

Caution: DRAFT FORM

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

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

Label (See page 11.) Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (page 12)

Form fields for name, address, and social security numbers.

Fields for social security numbers and a note: 'You must enter your SSN(s) above.'

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if a joint return, want \$3 to go to this fund? [] You [] Spouse

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

Table with 3 columns: Line number, Description, and Amount. Lines 1-6 cover wages, interest, unemployment, adjusted gross income, and taxable income.

Payments and tax

Table with 3 columns: Line number, Description, and Amount. Lines 7-11 cover federal income tax withheld, earned income credit, telephone excise tax, total payments, and tax.

Refund

Have it directly deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.

Table with 3 columns: Line number, Description, and Amount. Line 12a is refund. Includes routing and account numbers.

Amount you owe

Table with 3 columns: Line number, Description, and Amount. Line 13 is amount you owe.

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 19)? [] Yes. Complete the following. [] No

Fields for designee name, phone number, and personal identification number.

Sign here

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Joint return? See page 11. Keep a copy for your records.

Signature and occupation fields for taxpayer and spouse.

Paid preparer's use only

Fields for preparer signature, date, self-employed status, SSN/PTIN, firm name, EIN, and phone number.

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

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

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

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

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

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

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

FROM: Robyn Magruder-Matthews	Email: robyn.t.magruder-matthews@irs.gov	Phone: 202-622-4182 Fax: 202-927-6234	Room: 6423	Date: June 23, 2006
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Major Changes to 2006 Form 1040EZ Instructions

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

Page 8

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

Page 13

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

Page 18

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

Page 19

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

Page 20

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

Page 21

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

Page 23

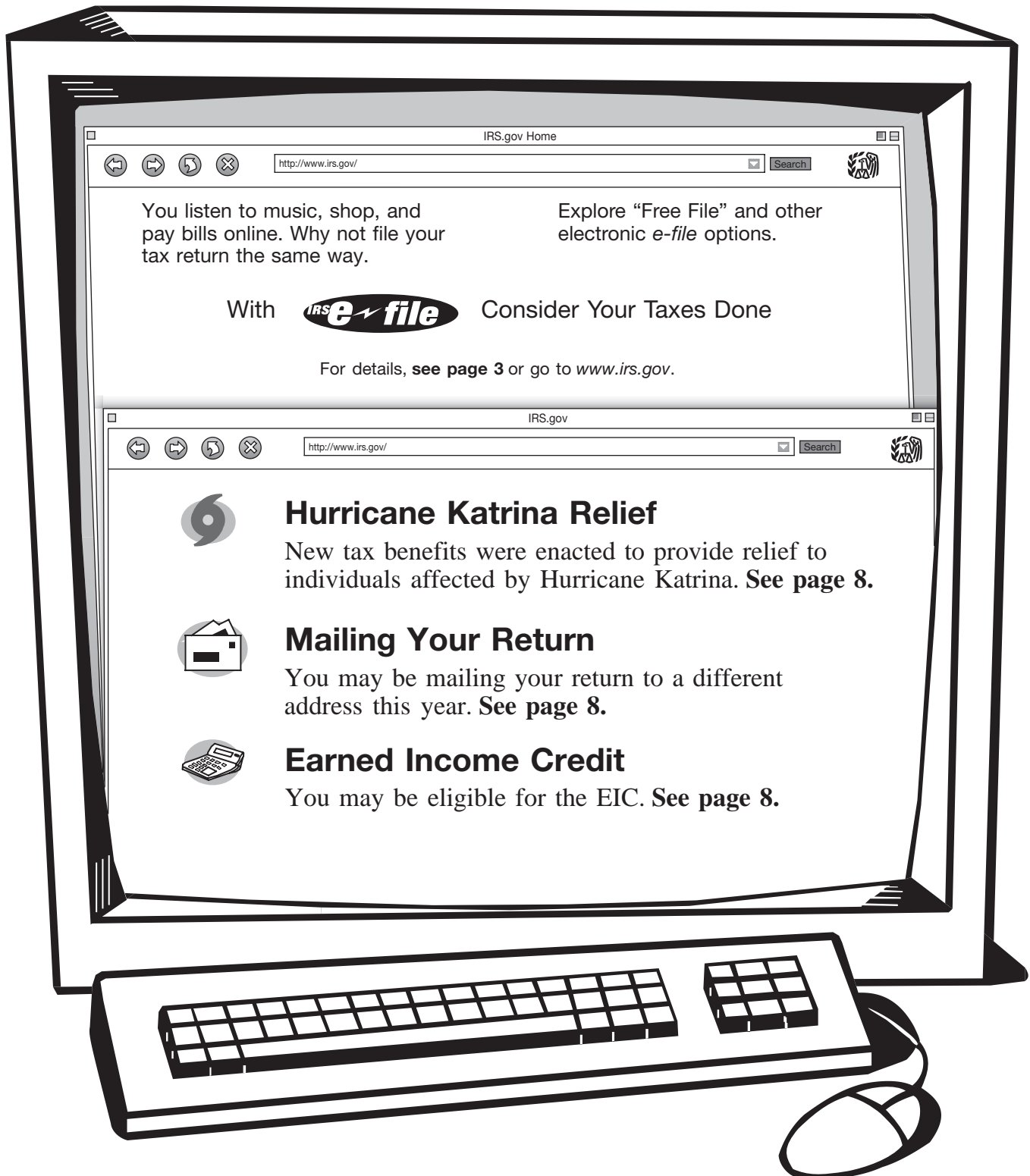
- ◆ The text under "We welcome comments on forms" was revised to conform to Form 1040 Instructions.
- ◆ The text under "Estimates of Taxpayer Burden" was revised to conform to Form 1040 Instructions.

Back Cover

- ◆ The addresses have not been updated.

2006 1040EZ

Instructions



A Message From the Commissioner

Dear Taxpayer,

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

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

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

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

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

Sincerely,



Mark W. Everson

The IRS Mission

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



consider it done

What is IRS *e-file*?

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

What are the benefits?

Millions Eligible for Free File!

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

Fast! Easy! Convenient!

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

Accurate! Secure!

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

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

How to *e-file*?

Use an Authorized IRS e-file Provider



Many tax professionals electronically file tax returns for their clients. As a taxpayer, you have two options:

- You can prepare your return, take it to an Authorized IRS *e-file* Provider, and have the provider transmit it electronically to the IRS, or
- You can have a tax professional prepare your return and transmit it for you electronically.

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

Use a Personal Computer



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

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

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

IRS Customer Service Standards

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

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

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

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

Help With Unresolved Tax Issues

Office of the Taxpayer Advocate

Contacting Your Taxpayer Advocate

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

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

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

Handling Your Tax Problems

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

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

Information You Should Be Prepared To Provide

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

How To Contact Your Taxpayer Advocate

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

Quick and Easy Access to Tax Help and Forms




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



Internet

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

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



Mail

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

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



Phone

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

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

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

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



Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of reproducible tax forms available to photocopy or print from a CD-ROM.



CD-ROM

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

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

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

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

Refund Information

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

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

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



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

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

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

Calling the IRS

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



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

Before You Call

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

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

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

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

lection of customers for participation in a customer satisfaction survey.

Making the Call

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

Before You Hang Up

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

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

What Is TeleTax?

Recorded Tax Information

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

Topics by Internet

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

TeleTax Topics		All topics are available in Spanish.		Topic No.	Subject	Topic No.	Subject	Topic No.	Subject
IRS Help Available		302	Highlights of tax changes	419	Gambling income and expenses	556	Alternative minimum tax	759	Form 940 and 940-EZ—Deposit requirements
101	IRS services— Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs	303	Checklist of common errors when preparing your tax return	420	Bartering income	557	Tax on early distributions from traditional and Roth IRAs	760	Form 940 and Form 940-EZ—Employer's Annual Federal Unemployment Tax Returns
102	Tax assistance for individuals with disabilities and the hearing impaired	304	Extensions of time to file your tax return	421	Scholarship and fellowship grants	558	Tax on early distributions from retirement plans	761	Tips—Withholding and reporting
103	Tax help for small businesses and the self-employed	305	Recordkeeping	422	Nontaxable income	Tax Credits			
104	Taxpayer Advocate Service—Help for problem situations	306	Penalty for underpayment of estimated tax	423	Social security and equivalent railroad retirement benefits	601	Earned income credit (EIC)	762	Independent contractor vs. employee
106	Tax relief for victims of terrorist attacks	307	Backup withholding	424	401(k) plans	602	Child and dependent care credit	Electronic Magnetic Media Filers—1099 Series and Related Information Returns	
IRS Procedures		308	Amended returns	425	Passive activities— Losses and credits	603	Credit for the elderly or the disabled	801	Who must file magnetically
151	Your appeal rights	309	Roth IRA contributions	426	Other income	604	Advance earned income credit	802	Applications, forms, and information
152	Refunds—How long they should take	310	Coverdell education savings accounts	427	Stock options	605	Education credits	803	Waivers and extensions
153	What to do if you haven't filed your tax return	311	Power of attorney information	428	Roth IRA distributions	606	Child tax credits	804	Test files and combined federal and state filing
154	2006 Form W-2 and Form 1099-R—What to do if not received	312	Disclosure authorizations	429	Traders in securities (information for Form 1040 filers)	607	Adoption credit	805	Electronic filing of information returns
155	Forms and publications—How to order	313	Qualified tuition programs (QTPs)	430	Exchange of policyholder interest for stock	608	Excess social security and RRTA tax withheld	Tax Information for Aliens and U.S. Citizens Living Abroad	
156	Copy of your tax return—How to get one	Filing Requirements, Filing Status, and Exemptions		Adjustments to Income				851	Resident and nonresident aliens
157	Change of address—How to notify IRS	351	Who must file?	451	Individual retirement arrangements (IRAs)	610	Retirement savings contributions credit	852	Dual-status alien
158	Ensuring proper credit of payments	352	Which form—1040, 1040A, or 1040EZ?	452	Alimony paid	IRS Notices			
159	Prior year(s) Form W-2—How to get a copy of	353	What is your filing status?	453	Bad debt deduction	651	Notices—What to do	853	Foreign earned income exclusion—General
Collection		354	Dependents	455	Moving expenses	652	Notice of underreported income—CP 2000	854	Foreign earned income exclusion—Who qualifies?
201	The collection process	355	Estimated tax	456	Student loan interest deduction	653	IRS notices and bills, penalties, and interest charges	855	Foreign earned income exclusion—What qualifies?
202	What to do if you can't pay your tax	356	Decedents	457	Tuition and fees deduction	Basis of Assets, Depreciation, and Sale of Assets			
203	Failure to pay child support and federal nontax and state income tax obligations	357	Tax information for parents of kidnapped children	Itemized Deductions				701	Sale of your home
204	Offers in compromise	Types of Income		501	Should I itemize?	703	Basis of assets	704	Depreciation
205	Innocent spouse relief (and separation of liability and equitable relief)	401	Wages and salaries	502	Medical and dental expenses	705	Installment sales	Tax Information for Puerto Rico Residents (in Spanish only)	
Alternative Filing Methods		402	Tips	503	Deductible taxes	Employer Tax Information			
251	Electronic signatures	403	Interest received	504	Home mortgage points	751	Social security and Medicare withholding rates	901	Who must file a U.S. income tax return in Puerto Rico
252	Electronic filing	404	Dividends	505	Interest expense	752	Form W-2—Where, when, and how to file	902	Deductions and credits for Puerto Rico filers
253	Substitute tax forms	405	Refunds of state and local taxes	506	Contributions	753	Form W-4—Employee's Withholding Allowance Certificate	903	Federal employment taxes in Puerto Rico
254	How to choose a paid tax preparer	406	Alimony received	507	Casualty and theft losses	754	Form W-5—Advance earned income credit	904	Tax assistance for Puerto Rico residents
256	Filing business returns electronically	407	Business income	508	Miscellaneous expenses	755	Employer identification number (EIN)—How to apply	Topic numbers are effective January 1, 2007	
General Information		408	Sole proprietorship	509	Business use of home	756	Employment taxes for household employees		
301	When, where, and how to file	409	Capital gains and losses	510	Business use of car	757	Form 941—Deposit requirements		
		410	Pensions and annuities	511	Business travel expenses	758	Form 941—Employer's Quarterly Federal Tax Return		
		411	Pensions—The general rule and the simplified method	512	Business entertainment expenses				
		412	Lump-sum distributions	513	Educational expenses				
		413	Rollovers from retirement plans	514	Employee business expenses				
		414	Rental income and expenses	515	Casualty, disaster, and theft losses				
		415	Renting residential and vacation property	Tax Computation					
		416	Farming and fishing income	551	Standard deduction				
		417	Earnings for clergy	552	Tax and credits figured by the IRS				
		418	Unemployment compensation	553	Tax on a child's investment income				
				554	Self-employment tax				
				555	Ten-year tax option for lump-sum distributions				

Before You Fill In Form 1040EZ



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

What's New for 2006

Mailing Your Return

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

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

Earned Income Credit (EIC)

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

Filing Requirements

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

Do You Have To File?

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

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



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



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

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

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

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

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

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

See Pub. 519 for details.



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

When Should You File?

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



If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone, qualified hazardous duty area, or a contingency operation (for example, you were in the Afghanistan, Bosnia, Kosovo, or Persian Gulf area), see Pub. 3.

What if You Cannot File on Time?

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

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

What if You File or Pay Late?

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

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

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

Are There Other Penalties?

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

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

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

- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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

Where Do You File?

See the back cover.

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

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

Who Can Use Form 1040EZ?

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

- Your filing status is single or married filing jointly (see page 11). If you were a nonresident alien at any time in 2006, see *Nonresident aliens* on page 11.

- You do not claim any dependents.

Chart A—For Most People

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

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

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

Chart B—For Children and Other Dependents

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

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



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

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

- Your **unearned income** was over \$850.
- Your **earned income** was over \$5,150.
- Your **gross income** was more than the **larger** of—
- \$850, or
- Your earned income (up to \$4,850) plus \$300.

Chart C—Other Situations When You Must File

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

- You received any advance earned income credit payments from your employer. These payments are shown in box 9 of your Form W-2.

- You owe tax from the recapture of an education credit (see **Form 8863**).
- You claim a credit for excess social security and tier 1 RRTA tax withheld.

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

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer.
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your group-term life insurance.

- You had net earnings from self-employment of at least \$400.

- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

- You owe tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.

- You do not claim any adjustments to income. Use TeleTax topics 451-453 and 455-458 (see page 6).

- The only tax credit you can claim is the earned income credit. Use TeleTax topics 601-608 and 610 (see page 6).

- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2006. If you were born on January 1, 1942, you are considered to be age 65 at the end of 2006 and cannot use Form 1040EZ.

- Your taxable income (line 6 of Form 1040EZ) is less than \$100,000.

- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.

- You did not receive any advance earned income credit payments.


- You do not owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 6).

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

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

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

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

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

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

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

*This includes distributions from Archer and Medicare Advantage MSAs.

Single

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

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

Married Filing Jointly

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

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

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

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

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

Line Instructions for Form 1040EZ



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

Name and Address Use the Peel-Off Label

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

Address Change

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

Name Change

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

What if You Do Not Have a Label?

Print the information in the spaces provided.



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

P.O. Box

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

Foreign Address

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

Social Security Number (SSN)

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

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

IRS individual taxpayer identification numbers (ITINs) for aliens.

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

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



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

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

Presidential Election Campaign Fund

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

Income

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$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 2006, you may receive a Form 1099-G.

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

- Yes.** None of your refund is taxable.
- No.** You may have to report part or all of the refund as income on Form 1040 for 2006. For details, use TeleTax topic 405 (see page 6).

Social Security Benefits

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

Line 1

Wages, Salaries, and Tips

Enter the total of your wages, salaries, and tips. If a joint return, also include your spouse's income. For most people, the amount to enter

on this line should be shown on their Form(s) W-2 in box 1. But the following types of income must also be included in the total on line 1.

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



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

Missing or Incorrect Form W-2?

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

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

Keep for Your Records



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

1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099	1.	
2. Is the amount on line 1 more than zero?		
<input type="checkbox"/> No. None of your social security benefits are taxable.		
<input type="checkbox"/> Yes. Enter one-half of line 1	2.	
3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see the instructions for line 3 on page 13)	3.	
4. Enter your total interest income, including any tax-exempt interest	4.	
5. Add lines 2, 3, and 4	5.	
6. If you are:		
• Single, enter \$25,000	}	
• Married filing jointly, enter \$32,000		
7. Is the amount on line 6 less than the amount on line 5?		
<input type="checkbox"/> No. None of your social security benefits are taxable this year. You can use Form 1040EZ. Do not list your benefits as income.		
<input type="checkbox"/> Yes. Some of your benefits are taxable this year. You must use Form 1040A or 1040.		

Line 2**Taxable Interest**

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

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

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

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

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

Tax-Exempt Interest

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

Line 3**Unemployment Compensation and Alaska Permanent Fund Dividends**

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

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

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

Payments and Tax**Line 7****Federal Income Tax Withheld**

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

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

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

**Lines 8a and 8b
Earned Income Credit (EIC)****What Is the EIC?**

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

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

To Take the EIC:

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

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



If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, Who must file, on page 15. You may also have to pay penalties.

Step 1 All Filers

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


Yes. Continue → **No.** You cannot take the credit.
- Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 15)?

Yes. Continue → **No.** You cannot take the credit. Enter “No” in the space to the left of line 8a.
- Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else’s 2006 tax return?


Yes. You cannot take the credit. **No.** Continue →
- Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2006?

Yes. Go to question 5. **No.** You cannot take the credit.
- Was your home, and your spouse’s if filing a joint return, in the United States for more than half of 2006? Members of the military stationed outside the United States, see page 15 before you answer.

Yes. Continue 

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

6. Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2006?

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

No. Go to Step 2 on this page.

A **qualifying child** for the EIC is a child who is a...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was
Under age 19 at the end of 2006

or

Under age 24 at the end of 2006 and a student (see page 15)

or

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

AND

who...

Either lived with another person in the United States for more than half of 2006 or was born or died in 2006 and that person’s home was the child’s home for the entire time the child was alive in 2006.



Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 6) or see

Pub. 596.

Step 2 Earned Income

1. Figure earned income:

Form 1040EZ, line 1 _____

Subtract, if included in line 1, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount paid to an inmate in a penal institution for work (enter “PRI” in the space to the left of line 1 on Form 1040EZ).

- Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter “DFC” and the amount subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown on your Form W-2 in box 11. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.

Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040EZ, line 8b. See *Combat pay, Nontaxable* on this page.


_____ + _____



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

Earned Income =

2. Is your earned income less than \$12,120 (\$14,120 if married filing jointly)?

Yes. Go to Step 3. **No.** 
You cannot take the credit.

Step 3 How To Figure the Credit

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

Yes. See *Credit figured by the IRS* on this page. **No.** Go to the worksheet on page 16.

Definitions and Special Rules

(listed in alphabetical order)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Keep for Your Records



Part 1

All Filers

1. Enter your earned income from Step 2 that begins on page 14. 1

2. Look up the amount on line 1 above in the EIC Table on page 17 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. 2

If line 2 is zero, You cannot take the credit. Enter "No" in the space to the left of line 8a.

3. Enter the amount from Form 1040EZ, line 4. 3

4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. Is the amount on line 3 less than \$6,750 (\$8,750 if married filing jointly)?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
 No. Look up the amount on line 3 in the EIC Table on page 17 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. 5

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

Part 3

Your Earned Income Credit

6. **This is your earned income credit.** 6

Enter this amount on Form 1040EZ, line 8a.



If your EIC for a year after 1996 was reduced or disallowed, see page 15 to find out if you must file Form 8862 to take the credit for 2006.



2005 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

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

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

Line 9

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

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

Line 10

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

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

Line 11**Tax**

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

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

Refund**Line 12a**

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



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

Refund Offset

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

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

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

Lines 12b Through 12d**DIRECT DEPOSIT**

Simple. Safe. Secure.

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

Why Use Direct Deposit?

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

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

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

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



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

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

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

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

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



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

Sample Check—Lines 12b Through 12d

William Maple
Doris Maple
1234 Redwood Circle
Anytown, MD 20000

PAY TO THE ORDER OF

ANYTOWN BANK
Anytown, MD 20000

For

1:250250025:202020861234

1234
12340000/0000

Do not include the check number.



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

Amount You Owe



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

Line 13



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

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

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

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

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

Official Payments Corporation
1-800-2PAY-TAXSM
(1-800-272-9829)
1-877-754-4413
(Customer Service)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040SM
(1-888-729-1040)
1-888-658-5465
(Customer Service)
www.PAY1040.com



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

What if You Cannot Pay?

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

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

Penalty for Not Paying Enough Tax During the Year

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

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

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

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

Third Party Designee

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

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

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

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

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

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

Sign Your Return

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

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

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

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

General Information

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

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

Need more information or forms? See page 5.



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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

Other Ways To Get Help

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

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

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

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

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

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

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

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

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

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

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

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

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

Estimates of Taxpayer Burden

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

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

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

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

Self-Prepared Without Tax Software		Self-Prepared With Tax Software		Prepared by Paid Professional	
Hours	Costs	Hours	Costs	Hours	Costs
8.3	\$5	13.1	\$41	8.9	\$81

Estimated Average Preparation Time by Taxpayer Activities

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

Average Time (Hours per Return)				
Total	Recordkeeping	Tax Planning	Form Completion	All Other Activities
10.1	3.5	2.4	2.5	1.7

2005 Tax Table

Example. Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is \$26,250. First, he finds the \$26,250–26,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is \$3,576. This is the tax amount he should enter on line 10 of Form 1040EZ.

At least		But less than		Single	Married filing jointly
26,200	26,250	26,250	26,300	3,569	3,204
26,250	26,300	26,300	26,350	3,576	3,211
26,300	26,350	26,350	26,400	3,584	3,219
26,350	26,400	26,400		3,591	3,226

Your tax is—

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At 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—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
0	5	0	0	1,500	1,525	151	151	3,000				6,000			
5	15	1	1	1,525	1,550	154	154	3,000	3,050	303	303	6,000	6,050	603	603
15	25	2	2	1,550	1,575	156	156	3,050	3,100	308	308	6,050	6,100	608	608
25	50	4	4	1,575	1,600	159	159	3,100	3,150	313	313	6,100	6,150	613	613
50	75	6	6	1,600	1,625	161	161	3,150	3,200	318	318	6,150	6,200	618	618
75	100	9	9	1,625	1,650	164	164	3,200	3,250	323	323	6,200	6,250	623	623
100	125	11	11	1,650	1,675	166	166	3,250	3,300	328	328	6,250	6,300	628	628
125	150	14	14	1,675	1,700	169	169	3,300	3,350	333	333	6,300	6,350	633	633
150	175	16	16	1,700	1,725	171	171	3,350	3,400	338	338	6,350	6,400	638	638
175	200	19	19	1,725	1,750	174	174	3,400	3,450	343	343	6,400	6,450	643	643
200	225	21	21	1,750	1,775	176	176	3,450	3,500	348	348	6,450	6,500	648	648
225	250	24	24	1,775	1,800	179	179	3,500	3,550	353	353	6,500	6,550	653	653
250	275	26	26	1,800	1,825	181	181	3,550	3,600	358	358	6,550	6,600	658	658
275	300	29	29	1,825	1,850	184	184	3,600	3,650	363	363	6,600	6,650	663	663
300	325	31	31	1,850	1,875	186	186	3,650	3,700	368	368	6,650	6,700	668	668
325	350	34	34	1,875	1,900	189	189	3,700	3,750	373	373	6,700	6,750	673	673
350	375	36	36	1,900	1,925	191	191	3,750	3,800	378	378	6,750	6,800	678	678
375	400	39	39	1,925	1,950	194	194	3,800	3,850	383	383	6,800	6,850	683	683
400	425	41	41	1,950	1,975	196	196	3,850	3,900	388	388	6,850	6,900	688	688
425	450	44	44	1,975	2,000	199	199	3,900	3,950	393	393	6,900	6,950	693	693
450	475	46	46					3,950	4,000	398	398	6,950	7,000	698	698
475	500	49	49	2,000				4,000				7,000			
500	525	51	51	2,000	2,025	201	201	4,000	4,050	403	403	7,000	7,050	703	703
525	550	54	54	2,025	2,050	204	204	4,050	4,100	408	408	7,050	7,100	708	708
550	575	56	56	2,050	2,075	206	206	4,100	4,150	413	413	7,100	7,150	713	713
575	600	59	59	2,075	2,100	209	209	4,150	4,200	418	418	7,150	7,200	718	718
600	625	61	61	2,100	2,125	211	211	4,200	4,250	423	423	7,200	7,250	723	723
625	650	64	64	2,125	2,150	214	214	4,250	4,300	428	428	7,250	7,300	728	728
650	675	66	66	2,150	2,175	216	216	4,300	4,350	433	433	7,300	7,350	733	733
675	700	69	69	2,175	2,200	219	219	4,350	4,400	438	438	7,350	7,400	738	738
700	725	71	71	2,200	2,225	221	221	4,400	4,450	443	443	7,400	7,450	743	743
725	750	74	74	2,225	2,250	224	224	4,450	4,500	448	448	7,450	7,500	748	748
750	775	76	76	2,250	2,275	226	226	4,500	4,550	453	453	7,500	7,550	753	753
775	800	79	79	2,275	2,300	229	229	4,550	4,600	458	458	7,550	7,600	758	758
800	825	81	81	2,300	2,325	231	231	4,600	4,650	463	463	7,600	7,650	763	763
825	850	84	84	2,325	2,350	234	234	4,650	4,700	468	468	7,650	7,700	768	768
850	875	86	86	2,350	2,375	236	236	4,700	4,750	473	473	7,700	7,750	773	773
875	900	89	89	2,375	2,400	239	239	4,750	4,800	478	478	7,750	7,800	778	778
900	925	91	91	2,400	2,425	241	241	4,800	4,850	483	483	7,800	7,850	783	783
925	950	94	94	2,425	2,450	244	244	4,850	4,900	488	488	7,850	7,900	788	788
950	975	96	96	2,450	2,475	246	246	4,900	4,950	493	493	7,900	7,950	793	793
975	1,000	99	99	2,475	2,500	249	249	4,950	5,000	498	498	7,950	8,000	798	798
1,000				2,500				5,000				8,000			
1,000	1,025	101	101	2,500	2,525	251	251	5,000	5,050	503	503	8,000	8,050	839	839
1,025	1,050	104	104	2,525	2,550	254	254	5,050	5,100	508	508	8,050	8,100	846	846
1,050	1,075	106	106	2,550	2,575	256	256	5,100	5,150	513	513	8,100	8,150	854	854
1,075	1,100	109	109	2,575	2,600	259	259	5,150	5,200	518	518	8,150	8,200	861	861
1,100	1,125	111	111	2,600	2,625	261	261	5,200	5,250	523	523	8,200	8,250	869	869
1,125	1,150	114	114	2,625	2,650	264	264	5,250	5,300	528	528	8,250	8,300	876	876
1,150	1,175	116	116	2,650	2,675	266	266	5,300	5,350	533	533	8,300	8,350	884	884
1,175	1,200	119	119	2,675	2,700	269	269	5,350	5,400	538	538	8,350	8,400	891	891
1,200	1,225	121	121	2,700	2,725	271	271	5,400	5,450	543	543	8,400	8,450	899	899
1,225	1,250	124	124	2,725	2,750	274	274	5,450	5,500	548	548	8,450	8,500	906	906
1,250	1,275	126	126	2,750	2,775	276	276	5,500	5,550	553	553	8,500	8,550	914	914
1,275	1,300	129	129	2,775	2,800	279	279	5,550	5,600	558	558	8,550	8,600	921	921
1,300	1,325	131	131	2,800	2,825	281	281	5,600	5,650	563	563	8,600	8,650	929	929
1,325	1,350	134	134	2,825	2,850	284	284	5,650	5,700	568	568	8,650	8,700	936	936
1,350	1,375	136	136	2,850	2,875	286	286	5,700	5,750	573	573	8,700	8,750	944	944
1,375	1,400	139	139	2,875	2,900	289	289	5,750	5,800	578	578	8,750	8,800	951	951
1,400	1,425	141	141	2,900	2,925	291	291	5,800	5,850	583	583	8,800	8,850	959	959
1,425	1,450	144	144	2,925	2,950	294	294	5,850	5,900	588	588	8,850	8,900	966	966
1,450	1,475	146	146	2,950	2,975	296	296	5,900	5,950	593	593	8,900	8,950	974	974
1,475	1,500	149	149	2,975	3,000	299	299	5,950	6,000	598	598	8,950	9,000	981	981

Continued on page 25

2005 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At 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—			
9,000				12,000				15,000				18,000			
9,000	9,050	989	903	12,000	12,050	1,439	1,203	15,000	15,050	1,889	1,524	18,000	18,050	2,339	1,974
9,050	9,100	996	908	12,050	12,100	1,446	1,208	15,050	15,100	1,896	1,531	18,050	18,100	2,346	1,981
9,100	9,150	1,004	913	12,100	12,150	1,454	1,213	15,100	15,150	1,904	1,539	18,100	18,150	2,354	1,989
9,150	9,200	1,011	918	12,150	12,200	1,461	1,218	15,150	15,200	1,911	1,546	18,150	18,200	2,361	1,996
9,200	9,250	1,019	923	12,200	12,250	1,469	1,223	15,200	15,250	1,919	1,554	18,200	18,250	2,369	2,004
9,250	9,300	1,026	928	12,250	12,300	1,476	1,228	15,250	15,300	1,926	1,561	18,250	18,300	2,376	2,011
9,300	9,350	1,034	933	12,300	12,350	1,484	1,233	15,300	15,350	1,934	1,569	18,300	18,350	2,384	2,019
9,350	9,400	1,041	938	12,350	12,400	1,491	1,238	15,350	15,400	1,941	1,576	18,350	18,400	2,391	2,026
9,400	9,450	1,049	943	12,400	12,450	1,499	1,243	15,400	15,450	1,949	1,584	18,400	18,450	2,399	2,034
9,450	9,500	1,056	948	12,450	12,500	1,506	1,248	15,450	15,500	1,956	1,591	18,450	18,500	2,406	2,041
9,500	9,550	1,064	953	12,500	12,550	1,514	1,253	15,500	15,550	1,964	1,599	18,500	18,550	2,414	2,049
9,550	9,600	1,071	958	12,550	12,600	1,521	1,258	15,550	15,600	1,971	1,606	18,550	18,600	2,421	2,056
9,600	9,650	1,079	963	12,600	12,650	1,529	1,263	15,600	15,650	1,979	1,614	18,600	18,650	2,429	2,064
9,650	9,700	1,086	968	12,650	12,700	1,536	1,268	15,650	15,700	1,986	1,621	18,650	18,700	2,436	2,071
9,700	9,750	1,094	973	12,700	12,750	1,544	1,273	15,700	15,750	1,994	1,629	18,700	18,750	2,444	2,079
9,750	9,800	1,101	978	12,750	12,800	1,551	1,278	15,750	15,800	2,001	1,636	18,750	18,800	2,451	2,086
9,800	9,850	1,109	983	12,800	12,850	1,559	1,283	15,800	15,850	2,009	1,644	18,800	18,850	2,459	2,094
9,850	9,900	1,116	988	12,850	12,900	1,566	1,288	15,850	15,900	2,016	1,651	18,850	18,900	2,466	2,101
9,900	9,950	1,124	993	12,900	12,950	1,574	1,293	15,900	15,950	2,024	1,659	18,900	18,950	2,474	2,109
9,950	10,000	1,131	998	12,950	13,000	1,581	1,298	15,950	16,000	2,031	1,666	18,950	19,000	2,481	2,116
10,000				13,000				16,000				19,000			
10,000	10,050	1,139	1,003	13,000	13,050	1,589	1,303	16,000	16,050	2,039	1,674	19,000	19,050	2,489	2,124
10,050	10,100	1,146	1,008	13,050	13,100	1,596	1,308	16,050	16,100	2,046	1,681	19,050	19,100	2,496	2,131
10,100	10,150	1,154	1,013	13,100	13,150	1,604	1,313	16,100	16,150	2,054	1,689	19,100	19,150	2,504	2,139
10,150	10,200	1,161	1,018	13,150	13,200	1,611	1,318	16,150	16,200	2,061	1,696	19,150	19,200	2,511	2,146
10,200	10,250	1,169	1,023	13,200	13,250	1,619	1,323	16,200	16,250	2,069	1,704	19,200	19,250	2,519	2,154
10,250	10,300	1,176	1,028	13,250	13,300	1,626	1,328	16,250	16,300	2,076	1,711	19,250	19,300	2,526	2,161
10,300	10,350	1,184	1,033	13,300	13,350	1,634	1,333	16,300	16,350	2,084	1,719	19,300	19,350	2,534	2,169
10,350	10,400	1,191	1,038	13,350	13,400	1,641	1,338	16,350	16,400	2,091	1,726	19,350	19,400	2,541	2,176
10,400	10,450	1,199	1,043	13,400	13,450	1,649	1,343	16,400	16,450	2,099	1,734	19,400	19,450	2,549	2,184
10,450	10,500	1,206	1,048	13,450	13,500	1,656	1,348	16,450	16,500	2,106	1,741	19,450	19,500	2,556	2,191
10,500	10,550	1,214	1,053	13,500	13,550	1,664	1,353	16,500	16,550	2,114	1,749	19,500	19,550	2,564	2,199
10,550	10,600	1,221	1,058	13,550	13,600	1,671	1,358	16,550	16,600	2,121	1,756	19,550	19,600	2,571	2,206
10,600	10,650	1,229	1,063	13,600	13,650	1,679	1,363	16,600	16,650	2,129	1,764	19,600	19,650	2,579	2,214
10,650	10,700	1,236	1,068	13,650	13,700	1,686	1,368	16,650	16,700	2,136	1,771	19,650	19,700	2,586	2,221
10,700	10,750	1,244	1,073	13,700	13,750	1,694	1,373	16,700	16,750	2,144	1,779	19,700	19,750	2,594	2,229
10,750	10,800	1,251	1,078	13,750	13,800	1,701	1,378	16,750	16,800	2,151	1,786	19,750	19,800	2,601	2,236
10,800	10,850	1,259	1,083	13,800	13,850	1,709	1,383	16,800	16,850	2,159	1,794	19,800	19,850	2,609	2,244
10,850	10,900	1,266	1,088	13,850	13,900	1,716	1,388	16,850	16,900	2,166	1,801	19,850	19,900	2,616	2,251
10,900	10,950	1,274	1,093	13,900	13,950	1,724	1,393	16,900	16,950	2,174	1,809	19,900	19,950	2,624	2,259
10,950	11,000	1,281	1,098	13,950	14,000	1,731	1,398	16,950	17,000	2,181	1,816	19,950	20,000	2,631	2,266
11,000				14,000				17,000				20,000			
11,000	11,050	1,289	1,103	14,000	14,050	1,739	1,403	17,000	17,050	2,189	1,824	20,000	20,050	2,639	2,274
11,050	11,100	1,296	1,108	14,050	14,100	1,746	1,408	17,050	17,100	2,196	1,831	20,050	20,100	2,646	2,281
11,100	11,150	1,304	1,113	14,100	14,150	1,754	1,413	17,100	17,150	2,204	1,839	20,100	20,150	2,654	2,289
11,150	11,200	1,311	1,118	14,150	14,200	1,761	1,418	17,150	17,200	2,211	1,846	20,150	20,200	2,661	2,296
11,200	11,250	1,319	1,123	14,200	14,250	1,769	1,423	17,200	17,250	2,219	1,854	20,200	20,250	2,669	2,304
11,250	11,300	1,326	1,128	14,250	14,300	1,776	1,428	17,250	17,300	2,226	1,861	20,250	20,300	2,676	2,311
11,300	11,350	1,334	1,133	14,300	14,350	1,784	1,433	17,300	17,350	2,234	1,869	20,300	20,350	2,684	2,319
11,350	11,400	1,341	1,138	14,350	14,400	1,791	1,438	17,350	17,400	2,241	1,876	20,350	20,400	2,691	2,326
11,400	11,450	1,349	1,143	14,400	14,450	1,799	1,443	17,400	17,450	2,249	1,884	20,400	20,450	2,699	2,334
11,450	11,500	1,356	1,148	14,450	14,500	1,806	1,448	17,450	17,500	2,256	1,891	20,450	20,500	2,706	2,341
11,500	11,550	1,364	1,153	14,500	14,550	1,814	1,453	17,500	17,550	2,264	1,899	20,500	20,550	2,714	2,349
11,550	11,600	1,371	1,158	14,550	14,600	1,821	1,458	17,550	17,600	2,271	1,906	20,550	20,600	2,721	2,356
11,600	11,650	1,379	1,163	14,600	14,650	1,829	1,464	17,600	17,650	2,279	1,914	20,600	20,650	2,729	2,364
11,650	11,700	1,386	1,168	14,650	14,700	1,836	1,471	17,650	17,700	2,286	1,921	20,650	20,700	2,736	2,371
11,700	11,750	1,394	1,173	14,700	14,750	1,844	1,479	17,700	17,750	2,294	1,929	20,700	20,750	2,744	2,379
11,750	11,800	1,401	1,178	14,750	14,800	1,851	1,486	17,750	17,800	2,301	1,936	20,750	20,800	2,751	2,386
11,800	11,850	1,409	1,183	14,800	14,850	1,859	1,494	17,800	17,850	2,309	1,944	20,800	20,850	2,759	2,394
11,850	11,900	1,416	1,188	14,850	14,900	1,866	1,501	17,850	17,900	2,316	1,951	20,850	20,900	2,766	2,401
11,900	11,950	1,424	1,193	14,900	14,950	1,874	1,509	17,900	17,950	2,324	1,959	20,900	20,950	2,774	2,409
11,950	12,000	1,431	1,198	14,950	15,000	1,881	1,516	17,950	18,000	2,331	1,966	20,950	21,000	2,781	2,416

Continued on page 26

2005 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At 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—	
21,000				24,000				27,000				30,000			
21,000	21,050	2,789	2,424	24,000	24,050	3,239	2,874	27,000	27,050	3,689	3,324	30,000	30,050	4,171	3,774
21,050	21,100	2,796	2,431	24,050	24,100	3,246	2,881	27,050	27,100	3,696	3,331	30,050	30,100	4,184	3,781
21,100	21,150	2,804	2,439	24,100	24,150	3,254	2,889	27,100	27,150	3,704	3,339	30,100	30,150	4,196	3,789
21,150	21,200	2,811	2,446	24,150	24,200	3,261	2,896	27,150	27,200	3,711	3,346	30,150	30,200	4,209	3,796
21,200	21,250	2,819	2,454	24,200	24,250	3,269	2,904	27,200	27,250	3,719	3,354	30,200	30,250	4,221	3,804
21,250	21,300	2,826	2,461	24,250	24,300	3,276	2,911	27,250	27,300	3,726	3,361	30,250	30,300	4,234	3,811
21,300	21,350	2,834	2,469	24,300	24,350	3,284	2,919	27,300	27,350	3,734	3,369	30,300	30,350	4,246	3,819
21,350	21,400	2,841	2,476	24,350	24,400	3,291	2,926	27,350	27,400	3,741	3,376	30,350	30,400	4,259	3,826
21,400	21,450	2,849	2,484	24,400	24,450	3,299	2,934	27,400	27,450	3,749	3,384	30,400	30,450	4,271	3,834
21,450	21,500	2,856	2,491	24,450	24,500	3,306	2,941	27,450	27,500	3,756	3,391	30,450	30,500	4,284	3,841
21,500	21,550	2,864	2,499	24,500	24,550	3,314	2,949	27,500	27,550	3,764	3,399	30,500	30,550	4,296	3,849
21,550	21,600	2,871	2,506	24,550	24,600	3,321	2,956	27,550	27,600	3,771	3,406	30,550	30,600	4,309	3,856
21,600	21,650	2,879	2,514	24,600	24,650	3,329	2,964	27,600	27,650	3,779	3,414	30,600	30,650	4,321	3,864
21,650	21,700	2,886	2,521	24,650	24,700	3,336	2,971	27,650	27,700	3,786	3,421	30,650	30,700	4,334	3,871
21,700	21,750	2,894	2,529	24,700	24,750	3,344	2,979	27,700	27,750	3,794	3,429	30,700	30,750	4,346	3,879
21,750	21,800	2,901	2,536	24,750	24,800	3,351	2,986	27,750	27,800	3,801	3,436	30,750	30,800	4,359	3,886
21,800	21,850	2,909	2,544	24,800	24,850	3,359	2,994	27,800	27,850	3,809	3,444	30,800	30,850	4,371	3,894
21,850	21,900	2,916	2,551	24,850	24,900	3,366	3,001	27,850	27,900	3,816	3,451	30,850	30,900	4,384	3,901
21,900	21,950	2,924	2,559	24,900	24,950	3,374	3,009	27,900	27,950	3,824	3,459	30,900	30,950	4,396	3,909
21,950	22,000	2,931	2,566	24,950	25,000	3,381	3,016	27,950	28,000	3,831	3,466	30,950	31,000	4,409	3,916
22,000				25,000				28,000				31,000			
22,000	22,050	2,939	2,574	25,000	25,050	3,389	3,024	28,000	28,050	3,839	3,474	31,000	31,050	4,421	3,924
22,050	22,100	2,946	2,581	25,050	25,100	3,396	3,031	28,050	28,100	3,846	3,481	31,050	31,100	4,434	3,931
22,100	22,150	2,954	2,589	25,100	25,150	3,404	3,039	28,100	28,150	3,854	3,489	31,100	31,150	4,446	3,939
22,150	22,200	2,961	2,596	25,150	25,200	3,411	3,046	28,150	28,200	3,861	3,496	31,150	31,200	4,459	3,946
22,200	22,250	2,969	2,604	25,200	25,250	3,419	3,054	28,200	28,250	3,869	3,504	31,200	31,250	4,471	3,954
22,250	22,300	2,976	2,611	25,250	25,300	3,426	3,061	28,250	28,300	3,876	3,511	31,250	31,300	4,484	3,961
22,300	22,350	2,984	2,619	25,300	25,350	3,434	3,069	28,300	28,350	3,884	3,519	31,300	31,350	4,496	3,969
22,350	22,400	2,991	2,626	25,350	25,400	3,441	3,076	28,350	28,400	3,891	3,526	31,350	31,400	4,509	3,976
22,400	22,450	2,999	2,634	25,400	25,450	3,449	3,084	28,400	28,450	3,899	3,534	31,400	31,450	4,521	3,984
22,450	22,500	3,006	2,641	25,450	25,500	3,456	3,091	28,450	28,500	3,906	3,541	31,450	31,500	4,534	3,991
22,500	22,550	3,014	2,649	25,500	25,550	3,464	3,099	28,500	28,550	3,914	3,549	31,500	31,550	4,546	3,999
22,550	22,600	3,021	2,656	25,550	25,600	3,471	3,106	28,550	28,600	3,921	3,556	31,550	31,600	4,559	4,006
22,600	22,650	3,029	2,664	25,600	25,650	3,479	3,114	28,600	28,650	3,929	3,564	31,600	31,650	4,571	4,014
22,650	22,700	3,036	2,671	25,650	25,700	3,486	3,121	28,650	28,700	3,936	3,571	31,650	31,700	4,584	4,021
22,700	22,750	3,044	2,679	25,700	25,750	3,494	3,129	28,700	28,750	3,944	3,579	31,700	31,750	4,596	4,029
22,750	22,800	3,051	2,686	25,750	25,800	3,501	3,136	28,750	28,800	3,951	3,586	31,750	31,800	4,609	4,036
22,800	22,850	3,059	2,694	25,800	25,850	3,509	3,144	28,800	28,850	3,959	3,594	31,800	31,850	4,621	4,044
22,850	22,900	3,066	2,701	25,850	25,900	3,516	3,151	28,850	28,900	3,966	3,601	31,850	31,900	4,634	4,051
22,900	22,950	3,074	2,709	25,900	25,950	3,524	3,159	28,900	28,950	3,974	3,609	31,900	31,950	4,646	4,059
22,950	23,000	3,081	2,716	25,950	26,000	3,531	3,166	28,950	29,000	3,981	3,616	31,950	32,000	4,659	4,066
23,000				26,000				29,000				32,000			
23,000	23,050	3,089	2,724	26,000	26,050	3,539	3,174	29,000	29,050	3,989	3,624	32,000	32,050	4,671	4,074
23,050	23,100	3,096	2,731	26,050	26,100	3,546	3,181	29,050	29,100	3,996	3,631	32,050	32,100	4,684	4,081
23,100	23,150	3,104	2,739	26,100	26,150	3,554	3,189	29,100	29,150	4,004	3,639	32,100	32,150	4,696	4,089
23,150	23,200	3,111	2,746	26,150	26,200	3,561	3,196	29,150	29,200	4,011	3,646	32,150	32,200	4,709	4,096
23,200	23,250	3,119	2,754	26,200	26,250	3,569	3,204	29,200	29,250	4,019	3,654	32,200	32,250	4,721	4,104
23,250	23,300	3,126	2,761	26,250	26,300	3,576	3,211	29,250	29,300	4,026	3,661	32,250	32,300	4,734	4,111
23,300	23,350	3,134	2,769	26,300	26,350	3,584	3,219	29,300	29,350	4,034	3,669	32,300	32,350	4,746	4,119
23,350	23,400	3,141	2,776	26,350	26,400	3,591	3,226	29,350	29,400	4,041	3,676	32,350	32,400	4,759	4,126
23,400	23,450	3,149	2,784	26,400	26,450	3,599	3,234	29,400	29,450	4,049	3,684	32,400	32,450	4,771	4,134
23,450	23,500	3,156	2,791	26,450	26,500	3,606	3,241	29,450	29,500	4,056	3,691	32,450	32,500	4,784	4,141
23,500	23,550	3,164	2,799	26,500	26,550	3,614	3,249	29,500	29,550	4,064	3,699	32,500	32,550	4,796	4,149
23,550	23,600	3,171	2,806	26,550	26,600	3,621	3,256	29,550	29,600	4,071	3,706	32,550	32,600	4,809	4,156
23,600	23,650	3,179	2,814	26,600	26,650	3,629	3,264	29,600	29,650	4,079	3,714	32,600	32,650	4,821	4,164
23,650	23,700	3,186	2,821	26,650	26,700	3,636	3,271	29,650	29,700	4,086	3,721	32,650	32,700	4,834	4,171
23,700	23,750	3,194	2,829	26,700	26,750	3,644	3,279	29,700	29,750	4,096	3,729	32,700	32,750	4,846	4,179
23,750	23,800	3,201	2,836	26,750	26,800	3,651	3,286	29,750	29,800	4,109	3,736	32,750	32,800	4,859	4,186
23,800	23,850	3,209	2,844	26,800	26,850	3,659	3,294	29,800	29,850	4,121	3,744	32,800	32,850	4,871	4,194
23,850	23,900	3,216	2,851	26,850	26,900	3,666	3,301	29,850	29,900	4,134	3,751	32,850	32,900	4,884	4,201
23,900	23,950	3,224	2,859	26,900	26,950	3,674	3,309	29,900	29,950	4,146	3,759	32,900	32,950	4,896	4,209
23,950	24,000	3,231	2,866	26,950	27,000	3,681	3,316	29,950	30,000	4,159	3,766	32,950	33,000	4,909	4,216

Continued on page 27

2005 1040EZ Tax Table—Continued

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

Continued on page 28

2005 1040EZ Tax Table—Continued

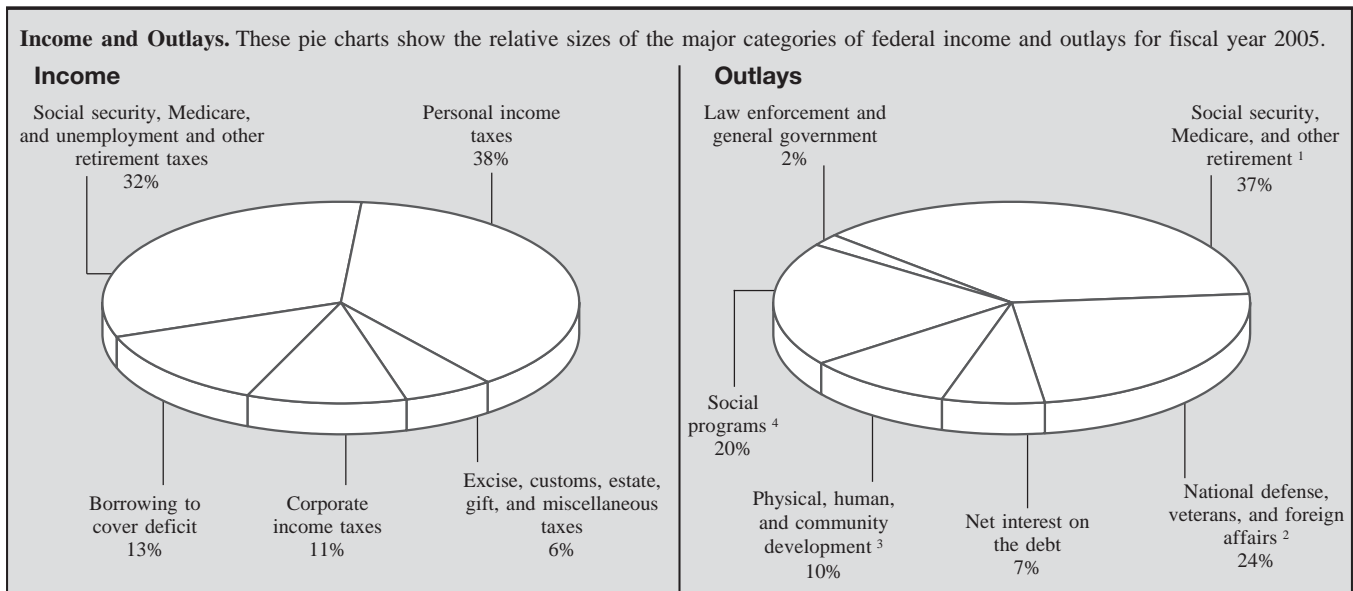
If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than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

Continued on page 29

2005 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
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—	
93,000				96,000				99,000			
93,000	93,050	20,554	16,586	96,000	96,050	21,394	17,336	99,000	99,050	22,234	18,086
93,050	93,100	20,568	16,599	96,050	96,100	21,408	17,349	99,050	99,100	22,248	18,099
93,100	93,150	20,582	16,611	96,100	96,150	21,422	17,361	99,100	99,150	22,262	18,111
93,150	93,200	20,596	16,624	96,150	96,200	21,436	17,374	99,150	99,200	22,276	18,124
93,200	93,250	20,610	16,636	96,200	96,250	21,450	17,386	99,200	99,250	22,290	18,136
93,250	93,300	20,624	16,649	96,250	96,300	21,464	17,399	99,250	99,300	22,304	18,149
93,300	93,350	20,638	16,661	96,300	96,350	21,478	17,411	99,300	99,350	22,318	18,161
93,350	93,400	20,652	16,674	96,350	96,400	21,492	17,424	99,350	99,400	22,332	18,174
93,400	93,450	20,666	16,686	96,400	96,450	21,506	17,436	99,400	99,450	22,346	18,186
93,450	93,500	20,680	16,699	96,450	96,500	21,520	17,449	99,450	99,500	22,360	18,199
93,500	93,550	20,694	16,711	96,500	96,550	21,534	17,461	99,500	99,550	22,374	18,211
93,550	93,600	20,708	16,724	96,550	96,600	21,548	17,474	99,550	99,600	22,388	18,224
93,600	93,650	20,722	16,736	96,600	96,650	21,562	17,486	99,600	99,650	22,402	18,236
93,650	93,700	20,736	16,749	96,650	96,700	21,576	17,499	99,650	99,700	22,416	18,249
93,700	93,750	20,750	16,761	96,700	96,750	21,590	17,511	99,700	99,750	22,430	18,261
93,750	93,800	20,764	16,774	96,750	96,800	21,604	17,524	99,750	99,800	22,444	18,274
93,800	93,850	20,778	16,786	96,800	96,850	21,618	17,536	99,800	99,850	22,458	18,286
93,850	93,900	20,792	16,799	96,850	96,900	21,632	17,549	99,850	99,900	22,472	18,299
93,900	93,950	20,806	16,811	96,900	96,950	21,646	17,561	99,900	99,950	22,486	18,311
93,950	94,000	20,820	16,824	96,950	97,000	21,660	17,574	99,950	100,000	22,500	18,324
94,000				97,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over— use Form 1040</p> </div>			
94,000	94,050	20,834	16,836	97,000	97,050	21,674	17,586				
94,050	94,100	20,848	16,849	97,050	97,100	21,688	17,599				
94,100	94,150	20,862	16,861	97,100	97,150	21,702	17,611				
94,150	94,200	20,876	16,874	97,150	97,200	21,716	17,624				
94,200	94,250	20,890	16,886	97,200	97,250	21,730	17,636				
94,250	94,300	20,904	16,899	97,250	97,300	21,744	17,649				
94,300	94,350	20,918	16,911	97,300	97,350	21,758	17,661				
94,350	94,400	20,932	16,924	97,350	97,400	21,772	17,674				
94,400	94,450	20,946	16,936	97,400	97,450	21,786	17,686				
94,450	94,500	20,960	16,949	97,450	97,500	21,800	17,699				
94,500	94,550	20,974	16,961	97,500	97,550	21,814	17,711				
94,550	94,600	20,988	16,974	97,550	97,600	21,828	17,724				
94,600	94,650	21,002	16,986	97,600	97,650	21,842	17,736				
94,650	94,700	21,016	16,999	97,650	97,700	21,856	17,749				
94,700	94,750	21,030	17,011	97,700	97,750	21,870	17,761				
94,750	94,800	21,044	17,024	97,750	97,800	21,884	17,774				
94,800	94,850	21,058	17,036	97,800	97,850	21,898	17,786				
94,850	94,900	21,072	17,049	97,850	97,900	21,912	17,799				
94,900	94,950	21,086	17,061	97,900	97,950	21,926	17,811				
94,950	95,000	21,100	17,074	97,950	98,000	21,940	17,824				
95,000				98,000							
95,000	95,050	21,114	17,086	98,000	98,050	21,954	17,836				
95,050	95,100	21,128	17,099	98,050	98,100	21,968	17,849				
95,100	95,150	21,142	17,111	98,100	98,150	21,982	17,861				
95,150	95,200	21,156	17,124	98,150	98,200	21,996	17,874				
95,200	95,250	21,170	17,136	98,200	98,250	22,010	17,886				
95,250	95,300	21,184	17,149	98,250	98,300	22,024	17,899				
95,300	95,350	21,198	17,161	98,300	98,350	22,038	17,911				
95,350	95,400	21,212	17,174	98,350	98,400	22,052	17,924				
95,400	95,450	21,226	17,186	98,400	98,450	22,066	17,936				
95,450	95,500	21,240	17,199	98,450	98,500	22,080	17,949				
95,500	95,550	21,254	17,211	98,500	98,550	22,094	17,961				
95,550	95,600	21,268	17,224	98,550	98,600	22,108	17,974				
95,600	95,650	21,282	17,236	98,600	98,650	22,122	17,986				
95,650	95,700	21,296	17,249	98,650	98,700	22,136	17,999				
95,700	95,750	21,310	17,261	98,700	98,750	22,150	18,011				
95,750	95,800	21,324	17,274	98,750	98,800	22,164	18,024				
95,800	95,850	21,338	17,286	98,800	98,850	22,178	18,036				
95,850	95,900	21,352	17,299	98,850	98,900	22,192	18,049				
95,900	95,950	21,366	17,311	98,900	98,950	22,206	18,061				
95,950	96,000	21,380	17,324	98,950	99,000	22,220	18,074				

Major Categories of Federal Income and Outlays for Fiscal Year 2005



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

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

Footnotes for Certain Federal Outlays

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

2. **National defense, veterans, and foreign affairs:** About 20% of outlays were to equip, modernize, and pay our armed forces and to fund the Global War on Terrorism and other national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

4. **Social programs:** About 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

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

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Where Do You File?

If an envelope addressed to "Internal Revenue Service Center" came with this booklet, please use it. If you do not have one or if you moved during the year, mail your return to the

Internal Revenue Service Center shown that applies to you. Envelopes without enough postage will be returned to you by the post office.

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

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

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