1040 E.Z



INSTRUCTIONS 2016



is the fast, safe, and free way to prepare and e-file your taxes. See IRS.gov/freefile.

Get a faster refund, reduce errors, and save paper. For more information on **IRS** Free File and e-file, see Free Software Options for Doing Your Taxes in these instructions or go to IRS.gov/freefile.

2016 TAX CHANGES

See What's New in these instructions.

FUTURE DEVELOPMENTS

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



Department of the Treasury Internal Revenue Service IRS.gov

Dec 13, 2016 Cat. No. 12063Z



Department of the Treasury

Internal Revenue Service

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Introduction

About These Instructions

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

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

Helpful Hints

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

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

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

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



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

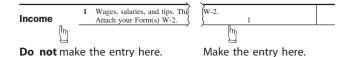


Tip. This lets you know about possible tax benefits, helpful actions to take, or sources for additional information.



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

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



Affordable Care Act—What You Need To Know

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

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



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

Requirement To Reconcile Advance Payments of the Premium Tax Credit

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

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



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

Health Coverage Individual Responsibility Payment Increased

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



OR



OR



Report Health Care Coverage

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

Claim a Coverage Exemption

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

Make a Shared Responsibility Payment

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

Health Coverage Reporting

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

Section 1—Before You Begin

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. See <u>Should You Use Another</u> Form in Section 2, later.

What's New

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

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

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

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

Delivery services. Eight delivery services have been added to the list of designated private delivery services. For the complete list, see *Private delivery services* in Section 4, later.

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

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

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

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

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

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

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

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

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

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

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

Death of a Taxpayer

If a taxpayer died before filing a return for 2016, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

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

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

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

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

For more details, see Tax Topic 356 at IRS.gov/taxtopics or see Pub. 559.

Foreign Financial Assets

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

Parent of a Kidnapped Child

If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for the head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). But you have to file Form 1040A or 1040 to claim these benefits. For details, see Pub. 501 (Pub. 596 for the EIC).

Section 2—Filing Requirements

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



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

Do You Have To File?

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

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



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

come credit.

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

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2016 or was a full-time student under age 24 at the end of 2016. To do so, use Forms 1040 and 8814. If you make this election, your child doesn't have to file a return. For details, see Tax Topic 553 at IRS.gov/taxtopics or see Form 8814.

A child born on January 1, 1998, is considered to be age 19 at the end of 2016. For a full-time student, a child born on January 1, 1993, is considered to be age 24 at the end of 2016. Do not use Form 8814 for such a child.

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

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

- You were married to a U.S. citizen or resident alien at the end of 2016
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most non-CAUTION resident aliens and dual-status aliens have different fil-

ing requirements and may have to file Form 1040NR or 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

When Should You File?

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

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

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

Checklist for Using Form 1040EZ

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

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

If you do not meet all of the requirements, you must use Form 1040A or 1040. See Tax Topic 352 at *IRS.gov/taxtopics* to find out which form to use.

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

Should You Use Another Form?

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

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

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

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

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

What Filing Status Can You Use?

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

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

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

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

If you and your spouse file jointly, report your combined income and deduct your combined allowable expenses on one return. You can file a joint return even if only one of you had income or if you did not live together all year. However, both of you must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

For information about marital status, see Pub. 501.

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

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

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

Filing Requirement Charts



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

Chart A—For Most People

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

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

Chart B—For Children and Other Dependents

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



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

File a return if any of the following apply.

- Your unearned income¹ was over \$1,050.
- Your earned income² was over \$6,300
- Your gross income3 was more than the larger of-
 - \$1,050, or
 - Your earned income (up to \$5,950) plus \$350.
- 1 Unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust
- ² Earned income includes salaries, wages, tips, professional fees, and taxable scholarship or fellowship grants.
- ³ **Gross income** is the total of your unearned and earned income.

Chart C—Other Situations When You Must File

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

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

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

- You owe any special taxes, such as social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.
- You owe write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance, or additional tax on a health savings account.
- You had net earnings from self-employment of at least \$400.
 You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe any recapture taxes, other than from the recapture of an education credit, including repayment of the first-time homebuyer credit (see **Form 5405**). You owe additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.

- You owe household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040)** by itself.
 You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
 You received a Form W-2 that incorrectly includes in box 1 amounts that are payments under a Medicaid waiver program, and you cannot get a corrected W-2, or you received a Form 1099-MISC that incorrectly reported these payments to the IRS.
- You were awarded a medal or received United States Olympic Committee prize money on account of your participation in the Olympic or Paralympic Games.

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

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

Part 1	Items That Can Be Reported on Form 1040EZ	If any federal income tax withheld is shown on the forms in Part 1, include the tax withheld on Form 1040EZ, line 7.
Form	Item and Box in Which It Should Appear	Where To Report on Form 1040EZ
W-2	Wages, tips, other compensation (box 1)	Line 1
	Allocated tips (box 8)	See the instructions for Form 1040EZ, line 1
1099-G	Unemployment compensation (box 1)	Line 3
1099-INT	Interest income (box 1)	See the instructions on Form 1099-INT and the instructions for Form 1040EZ, line 2
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040EZ, line 2
	Tax-exempt interest (box 8)	See the instructions for Form 1040EZ, line 2
1099-OID	Original issue discount (box 1)	See the instructions on Form 1099-OID
	Other periodic interest (box 2)	See the instructions on Form 1099-OID
SSA-1099	Social security benefits	See the instructions for Form 1040EZ, line 6
RRB-1099	Railroad retirement benefits	See the instructions for Form 1040EZ, line 6
Part 2	Items That May Require Filing Another Form	1
Form	Item and Box in Which it Should Appear	Other Form
W-2	Dependent care benefits (box 10)	Must file Form 1040A or 1040
	Adoption benefits (box 12, code T)	Must file Form 1040
	Employer contributions to a health savings account (box 12, code W)	Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889)
	Amount reported in box 12, code R or Z	Must file Form 1040
	Uncollected social security and Medicare or RRTA tax (box 12, Code A, B, M, or N)	Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1095-A	Advance payment of premium tax credit (Part III, column C)	Must file Form 1040A or 1040. See the Instructions for Form 8962
1097-BTC	Bond tax credit	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040 to claim, but first see the instructions on Form 1098-T
1099-C	Canceled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-INT	Early withdrawal penalty (box 2)	Must file Form 1040 to deduct
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions on Form 1099-INT
1005 15	Foreign tax paid (box 6)	Must file Form 1040 to deduct or take a credit for the tax
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040
1099-OID	Early withdrawal penalty (box 3)	Must file Form 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040 if taxable (see Pub. 970)
1099-QA	Distributions from ABLE accounts	Must file Form 1040 if taxable (see Pub. 907)
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or 1040
1099-SA	Distributions from HSAs and MSAs*	Must file Form 1040
* This includes	s distributions from Archer and Medicare Advantage M	SAs.

Section 3—Line Instructions for Form 1040EZ

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

Top of the Form

Your first name and initial	Last name		Your social security ny
If a joint return, spouse' name and initial	Last name		Spouse's social secur
(A)			
Home address (number eet). If you have a	P.O. box, see instructions.	Apt. no.	Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you h	ave a foreign address, also complete spaces below (see inst	tructions).	Presidential Election Campaign
			Check here if you, or your spor
Foreign country name	Foreign province/state/county	Foreign postal code	jointly, want \$3 to go to this Checking a box below will n tax or refund. You



Name and Address

Print or type the information in the spaces provided.



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

your 2015 return.

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

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

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

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



Social Security Number (SSN)

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

takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

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

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

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

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

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

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

Income 1	1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
Attach Form(s) W-2 here.	2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
Enclose, but do not attach, any	3	Unemployment compensation and Alaska Permanent Fund and see instructions).	3
payment.	4	Add lines 1, 2, and 3. This is your adjusted gross income.	4
	5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. You Spouse	
		If no one can claim you (or your spouse if a joint return), enter \$10,350 if single ; \$20,700 if married filing jointly. See back for explanation.	5
	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0 This is your taxable income.	6
		Puse. If your spouse is a nonresident alim Yes. None of your refund is taxable. If 1040EZ unless he or she has 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. The fund also helps pay for pediatric medical research. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse also can have \$3 go to the fund. If you check a box, your tax or refund won't change.

Income (Lines 1-6)

Rounding Off to Whole Dollars

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

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

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

Refunds of State or Local Income Taxes

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

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

Yes.	None of your refund is taxable.
No.	You may have to report part or all of the refund as income on Form 1040 for 2016. For more information, see the Instructions for Form 1040 or Pub. 525.

Social Security Benefits

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

Nevada, Washington, and California domestic partners

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



Line 1, Wages, Salaries, and Tips

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

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

Worksheet To See if Any of Your Social Security Benefits Are **Taxable**



Before you begin: If you are filing a joint return, be sure to include any amounts your spouse receive lines 1, 3, and 4 below.	ed when entering amounts on
1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099	
No. None of your social security benefits are taxable.	
☐ Yes. Multiply line 1 by 50% (0.50)	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 Form 1040EZ, line 3, later)	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 or railroad retirement benefits are taxable this year. You can use Form 1040EZ. Do not list your benefits as income.	
Yes. Some of your benefits are taxable this year. You must use Form 1040A or 1040.	

- Tip income you didn't report to your employer. But you must use Form 1040 and Form 4137 if (a) you received tips of \$20 or more in any month and did not report the full amount to your employer, or (b) your Form(s) W-2 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They aren't included as income in box 1. See Pub. 531 for more details.
- Scholarship and fellowship grants not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. However, if you were a degree candidate, include on line 1 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1. For more information on taxable scholarships and grants, see Pub. 970.

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

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

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



Line 2, Taxable Interest

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

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



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

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

Payments,	7	Federal income tax withheld from Form(s) W-2 and 109	')	7	
Credits,	8a	Earned income credit (EIC) (see instructions) 8		8a	
and Tax	b	Nontaxable combat pay election			
allu Tax	9	Add lines 7 and 8a. These are your total payments and credits.		9	
	10	Tax. Use the amount on line 6 above to find your tax in the tax table in the	$\overline{\bigcirc}$		
		instructions. Then, enter the tax from the table on this line.	10 <u>)</u>	10	
	11	Health care: individual responsibility (see instructions) Full-year cov 11	\sim	11	
	12	Add lines 10 and 11. This is your total tax.	12	12	

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

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

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

Tax-Exempt Interest

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



Line 3, Unemployment Compensation and Alaska Permanent Fund Dividends

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

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

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

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

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



Line 6, Taxable Income

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



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

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

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



Line 7, Federal Income Tax Withheld

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

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



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

What Is the EIC?

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

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

To Take the EIC:

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



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



If you take the EIC even though you aren't eligible and it is determined that your error is due to reckless or in-CAUTION tentional disregard of the EIC rules, you won't be al-

lowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you won't be allowed to take the credit for 10 years. See Form 8862, who must file under Definitions and Special Rules, later. You also may have to pay penalties.

Step 1 All Filers

1.	Is the amount on Form 1040EZ, line 4, less than \$14,880 (\$20,430 if married filing jointly)?
	\square Yes. Go to question 2. \square No. \square
	You cannot take the credit.
2.	Do you, and your spouse if filing a joint return, have a social security number that allows you to work and is valid for EIC purposes (explained later in <u>Social security number (SSN)</u> under <u>Definitions and Special Rules</u>)? Yes. Go to question 3. No. STOP

credit. Enter "No" in the space to the left of line 8a.

3. Did you have \$3,400 or less of taxable and tax-exempt \square **Yes.** Go to question 4. \square **No.** (STOP)

You cannot take the credit.

You cannot take the

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

	December 31, 1951, and before spouse died in 2016 (or if you someone who died in 2016), so answer.	e January 2, 1992). If your are preparing a return for ee Pub. 596 before you
	\square Yes. Go to question 5.	☐ No. STOP
_		You cannot take the credit.
5.	return, in the United States for Members of the military station States, see <u>Members of the military</u> Special Rules, later, before you	more than half of 2016? ned outside the United itary under Definitions and a answer.
	\square Yes. Go to question 6.	☐ No. (STOP)
		You cannot take the credit. Enter "No" in the space to the left of line 8a.
6.	Are you filing a joint return for	r 2016?
	☐ Yes. Skip questions 7 and 8; go to Step 2.	
7.	Look at the qualifying child co a qualifying child of another prif the other person isn't require 2016 return or is filing a 2016 refund (defined under <i>Definitio</i> later).)	erson in 2016? (Check "No" od to file, and isn't filing, a return only as a claim for
	☐ Yes. (STOP)	\square No. Go to question 8.
	You cannot take the credit. Enter "No" in the space to the left of line 8a.	

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

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



was...

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

or

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

OI

Any age and permanently and totally disabled (defined later)



Who isn't filing a joint return for 2016 or is filing a joint return for 2016 only as a <u>claim for refund</u> (defined later)



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



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

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

☐ Yes. STOP

 \square **No.** Go to Step 2.

You cannot take the credit.

Step 2 Earned Income

Comple income	ete the following workships:	eet to figure you	r earned
1.	Enter the amount from For	m 1040EZ,	
	line 1		
2.	Enter any amount included		
	1040EZ, line 1, that is a tax		
	scholarship or fellowship g	rant not	
2	reported on roim 2		
3.	Enter any amount included 1040EZ, line 1, that you re-		
	performed while an inmate		
	institution. (Enter "PRI" an		
	amount on the dotted line n		
	1040EZ, line 1)		
4.	Enter any amount included		
	1040EZ, line 1, that you re		
	pension or annuity from a r		
	deferred compensation plan		
	nongovernmental section 4 "DFC" and the same amou	*	
	line next to Form 1040EZ,		
	amount may be shown in b		
	W-2. If you received such a		
	box 11 is blank, contact yo	ur employer for	
	the amount received		
5.	Add lines 2, 3, and 4		
6.	Subtract line 5 from line 1		
7.	Enter all your nontaxable c		
	you elect to include it in ea		
	Also enter this amount on I		
	line 8b. See <u>Combat pay</u> , n		
	under <i>Definitions and Spec</i> <i>Rules</i> , later	iai	
	Rutes, later		
	A		
	Electing to include		
	combat pay may increase of		
	EIC. Figure the credit with your nontaxable combat pa		
	making the election.	ly before	
8	Add lines 6 and 7. This is y	vour	
0.	earned income		
Is your	earned income less than	\$14,880 (\$20,43	30 if
	d filing jointly)?		
□ Y	'es. Go to Step 3.	☐ No. STOP	
		You cannot ta	ike the

2.

Step 3 How To Figure the Credit

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

Yes. See <i>Credit</i>
figured by the IRS
under Definitions and
Special Řules, later.

 \square **No.** Go to the *Earned* Income Credit (EIC) Worksheet.

Definitions and Special Rules

(listed in alphabetical order)

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

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See Combat Zone Exclusion in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can choose whether to also make the election.

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

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

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

Exception to time you lived with the other person. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived with the other person. A child is considered to have lived with someone for more than half of 2016 if the child was born or died in 2016 and that person's home was the child's home for more than half the time he or she was alive in 2016. Special rules apply to members of the military (see *Members of the military*, later) or if the child was kidnapped (see Pub. 596).

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

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

Farmed Income Credit (FIC) Werksheet I inco So and Sh

Keep for Your Records



Laii	ieu ilico	ille Credit (EIC) Worksheet—Lilles oa alid ob	Reep for To	ui necolus Z
1.	Enter your	earned income from Step 2, earlier		
2.	•	amount on line 1 above in the EIC Table, later, to find the credit. Be sure you use the correct column le or married filing jointly).	for your filing	
	Enter the ci	edit here	· · · · · · · 2.	
	If line 2 is z	You cannot take the credit. Enter "No" in the space to the left of line 8a.		
3.	Enter the a	mount from Form 1040EZ, line 4		
4.	Are the am	ounts on lines 3 and 1 the same?		
	Yes.	Skip line 5; enter the amount from line 2 on line 6.		
	No.	Go to line 5.		
5.	Is the amou	nt on line 3 less than \$8,300 (\$13,850 if married filing jointly)?		
	Yes.	Leave line 5 blank; enter the amount from line 2 on line 6.		
	No.	Look up the amount on line 3 in the EIC Table, later, to find the credit. Be sure you use the correct co filing status (single or married filing jointly).	lumn for your	
		Enter the credit here	5.	
		Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.		
6.	Earned inc	ome credit. Enter this amount on Form 1040EZ, line 8a	6 .	
	CAUTION	If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file under Defi Special Rules, later, to find out if you must file Form 8862 to take the credit for 2016.	initions and	

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

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

Foster child. A foster child is a child who is placed with another person by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

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

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

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

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

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

Student. For purposes of this credit, a student is a child who during any part of 5 calendar months of 2016 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or a school offering courses only through the Internet.

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

2016 Earned Income Credit (EIC) Table



This is not a tax table.

Follow the two steps below to find your credit.

Step 1. 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, earlier.

Step 2. Then, read across the column for your filing status (Single or Married filing jointly). Enter the credit from that column on your EIC Worksheet.

If the amount you are looking up from the worksheet is-			filing	If the amou looking up worksheet i	from the	And your status is-	filing	If the amou looking up worksheet i	from the	And your status is-	filing	If the amou looking up t worksheet i	from the	And your status is-	filing
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 ci	edit is-			Your ci	redit is-			Your cı	redit is-			Your c	redit is-
\$1		\$2	\$2	3,000	3,050	231	231	6,000	6,050	461	461	9,000	9,050	448	506
50		6	6	3,050	3,100	235	235	6,050	6,100	465	465	9,050	9,100	444	506
100 150		10 13	10	3,100	3,150 3,200	239 243	239 243	6,100	6,150	469 472	469 472	9,100	9,150	440 436	506 506
200		17	13 17	3,150 3,200	3,200	243	243	6,150 6,200	6,200 6,250	476	472	9,150 9,200	9,200 9,250	436	506
250		21	21	3,250	3,300	251	251	6,250	6,300	480	480	9,250	9,300	429	506
300 350		25 29	25 29	3,300 3,350	3,350 3,400	254 258	254 258	6,300 6,350	6,350 6,400	484 488	484 488	9,300 9,350	9,350 9,400	425 421	506 506
400		33	33	3,400	3,450	262	262	6,400	6,450	492	492	9,400	9,450	417	506
450		36	36	3,450	3,500	266	266	6,450	6,500	495	495	9,450	9,500	413	506
500		40	40	3,500	3,550	270	270	6,500	6,550	499	499	9,500	9,550	410	506
550		44	44	3,550	3,600	273	273	6,550	6,600	503	503	9,550	9,600	406	506
600 650		48 52	48 52	3,600 3,650	3,650 3,700	277 281	277 281	6,600 6,650	6,650 6,700	506 506	506 506	9,600 9,650	9,650 9,700	402 398	506 506
700		55	55	3,700	3,750	285	285	6,700	6,750	506	506	9,700	9,750	394	506
750	800	59	59	3,750	3,800	289	289	6,750	6,800	506	506	9,750	9,800	391	506
800		63	63	3,800	3,850	293	293	6,800	6,850	506	506	9,800	9,850	387	506
850		67	67	3,850	3,900	296	296	6,850	6,900	506	506	9,850	9,900	383	506
900 950		71 75	71 75	3,900 3,950	3,950 4,000	300 304	300 304	6,900 6,950	6,950 7,000	506 506	506 506	9,900 9,950	9,950 10,000	379 375	506 506
1,000	1,050	78	78	4,000	4,050	308	308	7,000	7,050	506	506	10,000	10,050	371	506
1,050		82	82	4,050	4,100	312	312	7,050	7,100	506	506	10,050	10,100	368	506
1,100		86	86	4,100	4,150	316	316	7,100	7,150	506	506	10,100	10,150	364	506
1,150 1,200		90 94	90 94	4,150 4,200	4,200 4,250	319 323	319 323	7,150 7,200	7,200 7,250	506 506	506 506	10,150 10,200	10,200 10,250	360 356	506 506
1,250	1,300	98	98	4,250	4,300	327	327	7,250	7,300	506	506	10,250	10,300	352	506
1,300	1,350	101	101	4,300	4,350	331	331	7,300	7,350	506	506	10,300	10,350	348	506
1,350		105	105	4,350	4,400	335	335	7,350	7,400	506	506	10,350	10,400	345	506
1,400 1,450		109 113	109 113	4,400 4,450	4,450 4,500	339 342	339 342	7,400 7,450	7,450 7,500	506 506	506 506	10,400 10,450	10,450 10,500	341 337	506 506
1,500		117	117	4,500	4,550	346	346	7,500	7,550	506	506	10,500	10,550	333	506
1,550		120	120	4,550	4,600	350	350	7,550	7,600	506	506	10,550	10,600	329	506
1,600		124	124	4,600	4,650	354	354	7,600	7,650	506	506	10,600	10,650	326	506
1,650		128	128	4,650	4,700	358	358	7,650	7,700	506	506	10,650	10,700	322	506
1,700	1,750	132	132	4,700	4,750	361	361	7,700	7,750	506	506	10,700	10,750	318	506
1,750		136	136	4,750	4,800	365	365	7,750	7,800	506	506	10,750	10,800	314	506
1,800		140	140	4,800	4,850	369	369	7,800	7,850	506	506	10,800	10,850	310	506
1,850 1,900		143 147	143 147	4,850 4,900	4,900 4,950	373 377	373 377	7,850 7,900	7,900 7,950	506 506	506 506	10,850 10,900	10,900 10,950	306 303	506 506
1,950		151	151	4,950	5,000	381	381	7,950	8,000	506	506	10,950	11,000	299	506
2,000		155	155	5,000	5,050	384	384	8,000	8,050	506	506	11,000	11,050	295	506
2,050		159	159	5,050	5,100	388	388	8,050	8,100	506	506	11,050	11,100	291	506
2,100 2,150		163 166	163 166	5,100 5,150	5,150 5,200	392 396	392 396	8,100 8,150	8,150 8,200	506 506	506 506	11,100 11,150	11,150 11,200	287 283	506 506
2,200		170	170	5,200	5,250	400	400	8,200	8,250	506	506	11,200	11,250	280	506
2,250		174	174	5,250	5,300	404	404	8,250	8,300	506	506	11,250	11,300	276	506
2,300		178	178	5,300	5,350	407	407	8,300	8,350	501	506	11,300	11,350	272	506
2,350 2,400		182 186	182 186	5,350 5,400	5,400 5,450	411 415	411 415	8,350 8,400	8,400 8,450	498 494	506 506	11,350 11,400	11,400 11,450	268 264	506 506
2,400		189	189	5,400	5,500	419	419	8,400 8,450	8,500	494	506	11,400	11,500	260	506
2,500	2,550	193	193	5,500	5,550	423	423	8,500	8,550	486	506	11,500	11,550	257	506
2,550		197	197	5,550	5,600	426	426	8,550	8,600	482	506	11,550	11,600	253	506
2,600		201	201	5,600	5,650	430	430	8,600	8,650	479	506	11,600	11,650	249	506
2,650 2,700		205 208	205 208	5,650 5,700	5,700 5,750	434 438	434 438	8,650 8,700	8,700 8,750	475 471	506 506	11,650 11,700	11,700 11,750	245 241	506 506
2,750		212	212	5,750	5,800	442	442	8,750	8,800	467	506	11,750	11,800	238	506
2,750		212	212	5,800	5,850	442	446	8,800	8,850	463	506	11,750	11,850	236	506
2,850		220	220	5,850	5,900	449	449	8,850	8,900	459	506	11,850	11,900	230	506
2,900		224	224	5,900	5,950	453	453	8,900	8,950	456	506	11,900	11,950	226	506
2,950	3,000	228	228	5,950	6,000	457	457	8,950	9,000	452	506	11,950	12,000	222	506

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

19,550 19,600 19,650

19,700 19,750

19,800 19,850 19,900

19,950 20,000

20,050 20,100

20,150

20,200 20,250

20,300 20,350 20,400

20,430

And your filing status is-

Your credit is-

0

0

Single

Married filing jointly

69 65 62

58 54

50 46 42

39 35

31 27 23

20 16

If the amou looking up worksheet	from the	And your status is-	filing	If the amou looking up t worksheet i	rom the	And your status is-	filing	If the amou looking up t worksheet i	rom the	And your status is-	filing	If the amou looking up t worksheet i	from the
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
		Your ci	redit is-			Your c	redit is-			Your c	redit is-		
12,000	12,050	218	506	14,500	14,550	27	452	17,000	17,050	0	260	19,500	19,55
12,050	12,100	215	506	14,550	14,600	23	448	17,050	17,100	0	257	19,550	19,60
12,100	12,150	211	506	14,600	14,650	20	444	17,100	17,150	0	253	19,600	19,65
12,150	12,200	207	506	14,650	14,700	16	440	17,150	17,200	0	249	19,650	19,70
12,200	12,250	203	506	14,700	14,750	12	436	17,200	17,250	0	245	19,700	19,75
12,250	12,300	199	506	14,750	14,800	8	433	17,250	17,300	0	241	19,750	19,80
12,300	12,350	195	506	14,800	14,850	4	429	17,300	17,350	0	238	19,800	19,85
12,350	12,400	192	506	14,850	14,900		425	17,350	17,400	0	234	19,850	19,90
12,400	12,450	188	506	14,900	14,950	0	421	17,400	17,450	0	230	19,900	19,95
12,450	12,500	184	506	14,950	15,000	0	417	17,450	17,500	0	226	19,950	20,00
12,500	12,550	180	506	15,000	15,050	0	413	17,500	17,550	0	222	20,000	20,05
12,550		176	506	15,050	15,100	0	410	17,550	17,600	0	218	20,050	20,10
12,600	12,650	173	506	15,100	15,150	0	406	17,600	17,650	0	215	20,100	20,15
12,650	12,700	169	506	15,150	15,200	0	402	17,650	17,700	0	211	20,150	20,20
12,700	12,750	165	506	15,200	15,250	0	398	17,700	17,750	0	207	20,200	20,25
12,750	12,800	161	506	15,250	15,300	0	394	17,750	17,800	0	203	20,250	20,30
12,800	12,850	157	506	15,300	15,350	0	391	17,800	17,850	0	199	20,300	20,35
12,850	12,900	153	506	15,350	15,400	0	387	17,850	17,900	0	195	20,350	20,40
12,900	12,950	150	506	15,400	15,450	0	383	17,900	17,950	0	192	20,400	20,43
12,950	13,000	146	506	15,450	15,500	0	379	17,950	18,000	0	188		
13,000	13,050	142	506	15,500	15,550	0	375	18,000	18,050	0	184		
13,050		138	506	15,550	15,600	0	373	18,050	18,100	0	180		
13,100	13,150	134	506	15,600	15,650	0	368	18,100	18,150	0	176		
13,150		130	506	15,650	15,700	0	364	18,150	18,200	0	173		
13,200	13,250	127	506	15,700	15,750	0	360	18,200	18,250	0	169		
13,250	13,300	123	506	15,750	15,800	0	356	18,250	18,300	0	165		
13,300	13,350	119	506	15,800	15,850	0	352	18,300	18,350	0	161		
13,350	13,400	115	506	15,850	15,900	0	348	18,350	18,400	0	157		
13,400	13,450	111	506	15,900	15,950	0	345	18,400	18,450	0	153		
13,450	13,500	107	506	15,950	16,000	0	341	18,450	18,500	0	150		
13,500	13,550	104	506	16,000	16,050	0	337	18,500	18,550	0	146		
13,550		100	506	16,050	16,100	0	333	18,550	18,600	0	142		
13,600	13,650	96	506	16,100	16,150	0	329	18,600	18,650	0	138		
13,650	13,700	92	506	16,150	16,200	0	326	18,650	18,700	0	134		
13,700	13,750	88	506	16,200	16,250	0	322	18,700	18,750	0	130		
13,750	13,800	85	506	16,250	16,300	0	318	18,750	18,800	0	127		
13,800	13,850	81	506	16,300	16,350	0	314	18,800	18,850	0	123		
13,850	13,900	77	501	16,350	16,400	0	310	18,850	18,900	0	119		
13,900	13,950	73	498	16,400	16,450	0	306	18,900	18,950	0	115		
13,950	14,000	69	494	16,450	16,500	0	303	18,950	19,000	0	111		
14,000	14,050	65	490	16,500	16,550	0	299	19,000	19,050	0	107		
14,000		62	490 486	16,500	16,600	0	299	19,000	19,050	0	107		
14,100	14,150	58	482	16,600	16,650	0	291	19,100	19,150	0	100		
14,150		54	479	16,650	16,700	0	287	19,150	19,200	0	96		
14,200	14,250	50	475	16,700	16,750	0	283	19,200	19,250	0	92		
14.050	14.000	- 10	474	10.750	10.000		000	10.050	10.000		60		
14,250 14,300	14,300 14,350	46 42	471 467	16,750 16,800	16,800 16,850	0	280 276	19,250 19,300	19,300 19,350	0	88 85		
14,300		42 39	467 463	16,800	16,850	0	276	19,300	19,350	0	85		
14 250					10,500	U	212	19,000	19,400	U	o I	1	
14,350 14,400	14,400 14,450	35	459	16,900	16,950	0	268	19,400	19,450	0	77		

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



Line 9

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

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



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

Form 1040 to do so.



Line 10, Tax

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

Yes. See chapter 30 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. I you did not pay enough, we will send you a bill.
No. Use the Tax Table later in these instructions.



Line 11, Health Care: Individual Responsibility

For each month of 2016, you must either:

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

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

You can check the box even if:

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

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

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

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

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

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

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

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

Minimum essential coverage includes:

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

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

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

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



Line 12, Total Tax

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

Refund

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

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



If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4 with your employer. See Income tax

withholding and estimated tax payments for 2017 in Section 5, later.

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

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the refund on line 13a may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have a question about it, contact the agency to which you owe the debt.

Injured spouse. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 13a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379, Injured Spouse Allocation. For details, see Tax Topic 203 at *IRS.gov/taxtopics* or see Form 8379.

Lines 13a Through 13d



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

If you want us to directly deposit the amount shown on line 13a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

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

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

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

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

Why Use Direct Deposit?

- It is faster. You get your refund faster by direct deposit than you do by check.
- It is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.

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



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

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA (including myRA), or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian won't accept a deposit for 2016). If you don't, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2016 return during 2017 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2017. If you designate your deposit to be for 2016, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit isn't made by that date, the deposit isn't an IRA contribution for 2016. If you make a contribution to a traditional IRA for 2016, you may be able to take an IRA deduction, but you must file Form 1040A or 1040 to do so.



You and your spouse each may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of CAUTION 2016) to a traditional IRA or Roth IRA (including myRA)

for 2016. You may owe a penalty if your total contributions exceed these limits and the limits may be lower depending on your compensation income. For more information on IRA contributions, see Pub. 590-A. If the limits on IRA contributions change for 2017. Pub. 590-A will have the new 2017 limits.

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

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

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

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

Line 13a

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

Line 13b

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

Ask your financial institution for the correct routing number to enter on line 13b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that doesn't allow you to write checks.
- Your checks state they are payable through a financial institution different from the one at which you have your checking account, or
- Your deposit is to a myRA account.

Line 13c

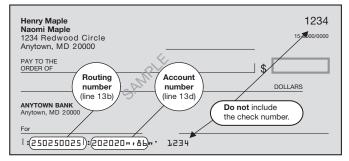
Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check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

Line 13d

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

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

Sample Check—Lines 13b Through 13d





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

Reasons Your Direct Deposit Request Will Be Rejected

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

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



The IRS isn't responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account

numbers and to make sure your direct deposit will be accepted.

Amount You Owe



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

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

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

Line 14, Amount You Owe



IRS *e-file* offers several payment options. You can pay online, by phone, mobile de-

vice, cash (maximum \$1,000 per day and per transaction), check, or money order. Visit *IRS.gov/payments* for payment options.

Pay Online

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

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

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

Pay by Phone

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

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

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

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

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

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

Pay by Mobile Device

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

Pay with Cash

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

Pay by Check or Money Order

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

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

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



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4 with your employer, (b) increase the tax withheld from other

income by filing Form W-4V, or (c) make estimated tax payments for 2017. See Income tax withholding and estimated tax payments for 2017 in Section 5, later.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 14 when you file, you can ask for:

- · An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 18, 2017. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

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

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 18, 2017. You will still be charged interest on the tax not paid by April 15, 2017. An extension generally won't be granted for more than 6 months. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to IRS.gov/form1127.

Penalty for Not Paying Enough Tax During the Year

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

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

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

Exceptions to the penalty. You won't owe the penalty if your 2015 tax return was for a tax year of 12 full months and either of the following applies.

- You had no tax shown on your 2015 return and you were a U.S. citizen or resident for all of 2015, or
- 2. Line 7 on your 2016 return is at least as much as the tax shown on your 2015 return.

Third Party Designee

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

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

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

You aren't authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

The authorization will automatically end no later than the due date (not counting extensions) for filing your 2017 tax return. This is April 17, 2018, for most people.

Signing Your Return

Form 1040EZ isn't considered a valid return unless you sign it. If you are filing a joint return, your spouse also must sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed for you by a representative, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a Taxpayer* in Section 1, earlier.

Court-Appointed Conservator, Guardian, or Other Fiducia-

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

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

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

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



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

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

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

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



Electronic return signatures! To file your return electronically, you must sign the re-

turn electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are filing a joint return, both you and your spouse must create a separate PIN to enter as an electronic signature.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2015 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by the IRS. AGI is the amount shown on your 2015 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2015 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov/transcript. (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2015 return.) You also will be prompted to enter your date of birth (DOB).



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

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

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

Section 4—After You Have Finished

Return Checklist

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

D	i	d	١	/C	l	ı	

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

the correct tax on line 10.

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

Filing the Return

Due Date

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

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

What if You Cannot File on Time?

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



An automatic 6-month extension to file doesn't extend the time to pay your tax. If you do not pay your tax by CAUTION the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

If you make a payment with your extension request, see the instructions for line 9 in Section 3, earlier.

What if You File or Pay Late?

We can charge you interest and penalties on the amount you

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

Penalties

Late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$205 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax isn't paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, there is a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that doesn't contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, which is on page 609 of Internal Revenue Bulletin 2010-17 at IRS.gov/pub/irs-irbs/ irb10-17.pdf.

Are there other penalties? Yes. There are penalties for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file. tax evasion, making a false statement, or identity theft. See Pub. 17 for details.

Where Do You File?

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

Private delivery services. If you choose to mail your return, you can use only the following IRS-designated private delivery services to meet the "timely mailing treated as timely filing/paying" rule for tax returns and payments.

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

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

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

Section 5—General Information

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

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



You can use the IRS Withholding Calculator at IRS.gov/w4app, instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether

you need to have your withholding increased or decreased.

In general, you do not have to make estimated tax payments if you expect that your 2017 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

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

To reduce your risk:

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

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

If your tax records aren't currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., visit <a href="https://linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/linear.com/line

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that haven't been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate Helpline at 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard of hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS doesn't initiate contacts with taxpayers via emails. Also, the IRS doesn't request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339.

You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

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

How Long Should Records Be Kept? Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax

was paid, whichever is later. You should keep some records longer. For more details, see chapter 1 of Pub. 17.

Amended Return File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

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

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

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

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

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

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

How do you make a gift to reduce debt held by the public? If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to:

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

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

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



You may be able to deduct this gift on your 2017 tax re-

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

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

What can the Taxpayer Advocate Service do for you?

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

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

How can you reach us?

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

How can you learn about your taxpayer rights?

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

How else does the Taxpayer Advocate Service help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at *IRS.gov/sams*.

Low Income Taxpayer Clinics Help Taxpayers

Suggestions for Improving the IRS Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at www.improveirs.org or 1-888-912-1227 (toll-free).

Section 6—How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms or instructions, go to IRS.gov and find resources that can help you right away.



Getting answers to your tax law questions. On IRS.gov get answers to your tax questions anytime, anywhere.

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

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

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

You can go to IRS.gov and click on the Filing tab to see your options for preparing and filing your return which include the following.

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

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

Where to file your tax return.

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

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

- Order your transcript by calling 1-800-908-9946, or
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to <u>IRS.gov/tools</u> for the following.

- The Earned Income Tax Credit Assistant (<u>IRS.gov/eic</u>) determines if you are eligible for the EIC.
- The Online EIN Application (*IRS.gov/ein*) helps you get an employer identification number.

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

Resolving tax-related identity theft issues

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

Checking on the status of a refund.

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

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

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

What if I can't pay now? Go to IRS.gov/payments for more information about your options.

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

- process, you will receive immediate notification of whether your agreement has been approved.
- Use the Offer-in-Compromise Pre-Qualifier (IRS.gov/oic) to see if you can settle your tax debt for less than the full amount you owe.

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

Understanding an IRS notice or letter. Go to (IRS.gov/ notices) to find additional information about responding to an IRS notice or letter.

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

Watching IRS videos. The IRS Video portal (IRSvideos.gov) contains video and audio presentations on topics of interest to individuals, small businesses, and tax professionals.

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

- Spanish (*IRS.gov/spanish*)
- Chinese (IRS.gov/chinese)
- Vietnamese (IRS.gov/vietnamese)
- Korean (IRS.gov/korean)
- Russian (IRS.gov/russian)

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

Refund Information



where's my refund Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks af-

ter you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status. To check the status of your refund, go to Where's My Refund? at IRS.gov/refunds or use the free IRS2Go app, 24 hours a day, 7 days a week.

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

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

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



To use Where's My Refund? have a copy of your tax return handy. You will need to enter the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.

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

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



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



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

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

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

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

Refund information also is available in Spanish at *IRS.gov/spanish* and the phone number listed above.

Tax Topics

Tax Topics is a wide-ranging directory of tax information that is available anytime. You can read these Tax Topics at IRS.gov/taxtopics.

Taxpayer Bill of Rights

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

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

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

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

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

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

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

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

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

The right to retain representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a <u>Low Income Taxpayer Clinic</u> if they cannot afford representation.

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

Learn more at IRS.gov/taxpayerrights.

2016 Tax Table

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

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

If Form 1 line 6, is-		And yo	ou are-	If Form 10 line 6, is-	040EZ,	And y	ou are-	If Form 1 line 6, is-		And y	ou are-	If Form 1 line 6, is-		And y	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	tax is-			Your tax is-				Your tax is-				Your tax is-	
0	5	0	0	1 (000			2 (000	ļ.		3 (000		
5 15	15 25	1 2	1 2	-,-											
25 50	50 75	4 6	4 6	1,000 1,025 1,050	1,025 1,050 1,075	101 104 106	101 104 106	2,000 2,025 2,050	2,025 2,050 2,075	201 204 206	201 204 206	3,000 3,050 3,100	3,050 3,100 3,150	303 308 313	303 308 313
75 100	100 125	9 11	9 11	1,075 1,100	1,100 1,125	109 111	109 111	2,075 2,100	2,100 2,125	209 211	209 211	3,150 3,200	3,200 3,250	318 323	318 323
125 150	150 175	14 16	14 16	1,125	1.150	114	114	2,125	2,150	214	214	3,250	3,300	328	328
175	200	19	19	1,150 1,175	1,175 1,200	116 119	116 119	2,150 2,175	2,175 2,200	216 219	216 219	3,300 3,350	3,350 3,400	333 338	333 338
200 225	225 250	21 24	21 24	1,200 1,225	1,225 1,250	121 124	121 124	2,200 2,225	2,225 2,250	221 224	221 224	3,400 3,450	3,450 3,500	343 348	343 348
250	275 300	26 29	26 29	1,250	1,275	126	126	2,250	2,275	226	226	3,500	3,550 3,600	353 358	353 358
275 300	325	31	31	1,275 1,300	1,300 1,325	129 131	129 131	2,275 2,300	2,300 2,325	229 231	229 231	3,550 3,600 3,650	3,650 3,650 3,700	363 368	363 368
325 350	350 375	34 36	34 36	1,325 1,350	1,350 1,375	134 136	134 136	2,325 2,350	2,350 2,375	234 236	234 236	3,700 3,750	3,750 3,800	373 378	373 378
375 400	400 425	39 41	39 41	1,375	1,400	139	139	2,375	2,400	239	239	3,800	3,850 3,900	383 388	383 388
425	450	44	44	1,400 1,425	1,425 1,450	141 144	141 144	2,400 2,425	2,425 2,450	241 244	241 244	3,850 3,900	3,950	393	393 398
450 475	475 500	46 49	46 49	1,450 1,475	1,475 1,500	146 149	146 149	2,450 2,475	2,475 2,500	246 249	246 249	3,950	4,000	398	398
500 525	525 550	51 54	51 54	1,500	1,525	151	151	2,500	2,525	251	251	4,0			
550	575	56	56	1,525 1,550	1,550 1,575	154 156	154 156	2,525 2,550	2,550 2,575	254 256	254 256	4,000 4,050	4,050 4,100	403 408	403 408
575 600	600 625	59 61	59 61	1,575 1,600	1,600 1,625	159 161	159 161	2,575 2,600	2,600 2,625	259 261	259 261	4,100 4,150	4,150 4,200	413 418	413 418
625 650	650 675	64 66	64 66	1,625	1,650	164	164	2,625	2,650	264	264	4,200	4,250	423	423
675	700	69	69	1,650 1,675	1,675 1,700	166 169	166 169	2,650 2,675	2,675 2,700	266 269	266 269	4,250 4,300	4,300 4,350	428 433	428 433
700 725	725 750	71 74	71 74	1,700 1,725	1,725	171 174	171 174	2,700	2,725	271 274	271 274	4,350 4,400	4,400 4,450	438 443	438 443
750	775	76	76		1,750			2,725	2,750			4,450	4,500	448	448
775 800	800 825	79 81	79 81	1,750 1,775	1,775 1,800	176 179	176 179	2,750 2,775	2,775 2,800	276 279	276 279	4,500 4,550	4,550 4,600	453 458	453 458
825	850	84	84	1,800 1,825	1,825 1,850	181 184	181 184	2,800 2,825	2,825 2,850	281 284	281 284	4,600 4,650	4,650 4,700	463 468	463 468
850 875	875 900	86 89	86 89	1,850	1,875	186	186	2,850	2,875	286	286	4,700	4,750	473	473
900	925	91	91	1,875 1,900	1,900 1,925	189 191	189 191	2,875 2,900	2,900 2,925	289 291	289 291	4,750 4,800	4,800 4,850	478 483	478 483
925	950	94	94	1,925	1,950	194	194	2,925	2,950	294	294	4,850 4,900	4,900	488 493	488 493
950 975	975 1,000	96 99	96 99	1,950 1,975	1,975 2,000	196 199	196 199	2,950 2,975	2,975 3,000	296 299	296 299	4,900	4,950 5,000	493	493 498

If Form		And y	ou are-	If Form 10		And y	ou are-	If Form 1		And y	ou are-	If Form 10		And y	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	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
5,	000			8,000				11,000			14	,000			
5,000 5,050 5,100 5,150 5,250 5,250	5,100 5,150 5,200 5,250 5,300	503 508 513 518 523 528	503 508 513 518 523 528	8,000 8,050 8,100 8,150 8,200 8,250	8,050 8,100 8,150 8,200 8,250 8,300	803 808 813 818 823	803 808 813 818 823	11,000 11,050 11,100 11,150 11,200	11,050 11,100 11,150 11,200 11,250 11,300	1,190 1,198 1,205 1,213 1,220 1,228	1,103 1,108 1,113 1,118 1,123 1,128	14,000 14,050 14,100 14,150 14,200 14,250	14,050 14,100 14,150 14,200 14,250 14,300	1,640 1,648 1,655 1,663 1,670 1,678	1,403 1,408 1,413 1,418 1,423 1,428
5,300 5,350 5,400 5,450	5,400 5,450 5,500	533 538 543 548	533 538 543 548	8,300 8,350 8,400 8,450	8,350 8,400 8,450 8,500	833 838 843 848	833 838 843 848	11,300 11,350 11,400 11,450	11,350 11,400 11,450 11,500	1,235 1,243 1,250 1,258	1,133 1,138 1,143 1,148	14,300 14,350 14,400 14,450	14,350 14,400 14,450 14,500	1,685 1,693 1,700 1,708	1,433 1,438 1,443 1,448
5,500 5,550 5,600 5,650 5,700	5,600 5,650 5,700 5,750	553 558 563 568 573	553 558 563 568 573	8,500 8,550 8,600 8,650 8,700	8,550 8,600 8,650 8,700 8,750	853 858 863 868 873	853 858 863 868 873	11,500 11,550 11,600 11,650 11,700	11,550 11,600 11,650 11,700 11,750	1,265 1,273 1,280 1,288 1,295	1,153 1,158 1,163 1,168 1,173	14,500 14,550 14,600 14,650 14,700	14,550 14,600 14,650 14,700 14,750	1,715 1,723 1,730 1,738 1,745	1,453 1,458 1,463 1,468 1,473
5,750 5,800 5,850 5,900 5,950	5,850 5,900 5,950	578 583 588 593 598	578 583 588 593 598	8,750 8,800 8,850 8,900 8,950	8,800 8,850 8,900 8,950 9,000	878 883 888 893 898	878 883 888 893 898	11,750 11,800 11,850 11,900 11,950	11,800 11,850 11,900 11,950 12,000	1,303 1,310 1,318 1,325 1,333	1,178 1,183 1,188 1,193 1,198	14,750 14,800 14,850 14,900 14,950	14,800 14,850 14,900 14,950 15,000	1,753 1,760 1,768 1,775 1,783	1,478 1,483 1,488 1,493 1,498
6,	000			9,0	000			12	,000			15,000			
6,000 6,050 6,100 6,150 6,200	6,100 6,150 6,200	603 608 613 618 623	603 608 613 618 623	9,000 9,050 9,100 9,150 9,200	9,050 9,100 9,150 9,200 9,250	903 908 913 918 923	903 908 913 918 923	12,000 12,050 12,100 12,150 12,200	12,050 12,100 12,150 12,200 12,250	1,340 1,348 1,355 1,363 1,370	1,203 1,208 1,213 1,218 1,223	15,000 15,050 15,100 15,150 15,200	15,050 15,100 15,150 15,200 15,250	1,790 1,798 1,805 1,813 1,820	1,503 1,508 1,513 1,518 1,523
6,250 6,300 6,350 6,400 6,450	6,350 6,400 6,450	628 633 638 643 648	628 633 638 643 648	9,250 9,300 9,350 9,400 9,450	9,300 9,350 9,400 9,450 9,500	928 935 943 950 958	928 933 938 943 948	12,250 12,300 12,350 12,400 12,450	12,300 12,350 12,400 12,450 12,500	1,378 1,385 1,393 1,400 1,408	1,228 1,233 1,238 1,243 1,248	15,250 15,300 15,350 15,400 15,450	15,300 15,350 15,400 15,450 15,500	1,828 1,835 1,843 1,850 1,858	1,528 1,533 1,538 1,543 1,548
6,500 6,550 6,600 6,650 6,700	6,600 6,650 6,700	653 658 663 668 673	653 658 663 668 673	9,500 9,550 9,600 9,650 9,700	9,550 9,600 9,650 9,700 9,750	965 973 980 988 995	953 958 963 968 973	12,500 12,550 12,600 12,650 12,700	12,550 12,600 12,650 12,700 12,750	1,415 1,423 1,430 1,438 1,445	1,253 1,258 1,263 1,268 1,273	15,500 15,550 15,600 15,650 15,700	15,550 15,600 15,650 15,700 15,750	1,865 1,873 1,880 1,888 1,895	1,553 1,558 1,563 1,568 1,573
6,750 6,800 6,850 6,900 6,950	6,850 6,900 6,950	678 683 688 693 698	678 683 688 693 698	9,750 9,800 9,850 9,900 9,950	9,800 9,850 9,900 9,950 10,000	1,003 1,010 1,018 1,025 1,033	978 983 988 993 998	12,750 12,800 12,850 12,900 12,950	12,800 12,850 12,900 12,950 13,000	1,453 1,460 1,468 1,475 1,483	1,278 1,283 1,288 1,293 1,298	15,750 15,800 15,850 15,900 15,950	15,800 15,850 15,900 15,950 16,000	1,903 1,910 1,918 1,925 1,933	1,578 1,583 1,588 1,593 1,598
7,	000			10	,000			13	,000			16	,000		
7,000 7,050 7,100 7,150 7,200	7,100 7,150 7,200	703 708 713 718 723	703 708 713 718 723	10,000 10,050 10,100 10,150 10,200	10,050 10,100 10,150 10,200 10,250	1,040 1,048 1,055 1,063 1,070	1,003 1,008 1,013 1,018 1,023	13,000 13,050 13,100 13,150 13,200	13,050 13,100 13,150 13,200 13,250	1,490 1,498 1,505 1,513 1,520	1,303 1,308 1,313 1,318 1,323	16,000 16,050 16,100 16,150 16,200	16,050 16,100 16,150 16,200 16,250	1,940 1,948 1,955 1,963 1,970	1,603 1,608 1,613 1,618 1,623
7,250 7,300 7,350 7,400 7,450	7,350 7,400 7,450 7,500	728 733 738 743 748	728 733 738 743 748	10,250 10,300 10,350 10,400 10,450	10,300 10,350 10,400 10,450 10,500	1,078 1,085 1,093 1,100 1,108	1,028 1,033 1,038 1,043 1,048	13,250 13,300 13,350 13,400 13,450	13,300 13,350 13,400 13,450 13,500	1,528 1,535 1,543 1,550 1,558	1,328 1,333 1,338 1,343 1,348	16,250 16,300 16,350 16,400 16,450	16,300 16,350 16,400 16,450 16,500	1,978 1,985 1,993 2,000 2,008	1,628 1,633 1,638 1,643 1,648
7,500 7,550 7,600 7,650 7,700	7,600 7,650 7,700 7,750	753 758 763 768 773	753 758 763 768 773	10,500 10,550 10,600 10,650 10,700	10,550 10,600 10,650 10,700 10,750	1,115 1,123 1,130 1,138 1,145	1,053 1,058 1,063 1,068 1,073	13,500 13,550 13,600 13,650 13,700	13,550 13,600 13,650 13,700 13,750	1,565 1,573 1,580 1,588 1,595	1,353 1,358 1,363 1,368 1,373	16,500 16,550 16,600 16,650 16,700	16,550 16,600 16,650 16,700 16,750	2,015 2,023 2,030 2,038 2,045	1,653 1,658 1,663 1,668 1,673
7,750 7,800 7,850 7,900 7,950	7,850 7,900 7,950	778 783 788 793 798	778 783 788 793 798	10,750 10,800 10,850 10,900 10,950	10,800 10,850 10,900 10,950 11,000	1,153 1,160 1,168 1,175 1,183	1,078 1,083 1,088 1,093 1,098	13,750 13,800 13,850 13,900 13,950	13,800 13,850 13,900 13,950 14,000	1,603 1,610 1,618 1,625 1,633	1,378 1,383 1,388 1,393 1,398	16,750 16,800 16,850 16,900 16,950	16,800 16,850 16,900 16,950 17,000	2,053 2,060 2,068 2,075 2,083	1,678 1,683 1,688 1,693 1,698

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If Form 1 line 6, is-		And ye	ou are-	If Form 10 line 6, is-		And y	ou are-	If Form 1 line 6, is-		And y	ou are-	If Form 10 line 6, is-	,	And y	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	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
17	,000			20	,000			23	,000			26	,000		
17,000 17,050 17,100 17,150 17,200 17,250 17,300	17,050 17,100 17,150 17,200 17,250 17,300 17,350	2,090 2,098 2,105 2,113 2,120 2,128 2,135	1,703 1,708 1,713 1,718 1,723 1,728 1,733	20,000 20,050 20,100 20,150 20,200 20,250 20,300	20,050 20,100 20,150 20,200 20,250 20,300 20,350	2,540 2,548 2,555 2,563 2,570 2,578 2,585	2,076 2,084 2,091 2,099 2,106 2,114 2,121	23,000 23,050 23,100 23,150 23,200 23,250 23,300	23,050 23,100 23,150 23,200 23,250 23,300 23,350	2,990 2,998 3,005 3,013 3,020 3,028 3,035	2,526 2,534 2,541 2,549 2,556 2,564 2,571	26,000 26,050 26,100 26,150 26,200 26,250 26,300	26,050 26,100 26,150 26,200 26,250 26,350	3,440 3,448 3,455 3,463 3,470 3,478 3,485	2,976 2,984 2,991 2,999 3,006 3,014 3,021
17,300 17,350 17,400 17,450 17,500	17,400 17,450 17,500 17,550	2,155 2,143 2,150 2,158 2,165	1,733 1,738 1,743 1,748	20,350 20,450 20,450 20,500	20,450 20,450 20,500 20,550	2,503 2,593 2,600 2,608 2,615	2,121 2,129 2,136 2,144 2,151	23,350 23,450 23,450 23,500	23,450 23,450 23,500 23,550	3,043 3,050 3,058 3,065	2,571 2,579 2,586 2,594 2,601	26,350 26,450 26,450 26,500	26,450 26,450 26,500 26,550	3,493 3,500 3,508 3,515	3,029 3,036 3,044 3,051
17,550 17,600 17,650 17,700 17,750 17,800 17,850 17,900 17,950	17,600 17,650 17,700 17,750 17,800 17,850 17,900 17,950 18,000	2,173 2,180 2,188 2,195 2,203 2,210 2,218 2,225 2,233	1,758 1,763 1,768 1,773 1,778 1,778 1,783 1,788 1,793 1,798	20,550 20,600 20,650 20,700 20,750 20,800 20,850 20,900 20,950	20,600 20,650 20,700 20,750 20,800 20,850 20,900 20,950 21,000	2,623 2,630 2,638 2,645 2,653 2,660 2,668 2,675 2,683	2,159 2,166 2,174 2,181 2,189 2,196 2,204 2,211 2,219	23,550 23,600 23,650 23,700 23,750 23,800 23,850 23,900 23,950	23,600 23,650 23,700 23,750 23,800 23,850 23,900 23,950 24,000	3,073 3,080 3,088 3,095 3,103 3,110 3,118 3,125 3,133	2,609 2,616 2,624 2,631 2,639 2,646 2,654 2,661 2,669	26,550 26,650 26,650 26,700 26,750 26,800 26,850 26,900 26,950	26,600 26,650 26,700 26,750 26,800 26,850 26,900 26,950 27,000	3,523 3,530 3,538 3,545 3,553 3,560 3,568 3,575 3,583	3,059 3,066 3,074 3,081 3,089 3,096 3,104 3,111 3,119
18	,000			21	,000			24	,000			27	,000		
18,000 18,050 18,100 18,150 18,200	18,050 18,100 18,150 18,200 18,250	2,240 2,248 2,255 2,263 2,270	1,803 1,808 1,813 1,818 1,823	21,000 21,050 21,100 21,150 21,200	21,050 21,100 21,150 21,200 21,250	2,690 2,698 2,705 2,713 2,720	2,226 2,234 2,241 2,249 2,256	24,000 24,050 24,100 24,150 24,200	24,050 24,100 24,150 24,200 24,250	3,140 3,148 3,155 3,163 3,170	2,676 2,684 2,691 2,699 2,706	27,000 27,050 27,100 27,150 27,200	27,050 27,100 27,150 27,200 27,250	3,590 3,598 3,605 3,613 3,620	3,126 3,134 3,141 3,149 3,156
18,250 18,300 18,350 18,400 18,450	18,300 18,350 18,400 18,450 18,500	2,278 2,285 2,293 2,300 2,308	1,828 1,833 1,838 1,843 1,848	21,250 21,300 21,350 21,400 21,450	21,300 21,350 21,400 21,450 21,500	2,728 2,735 2,743 2,750 2,758	2,264 2,271 2,279 2,286 2,294	24,250 24,300 24,350 24,400 24,450	24,300 24,350 24,400 24,450 24,500	3,178 3,185 3,193 3,200 3,208	2,714 2,721 2,729 2,736 2,744	27,250 27,300 27,350 27,400 27,450	27,300 27,350 27,400 27,450 27,500	3,628 3,635 3,643 3,650 3,658	3,164 3,171 3,179 3,186 3,194
18,500 18,550 18,600 18,650 18,700	18,550 18,600 18,650 18,700 18,750	2,315 2,323 2,330 2,338 2,345	1,853 1,859 1,866 1,874 1,881	21,500 21,550 21,600 21,650 21,700	21,550 21,600 21,650 21,700 21,750	2,765 2,773 2,780 2,788 2,795	2,301 2,309 2,316 2,324 2,331	24,500 24,550 24,600 24,650 24,700	24,550 24,600 24,650 24,700 24,750	3,215 3,223 3,230 3,238 3,245	2,751 2,759 2,766 2,774 2,781	27,500 27,550 27,600 27,650 27,700	27,550 27,600 27,650 27,700 27,750	3,665 3,673 3,680 3,688 3,695	3,201 3,209 3,216 3,224 3,231
18,750 18,800 18,850 18,900 18,950		2,353 2,360 2,368 2,375 2,383	1,889 1,896 1,904 1,911 1,919	21,750 21,800 21,850 21,900 21,950	21,800 21,850 21,900 21,950 22,000	2,803 2,810 2,818 2,825 2,833	2,339 2,346 2,354 2,361 2,369	24,750 24,800 24,850 24,900 24,950	24,800 24,850 24,900 24,950 25,000	3,253 3,260 3,268 3,275 3,283	2,789 2,796 2,804 2,811 2,819	27,750 27,800 27,850 27,900 27,950	27,800 27,850 27,900 27,950 28,000	3,703 3,710 3,718 3,725 3,733	3,239 3,246 3,254 3,261 3,269
19	,000			22	,000			25	,000			28	,000		
19,000 19,050 19,100 19,150 19,200	19,150	2,390 2,398 2,405 2,413 2,420	1,926 1,934 1,941 1,949 1,956	22,000 22,050 22,100 22,150 22,200	22,050 22,100 22,150 22,200 22,250	2,840 2,848 2,855 2,863 2,870	2,376 2,384 2,391 2,399 2,406	25,000 25,050 25,100 25,150 25,200	25,050 25,100 25,150 25,200 25,250	3,290 3,298 3,305 3,313 3,320	2,826 2,834 2,841 2,849 2,856	28,000 28,050 28,100 28,150 28,200	28,050 28,100 28,150 28,200 28,250	3,740 3,748 3,755 3,763 3,770	3,276 3,284 3,291 3,299 3,306
19,250 19,300 19,350 19,400 19,450	19,350 19,400 19,450 19,500	2,428 2,435 2,443 2,450 2,458	1,964 1,971 1,979 1,986 1,994	22,250 22,300 22,350 22,400 22,450	22,300 22,350 22,400 22,450 22,500	2,878 2,885 2,893 2,900 2,908	2,414 2,421 2,429 2,436 2,444	25,250 25,300 25,350 25,400 25,450	25,300 25,350 25,400 25,450 25,500	3,328 3,335 3,343 3,350 3,358	2,864 2,871 2,879 2,886 2,894	28,250 28,300 28,350 28,400 28,450	28,300 28,350 28,400 28,450 28,500	3,778 3,785 3,793 3,800 3,808	3,314 3,321 3,329 3,336 3,344
19,500 19,550 19,600 19,650 19,700	19,650 19,700 19,750	2,465 2,473 2,480 2,488 2,495	2,001 2,009 2,016 2,024 2,031	22,500 22,550 22,600 22,650 22,700	22,550 22,600 22,650 22,700 22,750	2,915 2,923 2,930 2,938 2,945	2,451 2,459 2,466 2,474 2,481	25,500 25,550 25,600 25,650 25,700	25,550 25,600 25,650 25,700 25,750	3,365 3,373 3,380 3,388 3,395	2,901 2,909 2,916 2,924 2,931	28,500 28,550 28,600 28,650 28,700	28,550 28,600 28,650 28,700 28,750	3,815 3,823 3,830 3,838 3,845	3,351 3,359 3,366 3,374 3,381
19,750 19,800 19,850 19,900 19,950	19,800 19,850 19,900 19,950 20,000	2,503 2,510 2,518 2,525 2,533	2,039 2,046 2,054 2,061 2,069	22,750 22,800 22,850 22,900 22,950	22,800 22,850 22,900 22,950 23,000	2,953 2,960 2,968 2,975 2,983	2,489 2,496 2,504 2,511 2,519	25,750 25,800 25,850 25,900 25,950	25,800 25,850 25,900 25,950 26,000	3,403 3,410 3,418 3,425 3,433	2,939 2,946 2,954 2,961 2,969	28,750 28,800 28,850 28,900 28,950	28,800 28,850 28,900 28,950 29,000	3,853 3,860 3,868 3,875 3,883	3,389 3,396 3,404 3,411 3,419

If Form 1	,	And y	ou are-	If Form 10 line 6, is-)40EZ,	And y	ou are-	If Form 10 line 6, is-		And y	ou are-	If Form 10 line 6, is-		And y	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	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
29	,000			32	,000			35	,000			38	,000		
29,000 29,050 29,100 29,150 29,200 29,250	29,100 29,150 29,200 29,250	3,890 3,898 3,905 3,913 3,920 3,928	3,426 3,434 3,441 3,449 3,456 3,464	32,000 32,050 32,100 32,150 32,200 32,250	32,050 32,100 32,150 32,200 32,250 32,300	4,340 4,348 4,355 4,363 4,370 4,378	3,876 3,884 3,891 3,899 3,906 3,914	35,000 35,050 35,100 35,150 35,200 35,250	35,050 35,100 35,150 35,200 35,250 35,300	4,790 4,798 4,805 4,813 4,820 4,828	4,326 4,334 4,341 4,349 4,356 4,364	38,000 38,050 38,100 38,150 38,200 38,250	38,050 38,100 38,150 38,200 38,250 38,300	5,278 5,290 5,303 5,315 5,328 5,340	4,776 4,784 4,791 4,799 4,806 4,814
29,300 29,350 29,400 29,450	29,350 29,400 29,450 29,500	3,935 3,943 3,950 3,958	3,471 3,479 3,486 3,494	32,300 32,350 32,400 32,450	32,350 32,400 32,450 32,500	4,385 4,393 4,400 4,408	3,921 3,929 3,936 3,944	35,300 35,350 35,400 35,450	35,350 35,400 35,450 35,500	4,835 4,843 4,850 4,858	4,371 4,379 4,386 4,394	38,300 38,350 38,400 38,450	38,350 38,400 38,450 38,500	5,353 5,365 5,378 5,390	4,821 4,829 4,836 4,844
29,500 29,550 29,600 29,650 29,700	29,600 29,650 29,700	3,965 3,973 3,980 3,988 3,995	3,501 3,509 3,516 3,524 3,531	32,500 32,550 32,600 32,650 32,700	32,550 32,600 32,650 32,700 32,750	4,415 4,423 4,430 4,438 4,445	3,951 3,959 3,966 3,974 3,981	35,500 35,550 35,600 35,650 35,700	35,550 35,600 35,650 35,700 35,750	4,865 4,873 4,880 4,888 4,895	4,401 4,409 4,416 4,424 4,431	38,500 38,550 38,600 38,650 38,700	38,550 38,600 38,650 38,700 38,750	5,403 5,415 5,428 5,440 5,453	4,851 4,859 4,866 4,874 4,881
29,750 29,800 29,850 29,900 29,950	29,850 29,900 29,950	4,003 4,010 4,018 4,025 4,033	3,539 3,546 3,554 3,561 3,569	32,750 32,800 32,850 32,900 32,950	32,800 32,850 32,900 32,950 33,000	4,453 4,460 4,468 4,475 4,483	3,989 3,996 4,004 4,011 4,019	35,750 35,800 35,850 35,900 35,950	35,800 35,850 35,900 35,950 36,000	4,903 4,910 4,918 4,925 4,933	4,439 4,446 4,454 4,461 4,469	38,750 38,800 38,850 38,900 38,950	38,800 38,850 38,900 38,950 39,000	5,465 5,478 5,490 5,503 5,515	4,889 4,896 4,904 4,911 4,919
30	,000			33	,000			36	,000			39	,000		
30,000 30,050 30,100 30,150 30,200	30,100 30,150 30,200	4,040 4,048 4,055 4,063 4,070	3,576 3,584 3,591 3,599 3,606	33,000 33,050 33,100 33,150 33,200	33,050 33,100 33,150 33,200 33,250	4,490 4,498 4,505 4,513 4,520	4,026 4,034 4,041 4,049 4,056	36,000 36,050 36,100 36,150 36,200	36,050 36,100 36,150 36,200 36,250	4,940 4,948 4,955 4,963 4,970	4,476 4,484 4,491 4,499 4,506	39,000 39,050 39,100 39,150 39,200	39,050 39,100 39,150 39,200 39,250	5,528 5,540 5,553 5,565 5,578	4,926 4,934 4,941 4,949 4,956
30,250 30,300 30,350 30,400 30,450	30,350 30,400 30,450	4,078 4,085 4,093 4,100 4,108	3,614 3,621 3,629 3,636 3,644	33,250 33,300 33,350 33,400 33,450	33,300 33,350 33,400 33,450 33,500	4,528 4,535 4,543 4,550 4,558	4,064 4,071 4,079 4,086 4,094	36,250 36,300 36,350 36,400 36,450	36,300 36,350 36,400 36,450 36,500	4,978 4,985 4,993 5,000 5,008	4,514 4,521 4,529 4,536 4,544	39,250 39,300 39,350 39,400 39,450	39,300 39,350 39,400 39,450 39,500	5,590 5,603 5,615 5,628 5,640	4,964 4,971 4,979 4,986 4,994
30,500 30,550 30,600 30,650 30,700	30,600 30,650 30,700	4,115 4,123 4,130 4,138 4,145	3,651 3,659 3,666 3,674 3,681	33,500 33,550 33,600 33,650 33,700	33,550 33,600 33,650 33,700 33,750	4,565 4,573 4,580 4,588 4,595	4,101 4,109 4,116 4,124 4,131	36,500 36,550 36,600 36,650 36,700	36,550 36,600 36,650 36,700 36,750	5,015 5,023 5,030 5,038 5,045	4,551 4,559 4,566 4,574 4,581	39,500 39,550 39,600 39,650 39,700	39,550 39,600 39,650 39,700 39,750	5,653 5,665 5,678 5,690 5,703	5,001 5,009 5,016 5,024 5,031
30,750 30,800 30,850 30,900 30,950	30,850 30,900 30,950	4,153 4,160 4,168 4,175 4,183	3,689 3,696 3,704 3,711 3,719	33,750 33,800 33,850 33,900 33,950	33,800 33,850 33,900 33,950 34,000	4,603 4,610 4,618 4,625 4,633	4,139 4,146 4,154 4,161 4,169	36,750 36,800 36,850 36,900 36,950	36,800 36,850 36,900 36,950 37,000	5,053 5,060 5,068 5,075 5,083	4,589 4,596 4,604 4,611 4,619	39,750 39,800 39,850 39,900 39,950	39,800 39,850 39,900 39,950 40,000	5,715 5,728 5,740 5,753 5,765	5,039 5,046 5,054 5,061 5,069
31	,000			34	,000			37	,000			40	,000		
31,000 31,050 31,100 31,150 31,200	31,100 31,150 31,200	4,190 4,198 4,205 4,213 4,220	3,726 3,734 3,741 3,749 3,756	34,000 34,050 34,100 34,150 34,200	34,050 34,100 34,150 34,200 34,250	4,640 4,648 4,655 4,663 4,670	4,176 4,184 4,191 4,199 4,206	37,000 37,050 37,100 37,150 37,200	37,050 37,100 37,150 37,200 37,250	5,090 5,098 5,105 5,113 5,120	4,626 4,634 4,641 4,649 4,656	40,000 40,050 40,100 40,150 40,200	40,050 40,100 40,150 40,200 40,250	5,778 5,790 5,803 5,815 5,828	5,076 5,084 5,091 5,099 5,106
31,250 31,300 31,350 31,400 31,450	31,350 31,400 31,450	4,228 4,235 4,243 4,250 4,258	3,764 3,771 3,779 3,786 3,794	34,250 34,300 34,350 34,400 34,450	34,300 34,350 34,400 34,450 34,500	4,678 4,685 4,693 4,700 4,708	4,214 4,221 4,229 4,236 4,244	37,250 37,300 37,350 37,400 37,450	37,300 37,350 37,400 37,450 37,500	5,128 5,135 5,143 5,150 5,158	4,664 4,671 4,679 4,686 4,694	40,250 40,300 40,350 40,400 40,450	40,300 40,350 40,400 40,450 40,500	5,840 5,853 5,865 5,878 5,890	5,114 5,121 5,129 5,136 5,144
31,500 31,550 31,600 31,650 31,700	31,600 31,650 31,700 31,750	4,265 4,273 4,280 4,288 4,295	3,801 3,809 3,816 3,824 3,831	34,500 34,550 34,600 34,650 34,700	34,550 34,600 34,650 34,700 34,750	4,715 4,723 4,730 4,738 4,745	4,251 4,259 4,266 4,274 4,281	37,500 37,550 37,600 37,650 37,700	37,550 37,600 37,650 37,700 37,750	5,165 5,173 5,180 5,190 5,203	4,701 4,709 4,716 4,724 4,731	40,500 40,550 40,600 40,650 40,700	40,550 40,600 40,650 40,700 40,750	5,903 5,915 5,928 5,940 5,953	5,151 5,159 5,166 5,174 5,181
31,750 31,800 31,850 31,900 31,950	31,850 31,900 31,950	4,303 4,310 4,318 4,325 4,333	3,839 3,846 3,854 3,861 3,869	34,750 34,800 34,850 34,900 34,950	34,800 34,850 34,900 34,950 35,000	4,753 4,760 4,768 4,775 4,783	4,289 4,296 4,304 4,311 4,319	37,750 37,800 37,850 37,900 37,950	37,800 37,850 37,900 37,950 38,000	5,215 5,228 5,240 5,253 5,265	4,739 4,746 4,754 4,761 4,769	40,750 40,800 40,850 40,900 40,950	40,800 40,850 40,900 40,950 41,000	5,965 5,978 5,990 6,003 6,015	5,189 5,196 5,204 5,211 5,219

If Form 1 line 6, is-		And yo	ou are-	If Form 10 line 6, is-)40EZ,	And y	ou are-	If Form 1 line 6, is-		And yo	ou are-	If Form 1 line 6, is-		And y	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	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
41	,000			44,	,000			47	,000			50	,000		
41,000	41,050	6,028	5,226	44,000	44,050	6,778	5,676	47,000	47,050	7,528	6,126	50,000	50,050	8,278	6,576
41,050	41,100	6,040	5,234	44,050	44,100	6,790	5,684	47,050	47,100	7,540	6,134	50,050	50,100	8,290	6,584
41,100	41,150	6,053	5,241	44,100	44,150	6,803	5,691	47,100	47,150	7,553	6,141	50,100	50,150	8,303	6,591
41,150	41,200	6,065	5,249	44,150	44,200	6,815	5,699	47,150	47,200	7,565	6,149	50,150	50,200	8,315	6,599
41,200	41,250	6,078	5,256	44,200	44,250	6,828	5,706	47,200	47,250	7,578	6,156	50,200	50,250	8,328	6,606
41,250	41,300	6,090	5,264	44,250	44,300	6,840	5,714	47,250	47,300	7,590	6,164	50,250	50,300	8,340	6,614
41,300	41,350	6,103	5,271	44,300	44,350	6,853	5,721	47,300	47,350	7,603	6,171	50,300	50,350	8,353	6,621
41,350	41,400	6,115	5,279	44,350	44,400	6,865	5,729	47,350	47,400	7,615	6,179	50,350	50,400	8,365	6,629
41,400	41,450	6,128	5,286	44,400	44,450	6,878	5,736	47,400	47,450	7,628	6,186	50,400	50,450	8,378	6,636
41,450	41,500	6,140	5,294	44,450	44,500	6,890	5,744	47,450	47,500	7,640	6,194	50,450	50,500	8,390	6,644
41,500	41,550	6,153	5,301	44,500	44,550	6,903	5,751	47,500	47,550	7,653	6,201	50,500	50,550	8,403	6,651
41,550	41,600	6,165	5,309	44,550	44,600	6,915	5,759	47,550	47,600	7,665	6,209	50,550	50,600	8,415	6,659
41,600	41,650	6,178	5,316	44,600	44,650	6,928	5,766	47,600	47,650	7,678	6,216	50,600	50,650	8,428	6,666
41,650	41,700	6,190	5,324	44,650	44,700	6,940	5,774	47,650	47,700	7,690	6,224	50,650	50,700	8,440	6,674
41,700	41,750	6,203	5,331	44,700	44,750	6,953	5,781	47,700	47,750	7,703	6,231	50,700	50,750	8,453	6,681
41,750	41,800	6,215	5,339	44,750	44,800	6,965	5,789	47,750	47,800	7,715	6,239	50,750	50,800	8,465	6,689
41,800	41,850	6,228	5,346	44,800	44,850	6,978	5,796	47,800	47,850	7,728	6,246	50,800	50,850	8,478	6,696
41,850	41,900	6,240	5,354	44,850	44,900	6,990	5,804	47,850	47,900	7,740	6,254	50,850	50,900	8,490	6,704
41,900	41,950	6,253	5,361	44,900	44,950	7,003	5,811	47,900	47,950	7,753	6,261	50,900	50,950	8,503	6,711
41,950	42,000	6,265	5,369	44,950	45,000	7,015	5,819	47,950	48,000	7,765	6,269	50,950	51,000	8,515	6,719
42	,000			45,	,000			48	,000			51	,000		
42,000	42,050	6,278	5,376	45,000	45,050	7,028	5,826	48,000	48,050	7,778	6,276	51,000	51,050	8,528	6,726
42,050	42,100	6,290	5,384	45,050	45,100	7,040	5,834	48,050	48,100	7,790	6,284	51,050	51,100	8,540	6,734
42,100	42,150	6,303	5,391	45,100	45,150	7,053	5,841	48,100	48,150	7,803	6,291	51,100	51,150	8,553	6,741
42,150	42,200	6,315	5,399	45,150	45,200	7,065	5,849	48,150	48,200	7,815	6,299	51,150	51,200	8,565	6,749
42,200	42,250	6,328	5,406	45,200	45,250	7,078	5,856	48,200	48,250	7,828	6,306	51,200	51,250	8,578	6,756
42,250	42,300	6,340	5,414	45,250	45,300	7,090	5,864	48,250	48,300	7,840	6,314	51,250	51,300	8,590	6,764
42,300	42,350	6,353	5,421	45,300	45,350	7,103	5,871	48,300	48,350	7,853	6,321	51,300	51,350	8,603	6,771
42,350	42,400	6,365	5,429	45,350	45,400	7,115	5,879	48,350	48,400	7,865	6,329	51,350	51,400	8,615	6,779
42,400	42,450	6,378	5,436	45,400	45,450	7,128	5,886	48,400	48,450	7,878	6,336	51,400	51,450	8,628	6,786
42,450	42,500	6,390	5,444	45,450	45,500	7,140	5,894	48,450	48,500	7,890	6,344	51,450	51,500	8,640	6,794
42,500	42,550	6,403	5,451	45,500	45,550	7,153	5,901	48,500	48,550	7,903	6,351	51,500	51,550	8,653	6,801
42,550	42,600	6,415	5,459	45,550	45,600	7,165	5,909	48,550	48,600	7,915	6,359	51,550	51,600	8,665	6,809
42,600	42,650	6,428	5,466	45,600	45,650	7,178	5,916	48,600	48,650	7,928	6,366	51,600	51,650	8,678	6,816
42,650	42,700	6,440	5,474	45,650	45,700	7,190	5,924	48,650	48,700	7,940	6,374	51,650	51,700	8,690	6,824
42,700	42,750	6,453	5,481	45,700	45,750	7,203	5,931	48,700	48,750	7,953	6,381	51,700	51,750	8,703	6,831
42,750	42,800	6,465	5,489	45,750	45,800	7,215	5,939	48,750	48,800	7,965	6,389	51,750	51,800	8,715	6,839
42,800	42,850	6,478	5,496	45,800	45,850	7,228	5,946	48,800	48,850	7,978	6,396	51,800	51,850	8,728	6,846
42,850	42,900	6,490	5,504	45,850	45,900	7,240	5,954	48,850	48,900	7,990	6,404	51,850	51,900	8,740	6,854
42,900	42,950	6,503	5,511	45,900	45,950	7,253	5,961	48,900	48,950	8,003	6,411	51,900	51,950	8,753	6,861
42,950	43,000	6,515	5,519	45,950	46,000	7,265	5,969	48,950	49,000	8,015	6,419	51,950	52,000	8,765	6,869
43	,000			46,	,000			49	,000			52	,000		
43,000	43,050	6,528	5,526	46,000	46,050	7,278	5,976	49,000	49,050	8,028	6,426	52,000	52,050	8,778	6,876
43,050	43,100	6,540	5,534	46,050	46,100	7,290	5,984	49,050	49,100	8,040	6,434	52,050	52,100	8,790	6,884
43,100	43,150	6,553	5,541	46,100	46,150	7,303	5,991	49,100	49,150	8,053	6,441	52,100	52,150	8,803	6,891
43,150	43,200	6,565	5,549	46,150	46,200	7,315	5,999	49,150	49,200	8,065	6,449	52,150	52,200	8,815	6,899
43,200	43,250	6,578	5,556	46,200	46,250	7,328	6,006	49,200	49,250	8,078	6,456	52,200	52,250	8,828	6,906
43,250	43,300	6,590	5,564	46,250	46,300	7,340	6,014	49,250	49,300	8,090	6,464	52,250	52,300	8,840	6,914
43,300	43,350	6,603	5,571	46,300	46,350	7,353	6,021	49,300	49,350	8,103	6,471	52,300	52,350	8,853	6,921
43,350	43,400	6,615	5,579	46,350	46,400	7,365	6,029	49,350	49,400	8,115	6,479	52,350	52,400	8,865	6,929
43,400	43,450	6,628	5,586	46,400	46,450	7,378	6,036	49,400	49,450	8,128	6,486	52,400	52,450	8,878	6,936
43,450	43,500	6,640	5,594	46,450	46,500	7,390	6,044	49,450	49,500	8,140	6,494	52,450	52,500	8,890	6,944
43,500	43,550	6,653	5,601	46,500	46,550	7,403	6,051	49,500	49,550	8,153	6,501	52,500	52,550	8,903	6,951
43,550	43,600	6,665	5,609	46,550	46,600	7,415	6,059	49,550	49,600	8,165	6,509	52,550	52,600	8,915	6,959
43,600	43,650	6,678	5,616	46,600	46,650	7,428	6,066	49,600	49,650	8,178	6,516	52,600	52,650	8,928	6,966
43,650	43,700	6,690	5,624	46,650	46,700	7,440	6,074	49,650	49,700	8,190	6,524	52,650	52,700	8,940	6,974
43,700	43,750	6,703	5,631	46,700	46,750	7,453	6,081	49,700	49,750	8,203	6,531	52,700	52,750	8,953	6,981
43,750	43,800	6,715	5,639	46,750	46,800	7,465	6,089	49,750	49,800	8,215	6,539	52,750	52,800	8,965	6,989
43,800	43,850	6,728	5,646	46,800	46,850	7,478	6,096	49,800	49,850	8,228	6,546	52,800	52,850	8,978	6,996
43,850	43,900	6,740	5,654	46,850	46,900	7,490	6,104	49,850	49,900	8,240	6,554	52,850	52,900	8,990	7,004
43,900	43,950	6,753	5,661	46,900	46,950	7,503	6,111	49,900	49,950	8,253	6,561	52,900	52,950	9,003	7,011
43,950	44,000	6,765	5,669	46,950	47,000	7,515	6,119	49,950	50,000	8,265	6,569	52,950	53,000	9,015	7,019

If Form 1040EZ, And you are-			If Form 10	40F7	_		If Form 1	040F7	_		If Form 10			ntinuea		
line 6, is-		And yo	ou are-	line 6, is-	,	And y	ou are-	line 6, is-		And y	ou are-	line 6, is-		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	tax is-			Your	tax is-			Your	tax is-			Your	tax is-	
53	,000			56,	,000			59	,000			62	,000			
53,000	53,050	9,028	7,026	56,000	56,050	9,778	7,476	59,000	59,050	10,528	7,926	62,000	62,050	11,278	8,376	
53,050	53,100	9,040	7,034	56,050	56,100	9,790	7,484	59,050	59,100	10,540	7,934	62,050	62,100	11,290	8,384	
53,100	53,150	9,053	7,041	56,100	56,150	9,803	7,491	59,100	59,150	10,553	7,941	62,100	62,150	11,303	8,391	
53,150	53,200	9,065	7,049	56,150	56,200	9,815	7,499	59,150	59,200	10,565	7,949	62,150	62,200	11,315	8,399	
53,200	53,250	9,078	7,056	56,200	56,250	9,828	7,506	59,200	59,250	10,578	7,956	62,200	62,250	11,328	8,406	
53,250	53,300	9,090	7,064	56,250	56,300	9,840	7,514	59,250	59,300	10,590	7,964	62,250	62,300	11,340	8,414	
53,300	53,350	9,103	7,071	56,300	56,350	9,853	7,521	59,300	59,350	10,603	7,971	62,300	62,350	11,353	8,421	
53,350	53,400	9,115	7,079	56,350	56,400	9,865	7,529	59,350	59,400	10,615	7,979	62,350	62,400	11,365	8,429	
53,400	53,450	9,128	7,086	56,400	56,450	9,878	7,536	59,400	59,450	10,628	7,986	62,400	62,450	11,378	8,436	
53,450	53,500	9,140	7,094	56,450	56,500	9,890	7,544	59,450	59,500	10,640	7,994	62,450	62,500	11,390	8,444	
53,500	53,550	9,153	7,101	56,500	56,550	9,903	7,551	59,500	59,550	10,653	8,001	62,500	62,550	11,403	8,451	
53,550	53,600	9,165	7,109	56,550	56,600	9,915	7,559	59,550	59,600	10,665	8,009	62,550	62,600	11,415	8,459	
53,600	53,650	9,178	7,116	56,600	56,650	9,928	7,566	59,600	59,650	10,678	8,016	62,600	62,650	11,428	8,466	
53,650	53,700	9,190	7,124	56,650	56,700	9,940	7,574	59,650	59,700	10,690	8,024	62,650	62,700	11,440	8,474	
53,700	53,750	9,203	7,131	56,700	56,750	9,953	7,581	59,700	59,750	10,703	8,031	62,700	62,750	11,453	8,481	
53,750	53,800	9,215	7,139	56,750	56,800	9,965	7,589	59,750	59,800	10,715	8,039	62,750	62,800	11,465	8,489	
53,800	53,850	9,228	7,146	56,800	56,850	9,978	7,596	59,800	59,850	10,728	8,046	62,800	62,850	11,478	8,496	
53,850	53,900	9,240	7,154	56,850	56,900	9,990	7,604	59,850	59,900	10,740	8,054	62,850	62,900	11,490	8,504	
53,900	53,950	9,253	7,161	56,900	56,950	10,003	7,611	59,900	59,950	10,753	8,061	62,900	62,950	11,503	8,511	
53,950	54,000	9,265	7,169	56,950	57,000	10,015	7,619	59,950	60,000	10,765	8,069	62,950	63,000	11,515	8,519	
54	,000			57 ,	,000			60	,000			63	,000			
54,000	54,050	9,278	7,176	57,000	57,050	10,028	7,626	60,000	60,050	10,778	8,076	63,000	63,050	11,528	8,526	
54,050	54,100	9,290	7,184	57,050	57,100	10,040	7,634	60,050	60,100	10,790	8,084	63,050	63,100	11,540	8,534	
54,100	54,150	9,303	7,191	57,100	57,150	10,053	7,641	60,100	60,150	10,803	8,091	63,100	63,150	11,553	8,541	
54,150	54,200	9,315	7,199	57,150	57,200	10,065	7,649	60,150	60,200	10,815	8,099	63,150	63,200	11,565	8,549	
54,200	54,250	9,328	7,206	57,200	57,250	10,078	7,656	60,200	60,250	10,828	8,106	63,200	63,250	11,578	8,556	
54,250	54,300	9,340	7,214	57,250	57,300	10,090	7,664	60,250	60,300	10,840	8,114	63,250	63,300	11,590	8,564	
54,300	54,350	9,353	7,221	57,300	57,350	10,103	7,671	60,300	60,350	10,853	8,121	63,300	63,350	11,603	8,571	
54,350	54,400	9,365	7,229	57,350	57,400	10,115	7,679	60,350	60,400	10,865	8,129	63,350	63,400	11,615	8,579	
54,400	54,450	9,378	7,236	57,400	57,450	10,128	7,686	60,400	60,450	10,878	8,136	63,400	63,450	11,628	8,586	
54,450	54,500	9,390	7,244	57,450	57,500	10,140	7,694	60,450	60,500	10,890	8,144	63,450	63,500	11,640	8,594	
54,500	54,550	9,403	7,251	57,500	57,550	10,153	7,701	60,500	60,550	10,903	8,151	63,500	63,550	11,653	8,601	
54,550	54,600	9,415	7,259	57,550	57,600	10,165	7,709	60,550	60,600	10,915	8,159	63,550	63,600	11,665	8,609	
54,600	54,650	9,428	7,266	57,600	57,650	10,178	7,716	60,600	60,650	10,928	8,166	63,600	63,650	11,678	8,616	
54,650	54,700	9,440	7,274	57,650	57,700	10,190	7,724	60,650	60,700	10,940	8,174	63,650	63,700	11,690	8,624	
54,700	54,750	9,453	7,281	57,700	57,750	10,203	7,731	60,700	60,750	10,953	8,181	63,700	63,750	11,703	8,631	
54,750	54,800	9,465	7,289	57,750	57,800	10,215	7,739	60,750	60,800	10,965	8,189	63,750	63,800	11,715	8,639	
54,800	54,850	9,478	7,296	57,800	57,850	10,228	7,746	60,800	60,850	10,978	8,196	63,800	63,850	11,728	8,646	
54,850	54,900	9,490	7,304	57,850	57,900	10,240	7,754	60,850	60,900	10,990	8,204	63,850	63,900	11,740	8,654	
54,900	54,950	9,503	7,311	57,900	57,950	10,253	7,761	60,900	60,950	11,003	8,211	63,900	63,950	11,753	8,661	
54,950	55,000	9,515	7,319	57,950	58,000	10,265	7,769	60,950	61,000	11,015	8,219	63,950	64,000	11,765	8,669	
55	,000			58,	,000			61	,000			64	,000			
55,000	55,050	9,528	7,326	58,000	58,050	10,278	7,776	61,000	61,050	11,028	8,226	64,000	64,050	11,778	8,676	
55,050	55,100	9,540	7,334	58,050	58,100	10,290	7,784	61,050	61,100	11,040	8,234	64,050	64,100	11,790	8,684	
55,100	55,150	9,553	7,341	58,100	58,150	10,303	7,791	61,100	61,150	11,053	8,241	64,100	64,150	11,803	8,691	
55,150	55,200	9,565	7,349	58,150	58,200	10,315	7,799	61,150	61,200	11,065	8,249	64,150	64,200	11,815	8,699	
55,200	55,250	9,578	7,356	58,200	58,250	10,328	7,806	61,200	61,250	11,078	8,256	64,200	64,250	11,828	8,706	
55,250	55,300	9,590	7,364	58,250	58,300	10,340	7,814	61,250	61,300	11,090	8,264	64,250	64,300	11,840	8,714	
55,300	55,350	9,603	7,371	58,300	58,350	10,353	7,821	61,300	61,350	11,103	8,271	64,300	64,350	11,853	8,721	
55,350	55,400	9,615	7,379	58,350	58,400	10,365	7,829	61,350	61,400	11,115	8,279	64,350	64,400	11,865	8,729	
55,400	55,450	9,628	7,386	58,400	58,450	10,378	7,836	61,400	61,450	11,128	8,286	64,400	64,450	11,878	8,736	
55,450	55,500	9,640	7,394	58,450	58,500	10,390	7,844	61,450	61,500	11,140	8,294	64,450	64,500	11,890	8,744	
55,500	55,550	9,653	7,401	58,500	58,550	10,403	7,851	61,500	61,550	11,153	8,301	64,500	64,550	11,903	8,751	
55,550	55,600	9,665	7,409	58,550	58,600	10,415	7,859	61,550	61,600	11,165	8,309	64,550	64,600	11,915	8,759	
55,600	55,650	9,678	7,416	58,600	58,650	10,428	7,866	61,600	61,650	11,178	8,316	64,600	64,650	11,928	8,766	
55,650	55,700	9,690	7,424	58,650	58,700	10,440	7,874	61,650	61,700	11,190	8,324	64,650	64,700	11,940	8,774	
55,700	55,750	9,703	7,431	58,700	58,750	10,453	7,881	61,700	61,750	11,203	8,331	64,700	64,750	11,953	8,781	
55,750	55,800	9,715	7,439	58,750	58,800	10,465	7,889	61,750	61,800	11,215	8,339	64,750	64,800	11,965	8,789	
55,800	55,850	9,728	7,446	58,800	58,850	10,478	7,896	61,800	61,850	11,228	8,346	64,800	64,850	11,978	8,796	
55,850	55,900	9,740	7,454	58,850	58,900	10,490	7,904	61,850	61,900	11,240	8,354	64,850	64,900	11,990	8,804	
55,900	55,950	9,753	7,461	58,900	58,950	10,503	7,911	61,900	61,950	11,253	8,361	64,900	64,950	12,003	8,811	
55,950	56,000	9,765	7,469	58,950	59,000	10,515	7,919	61,950	62,000	11,265	8,369	64,950	65,000	12,015	8,819	

If Form 1 line 6, is	,	And y	ou are-	If Form 10 line 6, is-		And y	ou are-	If Form 1 line 6, is-		And ye	ou are-	If Form 1 line 6, is-		And y	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	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
65	,000			68	,000			71	,000			74	,000		
65,000 65,050 65,100 65,150 65,200	65,100 65,150 65,200 65,250	12,028 12,040 12,053 12,065 12,078	8,826 8,834 8,841 8,849 8,856	68,000 68,050 68,100 68,150 68,200	68,050 68,100 68,150 68,200 68,250	12,778 12,790 12,803 12,815 12,828	9,276 9,284 9,291 9,299 9,306	71,000 71,050 71,100 71,150 71,200	71,050 71,100 71,150 71,200 71,250	13,528 13,540 13,553 13,565 13,578	9,726 9,734 9,741 9,749 9,756	74,000 74,050 74,100 74,150 74,200	74,050 74,100 74,150 74,200 74,250	14,278 14,290 14,303 14,315 14,328	10,176 10,184 10,191 10,199 10,206
65,250 65,300 65,350 65,400 65,450	65,350 65,400 65,450 65,500	12,090 12,103 12,115 12,128 12,140	8,864 8,871 8,879 8,886 8,894	68,250 68,300 68,350 68,400 68,450	68,300 68,350 68,400 68,450 68,500	12,840 12,853 12,865 12,878 12,890	9,314 9,321 9,329 9,336 9,344	71,250 71,300 71,350 71,400 71,450	71,300 71,350 71,400 71,450 71,500	13,590 13,603 13,615 13,628 13,640	9,764 9,771 9,779 9,786 9,794	74,250 74,300 74,350 74,400 74,450	74,300 74,350 74,400 74,450 74,500	14,340 14,353 14,365 14,378 14,390	10,214 10,221 10,229 10,236 10,244
65,500 65,550 65,600 65,650 65,700	65,600 65,650 65,700	12,153 12,165 12,178 12,190 12,203	8,901 8,909 8,916 8,924 8,931	68,500 68,550 68,600 68,650 68,700	68,550 68,600 68,650 68,700 68,750	12,903 12,915 12,928 12,940 12,953	9,351 9,359 9,366 9,374 9,381	71,500 71,550 71,600 71,650 71,700	71,550 71,600 71,650 71,700 71,750	13,653 13,665 13,678 13,690 13,703	9,801 9,809 9,816 9,824 9,831	74,500 74,550 74,600 74,650 74,700	74,550 74,600 74,650 74,700 74,750	14,403 14,415 14,428 14,440 14,453	10,251 10,259 10,266 10,274 10,281
65,750 65,800 65,850 65,900 65,950	65,850 65,900 65,950	12,215 12,228 12,240 12,253 12,265	8,939 8,946 8,954 8,961 8,969	68,750 68,800 68,850 68,900 68,950	68,800 68,850 68,900 68,950 69,000	12,965 12,978 12,990 13,003 13,015	9,389 9,396 9,404 9,411 9,419	71,750 71,800 71,850 71,900 71,950	71,800 71,850 71,900 71,950 72,000	13,715 13,728 13,740 13,753 13,765	9,839 9,846 9,854 9,861 9,869	74,750 74,800 74,850 74,900 74,950	74,800 74,850 74,900 74,950 75,000	14,465 14,478 14,490 14,503 14,515	10,289 10,296 10,304 10,311 10,319
66	,000			69	,000			72	,000			75	,000		
66,000 66,050 66,100 66,150 66,200	66,100 66,150 66,200	12,278 12,290 12,303 12,315 12,328	8,976 8,984 8,991 8,999 9,006	69,000 69,050 69,100 69,150 69,200	69,050 69,100 69,150 69,200 69,250	13,028 13,040 13,053 13,065 13,078	9,426 9,434 9,441 9,449 9,456	72,000 72,050 72,100 72,150 72,200	72,050 72,100 72,150 72,200 72,250	13,778 13,790 13,803 13,815 13,828	9,876 9,884 9,891 9,899 9,906	75,000 75,050 75,100 75,150 75,200	75,050 75,100 75,150 75,200 75,250	14,528 14,540 14,553 14,565 14,578	10,326 10,334 10,341 10,349 10,356
66,250 66,300 66,350 66,400 66,450	66,350 66,400 66,450	12,340 12,353 12,365 12,378 12,390	9,014 9,021 9,029 9,036 9,044	69,250 69,300 69,350 69,400 69,450	69,300 69,350 69,400 69,450 69,500	13,090 13,103 13,115 13,128 13,140	9,464 9,471 9,479 9,486 9,494	72,250 72,300 72,350 72,400 72,450	72,300 72,350 72,400 72,450 72,500	13,840 13,853 13,865 13,878 13,890	9,914 9,921 9,929 9,936 9,944	75,250 75,300 75,350 75,400 75,450	75,300 75,350 75,400 75,450 75,500	14,590 14,603 14,615 14,628 14,640	10,364 10,374 10,386 10,399 10,411
66,500 66,550 66,600 66,650 66,700	66,600 66,650 66,700	12,403 12,415 12,428 12,440 12,453	9,051 9,059 9,066 9,074 9,081	69,500 69,550 69,600 69,650 69,700	69,550 69,600 69,650 69,700 69,750	13,153 13,165 13,178 13,190 13,203	9,501 9,509 9,516 9,524 9,531	72,500 72,550 72,600 72,650 72,700	72,550 72,600 72,650 72,700 72,750	13,903 13,915 13,928 13,940 13,953	9,951 9,959 9,966 9,974 9,981	75,500 75,550 75,600 75,650 75,700	75,550 75,600 75,650 75,700 75,750	14,653 14,665 14,678 14,690 14,703	10,424 10,436 10,449 10,461 10,474
66,750 66,800 66,850 66,900 66,950	66,850 66,900 66,950	12,465 12,478 12,490 12,503 12,515	9,089 9,096 9,104 9,111 9,119	69,750 69,800 69,850 69,900 69,950	69,800 69,850 69,900 69,950 70,000	13,215 13,228 13,240 13,253 13,265	9,539 9,546 9,554 9,561 9,569	72,750 72,800 72,850 72,900 72,950	72,800 72,850 72,900 72,950 73,000	13,965 13,978 13,990 14,003 14,015	9,989 9,996 10,004 10,011 10,019	75,750 75,800 75,850 75,900 75,950	75,800 75,850 75,900 75,950 76,000	14,715 14,728 14,740 14,753 14,765	10,486 10,499 10,511 10,524 10,536
67	,000			70	,000			73	,000			76	,000		
67,000 67,050 67,100 67,150 67,200	67,100 67,150 67,200	12,528 12,540 12,553 12,565 12,578	9,126 9,134 9,141 9,149 9,156	70,000 70,050 70,100 70,150 70,200	70,050 70,100 70,150 70,200 70,250	13,278 13,290 13,303 13,315 13,328	9,576 9,584 9,591 9,599 9,606	73,000 73,050 73,100 73,150 73,200	73,050 73,100 73,150 73,200 73,250	14,028 14,040 14,053 14,065 14,078	10,026 10,034 10,041 10,049 10,056	76,000 76,050 76,100 76,150 76,200	76,050 76,100 76,150 76,200 76,250	14,778 14,790 14,803 14,815 14,828	10,549 10,561 10,574 10,586 10,599
67,250 67,300 67,350 67,400 67,450	67,350 67,400 67,450 67,500	12,590 12,603 12,615 12,628 12,640	9,164 9,171 9,179 9,186 9,194	70,250 70,300 70,350 70,400 70,450	70,300 70,350 70,400 70,450 70,500	13,340 13,353 13,365 13,378 13,390	9,614 9,621 9,629 9,636 9,644	73,250 73,300 73,350 73,400 73,450	73,300 73,350 73,400 73,450 73,500	14,090 14,103 14,115 14,128 14,140	10,064 10,071 10,079 10,086 10,094	76,250 76,300 76,350 76,400 76,450	76,300 76,350 76,400 76,450 76,500	14,840 14,853 14,865 14,878 14,890	10,611 10,624 10,636 10,649 10,661
67,500 67,550 67,600 67,650 67,700	67,600 67,650 67,700 67,750	12,653 12,665 12,678 12,690 12,703	9,201 9,209 9,216 9,224 9,231	70,500 70,550 70,600 70,650 70,700	70,550 70,600 70,650 70,700 70,750	13,403 13,415 13,428 13,440 13,453	9,651 9,659 9,666 9,674 9,681	73,500 73,550 73,600 73,650 73,700	73,550 73,600 73,650 73,700 73,750	14,153 14,165 14,178 14,190 14,203	10,101 10,109 10,116 10,124 10,131	76,500 76,550 76,600 76,650 76,700	76,550 76,600 76,650 76,700 76,750	14,903 14,915 14,928 14,940 14,953	10,674 10,686 10,699 10,711 10,724
67,750 67,800 67,850 67,900 67,950	67,850 67,900 67,950	12,715 12,728 12,740 12,753 12,765	9,239 9,246 9,254 9,261 9,269	70,750 70,800 70,850 70,900 70,950	70,800 70,850 70,900 70,950 71,000	13,465 13,478 13,490 13,503 13,515	9,689 9,696 9,704 9,711 9,719	73,750 73,800 73,850 73,900 73,950	73,800 73,850 73,900 73,950 74,000	14,215 14,228 14,240 14,253 14,265	10,139 10,146 10,154 10,161 10,169	76,750 76,800 76,850 76,900 76,950	76,800 76,850 76,900 76,950 77,000	14,965 14,978 14,990 15,003 15,015	10,736 10,749 10,761 10,774 10,786

If Form 1 line 6, is-		And ye	ou are-	If Form 10 line 6, is-)40EZ,	And y	ou are-	If Form 1 line 6, is-		And ye	ou are-	If Form 1 line 6, is-		And y	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	tax is-												
77	,000			80	,000			83	,000			86	,000		
77,000 77,050 77,100 77,150 77,200	77,050 77,100 77,150 77,200 77,250	15,028 15,040 15,053 15,065 15,078	10,799 10,811 10,824 10,836 10,849	80,000 80,050 80,100 80,150 80,200	80,050 80,100 80,150 80,200 80,250	15,778 15,790 15,803 15,815 15,828	11,549 11,561 11,574 11,586 11,599	83,000 83,050 83,100 83,150 83,200	83,050 83,100 83,150 83,200 83,250	16,528 16,540 16,553 16,565 16,578	12,299 12,311 12,324 12,336 12,349	86,000 86,050 86,100 86,150 86,200	86,150 86,200 86,250	17,278 17,290 17,303 17,315 17,328	13,049 13,061 13,074 13,086 13,099
77,250 77,300 77,350 77,400 77,450	77,300 77,350 77,400 77,450 77,500	15,090 15,103 15,115 15,128 15,140	10,861 10,874 10,886 10,899 10,911	80,250 80,300 80,350 80,400 80,450	80,300 80,350 80,400 80,450 80,500	15,840 15,853 15,865 15,878 15,890	11,611 11,624 11,636 11,649 11,661	83,250 83,300 83,350 83,400 83,450	83,300 83,350 83,400 83,450 83,500	16,590 16,603 16,615 16,628 16,640	12,361 12,374 12,386 12,399 12,411	86,250 86,300 86,350 86,400 86,450	86,300 86,350 86,400 86,450 86,500	17,340 17,353 17,365 17,378 17,390	13,111 13,124 13,136 13,149 13,161
77,500 77,550 77,600 77,650 77,700	77,550 77,600 77,650 77,700 77,750	15,153 15,165 15,178 15,190 15,203	10,924 10,936 10,949 10,961 10,974	80,500 80,550 80,600 80,650 80,700	80,550 80,600 80,650 80,700 80,750	15,903 15,915 15,928 15,940 15,953	11,674 11,686 11,699 11,711 11,724	83,500 83,550 83,600 83,650 83,700	83,550 83,600 83,650 83,700 83,750	16,653 16,665 16,678 16,690 16,703	12,424 12,436 12,449 12,461 12,474	86,500 86,550 86,600 86,650 86,700	86,550 86,600 86,650 86,700 86,750	17,403 17,415 17,428 17,440 17,453	13,174 13,186 13,199 13,211 13,224
77,750 77,800 77,850 77,900 77,950	77,800 77,850 77,900 77,950 78,000	15,215 15,228 15,240 15,253 15,265	10,986 10,999 11,011 11,024 11,036	80,750 80,800 80,850 80,900 80,950	80,800 80,850 80,900 80,950 81,000	15,965 15,978 15,990 16,003 16,015	11,736 11,749 11,761 11,774 11,786	83,750 83,800 83,850 83,900 83,950	83,800 83,850 83,900 83,950 84,000	16,715 16,728 16,740 16,753 16,765	12,486 12,499 12,511 12,524 12,536	86,750 86,800 86,850 86,900 86,950	86,800 86,850 86,900 86,950 87,000	17,465 17,478 17,490 17,503 17,515	13,236 13,249 13,261 13,274 13,286
78	,000			81	,000			84	,000			87	,000		
78,000 78,050 78,100 78,150 78,200	78,050 78,100 78,150 78,200 78,250	15,278 15,290 15,303 15,315 15,328	11,049 11,061 11,074 11,086 11,099	81,000 81,050 81,100 81,150 81,200	81,050 81,100 81,150 81,200 81,250	16,028 16,040 16,053 16,065 16,078	11,799 11,811 11,824 11,836 11,849	84,000 84,050 84,100 84,150 84,200	84,050 84,100 84,150 84,200 84,250	16,778 16,790 16,803 16,815 16,828	12,549 12,561 12,574 12,586 12,599	87,000 87,050 87,100 87,150 87,200	87,100	17,528 17,540 17,553 17,565 17,578	13,299 13,311 13,324 13,336 13,349
78,250 78,300 78,350 78,400 78,450	78,300 78,350 78,400 78,450 78,500	15,340 15,353 15,365 15,378 15,390	11,111 11,124 11,136 11,149 11,161	81,250 81,300 81,350 81,400 81,450	81,300 81,350 81,400 81,450 81,500	16,090 16,103 16,115 16,128 16,140	11,861 11,874 11,886 11,899 11,911	84,250 84,300 84,350 84,400 84,450	84,300 84,350 84,400 84,450 84,500	16,840 16,853 16,865 16,878 16,890	12,611 12,624 12,636 12,649 12,661	87,250 87,300 87,350 87,400 87,450	87,300 87,350 87,400 87,450 87,500	17,590 17,603 17,615 17,628 17,640	13,361 13,374 13,386 13,399 13,411
78,500 78,550 78,600 78,650 78,700	78,550 78,600 78,650 78,700 78,750	15,403 15,415 15,428 15,440 15,453	11,174 11,186 11,199 11,211 11,224	81,500 81,550 81,600 81,650 81,700	81,550 81,600 81,650 81,700 81,750	16,153 16,165 16,178 16,190 16,203	11,924 11,936 11,949 11,961 11,974	84,500 84,550 84,600 84,650 84,700	84,550 84,600 84,650 84,700 84,750	16,903 16,915 16,928 16,940 16,953	12,674 12,686 12,699 12,711 12,724	87,500 87,550 87,600 87,650 87,700	87,650 87,700 87,750	17,653 17,665 17,678 17,690 17,703	13,424 13,436 13,449 13,461 13,474
78,750 78,800 78,850 78,900 78,950	78,800 78,850 78,900 78,950 79,000	15,465 15,478 15,490 15,503 15,515	11,236 11,249 11,261 11,274 11,286	81,750 81,800 81,850 81,900 81,950	81,800 81,850 81,900 81,950 82,000	16,215 16,228 16,240 16,253 16,265	11,986 11,999 12,011 12,024 12,036	84,750 84,800 84,850 84,900 84,950	84,800 84,850 84,900 84,950 85,000	16,965 16,978 16,990 17,003 17,015	12,736 12,749 12,761 12,774 12,786	87,750 87,800 87,850 87,900 87,950	87,900 87,950	17,715 17,728 17,740 17,753 17,765	13,486 13,499 13,511 13,524 13,536
79	,000			82	,000			85	,000			88	,000		
79,000 79,050 79,100 79,150 79,200	79,050 79,100 79,150 79,200 79,250	15,528 15,540 15,553 15,565 15,578	11,299 11,311 11,324 11,336 11,349	82,000 82,050 82,100 82,150 82,200	82,050 82,100 82,150 82,200 82,250	16,278 16,290 16,303 16,315 16,328	12,049 12,061 12,074 12,086 12,099	85,000 85,050 85,100 85,150 85,200	85,050 85,100 85,150 85,200 85,250	17,028 17,040 17,053 17,065 17,078	12,799 12,811 12,824 12,836 12,849	88,000 88,050 88,100 88,150 88,200	88,100 88,150 88,200	17,778 17,790 17,803 17,815 17,828	13,549 13,561 13,574 13,586 13,599
79,250 79,300 79,350 79,400 79,450	79,300 79,350 79,400 79,450 79,500	15,590 15,603 15,615 15,628 15,640	11,361 11,374 11,386 11,399 11,411	82,250 82,300 82,350 82,400 82,450	82,300 82,350 82,400 82,450 82,500	16,340 16,353 16,365 16,378 16,390	12,111 12,124 12,136 12,149 12,161	85,250 85,300 85,350 85,400 85,450	85,300 85,350 85,400 85,450 85,500	17,090 17,103 17,115 17,128 17,140	12,861 12,874 12,886 12,899 12,911	88,250 88,300 88,350 88,400 88,450	88,350 88,400 88,450	17,840 17,853 17,865 17,878 17,890	13,611 13,624 13,636 13,649 13,661
79,500 79,550 79,600 79,650 79,700	79,550 79,600 79,650 79,700 79,750	15,653 15,665 15,678 15,690 15,703	11,424 11,436 11,449 11,461 11,474	82,500 82,550 82,600 82,650 82,700	82,550 82,600 82,650 82,700 82,750	16,403 16,415 16,428 16,440 16,453	12,174 12,186 12,199 12,211 12,224	85,500 85,550 85,600 85,650 85,700	85,550 85,600 85,650 85,700 85,750	17,153 17,165 17,178 17,190 17,203	12,924 12,936 12,949 12,961 12,974	88,500 88,550 88,600 88,650 88,700	88,650 88,700 88,750	17,903 17,915 17,928 17,940 17,953	13,674 13,686 13,699 13,711 13,724
79,750 79,800 79,850 79,900 79,950	79,800 79,850 79,900 79,950 80,000	15,715 15,728 15,740 15,753 15,765	11,486 11,499 11,511 11,524 11,536	82,750 82,800 82,850 82,900 82,950	82,800 82,850 82,900 82,950 83,000	16,465 16,478 16,490 16,503 16,515	12,236 12,249 12,261 12,274 12,286	85,750 85,800 85,850 85,900 85,950	85,800 85,850 85,900 85,950 86,000	17,215 17,228 17,240 17,253 17,265	12,986 12,999 13,011 13,024 13,036	88,750 88,800 88,850 88,900 88,950	88,850 88,900 88,950	17,965 17,978 17,990 18,003 18,015	13,736 13,749 13,761 13,774 13,786

If Form 1		And y	ou are-	If Form 10 line 6, is-	040EZ,	And y	ou are-	If Form 10 line 6, is-)40EZ,	And ye	ou are-	If Form 10 line 6, is-)40EZ,	And ye	ou are-
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		Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is-
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89,000 89,050 89,100 89,150 89,200	89,100 89,150 89,200 89,250	18,028 18,040 18,053 18,065 18,078 18,090	13,799 13,811 13,824 13,836 13,849 13,861	92,000 92,050 92,100 92,150 92,200 92,250	92,050 92,100 92,150 92,200 92,250 92,300	18,804 18,818 18,832 18,846 18,860 18,874	14,549 14,561 14,574 14,586 14,599 14,611	95,000 95,050 95,100 95,150 95,200 95,250	95,050 95,100 95,150 95,200 95,250 95,300	19,644 19,658 19,672 19,686 19,700 19,714	15,299 15,311 15,324 15,336 15,349 15,361	98,000 98,050 98,100 98,150 98,200 98,250	98,050 98,100 98,150 98,200 98,250 98,300	20,484 20,498 20,512 20,526 20,540 20,554	16,049 16,061 16,074 16,086 16,099
89,300 89,350 89,400 89,450	89,400 89,450 89,500	18,103 18,115 18,128 18,140	13,874 13,886 13,899 13,911	92,300 92,350 92,400 92,450	92,350 92,400 92,450 92,500	18,888 18,902 18,916 18,930	14,624 14,636 14,649 14,661	95,300 95,350 95,400 95,450	95,350 95,400 95,450 95,500	19,728 19,742 19,756 19,770	15,374 15,386 15,399 15,411	98,300 98,350 98,400 98,450	98,350 98,400 98,450 98,500	20,568 20,582 20,596 20,610	16,124 16,136 16,149 16,161
89,500 89,550 89,600 89,650 89,700	89,600 89,650 89,700 89,750	18,153 18,165 18,178 18,190 18,203	13,924 13,936 13,949 13,961 13,974	92,500 92,550 92,600 92,650 92,700	92,550 92,600 92,650 92,700 92,750	18,944 18,958 18,972 18,986 19,000	14,674 14,686 14,699 14,711 14,724	95,500 95,550 95,600 95,650 95,700	95,550 95,600 95,650 95,700 95,750	19,784 19,798 19,812 19,826 19,840	15,424 15,436 15,449 15,461 15,474	98,500 98,550 98,600 98,650 98,700	98,550 98,600 98,650 98,700 98,750	20,624 20,638 20,652 20,666 20,680	16,174 16,186 16,199 16,211 16,224
89,750 89,800 89,850 89,900 89,950	89,850 89,900 89,950	18,215 18,228 18,240 18,253 18,265	13,986 13,999 14,011 14,024 14,036	92,750 92,800 92,850 92,900 92,950	92,800 92,850 92,900 92,950 93,000	19,014 19,028 19,042 19,056 19,070	14,736 14,749 14,761 14,774 14,786	95,750 95,800 95,850 95,900 95,950	95,800 95,850 95,900 95,950 96,000	19,854 19,868 19,882 19,896 19,910	15,486 15,499 15,511 15,524 15,536	98,750 98,800 98,850 98,900 98,950	98,800 98,850 98,900 98,950 99,000	20,694 20,708 20,722 20,736 20,750	16,236 16,249 16,261 16,274 16,286
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90,250 90,300 90,350 90,400 90,450	90,350 90,400 90,450	18,340 18,353 18,365 18,378 18,390	14,111 14,124 14,136 14,149 14,161	93,250 93,300 93,350 93,400 93,450	93,300 93,350 93,400 93,450 93,500	19,154 19,168 19,182 19,196 19,210	14,861 14,874 14,886 14,899 14,911	96,250 96,300 96,350 96,400 96,450	96,300 96,350 96,400 96,450 96,500	19,994 20,008 20,022 20,036 20,050	15,611 15,624 15,636 15,649 15,661	99,250 99,300 99,350 99,400 99,450	99,300 99,350 99,400 99,450 99,500	20,834 20,848 20,862 20,876 20,890	16,361 16,374 16,386 16,399 16,411
90,500 90,550 90,600 90,650 90,700	90,600 90,650 90,700 90,750	18,403 18,415 18,428 18,440 18,453	14,174 14,186 14,199 14,211 14,224	93,500 93,550 93,600 93,650 93,700	93,550 93,600 93,650 93,700 93,750	19,224 19,238 19,252 19,266 19,280	14,924 14,936 14,949 14,961 14,974	96,500 96,550 96,600 96,650 96,700	96,550 96,600 96,650 96,700 96,750	20,064 20,078 20,092 20,106 20,120	15,674 15,686 15,699 15,711 15,724	99,500 99,550 99,600 99,650 99,700	99,550 99,600 99,650 99,700 99,750	20,904 20,918 20,932 20,946 20,960	16,424 16,436 16,449 16,461 16,474
90,750 90,800 90,850 90,900 90,950	90,850 90,900 90,950	18,465 18,478 18,490 18,503 18,515	14,236 14,249 14,261 14,274 14,286	93,750 93,800 93,850 93,900 93,950	93,800 93,850 93,900 93,950 94,000	19,294 19,308 19,322 19,336 19,350	14,986 14,999 15,011 15,024 15,036	96,750 96,800 96,850 96,900 96,950	96,800 96,850 96,900 96,950 97,000	20,134 20,148 20,162 20,176 20,190	15,736 15,749 15,761 15,774 15,786	99,750 99,800 99,850 99,900 99,950	99,800 99,850 99,900 99,950 100,000	20,974 20,988 21,002 21,016 21,030	16,486 16,499 16,511 16,524 16,536
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91,000 91,050 91,100 91,150 91,200	91,100 91,150 91,200	18,528 18,540 18,553 18,566 18,580	14,299 14,311 14,324 14,336 14,349	94,000 94,050 94,100 94,150 94,200	94,050 94,100 94,150 94,200 94,250	19,364 19,378 19,392 19,406 19,420	15,049 15,061 15,074 15,086 15,099	97,000 97,050 97,100 97,150 97,200	97,050 97,100 97,150 97,200 97,250	20,204 20,218 20,232 20,246 20,260	15,799 15,811 15,824 15,836 15,849		or or	0,000 /er — se i 1040	
91,250 91,300 91,350 91,400 91,450	91,350 91,400 91,450 91,500	18,594 18,608 18,622 18,636 18,650	14,361 14,374 14,386 14,399 14,411	94,250 94,300 94,350 94,400 94,450	94,300 94,350 94,400 94,450 94,500	19,434 19,448 19,462 19,476 19,490	15,111 15,124 15,136 15,149 15,161	97,250 97,300 97,350 97,400 97,450	97,300 97,350 97,400 97,450 97,500	20,274 20,288 20,302 20,316 20,330	15,861 15,874 15,886 15,899 15,911				
91,500 91,550 91,600 91,650 91,700	91,600 91,650 91,700 91,750	18,664 18,678 18,692 18,706 18,720	14,424 14,436 14,449 14,461 14,474	94,500 94,550 94,600 94,650 94,700	94,550 94,600 94,650 94,700 94,750	19,504 19,518 19,532 19,546 19,560	15,174 15,186 15,199 15,211 15,224	97,500 97,550 97,600 97,650 97,700	97,550 97,600 97,650 97,700 97,750	20,344 20,358 20,372 20,386 20,400	15,924 15,936 15,949 15,961 15,974				
91,750 91,800 91,850 91,900 91,950	91,850 91,900 91,950	18,734 18,748 18,762 18,776 18,790	14,486 14,499 14,511 14,524 14,536	94,750 94,800 94,850 94,900 94,950	94,800 94,850 94,900 94,950 95,000	19,574 19,588 19,602 19,616 19,630	15,236 15,249 15,261 15,274 15,286	97,750 97,800 97,850 97,900 97,950	97,800 97,850 97,900 97,950 98,000	20,414 20,428 20,442 20,456 20,470	15,986 15,999 16,011 16,024 16,036				

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to

other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

We welcome comments on forms. We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from *IRS.gov/forms*. Click on "More Information" and then on "Give us feedback." Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

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

Estimates of Taxpayer Burden

The table below shows burden estimates based upon current statutory requirements as of November 2016 for taxpayers filing a 2016 Form 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with record keeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

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

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

Estimated Average Taxpayer Burden for Individuals by Activity

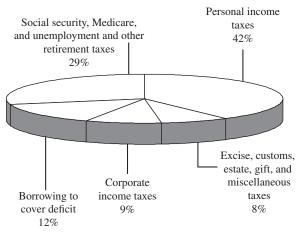
			Average Time Burden (Hours)									
Primary Form Filed	Percentage of Returns	Total Time	Record Keeping	Tax Planning	Form Completion and Submission	All Other	Average Cost (Dollars)					
1040EZ	12%	5	2	*	3	1	\$40					

^{*}Rounds to less than one hour.

Major Categories of Federal Income and Outlays for Fiscal Year 2015

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

Income



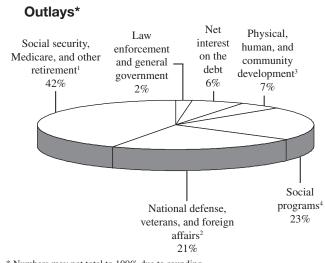
On or before the first Monday in February of each year the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the federal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

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

Footnotes for Certain Federal Outlays

with the goals of the budget resolution are enacted.

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



- Numbers may not total to 100% due to rounding.
 - 2. National defense, veterans, and foreign affairs: About 15% of federal outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; 4% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of United States embassies abroad.
 - 3. Physical, human, and community development: These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.
 - 4. Social programs: About 17% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentage calculations in this section and the dollar chart for outlays exclude undistributed offsetting receipts, which were \$116 billion in 2015. In the budget, these receipts are offset against spending in the calculation of the outlay total. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds

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

Free Software Options for Doing Your Taxes

Why have 49 million Americans used Free File?

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



If your adjusted gross income was \$64,000 or less in 2016, you can use free tax software to prepare and *e-file* your tax return. Earned more? Use Free File Fillable Forms.

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately a dozen brand name commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit *IRS.gov/freefile* for details. Free File combines all the benefits of *e-file* and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free.

Free File Fillable Forms. The IRS offers electronic versions of IRS paper forms that also can be *e-filed* for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

Free Tax Help Available Nationwide

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

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

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at IRS.gov/forms.

Make your tax payments electronically—it's easy.

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

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Where Do You File?



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

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

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