to the problem by the date promised by the IRS.

The service is free, confidential, tailored to meet your needs, and available for businesses as well as individuals. There is at least one local taxpayer advocate in each state, the District of Columbia, and Puerto Rico. Because advocates are part of the IRS, they know the tax system and how to navigate it. If you qualify for assistance, you will receive personalized service from a knowledgeable advocate who will:

- Listen to your problem,
- Help you understand what needs to be done to resolve it, and
- Stay with you every step of the way until your problem is resolved.

You can contact the Taxpayer Advocate Service by:

- Calling their toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059,
- Writing or calling your local taxpayer advocate, whose address and phone number are listed in the government listings in your local telephone directory and in Pub. 1546, The Taxpayer Advocate Service of the IRS—How to Get Help With Unresolved Tax Problems,
- Filing Form 911, Application for Taxpayer Assistance Order, with the Taxpayer Advocate Service, or
- Asking an IRS employee to complete Form 911 on your behalf.

To get a copy of Form 911 or learn more about the Taxpayer Advocate Service, go to *www.irs.gov/advocate*.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide tax education and outreach for taxpayers with limited English proficiency or who speak English as a second language. Pub. 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area. It is available at *www.irs.gov* or your local IRS office.

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 2007 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 Withholding 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 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 2007 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.



IRS Tax Products CD/DVD

You can order Publication 1796, IRS Tax Products CD/DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Bonus: Historical Tax Products DVD-Ships with the final • release.
- 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.

The CD is released twice during the year. The first release will ship the beginning of January 2008, and the final release will ship the beginning of March 2008.

Buy the CD/DVD from National Technical Information Service at www.irs.gov/cdorders for \$35 (no handling fee) or call 1-877-CDFORMS (1-877-233-6767) toll-free to buy the CD for \$35 (plus a \$5 handling fee). Price is subject to change.

Other ways to get help. See page 22 for information.

Refund Information

You can check on the status of your 2007 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 2007 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.*

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.



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).

Topics by Internet

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

Tel	eTax Topics			Topi		Topic		Topi	
	opics are available	a in (Snanish	No.	Subject	No.	Subject	No.	Subject
	•		•	421	Scholarship and fellowship grants	558	Tax on early distributions from	761	Tips—Withholding and reporting
Topi		Topi No.		422	Nontaxable income		retirement plans	762	Independent
No.	Subject		Subject	423	Social security and		retirement plans	102	contractor vs.
IF	RS Help Available	302	Highlights of tax		equivalent railroad				employee
101	IRS services-	303	changes Checklist of common		retirement benefits		Tax Credits	=	ectronic Magnetic
	Volunteer tax	303	errors when preparing	424	401(k) plans	601	Earned income credit		edia Filers—1099
	assistance, toll-free		your tax return	425	Passive activities—		(EIC)		eries and Related
	telephone, walk-in	304	Extension of time to	100	Losses and credits	602	Child and dependent	In	formation Returns
	assistance, and outreach programs		file your tax return	426 427	Other income		care credit	801	Who must file
102	Tax assistance for	305	Recordkeeping	427	Stock options Roth IRA	603	Credit for the elderly	001	magnetically
102	individuals with	306	Penalty for	720	distributions	101	or the disabled	802	Applications, forms,
	disabilities and the		underpayment of estimated tax	429	Traders in securities	604	Advance earned		and information
	hearing impaired	307	Backup withholding		(information for Form	605	income credit	803	Waivers and
103	Tax help for small	308	Amended returns		1040 filers)		Education credits	804	extensions Test files and
	businesses and the	309	Roth IRA	430	Exchange of	606	Child tax credits	004	combined federal and
104	self-employed		contributions		policyholder interest for stock	607 608	Adoption credit Excess social security		state filing
104	Taxpayer Advocate Service—Help for	310	Coverdell education		IOI SLOCK	008	and RRTA tax	805	Electronic filing of
	problem situations		savings accounts	Adi	ustments to Income		withheld		information returns
105	Armed Forces tax	311	Power of attorney	-		610	Retirement savings	Т	ax Information for
	information	312	information Disclosure	451	Individual retirement		contributions credit		ns and U.S. Citizens
107	Tax relief in disaster	512	authorizations	452	arrangements (IRAs) Alimony paid				Living Abroad
	situations	313	Qualified tuition	452	Bad debt deduction		IRS Notices	851	Resident and
			programs (QTPs)	455	Moving expenses		INS NULLES	0.51	nonresident aliens
	IRS Procedures		10 (0)	456	Student loan interest	651	Notices-What to do	852	Dual-status alien
151	Your appeal rights		ling Requirements,		deduction	652	Notice of	853	Foreign earned
152	Refunds—How long	6	Filing Status, and	457	Tuition and fees		underreported		income exclusion—
	they should take		Exemptions		deduction	650	income—CP 2000	854	General Foreign earned
153	What to do if you	351	Who must file?	458	Educator expense	653	IRS notices and bills,	0.04	income exclusion—
	haven't filed your tax	352	Which form-1040,		deduction		penalties, and interest charges		Who qualifies?
1.5.4	return		1040A, or 1040EZ?	lto	mized Deductions		enarges	855	Foreign earned
154	2007 Form W-2 and Form 1099-R—What	353	What is your filing	110	mizeu Deudenons				income exclusion-
	to do if not received	251	status?	501	Should I itemize?		Basis of Assets,	050	What qualifies?
155	Forms and	354 355	Dependents Estimated tax	502	Medical and dental	Dep	oreciation, and Sale of Assets	856 857	Foreign tax credit
155	publications—How	356	Decedents	502	expenses			0.57	Individual taxpayer identification number
	to order	357	Tax information for	503 504	Deductible taxes	701	Sale of your home		(ITIN)—Form W-7
156	Copy of your tax		parents of kidnapped	504	Home mortgage points	703	Basis of assets	858	Alien tax clearance
	return-How to get		children	505	Interest expense	704	Depreciation	т	ax Information for
1.57	one			506	Contributions	705	Installment sales		erto Rico Residents
157	Change of address— How to notify IRS		Types of Income	507	Casualty and theft				in Spanish only)
158	Ensuring proper	401	Wages and salaries		losses		Employer Tax	001	To o noncon with
150	credit of payments	402	Tips	508	Miscellaneous		Information	901	Is a person with income from Puerto
159	Prior year(s) Form	403	Interest received	500	expenses	751	0 1 1		Rican sources
	W-2—How to get a	404	Dividends	509 510	Business use of home Business use of car	751	Social security and Medicare withholding		required to file a
	copy of	405	Refunds of state and	510	Business travel		rates		federal income tax
		100	local taxes	511	expenses	752	Form W-2—Where,		return?
	Collection	406	Alimony received	512	Business		when, and how to file	902	Credits and
201	The collection	407	Business income Sole proprietorship		entertainment	753	Form W-4-		deductions for taxpayers with Puerto
	process	408	Capital gains and		expenses		Employee's		Rican source income
202	Tax payment options		losses	513	Educational expenses		Withholding		that is exempt from
203	Failure to pay child	410	Pensions and	514	Employee business expenses	754	Allowance Certificate	0.000	U.S. tax
	support and federal		annuities	515	Casualty, disaster,	754	Form W-5—Advance earned income credit	903	Federal employment
	nontax and state income tax	411	Pensions—The	515	and theft losses	755			taxes for employees in Puerto Rico
	obligations		general rule and the			755	Employer identification number	904	Tax assistance Puerto
204	Offers in compromise	412	simplified method	ר	Fax Computation		(EIN)—How to		Rico residents
205	Innocent spouse relief	+12	Lump-sum distributions	551	Standard deduction		apply		
	(and separation of	413	Rollovers from	552	Tax and credits	756	Employment taxes for		
	liability and equitable		retirement plans	552	figured by the IRS		household employees		
	relief)	414	Rental income and	553	Tax on a child's	757	Form 941—Deposit		
			expenses		investment income		requirements		
'	Alternative Filing Methods	415	Renting residential	554	Self-employment tax	758	Form 941—		
		116	and vacation property	555	Ten-year tax option		Employer's Quarterly		
253	Substitute tax forms	416	Farming and fishing income		for lump-sum	750	Federal Tax Return		
254	How to choose a paid	417	Earnings for clergy	556	distributions Alternative minimum	759	Form 940 — Deposit requirements		
	tax preparer	418	Unemployment	550	tax	760	Form 940 —		
0	eneral Information		compensation	557	Tax on early	/ 00	Employer's Annual		
Ge		419	Gambling income and		distributions from		Federal		c numbers are
301	When, where, and		expenses		traditional and Roth		Unemployment Tax		tive January 1,
	how to file	420	Bartering income		IRAs		Returns	2008	5
					00				. C

Need more information or forms? See page 5.

Calling the IRS

If you cannot find the answer to your question using one of the methods listed onpage 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 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



If you want to check the status of your 2007 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.

• 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

selection 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.

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 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.) Enter "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-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 table below shows burden estimates by form type and type of taxpayer. Time burden is further broken out by taxpayer activity. The largest component of time burden for all taxpayers is record-keeping, as opposed to form completion and submission. In addition, the time burden associated with form completion and submission activities is closely tied to preparation method (self-prepared without software, self-prepared with software, and prepared by paid preparer).

Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax preparation software costs, photocopying costs, and phone calls (if not toll-free).

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the average time burden for all taxpayers filing a 1040, 1040A, or 1040EZ was 24.2 hours, with an average cost of \$207 per return. This average includes all associated forms and schedules, across all preparation methods and all taxpayer activities. Taxpayers filing Form 1040 had an average burden of about 30 hours, and taxpayers filing Form 1040A and Form 1040EZ averaged about 11 hours. However, within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best estimates available as of xxx, from tax returns filed for 2006. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new forms and data become available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared and e-filed returns have fewer errors, implying a lower overall post-filing burden.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms* above.

Estimated Average Taxpayer Burden for Individuals by Activity

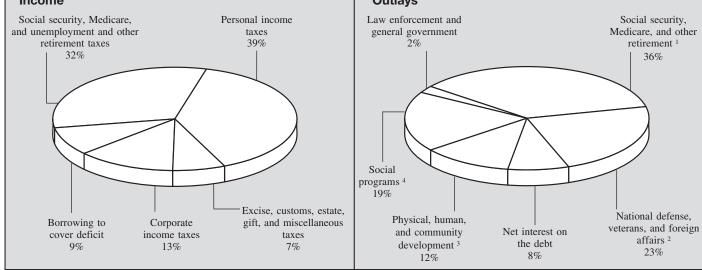
The average time and costs required to complete and file Form 1040, Form 1040A, Form 1040EZ, their schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

			Average Time Burden (Hours)											
Major Form Filed or Type of Taxpayer	Percentage of Returns	Total Time	Record Keeping	Tax Planning	Form Completion	Form Submission	All Other	Average Cost (Dollars)						
All taxpayers	100	24.2	14.6	3.4	3.3	0.5	2.5	\$207						
1040	68	30.3	19.0	4.0	3.7	0.5	3.1	269						
1040A & 1040EZ	32	11.1	5.0	1.9	2.4	0.5	1.3	72						
Type of taxpayer														
Nonbusiness*	72	13.2	5.8	2.6	2.9	0.5	1.5	103						
Business*	28	52.2	37.0	5.4	4.3	0.5	5.1	470						

* You are a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are a "nonbusiness" filer if you did not file any of those schedules or forms with Form 1040.

Major Categories of Federal Income and Outlays for Fiscal Year 2005

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2006. Income Outlays



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 2006 (which began on October 1, 2005, and ended on September 30, 2006), federal income was \$2.407 trillion and outlays were \$2.655 trillion, leaving a deficit of \$0.248 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 19% 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 13% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Need more information or forms? See page 5.

Note. The percentages on this page exclude undistributed offsetting receipts, which were \$68 billion in fiscal year 2006. 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.

Index to Instructions

A Address Change 8 Addresses of IRS Centers Back Cover Alaska Permanent Fund Dividends 10 Allocated Tip Income 9 Amended Return 28 Amount You Owe 17
C Common Mistakes, How To Avoid
DDeath of a Taxpayer29Death of Spouse29Debt Held by the Public, Gift To Reduce28Direct Deposit of Refund16Disclosure, Privacy Act, and Paperwork Reduction Act Notice34Dual-status alien5
EEarned income credit5, 11-14Combat pay, Nontaxable12Earned Income Credit Table15Electronic Filing (e-file)4, 5, 8, 16, 17, 18, 31Everyday Tax Solutions29Extension of Time To File5, 16
F Filing Instructions: 5 When to File 5 Where to File 8 Filing Requirements 5 Filing Status 6 Form W-2 9 Forms W-2, 1098, and 1099, Where To Report Certain Items 8 Forms, How To Get 31
HHelp (free)Lelp With Unresolved Tax IssuesHousehold Employment TaxesHow to comment on formsLelp With Unresolved Tax IssuesStateGeneral Comment on formsLelp With Unresolved Tax IssuesStateStateHow to comment on formsHow to comment on formsLelp With Unresolved Tax IssuesHow to comment on formsHow to comment on formsLelp With Unresolved Tax IssuesLelp With Unresolved Tax IssuesHow to comment on formsLelp With Unresolved Tax IssuesHow to Comment on formsLelp With Unresolved Tax IssuesLelp With Unresolved Tax IssuesHow to Comment on formsLelp With Unresolved Tax IssuesLelp With Unresolved Tax IssuesHow to Comment On FormsLelp With Unresolved Tax IssuesLelp With Unresolved
Identity theft 28 Income Tax Withheld (Federal) 10 Injured Spouse Claim 16 Innocent Spouse Relief 28 Installment Payments 17 Interest Income: 9
Tax-Exempt 10 Interest, Late Payment of Tax 5, 17 K 8 Kidnapped Child, Parent of 28
Line Instructions
M Mailing address

Married Persons
N Name and Address
Name Change
Nonresident Alien 5, 6, 9
Р
Payments and Tax:
Amount You Owe 17
What if You Cannot Pay?
Penalty: Late Filing
Late Payment
Underpayment of Tax
Preparer, Tax Return
Presidential Election \$3 Check-Off
Private Delivery Services
Public Debt, Gift To Reduce the 28
Publications, How To Get 31
R Railroad Retirement Benefits Treated as Social Security
Recordkeeping
Refund
Refunds of State and Local Income Taxes
Resident Alien
Rights of Taxpayers
Rounding Off to Whole Dollars
S
Salaries
Scholarship and Fellowship Grants
Sign Your Return 18 Single Person 6
Social Security Benefits
Social Security Number
State and Local Income Taxes, Refunds of
Т
Tax Assistance
Tax Figured by the IRS 16
Tax Table
Tax-Exempt Interest
Taxpayer Advocate Service 30 Telephone Assistance, Federal Tax Information 31, 34
TeleTax
Third Party Designee
Tip Income
1
U
Unemployment Compensation 10
W
Wages
What's New
When To File
Where To File
Who Can Use Form 1040EZ?
Who Must File
Who Should File 5
Who Should File 5 Withholding and Estimated Tax Payments for 2008 28



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							
Arkansas, Connecticut, Illinois, Indiana, Iowa, Kentucky, Michigan, Missouri, New Jersey, Ohio, Pennsylvania, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999-0014	Internal Revenue Service Center Kansas City, MO 64999-0114							
Kansas, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia, APO, FPO	Internal Revenue Service Center Austin, TX 73301-0014	Internal Revenue Service Center Austin, TX 73301-0114							
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, 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 U.S. Virgin Islands*, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or Form 4563	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 U.S. Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

What's Inside? (see Index for page numbers)

IRS *e-file* and free file options Commissioner's message When to file What's new for 2007 Index (page 34) How to comment on forms How to avoid common mistakes Help with unresolved tax issues Free tax help How to get forms and publications Tax table How to make a gift to reduce debt held by the public