

2007 Instructions Form 1040

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

TPCC Meeting: None, but may be arranged if requested.

Prior version: The 2006 Instructions for Form 1040 are available at:
<http://www.irs.gov/pub/irs-pdf/i1040gi.pdf>

Form: The 2007 Form 1040 was circulated earlier at:
http://taxforms.web.irs.gov/Products/Drafts/2007-2/07f1040_d1.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, or call with any comments by **August 17, 2007**. Also please copy the reviewer at Karl.D.Blake@irs.gov.

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Major Changes to 2007 Instructions for Form 1040

General Changes

- Date and line references are updated throughout. Some page references may not have been updated.
- The front cover is redesigned. The four items in the lower right corner will be updated.
- There will not be a Commissioner's message this year.
- A table of contents has been added. Some pages that were previously near the front of the booklet have been moved to after the line-by-line instructions. This was done to get the information necessary to completing Form 1040 at the front of the instructions. Based on a best practices review of the instructions by Kleinmann Communications Group.

Specific Changes

Page 4

This page is revised by ETA.

Page 5

- This page has been retitled *What's New on Form 1040*.
- The following are new items for 2007.
 - Tax benefits extended.
 - Alternative minimum tax exemption amount decreased. IRC 55(d)(1)
 - IRA deduction expanded.
 - Elective salary deferrals.
 - Standard mileage rates.
 - Earned income credit.
 - Mailing your return.
 - Domestic production activities deduction.
 - Unreported social security and Medicare tax.
 - Refundable credit for prior-year minimum tax.
 - Health savings account (HSA) funding distributions.
 - Insurance premiums for retired public safety officers.
 - Exemption for housing person displaced by Hurricane Katrina expired.
 - Telephone excise tax refund was only for 2006.
- The following are new items for 2008.
 - IRA deduction expanded.
 - Earned income credit.
 - Personal exemptions and itemized deduction phaseouts reduced.
 - Capital gain tax rate reduced.
 - Tax on children's income.
 - Expiring tax benefits.

Pages 6 and 7

- The TIP under *Do You Have to File* is revised to delete reference to the credit for federal telephone excise tax paid which is no longer in effect.
- Filing requirement charts A and B are updated based on Rev. Proc. 2006-53.

- Taxpayers with a nonresident alien spouse are referred to Pub. 501 to determine their filing requirements.
- Item 1d of Chart C is revised to add a reference to wages from an employer who did not withhold social security and Medicare tax from the wages. These taxes are now reported on new Form 8919. New item 1g is added to Chart C for the additional tax from Form 8889, Part III, which is reported on Form 1040, line 44.

Pages 8 and 9

- The introductory sentence is revised to clarify when state and local income tax should be shown on Schedule A.
- A reference is added under Form 1098 for new box 4 (mortgage insurance premiums).
- A reference to Form 8909 is added to the right hand column under the discussion of Form 1099-PATR Credits (boxes 7, 8, and 10).
- A reference to Form 8824 is added to the right hand column under the discussion of Form 1099-S.

Pages 10 and 11

These pages have not been updated yet.

Page 12

Under “Social Security Number,” the discussion for nonresident alien spouses was rewritten at the request of the ITIN unit.

Page 13

- A sentence is added to the line 2 instruction to clarify that the combined income and deductions of both spouses are reported on a joint return. TP suggestion.
- The Tips throughout the instructions that refer to special rules for people who had to temporarily relocate because of Hurricane Katrina, Rita, or Wilma are deleted. PL 109-73, section 407 applied for 2005 and 2006 only.
- In the line 3 instructions, the tuition and fees deduction is added back to the list of items that cannot be claimed by taxpayers who are married filing separately. PL 109-432, sec. 101
- A discussion of the special rule for someone married to a nonresident alien spouse is added to the instruction for line 4. These taxpayers are eligible for head of household filing status but are instructed to enter “NRA spouse” on line 4 because they are treated as “married filing separately” for most other purposes and therefore ineligible for many credits. IRC 2(b)(2)(B)

Page 14

The personal exemption amount is updated per Rev. Proc. 2006-53, section 3.18. The reference under “Exemptions” to an additional exemption amount for housing a person displaced by Hurricane Katrina is deleted as it has expired. PL 109-73, sec. 302.

Page 18

- Under “Foreign-Source Income,” a reference to the Form 3520 filing requirement is added at the request of LMSB.
- The limit on excess salary deferrals is updated per Notice 2006-98. The limit for sec. 401(k)(11) plans is added.

Page 19

A bullet is added to the list in the line 7 instruction for amounts to be reported as wages from line 6 of new Form 8919.

Page 21

- Exception 10 is added to the line 10 instructions for taxpayers with a nonresident alien spouse.
- In the line 13 and 14 instructions, a reference is added to reporting like-kind exchanges on Form 8824 per a request from Exam Policy.
- In the line 15 and 16 instructions, the discussions of special rules relating to IRA and pension distributions for people affected by Hurricanes Katrina, Rita, or Wilma are deleted. IRC 1400Q(a)(4)
- Exception 4 is added to the line 15 instruction to cover qualified HSA funding distributions. PL 109-432, sec. 437

Page 22

- The line 16 instruction is revised to clarify that 401(k) and 403(b) distributions are included on this line per an employee suggestion.
- A section is added to the line 16 instruction regarding the exclusion from gross income for distributions to pay insurance premiums for retired public safety officers. PL 109-280, sec. 845

Page 23

- Line 6 of the Simplified Method Worksheet is revised to make reference to line 10 of the prior year’s worksheet.

Page 24

- A sentence is added to the line 19 instruction regarding the taxable amount of unemployment when the taxpayer made payments to a governmental program. 2007 Form 1099-G instructions for recipient.
- The bullet in the line 21 instruction concerning Coverdell ESAs and QTPs is clarified by adding that nontaxable distributions from these accounts do not have to be reported on Form 1040.
- A bullet is added to the line 21 instruction for amounts deemed to be income from an HSA. PL 109-432, sec. 302, 305, and 307
- A bullet is added to the line 21 instruction for recapture of a charitable contribution relating to the contribution of a fractional interest in tangible personal property. PL 109-280, sec. 1218
- A bullet is added to the line 21 instruction for recapture of a charitable contribution if the charitable organization disposes of the property within three years. PL 109-280, sec. 1215
- The line 23 instruction is revised to reflect the educator expense deduction which was reinstated and is reported on this line for 2007. PL 109-432, sec. 108

Page 26

- The line 25 instruction is revised to reflect the fact that rollovers and qualified HSA funding distributions are not deductible. PL 109-432, sec. 307(b)

Page 27

- Line 1 of the Self-Employed Health Insurance Deduction Worksheet is revised to cover the treatment of retirement plan distributions received by a retired public safety officer. PL 109-280, sec. 845. The second footnote is revised to specify that earned income for a more-than-2% shareholder in an S corporation is the amount of Medicare wages. IRC 162(l)(5) and 3121
- Item # 9 is added to the line 32 instruction regarding the repayment of qualified reservist distributions. Old item # 9 is renumbered # 10. PL 109-280, sec. 827
- Item # 11 is added to the line 32 instruction regarding the increased IRA contribution limit for participants in a 401(k) plan whose employer filed chapter 11 bankruptcy in an earlier year. PL 109-280, sec. 831

Pages 28 and 29

The IRA Deduction Worksheet is revised to show the increased AGI limit for taxpayers filing a joint return per IRC 219(g)(3)(B)(i). The worksheet is also revised to reflect the increased phase-out range for a joint return per IRC

219(g)(2)(A)(ii). The applicable dollar amounts are adjusted for inflation per Rev. Proc. 2006-53, sec. 3.21

Page 30

The amounts of modified AGI for figuring the student loan interest deduction are updated per Rev. Proc. 2006-53, sec. 3.23. The second item in the list of qualifications to take the deduction is revised to clarify that the deduction cannot be claimed by a person married to a nonresident alien who is filing as head of household. The descriptions of the third and fourth items that reduce qualified higher education expenses are revised per IRC 221(d)(2)(A).

Page 31

- The line 34 instruction is revised to reflect the tuition and fees deduction which was reinstated and is reported on this line for 2007. PL 109-432, sec. 101
- The line 35 instruction is revised to reflect the increased rate for the domestic production activities deduction. IRC 199(a)(2)
- The line 36 instruction is revised to add bullets for the Archer MSA and jury duty pay deductions that were claimed on lines 23 and 34 in 2006. A bullet is added for whistleblower fees per PL 109-432, sec. 406.
- The line 39b instruction is revised to clarify when the box on Form 1040, line 39b should be checked.
- Taxpayers with a nonresident alien spouse are referred to Pub. 501 to determine their standard deduction.

Page 32

The standard deduction worksheets are updated per Rev. Proc. 2006-53, section 3.11.

Page 33

- The line 42 instruction is deleted. The additional exemption for housing a person displaced by Hurricane Katrina has expired. Form 1040, line 42, directs taxpayers potentially subject to the exemption phaseout to the worksheet.
- The Deduction for Exemptions Worksheet is updated to reflect the adjusted phaseout amounts per Rev. Proc. 2006-53, sec. 3.18.
- The line 44 instruction is revised to include a reference to the additional tax on certain HSA deemed distributions from Form 8889, Part III, and the additional tax on the recapture of a charitable deduction relating to the contribution of a fractional interest in tangible personal property. PL 109-280, sec. 1218. The line 44 instruction was partly rewritten for clarity due to a taxpayer suggestion.

Page 35

The Qualified Dividends and Capital Gain Tax Worksheet is updated to reflect changes in the taxable amounts at which the tax rates change per Rev. Proc. 2006-53, section 3.01.

Pages 36 and 37

- The Worksheet To See if You Should Fill in Form 6251 is revised to reflect the expiration of the additional exemption amount from Form 8914. The revised AMT exemption amounts per IRC 55(d)(1) are shown on line 7.
- The Caution in the line 45 instruction is revised to reflect the applicable dollar amount per Rev. Proc. 2006-53, section 3.09.

Pages 37 through 41

The instructions for the credits shown on lines 47-53 are reordered to match the 2007 Form 1040.

Page 37

- The amount of adjusted gross income at which the education credits are phased out is increased per Rev. Proc. 2006-53, section 3.05. Taxpayers are instructed they cannot claim the credits if claiming the tuition and fees deduction for the same student. IRC 25A(g)(5)
- The instruction to line 50 is revised to change “photovoltaic” to “solar electric” per PL 109-432, sec. 206(b).

Pages 39 and 40

Question 2 of the line 52 instruction and the Child Tax Credit Worksheet are revised to reflect the new order of credits due to IRC 24(b)(3) and the expiration of IRC 26(a)(2).

Page 41

- The amount of adjusted gross income at which the retirement savings contributions credit is phased out is increased per Rev. Proc. 2006-53, section 3.06.
- The order of the credits claimed on line 54 is revised to reflect the 2007 Form 1040.
- In the instruction to line 55, the discussion of the qualified electric vehicle credit is revised. The credit does not apply to vehicles placed in service after 2006, but may apply to someone with a Schedule K-1

from a fiscal year 2007 pass-through entity or who has an unallowed passive activity credit from a prior year (IRC 30(e)). Bullet items are added for the work opportunity credit and the credit for employer social security and Medicare taxes paid on certain tips. These credits will no longer be carried to Form 3800 because they have a different tax liability limit. PL 110-28, sec. 8214. The bullet item regarding the New York Liberty Zone credit is revised to reflect that carryforwards of the credit will now be claimed on Form 5884.

- The line 59 instruction is revised to include a discussion of new Form 8919.

Page 42

- The line 60 instruction is revised to include qualified reservist distributions under the “Exception.” PL 109-280, sec. 827 and 1099-R instructions.
- Item 1 in the line 63 instruction is revised to refer to Part II of Form 8889. Additional taxes in new Part III of that form are included on Form 1040, line 44. Item 11 is revised to provide a sentence describing the amount of the additional tax per a request from the LMSB Employment Tax Program.

Pages 44 through 58

- The amounts used to compute the earned income credit are updated per Rev. Proc. 2006-53, section 3.07.
- The dollar amount of investment income which precludes a person from claiming EIC is updated per Rev. Proc. 2006-53, section 3.07.
- The EIC tables are updated per Rev. Proc. 2006-53 and Research.

Page 59

- The wage limit for computing excess social security tax withheld is updated per Notice 2006-102.
- The instruction for line 71 is revised to reflect the refundable credit for prior year minimum tax now claimed on that line. PL 109-432, sec. 402. The credit for federal telephone excise tax paid previously claimed on line 71 applied only for 2006.

Pages 59 and 60

The instructions for lines 74a through 74d are revised for consistency with the Form 8888 instructions. The Caution at the end of these instructions is revised to show the 2008 IRA contribution limit.

Page 60

- The text under “Amount You Owe” is revised. A reference is added for paying through EFTPS. E-pay office

Page 61

- The order of the payment by credit card service providers is reversed per ETA.
- The definition of tax shown on your return for 2007 in the line 77 instruction is revised to include references to new Form 8919 and to the uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. The definition of tax shown on your 2006 return is revised to include a reference to the uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. IRC 6654(f)

Pages 63 through 74

The tax tables are updated.

Page 75

The Tax Computation Worksheet is updated per Rev. Proc. 2006-53, section 3.01.

Page 76

- The phone number of the Innocent Spouse office is added under “Innocent Spouse Relief.”
- The text regarding identity theft is revised. Office of Privacy and Information Protection

Page 77

- A section is added regarding filing past due returns. Request from the nonfiler strategy team.
- The discussion of tax topics under “Research Your Tax Questions Online” is revised based on how the topics are displayed on the IRS website.
- The text under “Free Help With Your Return” is revised per SPEC.

Page 78

- The amount of the frivolous return penalty is revised per PL109-432, sec. 407. A reference is added to Notice 2007-30 which identifies specific positions as being frivolous.
- The penalty for filing an erroneous refund claim is added to the list of other penalties. PL 110-28, sec. 8247

Pages 79 through 83

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

Page 80

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

Pages 81 and 82

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

Page 85

This page has not been updated yet.

Page 86

Form 8913 is deleted from the forms order blank. Form was for 2006 only. Other changes may be made by the Distribution office.

Page 87

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

Page 88

The tax rate schedules are updated per Rev. Proc. 2006-53, sec. 3.01.

Page 91

Addresses for where to file are updated per Submission Processing.

1040

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS 2007



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



TAKE THE FREE WAY

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

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

MAILING YOUR RETURN

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

EARNED INCOME CREDIT

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

~~DIRECT DEPOSIT OF REFUND~~

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

~~CREDIT FOR TELEPHONE EXCISE TAX~~

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



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.



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Internal
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Service

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

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

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

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

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

→ Use a tax professional.

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

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

→ Use a computer.

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

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

→ Use a volunteer.

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

e-file! It's Never Been Easier.

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

e-file and Get the Benefits

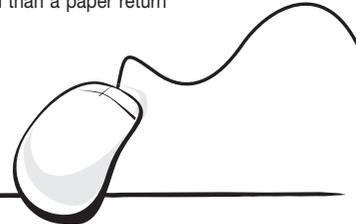
- A **faster refund** than by paper filing — in as little as 10 days with Direct Deposit
- An **e-mailed proof of receipt** within 48 hours after the IRS receives your return which you can't get with paper filing
- **Reduced chance of making mistakes** since **IRS e-file** software checks your return.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



Totally Safe and Secure

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

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



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

What's New on Form 1040



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

What's New for 2007

Tax benefits extended. The following tax benefits were extended through 2007.

- Deduction for educator expenses in figuring adjusted gross income.
- Tuition and fees deduction.
- District of Columbia first-time homebuyer credit.

Alternative minimum tax (AMT) exemption amount decreased. The AMT exemption amount is decreased to \$33,750 (\$45,000 if married filing jointly or a qualifying widow(er); \$22,500 if married filing separately).

IRA deduction expanded. You may be able to take an IRA deduction if you were covered by a retirement plan and your 2007 modified adjusted gross income (AGI) is less than \$62,000 (\$103,000 if married filing jointly or qualifying widow(er)).

You may be able to deduct up to an additional \$3,000 if you were a participant in a 401(k) plan and your employer was in chapter 11 bankruptcy in an earlier year. See the instructions for line 32 on page 27.

Elective salary deferrals. The maximum amount you can defer under all plans is generally limited to \$15,500 (\$10,500 if you only have SIMPLE plans; \$18,500 for section 403(b) plans if you qualify for the 15-year rule). See the instructions for line 7 on page 18.

Standard mileage rates. The 2007 rate for business use of your vehicle is 48½ cents a mile. The 2007 rate for use of your vehicle to get medical care or to move is 20 cents a mile.

Earned income credit (EIC). You may be able to take the EIC if:

- A child lived with you and you earned less than \$37,783 (\$39,783 if married filing jointly), or
- A child did not live with you and you earned less than \$12,590 (\$14,590 if married filing jointly).

The maximum AGI you can have and still get the credit also has increased. You may be able to take the credit if your AGI is less than the amount in the above list that applies to you.

The maximum investment income you can have and still get the credit has increased to \$2,900.

See the instructions for lines 66a and 66b that begin on page 44.

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.

Domestic production activities deduction. The deduction rate for 2007 is increased to 6%.

Unreported social security and Medicare tax. If you are an employee and your employer did not withhold social security and Medicare tax, see the instructions for line 59 and Form 8919.

Refundable credit for prior-year minimum tax. If you have an unused minimum tax credit carryforward from 2004, see the instructions for line 71 and Form 8801.

Health savings account (HSA) funding distributions. You may be able to elect to exclude from income a distribution made from your IRA to your HSA. See the instructions for lines 15a and 15b on page 21.

Insurance premiums for retired public safety officers. If you are a retired safety officer, you can elect to exclude from income distributions made from your eligible retirement plans to pay premiums for certain insurance. See the instructions for lines 16a and 16b on page 22.

Exemption for housing a person displaced by Hurricane Katrina expires. The additional exemption amount for housing a person displaced by Hurricane Katrina does not apply for 2007.

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

What's New for 2008

IRA deduction expanded. You and your spouse, if filing jointly, each may be able to deduct up to \$5,000 (\$6,000 if age 50 or older at the end of the year). You may be able to take an IRA deduction if you were covered by a retirement plan and your 2008 modified AGI is less than \$XX,XXX (\$XXX,XXX if married filing jointly or qualifying widow(er)).

Earned income credit (EIC). You may be able to take the EIC if:

- A child lived with you and you earned less than \$XX (\$XX if married filing jointly), or
- A child did not live with you and you earned less than \$XX (\$XX if married filing jointly).

The maximum AGI you can have and still get the credit also has increased. You may be able to take the credit if your AGI is less than the amount in the above list that applies to you.

The maximum investment income you can have and still get the credit has increased to \$XX.

Personal exemption and itemized deduction phaseouts reduced. Taxpayers with adjusted gross income above a certain amount may lose part of their deduction for personal exemptions and itemized deductions. The amount by which these deductions are reduced in 2008 will be only 1/3 of the amount of the reduction that otherwise would have applied.

Capital gain tax rate reduced. The 5% capital gain tax rate is reduced to 0% for 2008.

Tax on children's income. Form 8615 will be required to figure the tax for the following children with investment income of more than \$X,XXX.

1. Children under age 18 at the end of 2008.
2. The following children if their earned income is not more than half their support.
 - a. Children age 18 at the end of 2008.
 - b. Children over age 18 and under age 24 at the end of 2008 who are full-time students.

The election to report a child's investment income on a parent's return and the special rule for when a child must file Form 6251 will also apply to the children listed above.

Expiring tax benefits. The following benefits are scheduled to expire and will not apply for 2008.

- Deduction for educator expenses in figuring adjusted gross income.
- Tuition and fees deduction.
- Credit for nonbusiness energy property.
- District of Columbia first-time homebuyer credit (for homes purchased after 2007).
- The election to include nontaxable combat pay in earned income for the EIC.

Filing Requirements

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



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

Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use TeleTax topic 901 (see page 81) to see if they must file.



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, additional child tax credit, or health coverage tax credit.

Exception for children under age 18. If you are planning to file a tax return for your child who was under age 18 at the end of 2007 and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 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 81) or see Form 8814.

A child born on January 1, 1990, is considered to be age 18 at the end of 2007. Do not use Form 8814 for such a child.

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

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonres-

ident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2007.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.

Nonresident alien spouse. If your spouse was a nonresident alien at any time during the year, see Pub. 501 for your filing requirements.



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 and Where Should You File?

File Form 1040 by **April 15, 2008**. If you file after this date, you may have to pay interest and penalties. See page 78.

See the back cover for filing instructions and addresses. For details on using a private delivery service, see page 9.

What if You Cannot File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.



An automatic 6-month extension to file does not extend the time to pay your tax. See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must attach a statement to your return showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 16, 2008, you file Form 4868. This 4-month extension of time to file does not extend the time to pay your tax. See Form 4868.

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2007 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65	\$8,750
	65 or older	10,050
Married filing jointly***	under 65 (both spouses)	\$17,500
	65 or older (one spouse)	18,550
	65 or older (both spouses)	19,600
Married filing separately (see page 17)	any age	\$3,400
Head of household (see page 17)	under 65	\$11,250
	65 or older	12,550
Qualifying widow(er) with dependent child (see page 17)	under 65	\$14,100
	65 or older	15,150

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

** **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). **Do not** include social security benefits unless you are married filing a separate return and you lived with your spouse at any time in 2007.

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

Chart B—For Children and Other Dependents (See the instructions for line 6c that begin on page 15 to find out if someone can claim you as a dependent.)

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.

Single dependents. Were you **either** age 65 or older **or** blind?

- No.** You must file a return if **any** of the following apply.
- Your unearned income was over \$850.
 - Your earned income was over \$5,350.
 - Your gross income was more than the **larger** of—
 - \$850, or
 - Your earned income (up to \$5,050) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over \$2,150 (\$3,450 if 65 or older **and** blind).
 - Your earned income was over \$6,650 (\$7,950 if 65 or older **and** blind).
 - Your gross income was more than—

<u>The larger of:</u>	<u>Plus</u>	<u>This amount:</u>
<ul style="list-style-type: none"> • \$850, or • Your earned income (up to \$5,050) plus \$300 	}	\$1,300 (\$2,600 if 65 or older and blind)

Married dependents. Were you **either** age 65 or older **or** blind?

- No.** You must file a return if **any** of the following apply.
- Your unearned income was over \$850.
 - Your earned income was over \$5,350.
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the **larger** of—
 - \$850, or
 - Your earned income (up to \$5,050) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over \$1,900 (\$2,950 if 65 or older **and** blind).
 - Your earned income was over \$6,400 (\$7,450 if 65 or older **and** blind).
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than—

<u>The larger of:</u>	<u>Plus</u>	<u>This amount:</u>
<ul style="list-style-type: none"> • \$850, or • Your earned income (up to \$5,050) plus \$300 	}	\$1,050 (\$2,100 if 65 or older and blind)

Chart C—Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2007.

1. You owe any special taxes, including any of the following.
 - a. Alternative minimum tax.
 - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
 - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
 - d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
 - e. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional tax on health savings account distributions. See the instructions for line 63 that begin on page 42.
 - f. Recapture taxes. See the instructions for line 44, that begin on page 33, and line 63, that begin on page 42.
 - g. Additional tax on a health savings account from Form 8889, Part III.
2. You received any advance earned income credit (EIC) payments from your employer. These payments are shown in Form W-2, box 9.
3. You had net earnings from self-employment of at least \$400.
4. 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.

Where To Report Certain Items From 2007 Forms W-2, 1098, and 1099

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

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 64. If you itemize your deductions and any state or local income tax withheld is shown on these forms, include the tax withheld on Schedule A, line 5, if you do not elect to deduct state and local general sales taxes.

Form	Item and Box in Which It Should Appear	Where To Report if Filing Form 1040
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)	Form 1040, line 7 See <i>Wages, Salaries, Tips, etc.</i> on page 18 Form 1040, line 61 Form 2441, line 14 Form 8839, line 22 Form 8853, line 3 Form 8889, line 9
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1098	Mortgage interest (box 1) Points (box 2) Refund of overpaid interest (box 3) Mortgage insurance premiums (box 4)	Schedule A, line 10* Form 1040, line 21, but first see the instructions on Form 1098* See the instructions for Schedule A, line 13*
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 17
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33, on page 30*
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, on page 31, or Form 1040, line 49, on page 37, but first see the instructions on Form 1098-T*
1099-A	Acquisition or abandonment of secured property	See Pub. 544
1099-B	Stocks, bonds, etc. (box 2) Bartering (box 3) Aggregate profit or (loss) (box 11)	See the instructions on Form 1099-B See Pub. 525 Form 6781, line 1
1099-C	Canceled debt (box 2)	Form 1040, line 21, but first see the instructions on Form 1099-C*
1099-DIV	Total ordinary dividends (box 1a) Qualified dividends (box 1b) Total capital gain distributions (box 2a) Unrecaptured section 1250 gain (box 2b) Section 1202 gain (box 2c) Collectibles (28%) gain (box 2d) Nondividend distributions (box 3) Investment expenses (box 5) Foreign tax paid (box 6)	Form 1040, line 9a See the instructions for Form 1040, line 9b, on page 19 Form 1040, line 13, or, if required, Schedule D, line 13 See the instructions for Schedule D, line 19, that begin on page D-8 See <i>Exclusion of Gain on Qualified Small Business (QSB) Stock</i> in the instructions for Schedule D on page D-4 See the instructions for Schedule D, line 18, on page D-7 See the instructions for Form 1040, line 9a, on page 19 Schedule A, line 23 Form 1040, line 51, or Schedule A, line 8. But first see the instructions for line 51 on page 37.
1099-G	Unemployment compensation (box 1) State or local income tax refunds, credits, or offsets (box 2) ATAA payments (box 5) Taxable grants (box 6) Agriculture payments (box 7)	Form 1040, line 19. But if you repaid any unemployment compensation in 2007, see the instructions for line 19 on page 23. See the instructions for Form 1040, line 10, on page 20. If box 8 on Form 1099-G is checked, see the box 8 instructions. Form 1040, line 21 Form 1040, line 21* See the Instructions for Schedule F or Pub. 225*
* If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.		

Form	Item and Box in Which It Should Appear	Where To Report if Filing Form 1040
1099-INT	Interest income (box 1)	See the instructions for Form 1040, line 8a, on page 19
	Early withdrawal penalty (box 2)	Form 1040, line 30
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040, line 8a, on page 19
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 51, or Schedule A, line 8. But first see the instructions for line 51 on page 37.
1099-LTC	Tax-exempt interest (box 8)	Form 1040, line 8b
	Specified private activity bond interest (box 9)	Form 6251, line 11
1099-MISC	Long-term care and accelerated death benefits	See Pub. 525 and the Instructions for Form 8853
	Rents (box 1)	See the Instructions for Schedule E*
	Royalties (box 2)	Schedule E, line 4 (for timber, coal, and iron ore royalties, see Pub. 544)*
	Other income (box 3)	Form 1040, line 21*
1099-OID	Nonemployee compensation (box 7)	Schedule C, C-EZ, or F. But if you were not self-employed, see the instructions on Form 1099-MISC.
	Excess golden parachute payments (box 13)	See the instructions for Form 1040, line 63, that begin on page 42
	Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the instructions on Form 1099-MISC
1099-PATR	Original issue discount (box 1)	See the instructions on Form 1099-OID
	Other periodic interest (box 2)	
	Early withdrawal penalty (box 3)	Form 1040, line 30
	Original issue discount on U.S. Treasury obligations (box 6)	See the instructions on Form 1099-OID
	Investment expenses (box 7)	Schedule A, line 23
1099-Q	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Schedule C, C-EZ, or F or Form 4835, but first see the instructions on Form 1099-PATR
	Domestic production activities deduction (box 6)	Form 8903, line 21
	Credits (boxes 7, 8, and 10)	Form 3468, 5884, 5884-A, 6478, 8835, 8844, 8845, 8861, 8864, 8896, or 8909
	Patron's AMT adjustment (box 9)	Form 6251, line 26
1099-R	Deduction for small refiner capital costs or qualified refinery property (box 10)	Schedule C, C-EZ, or F
	Qualified education program payments	See the instructions for Form 1040, line 21, on page 24
	Distributions from IRAs**	See the instructions for Form 1040, lines 15a and 15b, on page 21
1099-S	Distributions from pensions, annuities, etc.	See the instructions for Form 1040, lines 16a and 16b, that begin on page 22
	Capital gain (box 3)	See the instructions on Form 1099-R
	Gross proceeds from real estate transactions (box 2)	Form 4797, Form 6252, or Schedule D. But if the property was your home, see the Instructions for Schedule D to find out if you must report the sale or exchange. Report an exchange of like-kind property on Form 8824 even if no gross proceeds are reported on Form 1099-S.
1099-SA	Buyer's part of real estate tax (box 5)	See the instructions for Schedule A, line 6, on page A-3*
	Distributions from health savings accounts (HSAs)	Form 8889, line 14a
	Distributions from MSAs***	Form 8853

* If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

** This includes distributions from Roth, SEP, and SIMPLE IRAs.

*** This includes distributions from Archer and Medicare Advantage MSAs.

Private Delivery Services

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

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

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

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

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



Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

Tax Return Page Reference

Questions about what to put on a line? Help is on the page number in the circle.

Label 16 (See instructions on page 16.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning _____, 2006, ending _____, 20_____ OMB No. 1545-0074

Your first name and initial _____ Last name _____

Your social security number _____ **16**

If a joint return, spouse's first name and initial _____ Last name _____

Spouse's social security number _____ **16**

Home address (number and street). If you have a P.O. box, see page 16. _____ Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. _____

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

Presidential Election Campaign 16 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) **You** **Spouse**

Filing Status

1 Single **16**

2 Married filing jointly (even if only one had income) **17**

3 Married filing separately. Enter spouse's SSN above _____ and full name here. **17**

4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. **17**

5 Qualifying widow(er) with dependent child (see page 17)

Check only one box.

Exemptions 18

6a **Yourself.** If someone can claim you as a dependent, do not check box 6a

6b **Spouse**

c Dependents:

(1) Firstname	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19)
_____	_____	_____	_____	<input type="checkbox"/>
_____	_____	_____	_____	<input type="checkbox"/>
_____	_____	_____	_____	<input type="checkbox"/>
_____	_____	_____	_____	<input type="checkbox"/>

If more than four dependents, see page 19. **19**

d Total number of exemptions claimed _____ **19**

Boxes checked on 6a and 6b _____

No. of children on 6c who:

- lived with you _____
- did not live with you due to divorce or separation (see page 20) _____

Dependents on 6c not entered above **20**

Add numbers on lines above **20**

Income 63

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 23. **23**

Enclose, but do not attach, any payment. Also, please use Form 1040-V. **62**

Line	Description	Amount	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2	_____	22
8a	Taxable interest. Attach Schedule B if required	_____	23
b	Tax-exempt interest. Do not include on line 8a	_____	
9a	Ordinary dividends. Attach Schedule B if required	_____	23
b	Qualified dividends (see page 23)	_____	23
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)	_____	24
11	Alimony received	_____	25
12	Business income or (loss). Attach Schedule C or C-EZ	_____	25
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	_____	25
14	Other gains or (losses). Attach Form 4797	_____	25
15a	IRA distributions	_____	25
b	Taxable amount (see page 25)	_____	25
16a	Pensions and annuities	_____	26
b	Taxable amount (see page 26)	_____	26
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	_____	
18	Farm income or (loss). Attach Schedule F	_____	
19	Unemployment compensation	_____	27
20a	Social security benefits	_____	27
b	Taxable amount (see page 27)	_____	27
21	Other income. List type and amount (see page 29)	_____	29
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	_____	22

Adjusted Gross Income

Line	Description	Amount	Amount
23	Archer MSA deduction. Attach Form 8853	_____	29
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	_____	29
25	Health savings account deduction. Attach Form 8889	_____	29
26	Moving expenses. Attach Form 3903	_____	29
27	One-half of self-employment tax. Attach Schedule SE	_____	29
28	Self-employed SEP, SIMPLE, and qualified plans	_____	29
29	Self-employed health insurance deduction (see page 29)	_____	29
30	Penalty on early withdrawal of savings	_____	30
31a	Alimony paid	_____	30
b	Recipient's SSN	_____	
32	IRA deduction (see page 31)	_____	31
33	Student loan interest deduction (see page 33)	_____	33
34	Jury duty pay you gave to your employer	_____	34
35	Domestic production activities deduction. Attach Form 8903	_____	34
36	Add lines 23 through 31a and 32 through 35	_____	34
37	Subtract line 36 from line 22. This is your adjusted gross income	_____	34

Line Instructions for Form 1040



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.

Section references are to the Internal Revenue Code.

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 filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See page 76 for more details. 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 or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name on line 3 instead of below your name.



If you filed a joint return for 2006 and you are filing a joint return for 2007 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2006 return.

P.O. Box

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

Foreign Address

Enter 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.

Death of a Taxpayer

See page 77.

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, along with the appropriate evidence documents, to the Social Security Administration (SSA). You can get Form SS-5 online at www.socialsecurity.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 76 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.

Note. 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 if:

- You file a joint return,
- You file a separate return and claim an exemption for your spouse, or

- Your spouse is filing a separate return.

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 can also have \$3 go to the fund. If you check a box, your tax or refund will not change.

Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly or qualifying widow(er) with dependent child.



More than one filing status can apply to you. Choose the one that will give you the lowest tax.

Line 1 Single

You can check the box on line 1 if any of the following was true on December 31, 2007.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2007, and did not remarry before the end of 2007. But if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5 that begin on page 14.

Line 2

Married Filing Jointly

You can check the box on line 2 if any of the following apply.

- You were married at the end of 2007, even if you did not live with your spouse at the end of 2007.
- Your spouse died in 2007 and you did not remarry in 2007.
- You were married at the end of 2007, and your spouse died in 2008 before filing a 2007 return.

For federal tax purposes, a marriage means only a legal union between a man and a woman as husband and wife. A husband and wife filing jointly report their combined income and deduct their combined allowable expenses on one return. They 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 76.

Nonresident aliens and dual-status aliens. Generally, a husband and wife cannot file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2007, you may elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Line 3

Married Filing Separately

If you are married and file a separate return, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you cannot take the student loan interest deduction, the tuition and fees deduction, the education credits, or the earned income credit. You also cannot take the standard deduction if your spouse itemizes deductions.

Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to people in community property states. See page 18.



You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during

the last 6 months of 2007. See Married persons who live apart on this page.

Line 4

Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. (Some married persons who live apart are considered unmarried. See *Married persons who live apart* on this page. If you are married to a nonresident alien, you may also be considered unmarried. See *Nonresident alien spouse* on this page.) You can check the box on line 4 only if you were unmarried or legally separated (according to your state law) under a decree of divorce or separate maintenance at the end of 2007 and either Test 1 or Test 2 below applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2007 of your parent whom you can claim as a dependent, except under a multiple support agreement (see page 17). Your parent did not have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to time lived with you* below).

1. Any person whom you can claim as a dependent. But do not include:

a. Your qualifying child (as defined in Step 1 on page 15) whom you claim as your dependent based on the rule for *Children of divorced or separated parents* that begins on page 16,

b. Any person who is your dependent only because he or she lived with you for all of 2007, or

c. Any person you claimed as a dependent under a multiple support agreement. See page 17.

2. Your unmarried qualifying child who is not your dependent.

3. Your married qualifying child who is not your dependent only because you can be claimed as a dependent on someone else's 2007 return.

4. Your child who is neither your dependent nor your qualifying child because of the rule for *Children of divorced or separated parents* that begins on page 16.

If the child is not your dependent, enter the child's name on line 4. If you do not enter the name, it will take us longer to process your return.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

Exception to time lived with you. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, and detention in a juvenile facility, count as time lived in the home. If the person for whom you kept up a home was born or died in 2007, you can still file as head of household as long as the home was that person's main home for the part of the year he or she was alive. Also see *Kidnapped child* on page 17, if applicable.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Married persons who live apart. Even if you were not divorced or legally separated at the end of 2007, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2007. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.

- You file a separate return from your spouse.

- You paid over half the cost of keeping up your home for 2007.

- Your home was the main home of your child, stepchild, or foster child for more than half of 2007 (if half or less, see *Exception to time lived with you* on this page).

- You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents* that begins on page 16.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Nonresident alien spouse. You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat him or her as a resident alien. To claim head of household filing status, you must also meet Test 1 or Test 2 on this page.

If this applies and you do not meet the requirements listed under *Married persons*

who live apart on page 13, enter “NRA spouse” on line 4. You are treated as head of household when using:

- The Qualified Dividends and Capital Gains Tax Worksheet,
- The line 53 instructions, and
- The 2007 Tax Table, 2007 Tax Computation Worksheet, and 2007 Tax Rate Schedules.

However, you are treated as married filing separately for all other purposes in these instructions (except Charts A and B on pages 6 and 7 and the instructions for lines 10 and 40, each of which has special instructions). See, for example, the instructions for lines 33 and 49.

Line 5

Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2007 if all of the following apply.

- Your spouse died in 2005 or 2006 and you did not remarry before the end of 2007.
- You have a child or stepchild whom you claim as a dependent. This does not include a foster child.
- This child lived in your home for all of 2007. If the child did not live with you for the required time, see *Exception to time lived with you* below.
- You paid over half the cost of keeping up your home.

- You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2007, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2 on page 13.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

Exception to time lived with you. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, and detention in a juvenile facility, count as time lived in the home. A child is considered to have lived with you for all of 2007 if the child was born or died in 2007 and your home was the child’s home for the entire time he or she was alive. Also see *Kidnapped child* on page 17, if applicable.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up

your home to figure if you paid over half the cost.

Exemptions

You usually can deduct \$3,400 on line 42 for each exemption you can take.

Line 6b

Spouse

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person’s return.
2. You were married at the end of 2007, your filing status is married filing separately or head of household, and both of the following apply.
 - a. Your spouse had no income and is not filing a return.
 - b. Your spouse cannot be claimed as a dependent on another person’s return.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse’s social security number in the space provided at the top of your return.

Line 6c—Dependents

Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, attach a statement to your return with the required information.

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

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 2007

or

Under age 24 at the end of 2007 and a student (see page 17)

or

Any age and permanently and totally disabled (see page 17)

AND

who...

Did not provide over half of his or her own support for 2007 (see Pub. 501)

AND

who...

Lived with you for more than half of 2007. If the child did not live with you for the required time, see *Exception to time lived with you* on page 17.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2007, see *Qualifying child of more than one person* on page 17.

1. Do you have a child who meets the conditions to be your qualifying child?
 - Yes.** Go to Step 2.
 - No.** Go to Step 4 on page 16.

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? If the child was adopted, see *Exception to citizen test* on page 17.
 - Yes.** Continue
 - No.** You cannot claim this child as a dependent. Go to Form 1040, line 7.
2. Was the child married?
 - Yes.** See *Married person* on page 17.
 - No.** Continue
3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2007 tax return? See Steps 1, 2, and 4.
 - Yes.** You cannot claim any dependents. Go to Step 3.
 - No.** You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2007?
 - Yes.** Continue
 - No.** This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.
2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? If the child was adopted, see *Exception to citizen test* on page 17.
 - Yes.** This child is a qualifying child for the child tax credit. If this child is your dependent, check the box on Form 1040, line 6c, column (4). Otherwise, you must complete and attach Form 8901.
 - No.** This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

Step 4 **Is Your Qualifying Relative Your Dependent?**

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

or

Brother, sister, or a son or daughter of either of them (for example, your niece or nephew)

or

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

or

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship did not violate local law. If the person did not live with you for the required time, see *Exception to time lived with you* on page 17

AND

who was not...

A qualifying child (see Step 1) of any taxpayer for 2007 (see Pub. 501 if the child lived in Canada or Mexico)

AND

who...

Had gross income of less than \$3,400 in 2007. If the person was permanently and totally disabled, see *Exception to gross income test* on page 17

AND

For whom you provided...

Over half of his or her support in 2007. But see the special rule for *Children of divorced or separated parents* that begins on this page, *Multiple support agreements* on page 17, and *Kidnapped child* on page 17.

1. Does any person meet the conditions to be your qualifying relative?
 - Yes.** Continue
 - No.** Go to Form 1040, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? If your qualifying relative was adopted, see *Exception to the citizen test* on page 17.
 - Yes.** Continue
 - No.** You cannot claim this person as a dependent. Go to Form 1040, line 7.

3. Was your qualifying relative married?
 - Yes.** See *Married person* on page 17.
 - No.** Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2007 tax return? See Steps 1, 2, and 4.
 - Yes.** You cannot claim any dependents. Go to Form 1040, line 7.
 - No.** You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (3). Do not check the box on Form 1040, line 6c, column (4).

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details.

Children of divorced or separated parents. A child will be treated as being the qualifying child or qualifying relative of his or her noncustodial parent (the parent with whom the child lived for the lesser part of 2007) if all of the following conditions apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2007.
2. The child received over half of his or her support for 2007 from the parents (without regard to the rules on *Multiple support agreements* on page 17). Support of a child received from a parent's spouse is treated as provided by the parent.
3. The child is in custody of one or both of the parents for more than half of 2007.
4. Either of the following applies.
 - a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2007, and the noncustodial parent attaches the form or statement to his or her return. If the divorce decree or separation agreement went into effect after 1984, the noncustodial parent can attach certain pages from the decree or agreement instead of Form 8332. See *Post-1984 decree or agreement* on page 17.
 - b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2007.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 52 and 68). However, this special rule does not apply to head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the earned income credit. See Pub. 501 for details.

Post-1984 decree or agreement. The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The other parent will not claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must attach all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.



You must attach the required information even if you filed it with your return in an earlier year.

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the citizen test.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined on this page), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Exception to time lived with you. A person is considered to have lived with you for all of 2007 if the person was born or died in 2007 and your home was this person's home for the entire time he or she was alive. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, or detention in a juvenile facility, count as time lived with you. Also see *Children of divorced or separated parents* that begins on page 16 or *Kidnapped child* below.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, the deduction for dependents, child tax credit, and the earned income credit (EIC). For details, use TeleTax topic 357 (see page 81) or see Pub. 501 (Pub. 596 for the EIC).

Married person. If the person is married, you cannot claim that person as your dependent if he or she files a joint return. But this rule does not apply if the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns. If the person meets this exception, go to Step 2, question 3, on page 15 (for a qualifying child) or Step 4, question 4, on page 16 (for a qualifying relative). If the person does not meet this exception, go to Step 3 on page 15 (for a qualifying child) or Form 1040, line 7 (for a qualifying relative).

Multiple support agreements. If no one person contributed over half of the support of your relative (including a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

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

Qualifying child of more than one person. If the child is the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* beginning on page 16 applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 52 and 68).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 47).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 66a and 66b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person claim the child as a qualifying child, the IRS will apply the following rules.

- If only one of the persons is the child's parent, the child will be treated as the qualifying child of the parent.
- If two of the persons are the child's parents, the child will be treated as the qualifying child of the parent with whom the child lived for the longer period of time in 2007. If the child lived with each parent for the same amount of time, the child will be treated as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2007.
- If none of the persons are the child's parent, the child will be treated as the qualifying child of the person who had the highest AGI for 2007.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. If you and your mother both claim tax benefits based on the child, the rules above apply. Under these rules, you are entitled to treat your daughter as a qualifying child for any of the six tax benefits listed above for which you otherwise qualify. Your mother would not be entitled to take any of the six tax benefits listed above unless she has a different qualifying child.

If you will be claiming the child as a qualifying child, go to Step 2 on page 15. Otherwise, stop; you cannot claim any benefits based on this child. Go to Form 1040, line 7.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card is not correct, call the Social Security Administration at 1-800-772-1213. For details on how your dependent can get an SSN, see page 12. If your dependent will not have a number by the date your return is due, see *What if You Cannot File on Time?* on page 6.

If your dependent child was born and died in 2007 and you do not have an SSN for the child, you can attach a copy of the child's birth certificate instead and enter "Died" in column (2).

Student. A student is a child who during any part of 5 calendar months of 2007 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Income

Foreign-Source Income

You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your earned income. For details, see Pub. 54 and Form 2555 or 2555-EZ.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Form 8891 to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 16a and 16b.

Gifts from foreign persons. If you receive a gift or bequest from a foreign person, you may have to report it on Form 3520, Part IV. See the Instructions for Form 3520.

Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case that was filed on or after October 17, 2005, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- Earnings from services you performed after the beginning of the case (both wages and self-employment income), and
- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, do not include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the beginning of the case. Also, you (or the trustee, if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also attach a statement to your tax return that indicates you filed a chapter 11 case and that explains

how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 596, available at www.irs.gov/irb/2006-40_IRB/ar12.html.

Community Property States

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community income and what is separate income. For details, see Pub. 555.

California domestic partners. A registered domestic partner in California must report all wages, salaries, and other compensation received for his or her personal services on his or her own return. Therefore, a registered domestic partner cannot report half the combined income earned by the individual and his or her domestic partner as a married person filing separately does in California.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. 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.

Line 7

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 7.

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,500 in 2007. Also, enter "HSH" and the amount not reported on Form W-2 on the dotted line next to line 7.
- Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. They are not included as income in

box 1. See Form 4137 and Pub. 531 for more details.



You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 59 on

page 41.

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.

- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2007.

- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 7. However, if you were a degree candidate, include on line 7 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 7.

- Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2007 under all plans was more than \$15,500 (excluding catch-up contributions as explained below), include the excess on line 7. This limit is (a) \$10,500 if you only have SIMPLE plans, or (b) \$18,500 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 7. They are already included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2007, your employer may have allowed an additional deferral (catch-up contributions) of up to \$5,000 (\$2,500 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.



You cannot deduct the amount deferred. It is not included as income in box 1 of your Form W-2.

- Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer.

Disability pensions received after you reach that age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 16a and 16b. Payments from an IRA are reported on lines 15a and 15b.

- Corrective distributions from a retirement plan shown on Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 7. Instead, report distributions from an IRA on lines 15a and 15b.

- Wages from Form 8919, line 6, not reported on Form W-2.

*This includes a Roth, SEP, or SIMPLE IRA.

Were You a Statutory Employee?

If you were, the “Statutory employee” box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople, certain agent or commission drivers and traveling salespeople, and certain homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schedule C or C-EZ along with your expenses.

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2008. If you do not receive it by early February, use TeleTax topic 154 (see page 81) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions (see page B-1) apply to you.

Interest credited in 2007 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2007 income. For details, see Pub. 550.



If you get a 2007 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2007, see Pub. 550.

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest, plus any exempt-interest dividends from a mutual fund or other regulated investment company, should be included in box 8 of Form 1099-INT. Enter the total on line 8b. Do not include interest earned on your IRA or Coverdell education savings account.

Line 9a

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over \$1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

Nondividend Distributions

Some distributions are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Schedule D. For details, see Pub. 550.



Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.

Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not qualified dividends. These include:

- Dividends you received as a nominee. See the Instructions for Schedule B.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60

days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples below. Also, when counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.

- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule above.

- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.

- Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on June 28, 2007. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 6, 2007. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 1, 2007. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from June 29, 2007, through August 1, 2007). The 121-day period began on May 7, 2007 (60 days before the ex-dividend date), and ended on September 4, 2007. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 5, 2007 (the day before the ex-dividend date), and you sold the stock on September 6, 2007. You held the stock for 63 days (from July 6, 2007, through September 6, 2007). The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 6, 2007, through September 4, 2007).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on June 28, 2007. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 6, 2007. The

ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 1, 2007. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

TIP Be sure you use the *Qualified Dividends and Capital Gain Tax Worksheet* or the *Schedule D Tax Worksheet*, whichever applies, to figure your tax. Your tax may be less if you use the worksheet that applies. See the instructions for line 44 that begin on page 33 for details.

Line 10 Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

TIP None of your refund is taxable if, in the year you paid the tax, you either (a) did not itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.

If you received a refund, credit, or offset of state or local income taxes in 2007, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2007 estimated state or local income tax, the amount applied is treated as received in 2007. If the refund was for a tax you paid in 2006 and you deducted state and local income taxes on line 5 of your 2006 Schedule A, use the worksheet below to see if any of your refund is taxable.

Exception. See *Itemized Deduction Recoveries* in Pub. 525 instead of using the worksheet below if any of the following applies.

1. You received a refund in 2007 that is for a tax year other than 2006.
2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2007 of an amount deducted or credit claimed in an earlier year.
3. The amount on your 2006 Form 1040, line 42, was more than the amount on your 2006 Form 1040, line 41.
4. Your 2006 state and local income tax refund is more than your 2006 state and local income tax deduction minus the amount you could have deducted as your 2006 state and local general sales taxes.
5. You made your last payment of 2006 estimated state or local income tax in 2007.
6. You owed alternative minimum tax in 2006.
7. You could not deduct the full amount of credits you were entitled to in 2006 because the total credits exceeded the amount shown on your 2006 Form 1040, line 46.
8. You could be claimed as a dependent by someone else in 2006.

State and Local Income Tax Refund Worksheet—Line 10

Keep for Your Records 

Before you begin: ✓ Be sure you have read the **Exception** above to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.

1. Enter the income tax refund from **Form(s) 1099-G** (or similar statement). But **do not** enter more than the amount of your state and local income taxes shown on your 2006 Schedule A, line 5 **1.**
2. Enter your total allowable itemized deductions from your 2006 Schedule A, line 28 **2.**

Note. If the filing status on your 2006 Form 1040 was married filing separately and your spouse itemized deductions in 2006, skip lines 3, 4, and 5, and enter the amount from line 2 on line 6.

3. Enter the amount shown below for the filing status claimed on your **2006** Form 1040.
- Single or married filing separately— \$5,150
 - Married filing jointly or qualifying widow(er)— \$10,300
 - Head of household— \$7,550
- } . . . **3.**

4. Did you fill in line 39a on your 2006 Form 1040?
- No.** Enter -0-.
- Yes.** Multiply the number in the box on line 39a of your 2006 Form 1040 by \$1,000 (\$1,250 if your 2006 filing status was single or head of household).
- } **4.**

5. Add lines 3 and 4 **5.**

6. Is the amount on line 5 less than the amount on line 2?
- No.**  None of your refund is taxable.
- Yes.** Subtract line 5 from line 2 **6.**

7. **Taxable part of your refund.** Enter the **smaller** of line 1 or line 6 here and on Form 1040, line 10 . . **7.**

9. You had to use the Itemized Deductions Worksheet in the 2006 Instructions for Schedules A & B because your 2006 adjusted gross income was over \$150,500 (\$75,250 if married filing separately) and both of the following apply.

a. You could not deduct all of the amount on the 2006 Itemized Deductions Worksheet, line 1.

b. The amount on line 8 of that 2006 worksheet would be more than the amount on line 4 of that worksheet if the amount on line 4 were reduced by 80% of the refund you received in 2007.

10. Your filing status is head of household and you entered “NRA spouse” on line 4 because your spouse was a nonresident alien at any time during the year.

Line 11

Alimony Received

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you do not, you may have to pay a \$50 penalty. For more details, use TeleTax topic 406 (see page 81) or see Pub. 504.

Line 12

Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or C-EZ.

Line 13

Capital Gain or (Loss)

If you had a capital gain or loss, including any capital gain distributions or a capital loss carryover from 2006, you must complete and attach Schedule D.

Exception. You do not have to file Schedule D if both of the following apply.

- The only amounts you have to report on Schedule D are capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statements.

- None of the Form(s) 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

If both of the above apply, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Attach a state-

ment showing the full amount you received and the amount you received as a nominee. See the Instructions for Schedule B for filing requirements for Forms 1099-DIV and 1096.



If you do not have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet on page 35 to figure your tax. Your tax is usually less if you use this worksheet.

Report an exchange of like-kind property on Form 8824. That form and its instructions explain where gain recognized from an exchange is reported.

Line 14

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797. Report an exchange of like-kind property on Form 8824. That form and its instructions explain where gain recognized from an exchange is reported.

Lines 15a and 15b

IRA Distributions

You should receive a Form 1099-R showing the amount of any distribution from your IRA. Unless otherwise noted in the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 15a blank and enter the total distribution on line 15b.

Exception 1. Enter the total distribution on line 15a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA), or
- SEP or SIMPLE IRA to a traditional IRA.

Also, enter “Rollover” next to line 15b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 15b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 15b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2008, attach a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions to figure the amount to enter on line 15b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2007 or an earlier year. If you made nondeductible contributions to these IRAs for 2007, also see Pub. 590.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b; you do not have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2002 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2007.

4. You had a 2006 or 2007 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2007.

6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless *Exception 2* applies to that part. Enter “QCD” next to line 15b.

A QCD is a distribution made directly by the trustee of your IRA (other than a SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made. Your total QCDs for the year cannot be more than \$100,000. (On a joint return, your spouse can also have a QCD of up to \$100,000.) The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590 for details.



You cannot claim a charitable contribution deduction for any QCD not included in your income.

Exception 4. If the distribution is a qualified health savings account (HSA) funding

distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 15b unless *Exception 2* applies to that part. Enter "HFD" next to line 15b.

An HFD is a distribution made directly by the trustee of your IRA (other than a SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You cannot exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 590 for details.



The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

Note. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount of those distributions on line 15a.



You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over, or (b) you were born before July 1, 1936, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 60 on page 41 for details.

Lines 16a and 16b Pensions and Annuities

You should receive a Form 1099-R showing the amount of your pension and annuity payments, including distributions from 401(k) and 403(b) plans. See this page and page 23 for details on rollovers and lump-sum distributions. Do not include the following payments on lines 16a and 16b. Instead, report them on line 7.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.



Attach Form(s) 1099-R to Form 1040 if any federal income tax was withheld.

Fully Taxable Pensions and Annuities

If your pension or annuity is fully taxable, enter it on line 16b; do not make an entry on line 16a. Your payments are fully taxable if (a) you did not contribute to the cost (see this page) of your pension or annuity, or (b) you got your entire cost back tax free before 2007.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

Partially Taxable Pensions and Annuities

Enter the total pension or annuity payments you received in 2007 on line 16a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b. But if your annuity starting date (defined below) was after July 1, 1986, see *Simplified Method* below to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$380 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 16b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method.

Annuity Starting Date

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Simplified Method

You must use the Simplified Method if either of the following applies.

1. Your annuity starting date (defined above) was after July 1, 1986, and you used this method last year to figure the taxable part.
2. Your annuity starting date was after November 18, 1996, and both of the following apply.
 - a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
 - b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the worksheet on page 23 to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 or Pub. 721 for U.S. Civil Service retirement benefits.



If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the worksheet on page 23.

Retired public safety officer. Do not use the worksheet on page 23 if you are a retired public safety officer and want to make the election to exclude from income certain retirement plan distributions of up to \$3,000 paid directly to the provider of your accident, health, or long-term care insurance. Instead, use the worksheet in Pub. 575. You must use the Pub. 575 worksheet to claim the exclusion even if a taxable amount is shown in box 2a of Form 1099-R, because the exclusion is not taken into account in determining that amount.

Report your total distributions on line 16a and the taxable amount on line 16b. Enter "PSO" next to line 16b.

Age (or Combined Ages) at Annuity Starting Date

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

Rollovers

Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. Use lines 16a and 16b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 16a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. From the total on line 16a, subtract any contributions (usually shown in box 5) that were taxable to

you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount, even if zero, on line 16b. Also, enter “Rollover” next to line 16b.

Special rules apply to partial rollovers of property. For more details on rollovers, including distributions under qualified domestic relations orders, see Pub. 575.

Lump-Sum Distributions

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the “Total distribution” box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instructions for line 60 on page 41.

Enter the total distribution on line 16a and the taxable part on line 16b.



You may be able to pay less tax on the distribution if you were born before January 2, 1936, or you are the beneficiary of a deceased employee who was born before January 2, 1936. For details, see Form 4972.

Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records 

Before you begin: ✓ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2007 on Form 1040, line 16a.

1. Enter the total pension or annuity payments received in 2007. Also, enter this amount on Form 1040, line 16a	1.	
2. Enter your cost in the plan at the annuity starting date	2.	
Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year’s worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.		
3. Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below	3.	
4. Divide line 2 by the number on line 3	4.	
5. Multiply line 4 by the number of months for which this year’s payments were made. If your annuity starting date was before 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6	5.	
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year’s worksheet	6.	
7. Subtract line 6 from line 2	7.	
8. Enter the smaller of line 5 or line 7	8.	
9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R	9.	
10. Was your annuity starting date before 1987?		
<input type="checkbox"/> Yes.  Leave line 10 blank.		
<input type="checkbox"/> No. Add lines 6 and 8. This is the amount you have recovered tax free through 2007. You will need this number when you fill out this worksheet next year	10.	

Table 1 for Line 3 Above		
IF the age at annuity starting date (see page 27) was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above	
IF the combined ages at annuity starting date (see page 27) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

Line 19

Unemployment Compensation

You should receive a Form 1099-G showing the total unemployment compensation paid to you in 2007. If you made contributions to a governmental unemployment compensation program, see Pub. 525 to determine the amount to report.

If you received an overpayment of unemployment compensation in 2007 and you repaid any of it in 2007, subtract the amount you repaid from the total amount you received. Enter the result on line 19. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19. If, in 2007, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A, line 23. But if you repaid more than \$3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

Lines 20a and 20b

Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2007. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the worksheet on page 25 to see if any of your benefits are taxable.

Exception. Do not use the worksheet on page 25 if any of the following applies.

- You made contributions to a traditional IRA for 2007 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2007 and your total repayments (box 4) were more than your total benefits for 2007 (box 3). None of your benefits are taxable for 2007. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more details, see Pub. 915.
- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

Line 21

Other Income



Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any nonemployee compensation shown on Form 1099-MISC. Instead, see the chart on page 9 to find out where to report that income.

Use line 21 to report any income not reported elsewhere on your return or other schedules. See the examples below. List the type and amount of income. If necessary, show the required information on an attached statement. For more details, see *Miscellaneous Income* in Pub. 525.



Do not report any nontaxable amounts on line 21. Nontaxable amounts include child support; money or property that was inherited, willed to you, or received as a gift; or life insurance proceeds received because of a person's death (other than from certain employer-owned life insurance contracts).

Examples of income to report on line 21 are:

- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2007, and (b) they were not included in a qualified rollover. Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040. See Pub. 970.



You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.

- Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2007, and (b) they were not included in a qualified rollover. See Pub. 969.



You may have to pay an additional tax if you received a taxable distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.

- Amounts deemed to be income from an HSA because you failed to maintain high deductible health plan coverage. See Form 8889, Part III.

- Prizes and awards.
- Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 28, on page A-7.



Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.

- Jury duty pay. Also, see the instructions for line 36 on page 31.
- Alaska Permanent Fund dividends.
- Alternative trade adjustment assistance payments. These payments should be shown in box 5 of Form 1099-G.
- Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See *Recoveries* in Pub. 525 for details on how to figure the amount to report.
- Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also, see the instructions for line 36 on page 31.
- Income from an activity not engaged in for profit. See Pub. 535.
- Loss on certain corrective distributions of excess deferrals. See *Retirement Plan Contributions* in Pub. 525.
- Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 44 on page 33.
- Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.

Adjusted Gross Income

Line 23

Educator Expenses

If you were an eligible educator in 2007, you can deduct up to \$250 of qualified expenses you paid in 2007. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records



- Before you begin:**
- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
 - ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 31).
 - ✓ If you are married filing separately and you lived apart from your spouse for all of 2007, enter “D” to the right of the word “benefits” on line 20a.
 - ✓ Be sure you have read the **Exception** on page 24 to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 . Also, enter this amount on Form 1040, line 20a	1.	
2.	Enter one-half of line 1	2.	
3.	Enter the total of the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.	
4.	Enter the amount, if any, from Form 1040, line 8b	4.	
5.	Add lines 2, 3, and 4	5.	
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, and any write-in adjustments you entered on the dotted line next to line 36	6.	
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. Enter -0- on Form 1040, line 20b. <input type="checkbox"/> Yes. Subtract line 6 from line 5	7.	
8.	If you are: <ul style="list-style-type: none"> • Married filing jointly, enter \$32,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2007, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2007, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17 	8.	
9.	Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2007, be sure you entered “D” to the right of the word “benefits” on line 20a. <input type="checkbox"/> Yes. Subtract line 8 from line 7	9.	
10.	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2007	10.	
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	
12.	Enter the smaller of line 9 or line 10	12.	
13.	Enter one-half of line 12	13.	
14.	Enter the smaller of line 2 or line 13	14.	
15.	Multiply line 11 by 85% (.85). If line 11 is zero, enter -0-	15.	
16.	Add lines 14 and 15	16.	
17.	Multiply line 1 by 85% (.85)	17.	
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.	

TIP If any of your benefits are taxable for 2007 **and** they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.

can deduct more than \$250 of his or her qualified expenses. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings or distributions.
- A nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that were not reported to you in box 1 of your Form W-2.

For more details, use TeleTax topic 458 (see page 81).

Line 24

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 24.

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or 2106-EZ.

Line 25

Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contri-

butions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2007. See Form 8889.

Line 26

Moving Expenses

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. Use TeleTax topic 455 (see page 81) or see Form 3903.

Line 27

One-Half of Self-Employment Tax

If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction.

Line 28

Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 29

Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents if any of the following applies.

- You were self-employed and had a net profit for the year.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2007 from an S corporation in which you were a more-than-2% shareholder. Health insurance benefits paid for you may be shown in box 14 of Form W-2.

The insurance plan must be established under your business. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of

a month in 2007, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction.

For more details, see Pub. 535.

Note. If, during 2007, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation pension recipient, you must complete Form 8885 before completing the worksheet on page 27. When figuring the amount to enter on line 1 of the worksheet on page 27, do not include:

- Any amounts you included on Form 8885, line 4,
- Any qualified health insurance premiums you paid to "U.S. Treasury-HCTC," or
- Any health coverage tax credit advance payments shown in box 1 of Form 1099-H.

If you qualify to take the deduction, use the worksheet on page 27 to figure the amount you can deduct.

Exception. Use Pub. 535 instead of the worksheet on page 27 to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555 or 2555-EZ.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Line 30

Penalty on Early Withdrawal of Savings

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Lines 31a and 31b

Alimony Paid

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use TeleTax topic 452 (see page 81) or see Pub. 504.



Self-Employed Health Insurance Deduction Worksheet—Line 29

Keep for Your Records

Before you begin:	
✓	If, during 2007, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation pension recipient, see the Note on page 26.
✓	Be sure you have read the Exception on page 26 to see if you can use this worksheet instead of Pub. 535 to figure your deduction.
1.	Enter the total amount paid in 2007 for health insurance coverage established under your business for 2007 for you, your spouse, and your dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan. Also do not include amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer
2.	Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28
3.	Self-employed health insurance deduction. Enter the smaller of line 1 or line 2 here and on Form 1040, line 29. Do not include this amount in figuring any medical expense deduction on Schedule A
* If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the amount from Schedule SE, Section B, line 4b.	
** Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.	

Line 32 IRA Deduction



If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2007, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2007, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590. A statement should be sent to you by May 31, 2008, that shows all contributions to your traditional IRA for 2007.

Use the worksheet on pages 28 and 29 to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2007, you cannot deduct any contributions made to your traditional IRA for 2007 or treat them as nondeductible contributions.

2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit. See the instructions for line 53 on page 41.



If you made contributions to both a traditional IRA and a Roth IRA for 2007, do not use the worksheet on pages 28 and 29. Instead, see Pub. 590 to figure the amount, if any, of your IRA deduction.

3. You cannot deduct elective deferrals to a 401(k) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 53 on page 41.

4. If you made contributions to your IRA in 2007 that you deducted for 2006, do not include them in the worksheet.

5. If you received income from a non-qualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it is not, contact your employer or the payer for the amount of the income.

6. You must file a joint return to deduct contributions to your spouse's IRA. Enter

the total IRA deduction for you and your spouse on line 32.

7. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b on page 21.

8. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

9. Do not include any repayments of qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590.

10. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2007, see Pub. 590 for special rules.

11. You may be able to deduct up to an additional \$3,000 if you were a participant in a 401(k) plan and your employer was in chapter 11 bankruptcy in an earlier year. See Pub. 590 for details. If this applies to you, do not use the worksheet on pages 28 and 29. Instead, use the worksheet in the publication.



By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distrib-

uted. For details, including how to figure the minimum required distribution, see Pub. 590.

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions

to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2007.

IRA Deduction Worksheet—Line 32

Keep for Your Records 

Before you begin:		✓ Be sure you have read the list on page 27.
		✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 31).
	Your IRA	Spouse's IRA
1a. Were you covered by a retirement plan (see page 27)?	1a. <input type="checkbox"/> Yes <input type="checkbox"/> No	1b. <input type="checkbox"/> Yes <input type="checkbox"/> No
b. If married filing jointly, was your spouse covered by a retirement plan?		1b. <input type="checkbox"/> Yes <input type="checkbox"/> No
Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter \$4,000 (\$5,000 if age 50 or older at the end of 2007) on line 7a (and 7b if applicable), and go to line 8. Otherwise, go to line 2.		
2. Enter the amount shown below that applies to you.	2a. _____	2b. _____
<ul style="list-style-type: none"> • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2007, enter \$62,000 • Qualifying widow(er), enter \$103,000 • Married filing jointly, enter \$103,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$166,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2007, enter \$10,000 		
3. Enter the amount from Form 1040, line 22	3. _____	
4. Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36	4. _____	
5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a. _____	5b. _____
6. Is the amount on line 5 less than the amount on line 2?		
<input type="checkbox"/> No.  None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.		
<input type="checkbox"/> Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.		
<ul style="list-style-type: none"> • If single, head of household, or married filing separately, and the result is \$10,000 or more, enter \$4,000 (\$5,000 if age 50 or older at the end of 2007) on line 7 for that column and go to line 8. Otherwise, go to line 7. • If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter \$4,000 (\$5,000 if age 50 or older at the end of 2007) on line 7 for that column and go to line 8. Otherwise, go to line 7. 	6a. _____	6b. _____
7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200		
<ul style="list-style-type: none"> • Single, head of household, or married filing separately, multiply by 40% (.40) (or by 50% (.50) in the column for the IRA of a person who is age 50 or older at the end of 2007) • Married filing jointly or qualifying widow(er), multiply by 20% (.20) (or by 25% (.25) in the column for the IRA of a person who is age 50 or older at the end of 2007). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 40% (.40) (or by 50% (.50) if age 50 or older at the end of 2007). 	7a. _____	7b. _____

IRA Deduction Worksheet—Line 32 (continued)

<p>8. Enter the total of your (and your spouse's if filing jointly):</p> <ul style="list-style-type: none"> • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. See page 27 for exceptions • Alimony and separate maintenance payments reported on Form 1040, line 11 • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q 	<p>8.</p>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>
<p>9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590</p>	<p>9.</p>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>
<p>10. Add lines 8 and 9</p>	<p>10.</p>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>
<div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;">  <p>CAUTION</p> </div> <div> <p><i>If married filing jointly and line 10 is less than \$8,000 (\$9,000 if one spouse is age 50 or older at the end of 2007; \$10,000 if both spouses are age 50 or older at the end of 2007), stop here and see Pub. 590 to figure your IRA deduction.</i></p> </div> </div>		
<p>11. Enter traditional IRA contributions made, or that will be made by April 15, 2008, for 2007 to your IRA on line 11a and to your spouse's IRA on line 11b</p>	<p>11a.</p>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>
<p>12. On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)</p>	<p>12a.</p>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>

TIP You may be able to take the retirement savings contributions credit. See the instructions for line 53 on page 41.

Line 33

Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2007 on a qualified student loan (see below).
- Your filing status is any status except married filing separately. However, you cannot take this deduction if your filing status is head of household and you entered “NRA spouse” on line 4 because your spouse was a nonresident alien.
- Your modified adjusted gross income (AGI) is less than: \$70,000 if single, head of household, or qualifying widow(er); \$140,000 if married filing jointly. Use lines 2 through 4 of the worksheet below to figure your modified AGI.
- You, or your spouse if filing jointly, are not claimed as a dependent on someone’s (such as your parent’s) 2007 tax return.

Use the worksheet below to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet below to figure your student loan interest deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the

qualified higher education expenses for any of the following individuals.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return,
 - b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,400 for 2007), or
 - c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else’s return.

The person for whom the expenses were paid must have been an eligible student (see this page). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution.

An eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following benefits.

- Employer-provided educational assistance benefits that are not included in box 1 of Form(s) W-2.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- A nontaxable distribution of qualified tuition program earnings.
- A nontaxable distribution of Coverdell education savings account earnings.
- Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

For more details on these expenses, see Pub. 970.

Eligible student. An eligible student is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and
- Carried at least half the normal full-time workload for the course of study he or she was pursuing.

Student Loan Interest Deduction Worksheet—Line 33

Keep for Your Records



Before you begin:	<ul style="list-style-type: none"> ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 31). ✓ Be sure you have read the Exception above to see if you can use this worksheet instead of Pub. 970 to figure your deduction. 						
1.	Enter the total interest you paid in 2007 on qualified student loans (see above). Do not enter more than \$2,500	1. _____					
2.	Enter the amount from Form 1040, line 22	2. _____					
3.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	3. _____					
4.	Subtract line 3 from line 2	4. _____					
5.	Enter the amount shown below for your filing status. <table style="margin-left: 20px; border: none;"> <tr> <td style="padding-right: 10px;">• Single, head of household, or qualifying widow(er)—\$55,000</td> <td rowspan="2" style="font-size: 3em; vertical-align: middle;">}</td> <td style="padding-left: 10px;">.....</td> </tr> <tr> <td>• Married filing jointly—\$110,000</td> <td>.....</td> </tr> </table>	• Single, head of household, or qualifying widow(er)—\$55,000	}	• Married filing jointly—\$110,000	5. _____
• Single, head of household, or qualifying widow(er)—\$55,000	}					
• Married filing jointly—\$110,000						
6.	Is the amount on line 4 more than the amount on line 5? <input type="checkbox"/> No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9. <input type="checkbox"/> Yes. Subtract line 5 from line 4	6. _____					
7.	Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	7. _____					
8.	Multiply line 1 by line 7	8. _____					
9.	Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Form 1040, line 33. Do not include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9. _____					

Line 34**Tuition and Fees Deduction**

If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction. See Form 8917.



You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for line 49 on page 37 for details.

Line 35**Domestic Production Activities Deduction**

You may be able to deduct up to 6% of your qualified production activities income from the following activities.

1. Construction of real property performed in the United States.

2. Engineering or architectural services performed in the United States for construction of real property in the United States.

3. Any lease, rental, license, sale, exchange, or other disposition of:

a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part within the United States,

b. Any qualified film you produced,

c. Electricity, natural gas, or potable water you produced in the United States.

The deduction does not apply to income derived from:

- The sale of food and beverages you prepared at a retail establishment;
- Property you leased, licensed, or rented for use by any related person;
- The transmission or distribution of electricity, natural gas, or potable water; or
- The lease, rental, license, sale, exchange, or other disposition of land.

For details, see Form 8903 and its instructions.

Line 36

Include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as “MSA.”

- Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury. Identify as “Jury Pay.”

- Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as “PPR.”

- Reforestation amortization and expenses (see Pub. 535). Identify as “RFST.”

- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as “Sub-Pay TRA.”

- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as “501(c)(18)(D).”

- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as “403(b).”

- Attorney fees and court costs for actions settled or decided after October 22, 2004, involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525). Identify as “UDC.”

- Attorney fees and court costs paid by you in connection with an award from the IRS for information you provided after December 19, 2006, that substantially contributed to the detection of tax law violations, up to the amount of the award includable in your gross income. Identify as “WBF.”

Line 37

If line 37 is less than zero, you may have a net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details.

Tax and Credits**Line 39a**

If you were born before January 2, 1943, or were blind at the end of 2007, check the appropriate box(es) on line 39a. If you were married and checked the box on Form 1040, line 6b, and your spouse was born before January 2, 1943, or was blind at the end of 2007, also check the appropriate box(es) for your spouse. Be sure to enter the total number of boxes checked.

Blindness

If you were partially blind as of December 31, 2007, you must get a statement certified by your eye doctor or registered optometrist that:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses, or

- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to this effect instead.

You must keep the statement for your records.

Line 39b

If your filing status is married filing separately (box 3 is checked), and your spouse itemizes deductions on his or her return, check the box on line 39b. Also check that box if you were a dual-status alien. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2007 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

Line 40**Itemized Deductions or Standard Deduction**

In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduction.



If you checked the box on line 39b, your standard deduction is zero.

Itemized Deductions

To figure your itemized deductions, fill in Schedule A.

Standard Deduction

Most people can find their standard deduction by looking at the amounts listed under “All others” to the left of Form 1040, line 40. But if you, or your spouse if filing jointly, can be claimed as a dependent on someone’s 2007 return or you checked any box on line 39a, use the worksheet or the chart on page 32, whichever applies, to figure your standard deduction. Also, if you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1943, or were blind.

Nonresident alien spouse. If your filing status is head of household and you entered “NRA spouse” on line 4 because your spouse was a nonresident alien at any time during the year, see Pub. 501 for your standard deduction.

Standard Deduction Worksheet for Dependents—Line 40

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1.	Is your earned income* more than \$550? <input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$850	}	..... 1.	
2.	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Single or married filing separately—\$5,350 • Married filing jointly or qualifying widow(er)—\$10,700 • Head of household—\$7,850	}	..... 2.	
3.	Standard deduction.			
a.	Enter the smaller of line 1 or line 2. If born after January 1, 1943, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b		3a.	
b.	If born before January 2, 1943, or blind, multiply the number on Form 1040, line 39a, by \$1,050 (\$1,300 if single or head of household)		3b.	
c.	Add lines 3a and 3b. Enter the total here and on Form 1040, line 40		3c.	

* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

Standard Deduction Chart for People Who Were Born Before January 2, 1943, or Were Blind—Line 40

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

Enter the number from the box on Form 1040, line 39a   Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1	\$6,650
	2	7,950
Married filing jointly or Qualifying widow(er)	1	\$11,750
	2	12,800
	3	13,850
	4	14,900
Married filing separately	1	\$6,400
	2	7,450
	3	8,500
	4	9,550
Head of household	1	\$9,150
	2	10,450



Deduction for Exemptions Worksheet—Line 42

Keep for Your Records

1.	Is the amount on Form 1040, line 38, more than the amount shown on line 4 below for your filing status? <input type="checkbox"/> No. Multiply \$3,400 by the total number of exemptions claimed on Form 1040, line 6d, and enter the result on Form 1040, line 42. <input type="checkbox"/> Yes. <i>Continue</i>		
2.	Multiply \$3,400 by the total number of exemptions claimed on Form 1040, line 6d	2.	<input type="text"/>
3.	Enter the amount from Form 1040, line 38	3.	<input type="text"/>
4.	Enter the amount shown below for your filing status. • Single—\$156,400 • Married filing jointly or qualifying widow(er)—\$234,600 • Married filing separately—\$117,300 • Head of household—\$195,500	4.	<input type="text"/>
5.	Subtract line 4 from line 3	5.	<input type="text"/>
6.	Is line 5 more than \$122,500 (\$61,250 if married filing separately)? <input type="checkbox"/> Yes. Multiply \$1,133 by the total number of exemptions claimed on Form 1040, line 6d. Enter the result here and on Form 1040, line 42. Do not complete the rest of this worksheet. <input type="checkbox"/> No. Divide line 5 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)	6.	<input type="text"/>
7.	Multiply line 6 by 2% (.02) and enter the result as a decimal	7.	<input type="text"/>
8.	Multiply line 2 by line 7	8.	<input type="text"/>
9.	Divide line 8 by 1.5	9.	<input type="text"/>
10.	Deduction for exemptions. Subtract line 9 from line 2. Enter the result here and on Form 1040, line 42	10.	<input type="text"/>

Line 44

Tax

Include in the total on line 44 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described on this page and page 34.
- Tax from Form 8814 (relating to the election to report child’s interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax from Form 8889, Part III (relating to health savings accounts). Check the appropriate box.
- Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2007 for the student. See Form 8863 for more details. Enter the amount and “ECR” on the dotted line next to line 44.
- Additional tax on recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See the instructions for line 21 on page 24. Enter the amount

and “FITPP” on the dotted line next to line 44.

Do you want the IRS to figure the tax on your taxable income 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 one of the following methods to figure your tax.

Tax Table or Tax Computation Worksheet. If your taxable income is less than \$100,000, you must use the Tax Table that begins on page 63 to figure your tax. Be sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 75.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

Form 8615. Form 8615 must generally be used to figure the tax for any child who was under age 18 at the end of 2007, and who had more than \$1,700 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions). But if the child files a joint return for 2007 or if neither of the

child’s parents was alive at the end of 2007, do not use Form 8615 to figure the child’s tax. Also, a child born on January 1, 1990, is considered to be age 18 at the end of 2007. Do not use Form 8615 for such a child.

Schedule D Tax Worksheet. If you have to file Schedule D and Schedule D, line 18 or 19, is more than zero, use the Schedule D Tax Worksheet on page D-10 of the Instructions for Schedule D to figure your tax.

Qualified Dividends and Capital Gain Tax Worksheet. If you do not have to use the Schedule D Tax Worksheet (see above), use the worksheet on page 35 to figure your tax if any of the following applies.

- You reported qualified dividends on Form 1040, line 9b.
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

Schedule J. If you had income from farming or fishing, your tax may be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet.
If you claimed the foreign earned income exclusion or the housing exclusion on Form

2555 or Form 2555-EZ, you must figure your tax using the worksheet below.

Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records 

Before you begin: ✓ See the instructions above to see if you must use this worksheet to figure your tax.	
1. Enter the amount from Form 1040, line 41	1. <input type="text"/>
2. Enter the amount from Form 1040, line 42	2. <input type="text"/>
3. Subtract line 2 from line 1. If less than zero, enter the amount in parentheses	3. <input type="text"/>
4. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, line 45, or Form 2555-EZ, line 18	4. <input type="text"/>
5. Enter the total amount of any itemized deductions you could not claim because they are related to excluded income	5. <input type="text"/>
6. Subtract line 5 from line 4. If zero or less, enter -0-	6. <input type="text"/>
7. Combine lines 3 and 6. If zero or less, enter -0-	7. <input type="text"/>
8. Tax on amount on line 7. Use the Tax Table, Tax Computation Worksheet, Schedule D Tax Worksheet*, Qualified Dividends and Capital Gain Tax Worksheet*, or Form 8615**, whichever applies. See the instructions for line 44 that begin on page 33 to see which tax computation method applies	8. <input type="text"/>
9. Tax on amount on line 6. Use the Tax Table or Tax Computation Worksheet, whichever applies	9. <input type="text"/>
10. Subtract line 9 from line 8. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44	10. <input type="text"/>

**Enter the amount from line 7 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 8 above. Complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 9 and 10 above.*

***If you use Form 8615 to figure the tax on line 8 above, enter the amount from line 7 above on line 4 of Form 8615. If the child's parent files Form 2555 or 2555-EZ, enter the amounts from lines 7 and 8 of the parent's Foreign Earned Income Tax Worksheet on lines 6 and 10, respectively, of Form 8615. Complete the rest of Form 8615 according to its instructions. Then complete lines 9 and 10 above .*

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records



Before you begin:		✓ See the instructions for line 44 that begin on page 33 to see if you can use this worksheet to figure your tax.
		✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.
1.	Enter the amount from Form 1040, line 43	1. <input type="text"/>
2.	Enter the amount from Form 1040, line 9b	2. <input type="text"/>
3.	Are you filing Schedule D?	
	<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-	} 3. <input type="text"/>
	<input type="checkbox"/> No. Enter the amount from Form 1040, line 13	
4.	Add lines 2 and 3	4. <input type="text"/>
5.	If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5. <input type="text"/>
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6. <input type="text"/>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7. <input type="text"/>
8.	Enter the smaller of:	
	• The amount on line 1, or	} 8. <input type="text"/>
	• \$31,850 if single or married filing separately,	
	\$63,700 if married filing jointly or qualifying widow(er), \$42,650 if head of household.	
9.	Is the amount on line 7 equal to or more than the amount on line 8?	
	<input type="checkbox"/> Yes. Skip lines 9 through 11; go to line 12 and check the “No” box.	} 9. <input type="text"/>
	<input type="checkbox"/> No. Enter the amount from line 7	
10.	Subtract line 9 from line 8	10. <input type="text"/>
11.	Multiply line 10 by 5% (.05)	11. <input type="text"/>
12.	Are the amounts on lines 6 and 10 the same?	
	<input type="checkbox"/> Yes. Skip lines 12 through 15; go to line 16.	} 12. <input type="text"/>
	<input type="checkbox"/> No. Enter the smaller of line 1 or line 6	
13.	Enter the amount from line 10 (if line 10 is blank, enter -0-)	13. <input type="text"/>
14.	Subtract line 13 from line 12	14. <input type="text"/>
15.	Multiply line 14 by 15% (.15)	15. <input type="text"/>
16.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	16. <input type="text"/>
17.	Add lines 11, 15, and 16	17. <input type="text"/>
18.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	18. <input type="text"/>
19.	Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44	19. <input type="text"/>

Line 45

Alternative Minimum Tax

Use the worksheet below to see if you should fill in Form 6251.



An electronic version of this worksheet is available on www.irs.gov. Enter "AMT Assistant" in the Search box on the website.

Exception. Fill in Form 6251 instead of using the worksheet below if you claimed or received any of the following items.

- Accelerated depreciation.
- Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.

- Tax-exempt interest from private activity bonds.

- Intangible drilling, circulation, re-search, experimental, or mining costs.

(Continued on page 37)

Worksheet To See if You Should Fill in Form 6251—Line 45

Keep for Your Records



Before you begin:	<ul style="list-style-type: none"> ✓ Be sure you have read the Exception above to see if you must fill in Form 6251 instead of using this worksheet. ✓ If you are claiming the foreign tax credit (see the instructions for Form 1040, line 51, on page 37), enter that credit on line 51.
1. Are you filing Schedule A ?	
<input type="checkbox"/> No. Skip lines 1 through 3; enter on line 4 the amount from Form 1040, line 38, and go to line 5.	
<input type="checkbox"/> Yes. Enter the amount from Form 1040, line 41	1.
2. Enter the smaller of the amount on Schedule A, line 4, or 2.5% (.025) of the amount on Form 1040, line 38. If zero or less, enter -0-	2.
3. Enter the total of the amounts from Schedule A, lines 9 and 27	3.
4. Add lines 1 through 3 above	4.
5. Enter any tax refund from Form 1040, lines 10 and 21	5.
6. Subtract line 5 from line 4	6.
7. Enter the amount shown below for your filing status.	
<ul style="list-style-type: none"> • Single or head of household—\$33,750 • Married filing jointly or qualifying widow(er)—\$45,000 • Married filing separately—\$22,500 	} 7.
8. Is the amount on line 6 more than the amount on line 7?	
<input type="checkbox"/> No. You do not need to fill in Form 6251.	
<input type="checkbox"/> Yes. Subtract line 7 from line 6	8.
9. Enter the amount shown below for your filing status.	
<ul style="list-style-type: none"> • Single or head of household—\$112,500 • Married filing jointly or qualifying widow(er)—\$150,000 • Married filing separately—\$75,000 	} 9.
10. Is the amount on line 6 more than the amount on line 9?	
<input type="checkbox"/> No. Skip lines 10 and 11; enter on line 12 the amount from line 8, and go to line 13.	
<input type="checkbox"/> Yes. Subtract line 9 from line 6	10.
11. Multiply line 10 by 25% (.25) and enter the result but do not enter more than line 7 above	11.
12. Add lines 8 and 11	12.
13. Is the amount on line 12 more than \$175,000 (\$87,500 if married filing separately)?	
<input type="checkbox"/> Yes. Fill in Form 6251 to see if you owe the alternative minimum tax.	
<input type="checkbox"/> No. Multiply line 12 by 26% (.26)	13.
14. Enter the amount from Form 1040, line 44, minus the total of any tax from Form 4972 and any amount on Form 1040, line 51. If you used Schedule J to figure your tax, the amount for Form 1040, line 44, must be refigured without using Schedule J	14.
Next. Is the amount on line 13 more than the amount on line 14?	
<input type="checkbox"/> Yes. Fill in Form 6251 to see if you owe the alternative minimum tax.	
<input type="checkbox"/> No. You do not owe alternative minimum tax and do not need to fill in Form 6251. Leave line 45 blank.	

- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities or passive activities.
- Income from long-term contracts not figured using the percentage-of-completion method.
- Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
- Investment interest expense reported on Form 4952.
- Net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Any general business credit.
- Qualified electric vehicle credit.
- Alternative motor vehicle credit.
- Alternative fuel vehicle refueling property credit.
- Credit for prior year minimum tax.



Form 6251 should be filled in for a child who was under age 18 at the end of 2007 if the child's adjusted gross income from Form 1040, line 38, exceeds the child's earned income by more than \$6,300.

Line 47

Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for:

1. Your qualifying child under age 13 whom you claim as your dependent.
2. Your disabled spouse who could not care for himself or herself, and who lived with you for more than half the year.
3. Any disabled person not able to care for himself or herself, who lived with you for more than half the year, and whom you claim as a dependent.
4. Any disabled person not able to care for himself or herself, who lived with you for more than half the year, and whom you could have claimed as a dependent except that:
 - a. The person filed a joint return,
 - b. The person had \$3,400 or more of gross income, or
 - c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's 2007 return.
5. Your child whom you could not claim as a dependent because of the rules for *Children of divorced or separated parents* that begin on page 16.

For details, use TeleTax topic 602 (see page 81) or see Form 2441.

Line 48

Credit for the Elderly or the Disabled

You may be able to take this credit if by the end of 2007 (a) you were age 65 or older, or (b) you retired on permanent and total disability and you had taxable disability income. But you usually cannot take the credit if the amount on Form 1040, line 38, is \$17,500 or more (\$20,000 or more if married filing jointly and only one spouse is eligible for the credit; \$25,000 or more if married filing jointly and both spouses are eligible; \$12,500 or more if married filing separately). See Schedule R and its instructions for details.

Credit figured by the IRS. If you can take this credit and you want us to figure it for you, see the Instructions for Schedule R.

Line 49

Education Credits

If you (or your dependent) paid qualified expenses in 2007 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you cannot take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone's (such as your parent's) 2007 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040, line 38, is \$57,000 or more (\$114,000 or more if married filing jointly).
- You are taking a deduction for tuition and fees on Form 1040, line 34, for the same student.
- You, or your spouse, were a nonresident alien for any part of 2007 unless your filing status is married filing jointly.

Line 50

Residential Energy Credits

Complete Form 5695 to claim either of the following credits.

Nonbusiness energy property credit. You may be able to take this credit for any of the following improvements to your main home located in the United States in 2007 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof with pigmented coatings primarily designed to reduce heat gain in your home.

You may also be able to take this credit for the cost of any of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters, electric heat pumps, geothermal heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.
- A qualified natural gas, propane, or oil furnace or hot water boiler.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

For details, see the Instructions for Form 5695.

Residential energy efficient property credit. You may be able to take this credit if you paid for any of the following during 2007.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.

For details, see the Instructions for Form 5695.

Special rule. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.

Line 51

Foreign Tax Credit

If you paid income tax to a foreign country, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You do not have to complete Form 1116 to take this credit if all five of the following apply.

1. All of your gross foreign source income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form

Form 1040—Lines 45 Through 50

1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).

2. If you had dividend income from shares of stock, you held those shares for at least 16 days.

3. You are not filing Form 4563 or excluding income from sources within Puerto Rico.

4. The total of your foreign taxes was not more than \$300 (not more than \$600 if married filing jointly).

5. All of your foreign taxes were:

a. Legally owed and not eligible for a refund, and

b. Paid to countries that are recognized by the United States and do not support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

Do you meet all five requirements above?

Yes. Enter on line 51 the smaller of (a) your total foreign taxes, or (b) the amount on Form 1040, line 44.

No. See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

Line 52—Child Tax Credit

Three Steps To Take the Child Tax Credit!

- Step 1.** Make sure you have a qualifying child for the child tax credit (see the instructions for line 6c).
- Step 2.** Make sure that for each qualifying child you either checked the box on Form 1040, line 6c, column (4), or completed Form 8901 (if the child is not your dependent).
- Step 3.** Answer the questions on this page to see if you can use the worksheet on page 40 to figure your credit or if you must use Pub. 972.

Questions

Who Must Use Pub. 972



1. Is the amount on Form 1040, line 38, more than the amount shown below for your filing status?
- Married filing jointly – \$110,000
 - Single, head of household, or qualifying widow(er) – \$75,000
 - Married filing separately – \$55,000
- Yes.** **No.** Go to question 2.
- You must use Pub. 972 to figure your credit.

2. Are you claiming either of the following credits?
- Retirement savings contributions credit, Form 8880.
 - Adoption credit, Form 8839.

Yes.

No. Continue

You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.

3. Are you excluding income from Puerto Rico or are you filing any of the following forms?

- Form 2555 or 2555-EZ (relating to foreign earned income).
- Form 4563 (exclusion of income for residents of American Samoa).

Yes.

No. Use the worksheet on page 40 to figure your credit.

You must use Pub. 972 to figure your credit.

Child Tax Credit Worksheet—Line 52

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2007 and meet the other requirements listed on page 19.
- **Do not** use this worksheet if you answered “Yes” to question 1, 2, or 3 on page 42. Instead, use Pub. 972.
- If you are claiming the mortgage interest credit or District of Columbia first-time homebuyer credit, complete the applicable credit form (Form 8396 or Form 8859, respectively) before you start this worksheet.

1. Number of qualifying children: _____ × \$1,000.
Enter the result.

1	
----------	--

2. Enter the amount from Form 1040, line 46.

2	
----------	--

3. Add the amounts from Form 1040:

Line 47 _____

Line 48 + _____

Line 49 + _____

Line 50 + _____

Line 51 + _____

Line 54* + _____ Enter the total.

3	
----------	--

*Include only the amounts, if any, from Form 8396, line 13, and Form 8859, line 13.

4. Are the amounts on lines 2 and 3 the same?

Yes.

You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

No. Subtract line 3 from line 2.

4	
----------	--

5. Is the amount on line 1 more than the amount on line 4?

Yes. Enter the amount from line 4. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

This is your child tax credit.

No. Enter the amount from line 1.

5	
----------	--

Enter this amount on Form 1040, line 52.



You may be able to take the **additional child tax credit** on Form 1040, line 68, if you answered “Yes” on line 4 or line 5 above.



- First, complete your Form 1040 through line 67.
- Then, use Form 8812 to figure any additional child tax credit.

Line 53**Retirement Savings Contributions Credit**

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.

1. The amount on Form 1040, line 38, is more than \$26,000 (\$39,000 if head of household; \$52,000 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1990, (b) is claimed as a dependent on someone else's 2007 tax return, or (c) was a student (defined below).

You were a student if during any part of 5 calendar months of 2007 you:

- Were 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 school offering courses only through the Internet.

For more details, use TeleTax topic 610 (see page 81) or see Form 8880.

Line 54

Include the following credits on line 54 and check the appropriate box(es). To find out if you can take the credit, see the form indicated.

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- District of Columbia first-time homebuyer credit. See Form 8859.
- Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2007. See the Instructions for Form 8839.

Line 55**Other Credits**

Include the following credits on line 55 and check the appropriate box(es). If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.

- Qualified electric vehicle credit. This credit does not apply to vehicles placed in service after 2006. However, you may be able to take the credit if you got a 2007 Schedule K-1 showing the credit or have an unallowed passive activity credit from a prior year. See Form 8834.

- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.

- Empowerment zone and renewal community employment credit. See Form 8844.

- Credit for alcohol used as fuel. See Form 6478.

- Renewable electricity, refined coal, and Indian coal production credit for electricity and refined coal produced at facilities placed in service after October 22, 2004, and Indian coal produced at facilities placed in service after August 8, 2005. See Form 8835, Section B.

- Work opportunity credit. See Form 5884.

- Credit for employer social security and Medicare taxes paid on certain employee tips. See Form 8846.

- New York Liberty Zone business employee credit. If you have a carryforward of this credit, see Form 5884.

- Qualified zone academy bond credit. This credit applies only to S corporation shareholders. See Form 8860.

- Clean renewable energy bond credit. See Form 8912.

- Credit for Gulf tax credit bonds. See Form 8912.

- Alternative motor vehicle credit. If you placed an alternative motor vehicle (such as a qualified hybrid vehicle) in service during 2007, see Form 8910.

- Alternative fuel vehicle refueling property credit. See Form 8911.

Other Taxes**Line 59****Unreported Social Security and Medicare Tax from Forms 4137 and 8919**

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your Form(s) W-2 shows allocated tips that you are including in your income on Form 1040, line 7.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.



You may be charged a penalty equal to 50% of the social security and Medicare tax due on tips you received but did not report to your employer.

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include the amount from line 6 of Form 8919 on Form 1040, line 7.

Line 60**Additional Tax on IRAs, Other Qualified Retirement Plans, etc.**

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329.

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.

2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts.

3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.

4. You were born before July 1, 1936, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of Form 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 60. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or line 16b, or on Form 4972. Also, enter “No” under the heading “Other Taxes” to the left of line 60 to indicate that you do not have to file Form 5329. But if distribution code 1 is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution, you must file Form 5329.

Line 62

Household Employment Taxes

If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of \$1,500 or more in 2007. Cash wages include wages paid by check, money order, etc.
2. You withheld federal income tax during 2007 at the request of any household employee.
3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2006 or 2007 to household employees.



For item (1), do not count amounts paid to an employee who was under age 18 at any time in 2007 and was a student.

Household employee. Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, maids, yard workers, and similar domestic workers.

Line 63

Total Tax

Include in the total on line 63 any of the following taxes. To find out if you owe the tax, see the form or publication indicated. On the dotted line next to line 63, enter the

amount of the tax and identify it as indicated.

1. Additional tax on health savings account distributions (see Form 8889, Part II). Identify as “HSA.”
2. Additional tax on Archer MSA distributions (see Form 8853). Identify as “MSA.”
3. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as “Med MSA.”
4. Recapture of the following credits.
 - a. Investment credit (see Form 4255). Identify as “ICR.”
 - b. Low-income housing credit (see Form 8611). Identify as “LIHCR.”
 - c. Qualified electric vehicle credit (see Form 8834). Identify as “QEVCR.”
 - d. Indian employment credit (see Form 8845). Identify as “IECR.”
 - e. New markets credit (see Form 8874). Identify as “NMCR.”
 - f. Credit for employer-provided child care facilities (see Form 8882). Identify as “ECCFR.”
5. Recapture of federal mortgage subsidy. If you sold your home in 2007 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as “FMSR.”
6. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as “Sec. 72(m)(5).”
7. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as “UT.”
8. Golden parachute payments. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as “EPP.”
9. Tax on accumulation distribution of trusts (see Form 4970). Identify as “ADT.”
10. Excise tax on insider stock compensation from an expatriated corporation. You may owe a 15% excise tax on the value of nonstatutory stock options and certain other stock-based compensation held by you or a member of your family from an expatriated corporation or its expanded affiliated group in which you were an officer, director, or more-than-10% owner. See Internal Revenue Code section 4985. Identify as “ISC.”
11. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet certain requirements. This income should be shown in box 12 of Form W-2 with code Z,

or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details. Identify as “NQDC.”

12. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as “453(1)(3).”

13. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as “453A(c).”

Payments

Line 64

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 64. The amount withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

If you received a 2007 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, or other income you received, include the amount withheld in the total on line 64. This should be shown in box 4 of Form 1099 or box 6 of Form SSA-1099.

Line 65

2007 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2007. Include any overpayment from your 2006 return that you applied to your 2007 estimated tax.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you cannot agree, you must divide the payments in proportion to each spouse’s individual tax as shown on your separate returns for 2007. For an example of how to do this, see Pub. 505. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2007 or in 2008 before filing a 2007 return.

Divorced Taxpayers

If you got divorced in 2007 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 2007, enter your present spouse's SSN in the space provided on the

front of Form 1040. Also, under the heading *Payments* to the left of line 65, enter your former spouse's SSN, followed by "DIV."

Name Change

If you changed your name because of marriage, divorce, etc., and you made esti-

mated tax payments using your former name, attach a statement to the front of Form 1040. On the statement, explain all the payments you and your spouse made in 2007 and the name(s) and SSN(s) under which you made them.

Lines 66a and 66b— 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.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

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 47. You may also have to pay penalties.

Step 1 All Filers

- If, in 2007:
 - 2 children lived with you, is the amount on Form 1040, line 38, less than \$37,783 (\$39,783 if married filing jointly)?
 - 1 child lived with you, is the amount on Form 1040, line 38, less than \$33,241 (\$35,241 if married filing jointly)?
 - No children lived with you, is the amount on Form 1040, line 38, less than \$12,590 (\$14,590 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 47)?

Yes. Continue **No.** You cannot take the credit. Enter “No” on the dotted line next to line 66a.
- Is your filing status married filing separately?

Yes. **No.** Go to question 4.
You cannot take the credit.

- Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?

Yes. You cannot take the credit. **No.** Continue
- Were you or your spouse a nonresident alien for any part of 2007?

Yes. See *Nonresident aliens* on page 47. **No.** Go to Step 2.

Step 2 Investment Income

- Add the amounts from Form 1040:

Line 8a				
Line 8b	+			
Line 9a	+			
Line 13*	+			
Investment Income				

*If line 13 is a loss, enter -0-.
- Is your investment income more than \$2,900?

Yes. Continue **No.** Skip question 3; go to question 4.
- Are you filing Form 4797 (relating to sales of business property)?

Yes. See *Form 4797 filers* on page 47. **No.** You cannot take the credit.
- Do any of the following apply for 2007?
 - You are filing Schedule E.
 - You are reporting income or a loss from the rental of personal property not used in a trade or business.
 - You are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child’s interest and dividends).

Yes. You must use Worksheet 1 in Pub. 596 to see if you can take the credit. **No.** Go to Step 3.

Continued from page 44

Step 3 Qualifying Child

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

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 2007

or

Under age 24 at the end of 2007 and a student (see page 47)

or

Any age and permanently and totally disabled (see page 47)

AND

who...

Lived with you in the United States for more than half of 2007.

If the child did not live with you for the required time, see *Exception to time lived with you* on page 47.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2007, or the child was married, see page 47.

- Do you have at least one child who meets the conditions to be your qualifying child?
 - Yes.** The child must have a valid social security number as defined on page 47 unless the child was born and died in 2007. Go to question 2.
 - No.** Skip question 2; go to Step 4.

- Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2007?
 - Yes.** You cannot take the credit. Enter "No" on the dotted line next to line 66a.
 - No.** Skip Step 4; go to Step 5 on page 46.

Step 4 Filers Without a Qualifying Child

- Is the amount on Form 1040, line 38, less than \$12,590 (\$14,590 if married filing jointly)?
 - Yes.** Continue →
 - No.** You cannot take the credit.
- Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2007?
 - Yes.** You cannot take the credit. Enter "No" on the dotted line next to line 66a. →
 - No.** Continue →
- Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2007 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 2007?
 - Yes.** Continue →
 - 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 2007? Members of the military stationed outside the United States, see page 47 before you answer.
 - Yes.** Go to Step 5 on page 46.
 - No.** You cannot take the credit. Enter "No" on the dotted line next to line 66a.

Continued from page 45

Step 5 Earned Income

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 or more?

- Yes.** See *Clergy or Church employees*, whichever applies, on this page. **No.** Continue 

2. Figure earned income:

Form 1040, line 7 _____

Subtract, if included on line 7, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount subtracted on the dotted line next to Form 1040, line 7).
- 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 on the dotted line next to Form 1040, line 7). This amount may be shown in box 11 of Form W-2. 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 1040, line 66b. 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 =

3. Were you self-employed at any time in 2007, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?

- Yes.** Skip question 4 and Step 6; go to Worksheet B on page 49. **No.** Continue 

4. If you have:

- 2 or more qualifying children, is your earned income less than \$37,783 (\$39,783 if married filing jointly)?

- 1 qualifying child, is your earned income less than \$33,241 (\$35,241 if married filing jointly)?
- No qualifying children, is your earned income less than \$12,590 (\$14,590 if married filing jointly)?

- Yes.** Go to Step 6. **No.**  You cannot take the credit.

Step 6 How To Figure the Credit

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

- Yes.** See *Credit figured by the IRS* below. **No.** Go to Worksheet A on page 48.

Definitions and Special Rules

(listed in alphabetical order)

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Church employees. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result in the first space of Step 5, line 2. Be sure to answer "Yes" to question 3 in Step 5.

Clergy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7:

1. Enter "Clergy" on the dotted line next to Form 1040, line 66a.
2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, line 2.
3. Subtract that amount from the amount on Form 1040, line 7. Enter the result in the first space of Step 5, line 2.
4. Be sure to answer "Yes" to question 3 in Step 5.

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

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

1. Enter "EIC" on the dotted line next to Form 1040, line 66a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 66b. See *Combat pay, nontaxable* above.
3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file* on page 47.

Exception to time lived with you. A child is considered to have lived with you for all of 2007 if the child was born or died in 2007 and your home was this child's home for the entire time he or she was alive in 2007. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, or detention in a juvenile facility, count as time lived at home. Also see *Kidnapped child* on page 17 or *Members of the military* below.

Form 4797 filers. If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you cannot take the EIC.

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

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other 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 the:

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

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

Married child. A child who was married at the end of 2007 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* that begins on page 16.

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 do not serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2 on page 44. Otherwise, stop; you cannot take the EIC.

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

Qualifying child of more than one person. If the child is the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* beginning on page 16 applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 52 and 68).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 47).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 66a and 66b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person claim the child as a qualifying child, the IRS will apply the following rules.

- If only one of the persons is the child's parent, the child will be treated as the qualifying child of the parent.
- If two of the persons are the child's parents, the child will be treated as the qualifying child of the parent with whom the child lived for the longer period of time in 2007. If the child lived with each parent for the same amount of time, the child will be treated as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2007.
- If none of the persons is the child's parent, the child will be treated as the qualifying child of the person who had the highest AGI for 2007.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. If you and your mother both claim tax benefits based on the child, the rules above apply. Under these rules, you are entitled to treat your daughter as a qualifying child for any of the six tax benefits listed above for which you otherwise qualify. Your mother would not be entitled to take any of the six tax benefits listed above unless she has a different qualifying child.

If you will not be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 66a. Otherwise, go to Step 3, question 1, on page 45.

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 12. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?* on page 6.

Student. A student is a child who during any part of 5 calendar months of 2007 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

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

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



Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 3, on page 48. Otherwise, use Worksheet B that begins on page 51.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5 on page 48. 1

2. Look up the amount on line 1 above in the EIC Table on pages 53–59 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

2

If line 2 is zero, You cannot take the credit. Enter “No” on the dotted line next to line 66a.

3. Enter the amount from Form 1040, line 38. 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. If you have:

- No qualifying children, is the amount on line 3 less than \$7,000 (\$9,000 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$15,400 (\$17,400 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 pages 53–59 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

5

Part 3

Your Earned Income Credit

6. This is your earned income credit.

6

Enter this amount on Form 1040, line 66a.

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see page 49 to find out if you must file Form 8862 to take the credit for 2007.

Use this worksheet if you answered “Yes” to Step 5, question 3, on page 48.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<p>Part 1</p> <p>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</p>	1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.	1a		
	b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	1b	
	c. Combine lines 1a and 1b.	=	1c	
	d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	-	1d	
	e. Subtract line 1d from 1c.	=	1e	

<p>Part 2</p> <p>Self-Employed NOT Required To File Schedule SE</p> <p><small>For example, your net earnings from self-employment were less than \$400.</small></p>	2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.			
	a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	2a		
	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+	2b	
	c. Combine lines 2a and 2b.	=	2c	

*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Enter your name and social security number on Schedule SE and attach it to your return.

<p>Part 3</p> <p>Statutory Employees Filing Schedule C or C-EZ</p>	3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.	3	
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<p>Part 4</p> <p>All Filers Using Worksheet B</p> <p><small>Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.</small></p>	4a. Enter your earned income from Step 5 on page 48.	4a	
	b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	4b	

If line 4b is zero or less,  You cannot take the credit. Enter “No” on the dotted line next to line 66a.

5. If you have:

- 2 or more qualifying children, is line 4b less than \$37,783 (\$39,783 if married filing jointly)?
- 1 qualifying child, is line 4b less than \$33,241 (\$35,241 if married filing jointly)?
- No qualifying children, is line 4b less than \$12,590 (\$14,590 if married filing jointly)?

Yes. If you want the IRS to figure your credit, see page 48. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 52).

No.  You cannot take the credit. Enter “No” on the dotted line next to line 66a.

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b, on page 51.

6	
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7. Look up the amount on line 6 above in the EIC Table on pages 53–59 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

7	
---	--

If line 7 is zero,  You cannot take the credit. Enter “No” on the dotted line next to line 66a.

8. Enter the amount from Form 1040, line 38.

8	
---	--

9. Are the amounts on lines 8 and 6 the same?
- Yes.** Skip line 10; enter the amount from line 7 on line 11.
 - No.** Go to line 10.

Part 6

Filers Who Answered “No” on Line 9

10. If you have:
- No qualifying children, is the amount on line 8 less than \$7,000 (\$9,000 if married filing jointly)?
 - 1 or more qualifying children, is the amount on line 8 less than \$15,400 (\$17,400 if married filing jointly)?
- Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.
- No.** Look up the amount on line 8 in the EIC Table on pages 53–59 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

10	
----	--

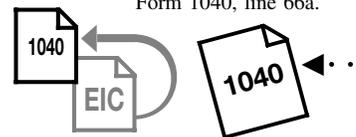
Part 7

Your Earned Income Credit

This is your earned income credit.

Reminder—

- ✓ If you have a qualifying child, complete and attach Schedule EIC.



11	
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Enter this amount on Form 1040, line 66a.



If your EIC for a year after 1996 was reduced or disallowed, see page 49 to find out if you must file Form 8862 to take the credit for 2007.

2007 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,455, you would enter \$842.

If the amount you are looking up from the worksheet is—		And your filing status is—		
		Single, head of household, or qualifying widow(er) and you have—	No children	One child	Two children
At least	But less than	Your credit is—		
2,400	2,450	186	825	970
2,450	2,500	189	842	990

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
\$1	\$50	\$2	\$9	\$10	\$2	\$9	\$10
50	100	6	26	30	6	26	30
100	150	10	43	50	10	43	50
150	200	13	60	70	13	60	70
200	250	17	77	90	17	77	90
250	300	21	94	110	21	94	110
300	350	25	111	130	25	111	130
350	400	29	128	150	29	128	150
400	450	33	145	170	33	145	170
450	500	36	162	190	36	162	190
500	550	40	179	210	40	179	210
550	600	44	196	230	44	196	230
600	650	48	213	250	48	213	250
650	700	52	230	270	52	230	270
700	750	55	247	290	55	247	290
750	800	59	264	310	59	264	310
800	850	63	281	330	63	281	330
850	900	67	298	350	67	298	350
900	950	71	315	370	71	315	370
950	1,000	75	332	390	75	332	390
1,000	1,050	78	349	410	78	349	410
1,050	1,100	82	366	430	82	366	430
1,100	1,150	86	383	450	86	383	450
1,150	1,200	90	400	470	90	400	470
1,200	1,250	94	417	490	94	417	490
1,250	1,300	98	434	510	98	434	510
1,300	1,350	101	451	530	101	451	530
1,350	1,400	105	468	550	105	468	550
1,400	1,450	109	485	570	109	485	570
1,450	1,500	113	502	590	113	502	590
1,500	1,550	117	519	610	117	519	610
1,550	1,600	120	536	630	120	536	630
1,600	1,650	124	553	650	124	553	650
1,650	1,700	128	570	670	128	570	670
1,700	1,750	132	587	690	132	587	690
1,750	1,800	136	604	710	136	604	710
1,800	1,850	140	621	730	140	621	730
1,850	1,900	143	638	750	143	638	750
1,900	1,950	147	655	770	147	655	770
1,950	2,000	151	672	790	151	672	790
2,000	2,050	155	689	810	155	689	810
2,050	2,100	159	706	830	159	706	830
2,100	2,150	163	723	850	163	723	850
2,150	2,200	166	740	870	166	740	870
2,200	2,250	170	757	890	170	757	890
2,250	2,300	174	774	910	174	774	910
2,300	2,350	178	791	930	178	791	930
2,350	2,400	182	808	950	182	808	950
2,400	2,450	186	825	970	186	825	970
2,450	2,500	189	842	990	189	842	990

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
2,500	2,550	193	859	1,010	193	859	1,010
2,550	2,600	197	876	1,030	197	876	1,030
2,600	2,650	201	893	1,050	201	893	1,050
2,650	2,700	205	910	1,070	205	910	1,070
2,700	2,750	208	927	1,090	208	927	1,090
2,750	2,800	212	944	1,110	212	944	1,110
2,800	2,850	216	961	1,130	216	961	1,130
2,850	2,900	220	978	1,150	220	978	1,150
2,900	2,950	224	995	1,170	224	995	1,170
2,950	3,000	228	1,012	1,190	228	1,012	1,190
3,000	3,050	231	1,029	1,210	231	1,029	1,210
3,050	3,100	235	1,046	1,230	235	1,046	1,230
3,100	3,150	239	1,063	1,250	239	1,063	1,250
3,150	3,200	243	1,080	1,270	243	1,080	1,270
3,200	3,250	247	1,097	1,290	247	1,097	1,290
3,250	3,300	251	1,114	1,310	251	1,114	1,310
3,300	3,350	254	1,131	1,330	254	1,131	1,330
3,350	3,400	258	1,148	1,350	258	1,148	1,350
3,400	3,450	262	1,165	1,370	262	1,165	1,370
3,450	3,500	266	1,182	1,390	266	1,182	1,390
3,500	3,550	270	1,199	1,410	270	1,199	1,410
3,550	3,600	273	1,216	1,430	273	1,216	1,430
3,600	3,650	277	1,233	1,450	277	1,233	1,450
3,650	3,700	281	1,250	1,470	281	1,250	1,470
3,700	3,750	285	1,267	1,490	285	1,267	1,490
3,750	3,800	289	1,284	1,510	289	1,284	1,510
3,800	3,850	293	1,301	1,530	293	1,301	1,530
3,850	3,900	296	1,318	1,550	296	1,318	1,550
3,900	3,950	300	1,335	1,570	300	1,335	1,570
3,950	4,000	304	1,352	1,590	304	1,352	1,590
4,000	4,050	308	1,369	1,610	308	1,369	1,610
4,050	4,100	312	1,386	1,630	312	1,386	1,630
4,100	4,150	316	1,403	1,650	316	1,403	1,650
4,150	4,200	319	1,420	1,670	319	1,420	1,670
4,200	4,250	323	1,437	1,690	323	1,437	1,690
4,250	4,300	327	1,454	1,710	327	1,454	1,710
4,300	4,350	331	1,471	1,730	331	1,471	1,730
4,350	4,400	335	1,488	1,750	335	1,488	1,750
4,400	4,450	339	1,505	1,770	339	1,505	1,770
4,450	4,500	342	1,522	1,790	342	1,522	1,790
4,500	4,550	346	1,539	1,810	346	1,539	1,810
4,550	4,600	350	1,556	1,830	350	1,556	1,830
4,600	4,650	354	1,573	1,850	354	1,573	1,850
4,650	4,700	358	1,590	1,870	358	1,590	1,870
4,700	4,750	361	1,607	1,890	361	1,607	1,890
4,750	4,800	365	1,624	1,910	365	1,624	1,910
4,800	4,850	369	1,641	1,930	369	1,641	1,930
4,850	4,900	373	1,658	1,950	373	1,658	1,950
4,900	4,950	377	1,675	1,970	377	1,675	1,970
4,950	5,000	381	1,692	1,990	381	1,692	1,990

(Continued on page 52)

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
5,000	5,050	384	1,709	2,010	384	1,709	2,010
5,050	5,100	388	1,726	2,030	388	1,726	2,030
5,100	5,150	392	1,743	2,050	392	1,743	2,050
5,150	5,200	396	1,760	2,070	396	1,760	2,070
5,200	5,250	400	1,777	2,090	400	1,777	2,090
5,250	5,300	404	1,794	2,110	404	1,794	2,110
5,300	5,350	407	1,811	2,130	407	1,811	2,130
5,350	5,400	411	1,828	2,150	411	1,828	2,150
5,400	5,450	415	1,845	2,170	415	1,845	2,170
5,450	5,500	419	1,862	2,190	419	1,862	2,190
5,500	5,550	423	1,879	2,210	423	1,879	2,210
5,550	5,600	428	1,896	2,230	428	1,896	2,230
5,600	5,650	428	1,913	2,250	428	1,913	2,250
5,650	5,700	428	1,930	2,270	428	1,930	2,270
5,700	5,750	428	1,947	2,290	428	1,947	2,290
5,750	5,800	428	1,964	2,310	428	1,964	2,310
5,800	5,850	428	1,981	2,330	428	1,981	2,330
5,850	5,900	428	1,998	2,350	428	1,998	2,350
5,900	5,950	428	2,015	2,370	428	2,015	2,370
5,950	6,000	428	2,032	2,390	428	2,032	2,390
6,000	6,050	428	2,049	2,410	428	2,049	2,410
6,050	6,100	428	2,066	2,430	428	2,066	2,430
6,100	6,150	428	2,083	2,450	428	2,083	2,450
6,150	6,200	428	2,100	2,470	428	2,100	2,470
6,200	6,250	428	2,117	2,490	428	2,117	2,490
6,250	6,300	428	2,134	2,510	428	2,134	2,510
6,300	6,350	428	2,151	2,530	428	2,151	2,530
6,350	6,400	428	2,168	2,550	428	2,168	2,550
6,400	6,450	428	2,185	2,570	428	2,185	2,570
6,450	6,500	428	2,202	2,590	428	2,202	2,590
6,500	6,550	428	2,219	2,610	428	2,219	2,610
6,550	6,600	428	2,236	2,630	428	2,236	2,630
6,600	6,650	428	2,253	2,650	428	2,253	2,650
6,650	6,700	428	2,270	2,670	428	2,270	2,670
6,700	6,750	428	2,287	2,690	428	2,287	2,690
6,750	6,800	428	2,304	2,710	428	2,304	2,710
6,800	6,850	428	2,321	2,730	428	2,321	2,730
6,850	6,900	428	2,338	2,750	428	2,338	2,750
6,900	6,950	428	2,355	2,770	428	2,355	2,770
6,950	7,000	428	2,372	2,790	428	2,372	2,790
7,000	7,050	426	2,389	2,810	428	2,389	2,810
7,050	7,100	422	2,406	2,830	428	2,406	2,830
7,100	7,150	418	2,423	2,850	428	2,423	2,850
7,150	7,200	414	2,440	2,870	428	2,440	2,870
7,200	7,250	410	2,457	2,890	428	2,457	2,890
7,250	7,300	407	2,474	2,910	428	2,474	2,910
7,300	7,350	403	2,491	2,930	428	2,491	2,930
7,350	7,400	399	2,508	2,950	428	2,508	2,950
7,400	7,450	395	2,525	2,970	428	2,525	2,970
7,450	7,500	391	2,542	2,990	428	2,542	2,990
7,500	7,550	387	2,559	3,010	428	2,559	3,010
7,550	7,600	384	2,576	3,030	428	2,576	3,030
7,600	7,650	380	2,593	3,050	428	2,593	3,050
7,650	7,700	376	2,610	3,070	428	2,610	3,070
7,700	7,750	372	2,627	3,090	428	2,627	3,090
7,750	7,800	368	2,644	3,110	428	2,644	3,110
7,800	7,850	365	2,661	3,130	428	2,661	3,130
7,850	7,900	361	2,678	3,150	428	2,678	3,150
7,900	7,950	357	2,695	3,170	428	2,695	3,170
7,950	8,000	353	2,712	3,190	428	2,712	3,190
8,000	8,050	349	2,729	3,210	428	2,729	3,210
8,050	8,100	345	2,746	3,230	428	2,746	3,230
8,100	8,150	342	2,763	3,250	428	2,763	3,250
8,150	8,200	338	2,780	3,270	428	2,780	3,270
8,200	8,250	334	2,797	3,290	428	2,797	3,290
8,250	8,300	330	2,814	3,310	428	2,814	3,310
8,300	8,350	326	2,831	3,330	428	2,831	3,330
8,350	8,400	322	2,853	3,350	428	2,853	3,350
8,400	8,450	319	2,853	3,370	428	2,853	3,370
8,450	8,500	315	2,853	3,390	428	2,853	3,390
8,500	8,550	311	2,853	3,410	428	2,853	3,410
8,550	8,600	307	2,853	3,430	428	2,853	3,430
8,600	8,650	303	2,853	3,450	428	2,853	3,450
8,650	8,700	299	2,853	3,470	428	2,853	3,470
8,700	8,750	296	2,853	3,490	428	2,853	3,490
8,750	8,800	292	2,853	3,510	428	2,853	3,510
8,800	8,850	288	2,853	3,530	428	2,853	3,530
8,850	8,900	284	2,853	3,550	428	2,853	3,550
8,900	8,950	280	2,853	3,570	428	2,853	3,570
8,950	9,000	277	2,853	3,590	428	2,853	3,590
9,000	9,050	273	2,853	3,610	426	2,853	3,610
9,050	9,100	269	2,853	3,630	422	2,853	3,630
9,100	9,150	265	2,853	3,650	418	2,853	3,650
9,150	9,200	261	2,853	3,670	414	2,853	3,670
9,200	9,250	257	2,853	3,690	410	2,853	3,690
9,250	9,300	254	2,853	3,710	407	2,853	3,710
9,300	9,350	250	2,853	3,730	403	2,853	3,730
9,350	9,400	246	2,853	3,750	399	2,853	3,750
9,400	9,450	242	2,853	3,770	395	2,853	3,770
9,450	9,500	238	2,853	3,790	391	2,853	3,790
9,500	9,550	234	2,853	3,810	387	2,853	3,810
9,550	9,600	231	2,853	3,830	384	2,853	3,830
9,600	9,650	227	2,853	3,850	380	2,853	3,850
9,650	9,700	223	2,853	3,870	376	2,853	3,870
9,700	9,750	219	2,853	3,890	372	2,853	3,890
9,750	9,800	215	2,853	3,910	368	2,853	3,910
9,800	9,850	212	2,853	3,930	365	2,853	3,930
9,850	9,900	208	2,853	3,950	361	2,853	3,950
9,900	9,950	204	2,853	3,970	357	2,853	3,970
9,950	10,000	200	2,853	3,990	353	2,853	3,990
10,000	10,050	196	2,853	4,010	349	2,853	4,010
10,050	10,100	192	2,853	4,030	345	2,853	4,030
10,100	10,150	189	2,853	4,050	342	2,853	4,050
10,150	10,200	185	2,853	4,070	338	2,853	4,070
10,200	10,250	181	2,853	4,090	334	2,853	4,090
10,250	10,300	177	2,853	4,110	330	2,853	4,110
10,300	10,350	173	2,853	4,130	326	2,853	4,130
10,350	10,400	169	2,853	4,150	322	2,853	4,150
10,400	10,450	166	2,853	4,170	319	2,853	4,170
10,450	10,500	162	2,853	4,190	315	2,853	4,190
10,500	10,550	158	2,853	4,210	311	2,853	4,210
10,550	10,600	154	2,853	4,230	307	2,853	4,230
10,600	10,650	150	2,853	4,250	303	2,853	4,250
10,650	10,700	146	2,853	4,270	299	2,853	4,270
10,700	10,750	143	2,853	4,290	296	2,853	4,290
10,750	10,800	139	2,853	4,310	292	2,853	4,310
10,800	10,850	135	2,853	4,330	288	2,853	4,330
10,850	10,900	131	2,853	4,350	284	2,853	4,350
10,900	10,950	127	2,853	4,370	280	2,853	4,370
10,950	11,000	124	2,853	4,390	277	2,853	4,390

(Continued on page 53)

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
11,000	11,050	120	2,853	4,410	273	2,853	4,410
11,050	11,100	116	2,853	4,430	269	2,853	4,430
11,100	11,150	112	2,853	4,450	265	2,853	4,450
11,150	11,200	108	2,853	4,470	261	2,853	4,470
11,200	11,250	104	2,853	4,490	257	2,853	4,490
11,250	11,300	101	2,853	4,510	254	2,853	4,510
11,300	11,350	97	2,853	4,530	250	2,853	4,530
11,350	11,400	93	2,853	4,550	246	2,853	4,550
11,400	11,450	89	2,853	4,570	242	2,853	4,570
11,450	11,500	85	2,853	4,590	238	2,853	4,590
11,500	11,550	81	2,853	4,610	234	2,853	4,610
11,550	11,600	78	2,853	4,630	231	2,853	4,630
11,600	11,650	74	2,853	4,650	227	2,853	4,650
11,650	11,700	70	2,853	4,670	223	2,853	4,670
11,700	11,750	66	2,853	4,690	219	2,853	4,690
11,750	11,800	62	2,853	4,716	215	2,853	4,716
11,800	11,850	59	2,853	4,716	212	2,853	4,716
11,850	11,900	55	2,853	4,716	208	2,853	4,716
11,900	11,950	51	2,853	4,716	204	2,853	4,716
11,950	12,000	47	2,853	4,716	200	2,853	4,716
12,000	12,050	43	2,853	4,716	196	2,853	4,716
12,050	12,100	39	2,853	4,716	192	2,853	4,716
12,100	12,150	36	2,853	4,716	189	2,853	4,716
12,150	12,200	32	2,853	4,716	185	2,853	4,716
12,200	12,250	28	2,853	4,716	181	2,853	4,716
12,250	12,300	24	2,853	4,716	177	2,853	4,716
12,300	12,350	20	2,853	4,716	173	2,853	4,716
12,350	12,400	16	2,853	4,716	169	2,853	4,716
12,400	12,450	13	2,853	4,716	166	2,853	4,716
12,450	12,500	9	2,853	4,716	162	2,853	4,716
12,500	12,550	5	2,853	4,716	158	2,853	4,716
12,550	12,600	*	2,853	4,716	154	2,853	4,716
12,600	12,650	0	2,853	4,716	150	2,853	4,716
12,650	12,700	0	2,853	4,716	146	2,853	4,716
12,700	12,750	0	2,853	4,716	143	2,853	4,716
12,750	12,800	0	2,853	4,716	139	2,853	4,716
12,800	12,850	0	2,853	4,716	135	2,853	4,716
12,850	12,900	0	2,853	4,716	131	2,853	4,716
12,900	12,950	0	2,853	4,716	127	2,853	4,716
12,950	13,000	0	2,853	4,716	124	2,853	4,716
13,000	13,050	0	2,853	4,716	120	2,853	4,716
13,050	13,100	0	2,853	4,716	116	2,853	4,716
13,100	13,150	0	2,853	4,716	112	2,853	4,716
13,150	13,200	0	2,853	4,716	108	2,853	4,716
13,200	13,250	0	2,853	4,716	104	2,853	4,716
13,250	13,300	0	2,853	4,716	101	2,853	4,716
13,300	13,350	0	2,853	4,716	97	2,853	4,716
13,350	13,400	0	2,853	4,716	93	2,853	4,716
13,400	13,450	0	2,853	4,716	89	2,853	4,716
13,450	13,500	0	2,853	4,716	85	2,853	4,716
13,500	13,550	0	2,853	4,716	81	2,853	4,716
13,550	13,600	0	2,853	4,716	78	2,853	4,716
13,600	13,650	0	2,853	4,716	74	2,853	4,716
13,650	13,700	0	2,853	4,716	70	2,853	4,716
13,700	13,750	0	2,853	4,716	66	2,853	4,716
13,750	13,800	0	2,853	4,716	62	2,853	4,716
13,800	13,850	0	2,853	4,716	59	2,853	4,716
13,850	13,900	0	2,853	4,716	55	2,853	4,716
13,900	13,950	0	2,853	4,716	51	2,853	4,716
13,950	14,000	0	2,853	4,716	47	2,853	4,716
14,000	14,050	0	2,853	4,716	43	2,853	4,716
14,050	14,100	0	2,853	4,716	39	2,853	4,716
14,100	14,150	0	2,853	4,716	36	2,853	4,716
14,150	14,200	0	2,853	4,716	32	2,853	4,716
14,200	14,250	0	2,853	4,716	28	2,853	4,716
14,250	14,300	0	2,853	4,716	24	2,853	4,716
14,300	14,350	0	2,853	4,716	20	2,853	4,716
14,350	14,400	0	2,853	4,716	16	2,853	4,716
14,400	14,450	0	2,853	4,716	13	2,853	4,716
14,450	14,500	0	2,853	4,716	9	2,853	4,716
14,500	14,550	0	2,853	4,716	5	2,853	4,716
14,550	14,600	0	2,853	4,716	*	2,853	4,716
14,600	14,650	0	2,853	4,716	0	2,853	4,716
14,650	14,700	0	2,853	4,716	0	2,853	4,716
14,700	14,750	0	2,853	4,716	0	2,853	4,716
14,750	14,800	0	2,853	4,716	0	2,853	4,716
14,800	14,850	0	2,853	4,716	0	2,853	4,716
14,850	14,900	0	2,853	4,716	0	2,853	4,716
14,900	14,950	0	2,853	4,716	0	2,853	4,716
14,950	15,000	0	2,853	4,716	0	2,853	4,716
15,000	15,050	0	2,853	4,716	0	2,853	4,716
15,050	15,100	0	2,853	4,716	0	2,853	4,716
15,100	15,150	0	2,853	4,716	0	2,853	4,716
15,150	15,200	0	2,853	4,716	0	2,853	4,716
15,200	15,250	0	2,853	4,716	0	2,853	4,716
15,250	15,300	0	2,853	4,716	0	2,853	4,716
15,300	15,350	0	2,853	4,716	0	2,853	4,716
15,350	15,400	0	2,853	4,716	0	2,853	4,716
15,400	15,450	0	2,847	4,709	0	2,853	4,716
15,450	15,500	0	2,839	4,698	0	2,853	4,716
15,500	15,550	0	2,831	4,688	0	2,853	4,716
15,550	15,600	0	2,823	4,677	0	2,853	4,716
15,600	15,650	0	2,815	4,667	0	2,853	4,716
15,650	15,700	0	2,807	4,656	0	2,853	4,716
15,700	15,750	0	2,799	4,645	0	2,853	4,716
15,750	15,800	0	2,791	4,635	0	2,853	4,716
15,800	15,850	0	2,783	4,624	0	2,853	4,716
15,850	15,900	0	2,775	4,614	0	2,853	4,716
15,900	15,950	0	2,767	4,603	0	2,853	4,716
15,950	16,000	0	2,759	4,593	0	2,853	4,716

(Continued on page 54)

*If the amount you are looking up from the table is at least \$12,550 (\$14,550 if married filing jointly) but less than \$12,590 (\$14,590 if married filing jointly), your credit is \$1. Otherwise, you cannot take the credit.

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
16,000	16,050	0	2,751	4,582	0	2,853	4,716
16,050	16,100	0	2,743	4,572	0	2,853	4,716
16,100	16,150	0	2,735	4,561	0	2,853	4,716
16,150	16,200	0	2,727	4,551	0	2,853	4,716
16,200	16,250	0	2,719	4,540	0	2,853	4,716
16,250	16,300	0	2,711	4,530	0	2,853	4,716
16,300	16,350	0	2,703	4,519	0	2,853	4,716
16,350	16,400	0	2,695	4,509	0	2,853	4,716
16,400	16,450	0	2,687	4,498	0	2,853	4,716
16,450	16,500	0	2,679	4,487	0	2,853	4,716
16,500	16,550	0	2,671	4,477	0	2,853	4,716
16,550	16,600	0	2,663	4,466	0	2,853	4,716
16,600	16,650	0	2,655	4,456	0	2,853	4,716
16,650	16,700	0	2,647	4,445	0	2,853	4,716
16,700	16,750	0	2,639	4,435	0	2,853	4,716
16,750	16,800	0	2,631	4,424	0	2,853	4,716
16,800	16,850	0	2,623	4,414	0	2,853	4,716
16,850	16,900	0	2,615	4,403	0	2,853	4,716
16,900	16,950	0	2,607	4,393	0	2,853	4,716
16,950	17,000	0	2,599	4,382	0	2,853	4,716
17,000	17,050	0	2,591	4,372	0	2,853	4,716
17,050	17,100	0	2,583	4,361	0	2,853	4,716
17,100	17,150	0	2,575	4,351	0	2,853	4,716
17,150	17,200	0	2,567	4,340	0	2,853	4,716
17,200	17,250	0	2,559	4,330	0	2,853	4,716
17,250	17,300	0	2,551	4,319	0	2,853	4,716
17,300	17,350	0	2,543	4,308	0	2,853	4,716
17,350	17,400	0	2,535	4,298	0	2,853	4,716
17,400	17,450	0	2,527	4,287	0	2,847	4,709
17,450	17,500	0	2,519	4,277	0	2,839	4,698
17,500	17,550	0	2,511	4,266	0	2,831	4,688
17,550	17,600	0	2,503	4,256	0	2,823	4,677
17,600	17,650	0	2,495	4,245	0	2,815	4,667
17,650	17,700	0	2,487	4,235	0	2,807	4,656
17,700	17,750	0	2,479	4,224	0	2,799	4,645
17,750	17,800	0	2,471	4,214	0	2,791	4,635
17,800	17,850	0	2,463	4,203	0	2,783	4,624
17,850	17,900	0	2,455	4,193	0	2,775	4,614
17,900	17,950	0	2,448	4,182	0	2,767	4,603
17,950	18,000	0	2,440	4,172	0	2,759	4,593
18,000	18,050	0	2,432	4,161	0	2,751	4,582
18,050	18,100	0	2,424	4,151	0	2,743	4,572
18,100	18,150	0	2,416	4,140	0	2,735	4,561
18,150	18,200	0	2,408	4,129	0	2,727	4,551
18,200	18,250	0	2,400	4,119	0	2,719	4,540
18,250	18,300	0	2,392	4,108	0	2,711	4,530
18,300	18,350	0	2,384	4,098	0	2,703	4,519
18,350	18,400	0	2,376	4,087	0	2,695	4,509
18,400	18,450	0	2,368	4,077	0	2,687	4,498
18,450	18,500	0	2,360	4,066	0	2,679	4,487
18,500	18,550	0	2,352	4,056	0	2,671	4,477
18,550	18,600	0	2,344	4,045	0	2,663	4,466
18,600	18,650	0	2,336	4,035	0	2,655	4,456
18,650	18,700	0	2,328	4,024	0	2,647	4,445
18,700	18,750	0	2,320	4,014	0	2,639	4,435
18,750	18,800	0	2,312	4,003	0	2,631	4,424
18,800	18,850	0	2,304	3,993	0	2,623	4,414
18,850	18,900	0	2,296	3,982	0	2,615	4,403
18,900	18,950	0	2,288	3,972	0	2,607	4,393
18,950	19,000	0	2,280	3,961	0	2,599	4,382
19,000	19,050	0	2,272	3,950	0	2,591	4,372
19,050	19,100	0	2,264	3,940	0	2,583	4,361
19,100	19,150	0	2,256	3,929	0	2,575	4,351
19,150	19,200	0	2,248	3,919	0	2,567	4,340
19,200	19,250	0	2,240	3,908	0	2,559	4,330
19,250	19,300	0	2,232	3,898	0	2,551	4,319
19,300	19,350	0	2,224	3,887	0	2,543	4,308
19,350	19,400	0	2,216	3,877	0	2,535	4,298
19,400	19,450	0	2,208	3,866	0	2,527	4,287
19,450	19,500	0	2,200	3,856	0	2,519	4,277
19,500	19,550	0	2,192	3,845	0	2,511	4,266
19,550	19,600	0	2,184	3,835	0	2,503	4,256
19,600	19,650	0	2,176	3,824	0	2,495	4,245
19,650	19,700	0	2,168	3,814	0	2,487	4,235
19,700	19,750	0	2,160	3,803	0	2,479	4,224
19,750	19,800	0	2,152	3,793	0	2,471	4,214
19,800	19,850	0	2,144	3,782	0	2,463	4,203
19,850	19,900	0	2,136	3,771	0	2,455	4,193
19,900	19,950	0	2,128	3,761	0	2,448	4,182
19,950	20,000	0	2,120	3,750	0	2,440	4,172
20,000	20,050	0	2,112	3,740	0	2,432	4,161
20,050	20,100	0	2,104	3,729	0	2,424	4,151
20,100	20,150	0	2,096	3,719	0	2,416	4,140
20,150	20,200	0	2,088	3,708	0	2,408	4,129
20,200	20,250	0	2,080	3,698	0	2,400	4,119
20,250	20,300	0	2,072	3,687	0	2,392	4,108
20,300	20,350	0	2,064	3,677	0	2,384	4,098
20,350	20,400	0	2,056	3,666	0	2,376	4,087
20,400	20,450	0	2,048	3,656	0	2,368	4,077
20,450	20,500	0	2,040	3,645	0	2,360	4,066
20,500	20,550	0	2,032	3,635	0	2,352	4,056
20,550	20,600	0	2,024	3,624	0	2,344	4,045
20,600	20,650	0	2,016	3,614	0	2,336	4,035
20,650	20,700	0	2,008	3,603	0	2,328	4,024
20,700	20,750	0	2,000	3,592	0	2,320	4,014
20,750	20,800	0	1,992	3,582	0	2,312	4,003
20,800	20,850	0	1,984	3,571	0	2,304	3,993
20,850	20,900	0	1,976	3,561	0	2,296	3,982
20,900	20,950	0	1,968	3,550	0	2,288	3,972
20,950	21,000	0	1,960	3,540	0	2,280	3,961
21,000	21,050	0	1,952	3,529	0	2,272	3,950
21,050	21,100	0	1,944	3,519	0	2,264	3,940
21,100	21,150	0	1,936	3,508	0	2,256	3,929
21,150	21,200	0	1,928	3,498	0	2,248	3,919
21,200	21,250	0	1,920	3,487	0	2,240	3,908
21,250	21,300	0	1,912	3,477	0	2,232	3,898
21,300	21,350	0	1,904	3,466	0	2,224	3,887
21,350	21,400	0	1,896	3,456	0	2,216	3,877
21,400	21,450	0	1,888	3,445	0	2,208	3,866
21,450	21,500	0	1,880	3,434	0	2,200	3,856
21,500	21,550	0	1,872	3,424	0	2,192	3,845
21,550	21,600	0	1,864	3,413	0	2,184	3,835
21,600	21,650	0	1,856	3,403	0	2,176	3,824
21,650	21,700	0	1,848	3,392	0	2,168	3,814
21,700	21,750	0	1,840	3,382	0	2,160	3,803
21,750	21,800	0	1,832	3,371	0	2,152	3,793
21,800	21,850	0	1,824	3,361	0	2,144	3,782
21,850	21,900	0	1,816	3,350	0	2,136	3,771
21,900	21,950	0	1,808	3,340	0	2,128	3,761
21,950	22,000	0	1,800	3,329	0	2,120	3,750

(Continued on page 55)

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
22,000	22,050	0	1,792	3,319	0	2,112	3,740
22,050	22,100	0	1,784	3,308	0	2,104	3,729
22,100	22,150	0	1,776	3,298	0	2,096	3,719
22,150	22,200	0	1,768	3,287	0	2,088	3,708
22,200	22,250	0	1,760	3,277	0	2,080	3,698
22,250	22,300	0	1,752	3,266	0	2,072	3,687
22,300	22,350	0	1,744	3,255	0	2,064	3,677
22,350	22,400	0	1,736	3,245	0	2,056	3,666
22,400	22,450	0	1,728	3,234	0	2,048	3,656
22,450	22,500	0	1,720	3,224	0	2,040	3,645
22,500	22,550	0	1,712	3,213	0	2,032	3,635
22,550	22,600	0	1,704	3,203	0	2,024	3,624
22,600	22,650	0	1,696	3,192	0	2,016	3,614
22,650	22,700	0	1,688	3,182	0	2,008	3,603
22,700	22,750	0	1,680	3,171	0	2,000	3,592
22,750	22,800	0	1,672	3,161	0	1,992	3,582
22,800	22,850	0	1,664	3,150	0	1,984	3,571
22,850	22,900	0	1,656	3,140	0	1,976	3,561
22,900	22,950	0	1,649	3,129	0	1,968	3,550
22,950	23,000	0	1,641	3,119	0	1,960	3,540
23,000	23,050	0	1,633	3,108	0	1,952	3,529
23,050	23,100	0	1,625	3,098	0	1,944	3,519
23,100	23,150	0	1,617	3,087	0	1,936	3,508
23,150	23,200	0	1,609	3,076	0	1,928	3,498
23,200	23,250	0	1,601	3,066	0	1,920	3,487
23,250	23,300	0	1,593	3,055	0	1,912	3,477
23,300	23,350	0	1,585	3,045	0	1,904	3,466
23,350	23,400	0	1,577	3,034	0	1,896	3,456
23,400	23,450	0	1,569	3,024	0	1,888	3,445
23,450	23,500	0	1,561	3,013	0	1,880	3,434
23,500	23,550	0	1,553	3,003	0	1,872	3,424
23,550	23,600	0	1,545	2,992	0	1,864	3,413
23,600	23,650	0	1,537	2,982	0	1,856	3,403
23,650	23,700	0	1,529	2,971	0	1,848	3,392
23,700	23,750	0	1,521	2,961	0	1,840	3,382
23,750	23,800	0	1,513	2,950	0	1,832	3,371
23,800	23,850	0	1,505	2,940	0	1,824	3,361
23,850	23,900	0	1,497	2,929	0	1,816	3,350
23,900	23,950	0	1,489	2,919	0	1,808	3,340
23,950	24,000	0	1,481	2,908	0	1,800	3,329
24,000	24,050	0	1,473	2,897	0	1,792	3,319
24,050	24,100	0	1,465	2,887	0	1,784	3,308
24,100	24,150	0	1,457	2,876	0	1,776	3,298
24,150	24,200	0	1,449	2,866	0	1,768	3,287
24,200	24,250	0	1,441	2,855	0	1,760	3,277
24,250	24,300	0	1,433	2,845	0	1,752	3,266
24,300	24,350	0	1,425	2,834	0	1,744	3,255
24,350	24,400	0	1,417	2,824	0	1,736	3,245
24,400	24,450	0	1,409	2,813	0	1,728	3,234
24,450	24,500	0	1,401	2,803	0	1,720	3,224
24,500	24,550	0	1,393	2,792	0	1,712	3,213
24,550	24,600	0	1,385	2,782	0	1,704	3,203
24,600	24,650	0	1,377	2,771	0	1,696	3,192
24,650	24,700	0	1,369	2,761	0	1,688	3,182
24,700	24,750	0	1,361	2,750	0	1,680	3,171
24,750	24,800	0	1,353	2,740	0	1,672	3,161
24,800	24,850	0	1,345	2,729	0	1,664	3,150
24,850	24,900	0	1,337	2,718	0	1,656	3,140
24,900	24,950	0	1,329	2,708	0	1,649	3,129
24,950	25,000	0	1,321	2,697	0	1,641	3,119
25,000	25,050	0	1,313	2,687	0	1,633	3,108
25,050	25,100	0	1,305	2,676	0	1,625	3,098
25,100	25,150	0	1,297	2,666	0	1,617	3,087
25,150	25,200	0	1,289	2,655	0	1,609	3,076
25,200	25,250	0	1,281	2,645	0	1,601	3,066
25,250	25,300	0	1,273	2,634	0	1,593	3,055
25,300	25,350	0	1,265	2,624	0	1,585	3,045
25,350	25,400	0	1,257	2,613	0	1,577	3,034
25,400	25,450	0	1,249	2,603	0	1,569	3,024
25,450	25,500	0	1,241	2,592	0	1,561	3,013
25,500	25,550	0	1,233	2,582	0	1,553	3,003
25,550	25,600	0	1,225	2,571	0	1,545	2,992
25,600	25,650	0	1,217	2,561	0	1,537	2,982
25,650	25,700	0	1,209	2,550	0	1,529	2,971
25,700	25,750	0	1,201	2,539	0	1,521	2,961
25,750	25,800	0	1,193	2,529	0	1,513	2,950
25,800	25,850	0	1,185	2,518	0	1,505	2,940
25,850	25,900	0	1,177	2,508	0	1,497	2,929
25,900	25,950	0	1,169	2,497	0	1,489	2,919
25,950	26,000	0	1,161	2,487	0	1,481	2,908
26,000	26,050	0	1,153	2,476	0	1,473	2,897
26,050	26,100	0	1,145	2,466	0	1,465	2,887
26,100	26,150	0	1,137	2,455	0	1,457	2,876
26,150	26,200	0	1,129	2,445	0	1,449	2,866
26,200	26,250	0	1,121	2,434	0	1,441	2,855
26,250	26,300	0	1,113	2,424	0	1,433	2,845
26,300	26,350	0	1,105	2,413	0	1,425	2,834
26,350	26,400	0	1,097	2,403	0	1,417	2,824
26,400	26,450	0	1,089	2,392	0	1,409	2,813
26,450	26,500	0	1,081	2,381	0	1,401	2,803
26,500	26,550	0	1,073	2,371	0	1,393	2,792
26,550	26,600	0	1,065	2,360	0	1,385	2,782
26,600	26,650	0	1,057	2,350	0	1,377	2,771
26,650	26,700	0	1,049	2,339	0	1,369	2,761
26,700	26,750	0	1,041	2,329	0	1,361	2,750
26,750	26,800	0	1,033	2,318	0	1,353	2,740
26,800	26,850	0	1,025	2,308	0	1,345	2,729
26,850	26,900	0	1,017	2,297	0	1,337	2,718
26,900	26,950	0	1,009	2,287	0	1,329	2,708
26,950	27,000	0	1,001	2,276	0	1,321	2,697
27,000	27,050	0	993	2,266	0	1,313	2,687
27,050	27,100	0	985	2,255	0	1,305	2,676
27,100	27,150	0	977	2,245	0	1,297	2,666
27,150	27,200	0	969	2,234	0	1,289	2,655
27,200	27,250	0	961	2,224	0	1,281	2,645
27,250	27,300	0	953	2,213	0	1,273	2,634
27,300	27,350	0	945	2,202	0	1,265	2,624
27,350	27,400	0	937	2,192	0	1,257	2,613
27,400	27,450	0	929	2,181	0	1,249	2,603
27,450	27,500	0	921	2,171	0	1,241	2,592
27,500	27,550	0	913	2,160	0	1,233	2,582
27,550	27,600	0	905	2,150	0	1,225	2,571
27,600	27,650	0	897	2,139	0	1,217	2,561
27,650	27,700	0	889	2,129	0	1,209	2,550
27,700	27,750	0	881	2,118	0	1,201	2,539
27,750	27,800	0	873	2,108	0	1,193	2,529
27,800	27,850	0	865	2,097	0	1,185	2,518
27,850	27,900	0	857	2,087	0	1,177	2,508
27,900	27,950	0	850	2,076	0	1,169	2,497
27,950	28,000	0	842	2,066	0	1,161	2,487

(Continued on page 56)

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
28,000	28,050	0	834	2,055	0	1,153	2,476
28,050	28,100	0	826	2,045	0	1,145	2,466
28,100	28,150	0	818	2,034	0	1,137	2,455
28,150	28,200	0	810	2,023	0	1,129	2,445
28,200	28,250	0	802	2,013	0	1,121	2,434
28,250	28,300	0	794	2,002	0	1,113	2,424
28,300	28,350	0	786	1,992	0	1,105	2,413
28,350	28,400	0	778	1,981	0	1,097	2,403
28,400	28,450	0	770	1,971	0	1,089	2,392
28,450	28,500	0	762	1,960	0	1,081	2,381
28,500	28,550	0	754	1,950	0	1,073	2,371
28,550	28,600	0	746	1,939	0	1,065	2,360
28,600	28,650	0	738	1,929	0	1,057	2,350
28,650	28,700	0	730	1,918	0	1,049	2,339
28,700	28,750	0	722	1,908	0	1,041	2,329
28,750	28,800	0	714	1,897	0	1,033	2,318
28,800	28,850	0	706	1,887	0	1,025	2,308
28,850	28,900	0	698	1,876	0	1,017	2,297
28,900	28,950	0	690	1,866	0	1,009	2,287
28,950	29,000	0	682	1,855	0	1,001	2,276
29,000	29,050	0	674	1,844	0	993	2,266
29,050	29,100	0	666	1,834	0	985	2,255
29,100	29,150	0	658	1,823	0	977	2,245
29,150	29,200	0	650	1,813	0	969	2,234
29,200	29,250	0	642	1,802	0	961	2,224
29,250	29,300	0	634	1,792	0	953	2,213
29,300	29,350	0	626	1,781	0	945	2,202
29,350	29,400	0	618	1,771	0	937	2,192
29,400	29,450	0	610	1,760	0	929	2,181
29,450	29,500	0	602	1,750	0	921	2,171
29,500	29,550	0	594	1,739	0	913	2,160
29,550	29,600	0	586	1,729	0	905	2,150
29,600	29,650	0	578	1,718	0	897	2,139
29,650	29,700	0	570	1,708	0	889	2,129
29,700	29,750	0	562	1,697	0	881	2,118
29,750	29,800	0	554	1,687	0	873	2,108
29,800	29,850	0	546	1,676	0	865	2,097
29,850	29,900	0	538	1,665	0	857	2,087
29,900	29,950	0	530	1,655	0	850	2,076
29,950	30,000	0	522	1,644	0	842	2,066
30,000	30,050	0	514	1,634	0	834	2,055
30,050	30,100	0	506	1,623	0	826	2,045
30,100	30,150	0	498	1,613	0	818	2,034
30,150	30,200	0	490	1,602	0	810	2,023
30,200	30,250	0	482	1,592	0	802	2,013
30,250	30,300	0	474	1,581	0	794	2,002
30,300	30,350	0	466	1,571	0	786	1,992
30,350	30,400	0	458	1,560	0	778	1,981
30,400	30,450	0	450	1,550	0	770	1,971
30,450	30,500	0	442	1,539	0	762	1,960
30,500	30,550	0	434	1,529	0	754	1,950
30,550	30,600	0	426	1,518	0	746	1,939
30,600	30,650	0	418	1,508	0	738	1,929
30,650	30,700	0	410	1,497	0	730	1,918
30,700	30,750	0	402	1,486	0	722	1,908
30,750	30,800	0	394	1,476	0	714	1,897
30,800	30,850	0	386	1,465	0	706	1,887
30,850	30,900	0	378	1,455	0	698	1,876
30,900	30,950	0	370	1,444	0	690	1,866
30,950	31,000	0	362	1,434	0	682	1,855
31,000	31,050	0	354	1,423	0	674	1,844
31,050	31,100	0	346	1,413	0	666	1,834
31,100	31,150	0	338	1,402	0	658	1,823
31,150	31,200	0	330	1,392	0	650	1,813
31,200	31,250	0	322	1,381	0	642	1,802
31,250	31,300	0	314	1,371	0	634	1,792
31,300	31,350	0	306	1,360	0	626	1,781
31,350	31,400	0	298	1,350	0	618	1,771
31,400	31,450	0	290	1,339	0	610	1,760
31,450	31,500	0	282	1,328	0	602	1,750
31,500	31,550	0	274	1,318	0	594	1,739
31,550	31,600	0	266	1,307	0	586	1,729
31,600	31,650	0	258	1,297	0	578	1,718
31,650	31,700	0	250	1,286	0	570	1,708
31,700	31,750	0	242	1,276	0	562	1,697
31,750	31,800	0	234	1,265	0	554	1,687
31,800	31,850	0	226	1,255	0	546	1,676
31,850	31,900	0	218	1,244	0	538	1,665
31,900	31,950	0	210	1,234	0	530	1,655
31,950	32,000	0	202	1,223	0	522	1,644
32,000	32,050	0	194	1,213	0	514	1,634
32,050	32,100	0	186	1,202	0	506	1,623
32,100	32,150	0	178	1,192	0	498	1,613
32,150	32,200	0	170	1,181	0	490	1,602
32,200	32,250	0	162	1,171	0	482	1,592
32,250	32,300	0	154	1,160	0	474	1,581
32,300	32,350	0	146	1,149	0	466	1,571
32,350	32,400	0	138	1,139	0	458	1,560
32,400	32,450	0	130	1,128	0	450	1,550
32,450	32,500	0	122	1,118	0	442	1,539
32,500	32,550	0	114	1,107	0	434	1,529
32,550	32,600	0	106	1,097	0	426	1,518
32,600	32,650	0	98	1,086	0	418	1,508
32,650	32,700	0	90	1,076	0	410	1,497
32,700	32,750	0	82	1,065	0	402	1,486
32,750	32,800	0	74	1,055	0	394	1,476
32,800	32,850	0	66	1,044	0	386	1,465
32,850	32,900	0	58	1,034	0	378	1,455
32,900	32,950	0	51	1,023	0	370	1,444
32,950	33,000	0	43	1,013	0	362	1,434

(Continued on page 57)

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
33,000	33,050	0	35	1,002	0	354	1,423
33,050	33,100	0	27	992	0	346	1,413
33,100	33,150	0	19	981	0	338	1,402
33,150	33,200	0	11	970	0	330	1,392
33,200	33,250	0	*	960	0	322	1,381
33,250	33,300	0	0	949	0	314	1,371
33,300	33,350	0	0	939	0	306	1,360
33,350	33,400	0	0	928	0	298	1,350
33,400	33,450	0	0	918	0	290	1,339
33,450	33,500	0	0	907	0	282	1,328
33,500	33,550	0	0	897	0	274	1,318
33,550	33,600	0	0	886	0	266	1,307
33,600	33,650	0	0	876	0	258	1,297
33,650	33,700	0	0	865	0	250	1,286
33,700	33,750	0	0	855	0	242	1,276
33,750	33,800	0	0	844	0	234	1,265
33,800	33,850	0	0	834	0	226	1,255
33,850	33,900	0	0	823	0	218	1,244
33,900	33,950	0	0	813	0	210	1,234
33,950	34,000	0	0	802	0	202	1,223
34,000	34,050	0	0	791	0	194	1,213
34,050	34,100	0	0	781	0	186	1,202
34,100	34,150	0	0	770	0	178	1,192
34,150	34,200	0	0	760	0	170	1,181
34,200	34,250	0	0	749	0	162	1,171
34,250	34,300	0	0	739	0	154	1,160
34,300	34,350	0	0	728	0	146	1,149
34,350	34,400	0	0	718	0	138	1,139
34,400	34,450	0	0	707	0	130	1,128
34,450	34,500	0	0	697	0	122	1,118
34,500	34,550	0	0	686	0	114	1,107
34,550	34,600	0	0	676	0	106	1,097
34,600	34,650	0	0	665	0	98	1,086
34,650	34,700	0	0	655	0	90	1,076
34,700	34,750	0	0	644	0	82	1,065
34,750	34,800	0	0	634	0	74	1,055
34,800	34,850	0	0	623	0	66	1,044
34,850	34,900	0	0	612	0	58	1,034
34,900	34,950	0	0	602	0	51	1,023
34,950	35,000	0	0	591	0	43	1,013
35,000	35,050	0	0	581	0	35	1,002
35,050	35,100	0	0	570	0	27	992
35,100	35,150	0	0	560	0	19	981
35,150	35,200	0	0	549	0	11	970
35,200	35,250	0	0	539	0	*	960
35,250	35,300	0	0	528	0	0	949
35,300	35,350	0	0	518	0	0	939
35,350	35,400	0	0	507	0	0	928
35,400	35,450	0	0	497	0	0	918
35,450	35,500	0	0	486	0	0	907
35,500	35,550	0	0	476	0	0	897
35,550	35,600	0	0	465	0	0	886
35,600	35,650	0	0	455	0	0	876
35,650	35,700	0	0	444	0	0	865
35,700	35,750	0	0	433	0	0	855
35,750	35,800	0	0	423	0	0	844
35,800	35,850	0	0	412	0	0	834
35,850	35,900	0	0	402	0	0	823
35,900	35,950	0	0	391	0	0	813
35,950	36,000	0	0	381	0	0	802
36,000	36,050	0	0	370	0	0	791
36,050	36,100	0	0	360	0	0	781
36,100	36,150	0	0	349	0	0	770
36,150	36,200	0	0	339	0	0	760
36,200	36,250	0	0	328	0	0	749
36,250	36,300	0	0	318	0	0	739
36,300	36,350	0	0	307	0	0	728
36,350	36,400	0	0	297	0	0	718
36,400	36,450	0	0	286	0	0	707
36,450	36,500	0	0	275	0	0	697
36,500	36,550	0	0	265	0	0	686
36,550	36,600	0	0	254	0	0	676
36,600	36,650	0	0	244	0	0	665
36,650	36,700	0	0	233	0	0	655
36,700	36,750	0	0	223	0	0	644
36,750	36,800	0	0	212	0	0	634
36,800	36,850	0	0	202	0	0	623
36,850	36,900	0	0	191	0	0	612
36,900	36,950	0	0	181	0	0	602
36,950	37,000	0	0	170	0	0	591
37,000	37,050	0	0	160	0	0	581
37,050	37,100	0	0	149	0	0	570
37,100	37,150	0	0	139	0	0	560
37,150	37,200	0	0	128	0	0	549
37,200	37,250	0	0	118	0	0	539
37,250	37,300	0	0	107	0	0	528
37,300	37,350	0	0	96	0	0	518
37,350	37,400	0	0	86	0	0	507
37,400	37,450	0	0	75	0	0	497
37,450	37,500	0	0	65	0	0	486
37,500	37,550	0	0	54	0	0	476
37,550	37,600	0	0	44	0	0	465
37,600	37,650	0	0	33	0	0	455
37,650	37,700	0	0	23	0	0	444
37,700	37,750	0	0	12	0	0	433
37,750	37,800	0	0	**	0	0	423
37,800	37,850	0	0	0	0	0	412
37,850	37,900	0	0	0	0	0	402
37,900	37,950	0	0	0	0	0	391
37,950	38,000	0	0	0	0	0	381

(Continued on page 58)

*If the amount you are looking up from the table is at least \$33,200 (\$35,200 if married filing jointly) but less than \$33,241 (\$35,241 if married filing jointly) your credit is \$3. Otherwise, you cannot take the credit.

**If the amount you are looking up from the table is at least \$37,750 but less than \$37,783, your credit is \$4. Otherwise, you cannot take the credit.

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
38,000	38,050	0	0	0	0	0	370
38,050	38,100	0	0	0	0	0	360
38,100	38,150	0	0	0	0	0	349
38,150	38,200	0	0	0	0	0	339
38,200	38,250	0	0	0	0	0	328
38,250	38,300	0	0	0	0	0	318
38,300	38,350	0	0	0	0	0	307
38,350	38,400	0	0	0	0	0	297
38,400	38,450	0	0	0	0	0	286
38,450	38,500	0	0	0	0	0	275
38,500	38,550	0	0	0	0	0	265
38,550	38,600	0	0	0	0	0	254
38,600	38,650	0	0	0	0	0	244
38,650	38,700	0	0	0	0	0	233
38,700	38,750	0	0	0	0	0	223
38,750	38,800	0	0	0	0	0	212
38,800	38,850	0	0	0	0	0	202
38,850	38,900	0	0	0	0	0	191
38,900	38,950	0	0	0	0	0	181
38,950	39,000	0	0	0	0	0	170
39,000	39,050	0	0	0	0	0	160
39,050	39,100	0	0	0	0	0	149
39,100	39,150	0	0	0	0	0	139
39,150	39,200	0	0	0	0	0	128
39,200	39,250	0	0	0	0	0	118
39,250	39,300	0	0	0	0	0	107
39,300	39,350	0	0	0	0	0	96
39,350	39,400	0	0	0	0	0	86
39,400	39,450	0	0	0	0	0	75
39,450	39,500	0	0	0	0	0	65
39,500	39,550	0	0	0	0	0	54
39,550	39,600	0	0	0	0	0	44
39,600	39,650	0	0	0	0	0	33
39,650	39,700	0	0	0	0	0	23
39,700	39,750	0	0	0	0	0	12
39,750	39,783	0	0	0	0	0	4

tions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 81) or see Form 8379.

Lines 74a Through 74d

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs on this page.

Why Use Direct Deposit?

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

If you want us to directly deposit the amount shown on line 74a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Check the box on line 74a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or
- Complete lines 74b through 74d if you want your refund deposited to only one account.

Otherwise, we will send you a check.

Note. If you do not want your refund directly deposited to your account, do not check the box on line 74a. Draw a line through the boxes on lines 74b and 74d.



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

If you file a joint return and check the box on line 74a and attach Form 8888 or fill in lines 74b through 74d, your spouse may get at least part of the refund.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail

Line 67

Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2007 and total wages of more than \$97,500, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$6,045. But if any one employer withheld more than \$6,045, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see Pub. 505.

Line 68

Additional Child Tax Credit

What Is the Additional Child Tax Credit?

This credit is for certain people who have at least one qualifying child as defined in the instructions for line 6c on page 15. The additional child tax credit may give you a refund even if you do not owe any tax.

Two Steps To Take the Additional Child Tax Credit!

Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 52 that begin on page 39.

Step 2. Read the TIP at the end of your Child Tax Credit Worksheet. Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 69

Amount Paid With Request for Extension To File

If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter 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 69 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

Line 70

Check the box(es) on line 70 to report any credit from Form 2439, 4136, or 8885.

Line 71

Refundable Credit for Prior Year Minimum Tax

If you have an unused minimum tax credit carryforward from 2004, you may be able to claim a part of the amount as a refundable credit. Enter on line 71 the amount, if any, from Form 8801, line 27.

Refund

Line 73

Amount Overpaid

If line 73 is under \$1, we will send a refund only on written request.

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 your return to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically). See page 81 for details.



If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2008 on page 76.

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 overpayment on line 73 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 any questions about it, contact the agency to which you owe the debt.

Injured Spouse

If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 73 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain condi-

about 2 weeks after your refund is deposited.

Line 74a

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

Line 74b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check below, the routing number is 250250025. Jeffrey and Suzanne Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 74b.

Line 74c

Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an IRA, ask your financial institution whether you should check the “Checking” or “Savings” box. You must check the correct box to ensure your deposit is accepted.

Line 74d

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



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

Individual Retirement Arrangement (IRA)

You can have your refund directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee of your account of the year to which the deposit is to be applied. If you do not, the trustee can assume the deposit is for the year during which you are filing the return. For example, if you file your 2007 return during 2008 and do not notify the trustee in advance, the trustee can assume the deposit to your IRA is for 2008. If you designate your deposit to be for 2007, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made to your account by the due date of the return (without regard to extensions), the deposit is not an IRA contribution for 2007. You must file an amended 2007 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



You and your spouse, if filing jointly, each may be able to contribute up to \$4,000 (\$5,000 if age 50 or older at the end of 2007) to a traditional IRA or Roth IRA for 2007. The limit for 2008 is \$5,000 (\$6,000 if age 50 or older at the end of 2008.) You may owe a penalty if your contributions exceed these limits.



For more information on IRAs, see Pub. 590, Individual Retirement Arrangements (IRAs).

Line 75

Applied to Your 2008 Estimated Tax

Enter on line 75 the amount, if any, of the overpayment on line 73 you want applied to your 2008 estimated tax. We will apply this amount to your account unless you attach a statement requesting us to apply it to your spouse’s account. Include your spouse’s social security number in the attached statement.



This election to apply part or all of the amount overpaid to your 2008 estimated tax cannot be changed later.

Amount You Owe



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

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

Sample Check—Lines 74b Through 74d

JEFFREY MAPLE
SUZANNE MAPLE
123 Pear Lane
Anyplace, VA 20000

PAY TO THE ORDER OF \$ 1234
DOLLARS

ANYPLACE BANK
Anyplace, VA 20000

For
① (250250025) ② 20202086 ③ 1234

1234
15-00007500

Do not include the check number.



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

Line 76

Amount You Owe



To save interest and penalties, pay your taxes in full by April 15, 2008. You do not have to pay if line 76 is under \$1.

Include any estimated tax penalty from line 77 in the amount you enter on line 76.

You can pay by check, money order, or credit card. Do not include any estimated tax payment for 2008 in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay by check or money order. Make your check or money order payable to the “United States Treasury” for the full

amount due. Do not send cash. Do not attach the payment to your return. Write “2007 Form 1040” 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 tax 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^{XX}/₁₀₀”).

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment. Although you do not have to use Form 1040-V, doing so allows us to process your payment more accurately and efficiently.

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 below 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 below. If you pay by credit card before filing your return, enter on page 1 of Form 1040 in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

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

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



TIP You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, or (b) make estimated tax payments for 2008. See Income Tax Withholding and Estimated Tax Payments for 2008 on page 76.

What If You Cannot Pay?

If you cannot pay the full amount shown on line 76 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2008. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible

when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

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

Line 77

Estimated Tax Penalty

You may owe this penalty if:

- Line 76 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the “tax shown on your return” is the amount on your 2007 Form 1040, line 63, minus the total of any amounts shown on lines 66a, 68, and 71 and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), 8885, and 8919. Also subtract from line 63 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, and any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. When figuring the amount on line 63, include the amount on line 62 only if line 64 is more than zero or you would owe the penalty even if you did not include those taxes. But if you entered an amount on Schedule H, line 7, include the total of that amount plus the amount on Form 1040, line 62.

Exception. You will not owe the penalty if your 2006 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2006 return and you were a U.S. citizen or resident for all of 2006, or
2. The total of lines 64, 65, and 67 on your 2007 return is at least 100% of the tax shown on your 2006 return (110% of that amount if you are not a farmer or fisherman and your adjusted gross income shown on that return is more than \$150,000, or if married filing separately for 2007, more than \$75,000). Your estimated tax payments for 2007 must have been made on time and for the required amount.

For most people, the “tax shown on your 2006 return” is the amount on your 2006 Form 1040, line 63, minus the total of any amounts shown on lines 66a and 68 and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), and 8885. Also subtract from line 63 any tax on an excess parachute

payment, any excise tax on insider stock compensation of an expatriated corporation, and any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. When figuring the amount on line 63, include the amount on line 62 only if line 64 is more than zero or you would have owed the estimated tax penalty for 2006 even if you did not include those taxes. But if you entered an amount on your 2006 Schedule H, line 7, include the total of that amount plus the amount on your 2006 Form 1040, line 62.

Figuring the Penalty

If the *Exception* above does not apply and you choose to figure the penalty yourself, see Form 2210 (or 2210-F for farmers and fishermen) to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter the penalty on line 77. Add the penalty to any tax due and enter the total on line 76. If you are due a refund, subtract the penalty from the overpayment you show on line 73. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



TIP Because Form 2210 is complicated, you can leave line 77 blank and the IRS will figure the penalty and send you a bill.

We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2007 tax return with the IRS, check the “Yes” box in the “Third Party Designee” area of your return. Also, enter the designee’s name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter “Preparer” in the space for the designee’s name. You do not have to provide the other information requested.

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

- Give the IRS any information that is missing from your return,

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2008 tax return. This is April 15, 2009, for most people. If you wish to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040 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 have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a Taxpayer* on page 77.

Child's Return

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

Daytime Phone Number

Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income

credit, credit for child and dependent care expenses, etc. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

Paid Preparer Must Sign Your Return

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



Electronic Return Signatures!

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

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2006 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2006 Form 1040, line 38; Form 1040A, line 21; or Form 1040EZ, line 4. If you do not have your 2006 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2006 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.



Although you can still file your return electronically, you cannot sign your return electronically if you are a first-time filer under age 16 at the end of 2007 or if you are filing certain forms, such as Form 1098-C, 3115, 3468 (if attachments are required), 4136 (if certificate or statement required), 5713, 8283 (if a statement is required for Section A or if Section B is completed), 8332, 8858, 8885, 8864 (if certification or statement required), or Schedule D-1 (Form 1040) (if you elect not to include your transactions on the electronic STCGL or LTCGL records).

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

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

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

Assemble Your Return

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Attach a copy of Forms W-2 and 2439 to the front of Form 1040. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Forms W-2 and any Forms W-2c. Also attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld.

2007 Tax Table



See the instructions for line 44 that begin on page 33 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300–25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$3,016. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	3,393	3,001	3,393	3,224
25,250	25,300	3,400	3,009	3,400	3,231
25,300	25,350	3,408	3,016	3,408	3,239
25,350	25,400	3,415	3,024	3,415	3,246

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299
3,000					
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
4,000					
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498

* This column must also be used by a qualifying widow(er).

(Continued on page 64)

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
5,000					
5,000	5,050	503	503	503	503
5,050	5,100	508	508	508	508
5,100	5,150	513	513	513	513
5,150	5,200	518	518	518	518
5,200	5,250	523	523	523	523
5,250	5,300	528	528	528	528
5,300	5,350	533	533	533	533
5,350	5,400	538	538	538	538
5,400	5,450	543	543	543	543
5,450	5,500	548	548	548	548
5,500	5,550	553	553	553	553
5,550	5,600	558	558	558	558
5,600	5,650	563	563	563	563
5,650	5,700	568	568	568	568
5,700	5,750	573	573	573	573
5,750	5,800	578	578	578	578
5,800	5,850	583	583	583	583
5,850	5,900	588	588	588	588
5,900	5,950	593	593	593	593
5,950	6,000	598	598	598	598
6,000					
6,000	6,050	603	603	603	603
6,050	6,100	608	608	608	608
6,100	6,150	613	613	613	613
6,150	6,200	618	618	618	618
6,200	6,250	623	623	623	623
6,250	6,300	628	628	628	628
6,300	6,350	633	633	633	633
6,350	6,400	638	638	638	638
6,400	6,450	643	643	643	643
6,450	6,500	648	648	648	648
6,500	6,550	653	653	653	653
6,550	6,600	658	658	658	658
6,600	6,650	663	663	663	663
6,650	6,700	668	668	668	668
6,700	6,750	673	673	673	673
6,750	6,800	678	678	678	678
6,800	6,850	683	683	683	683
6,850	6,900	688	688	688	688
6,900	6,950	693	693	693	693
6,950	7,000	698	698	698	698
7,000					
7,000	7,050	703	703	703	703
7,050	7,100	708	708	708	708
7,100	7,150	713	713	713	713
7,150	7,200	718	718	718	718
7,200	7,250	723	723	723	723
7,250	7,300	728	728	728	728
7,300	7,350	733	733	733	733
7,350	7,400	738	738	738	738
7,400	7,450	743	743	743	743
7,450	7,500	748	748	748	748
7,500	7,550	753	753	753	753
7,550	7,600	758	758	758	758
7,600	7,650	763	763	763	763
7,650	7,700	768	768	768	768
7,700	7,750	773	773	773	773
7,750	7,800	778	778	778	778
7,800	7,850	783	783	783	783
7,850	7,900	790	788	790	788
7,900	7,950	798	793	798	793
7,950	8,000	805	798	805	798

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
8,000					
8,000	8,050	813	803	813	803
8,050	8,100	820	808	820	808
8,100	8,150	828	813	828	813
8,150	8,200	835	818	835	818
8,200	8,250	843	823	843	823
8,250	8,300	850	828	850	828
8,300	8,350	858	833	858	833
8,350	8,400	865	838	865	838
8,400	8,450	873	843	873	843
8,450	8,500	880	848	880	848
8,500	8,550	888	853	888	853
8,550	8,600	895	858	895	858
8,600	8,650	903	863	903	863
8,650	8,700	910	868	910	868
8,700	8,750	918	873	918	873
8,750	8,800	925	878	925	878
8,800	8,850	933	883	933	883
8,850	8,900	940	888	940	888
8,900	8,950	948	893	948	893
8,950	9,000	955	898	955	898
9,000					
9,000	9,050	963	903	963	903
9,050	9,100	970	908	970	908
9,100	9,150	978	913	978	913
9,150	9,200	985	918	985	918
9,200	9,250	993	923	993	923
9,250	9,300	1,000	928	1,000	928
9,300	9,350	1,008	933	1,008	933
9,350	9,400	1,015	938	1,015	938
9,400	9,450	1,023	943	1,023	943
9,450	9,500	1,030	948	1,030	948
9,500	9,550	1,038	953	1,038	953
9,550	9,600	1,045	958	1,045	958
9,600	9,650	1,053	963	1,053	963
9,650	9,700	1,060	968	1,060	968
9,700	9,750	1,068	973	1,068	973
9,750	9,800	1,075	978	1,075	978
9,800	9,850	1,083	983	1,083	983
9,850	9,900	1,090	988	1,090	988
9,900	9,950	1,098	993	1,098	993
9,950	10,000	1,105	998	1,105	998
10,000					
10,000	10,050	1,113	1,003	1,113	1,003
10,050	10,100	1,120	1,008	1,120	1,008
10,100	10,150	1,128	1,013	1,128	1,013
10,150	10,200	1,135	1,018	1,135	1,018
10,200	10,250	1,143	1,023	1,143	1,023
10,250	10,300	1,150	1,028	1,150	1,028
10,300	10,350	1,158	1,033	1,158	1,033
10,350	10,400	1,165	1,038	1,165	1,038
10,400	10,450	1,173	1,043	1,173	1,043
10,450	10,500	1,180	1,048	1,180	1,048
10,500	10,550	1,188	1,053	1,188	1,053
10,550	10,600	1,195	1,058	1,195	1,058
10,600	10,650	1,203	1,063	1,203	1,063
10,650	10,700	1,210	1,068	1,210	1,068
10,700	10,750	1,218	1,073	1,218	1,073
10,750	10,800	1,225	1,078	1,225	1,078
10,800	10,850	1,233	1,083	1,233	1,083
10,850	10,900	1,240	1,088	1,240	1,088
10,900	10,950	1,248	1,093	1,248	1,093
10,950	11,000	1,255	1,098	1,255	1,098

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
11,000					
11,000	11,050	1,263	1,103	1,263	1,103
11,050	11,100	1,270	1,108	1,270	1,108
11,100	11,150	1,278	1,113	1,278	1,113
11,150	11,200	1,285	1,118	1,285	1,118
11,200	11,250	1,293	1,123	1,293	1,124
11,250	11,300	1,300	1,128	1,300	1,131
11,300	11,350	1,308	1,133	1,308	1,139
11,350	11,400	1,315	1,138	1,315	1,146
11,400	11,450	1,323	1,143	1,323	1,154
11,450	11,500	1,330	1,148	1,330	1,161
11,500	11,550	1,338	1,153	1,338	1,169
11,550	11,600	1,345	1,158	1,345	1,176
11,600	11,650	1,353	1,163	1,353	1,184
11,650	11,700	1,360	1,168	1,360	1,191
11,700	11,750	1,368	1,173	1,368	1,199
11,750	11,800	1,375	1,178	1,375	1,206
11,800	11,850	1,383	1,183	1,383	1,214
11,850	11,900	1,390	1,188	1,390	1,221
11,900	11,950	1,398	1,193	1,398	1,229
11,950	12,000	1,405	1,198	1,405	1,236
12,000					
12,000	12,050	1,413	1,203	1,413	1,244
12,050	12,100	1,420	1,208	1,420	1,251
12,100	12,150	1,428	1,213	1,428	1,259
12,150	12,200	1,435	1,218	1,435	1,266
12,200	12,250	1,443	1,223	1,443	1,274
12,250	12,300	1,450	1,228	1,450	1,281
12,300	12,350	1,458	1,233	1,458	1,289
12,350	12,400	1,465	1,238	1,465	1,296
12,400	12,450	1,473	1,243	1,473	1,304
12,450	12,500	1,480	1,248	1,480	1,311
12,500	12,550	1,488	1,253	1,488	1,319
12,550	12,600	1,495	1,258	1,495	1,326
12,600	12,650	1,503	1,263	1,503	1,334
12,650	12,700	1,510	1,268	1,510	1,341
12,700	12,750	1,518	1,273	1,518	1,349
12,750	12,800	1,525	1,278	1,525	1,356
12,800	12,850	1,533	1,283	1,533	1,364
12,850	12,900	1,540	1,288	1,540	1,371
12,900	12,950	1,548	1,293	1,548	1,379
12,950	13,000	1,555	1,298	1,555	1,386
13,000					
13,000	13,050	1,563	1,303	1,563	1,394
13,050	13,100	1,570	1,308	1,570	1,401
13,100	13,150	1,578	1,313	1,578	1,409
13,150	13,200	1,585	1,318	1,585	1,416
13,200	13,250	1,593	1,323	1,593	1,424
13,250	13,300	1,600	1,328	1,600	1,431
13,300	13,350	1,608	1,333	1,608	1,439
13,350	13,400	1,615	1,338	1,615	1,446
13,400	13,450	1,623	1,343	1,623	1,454
13,450	13,500	1,630	1,348	1,630	1,461
13,500	13,550	1,638	1,353	1,638	1,469
13,550	13,600	1,645	1,358	1,645	1,476
13,600	13,650	1,653	1,363	1,653	1,484
13,650	13,700	1,660	1,368	1,660	1,491
13,700	13,750	1,668	1,373	1,668	1,499
13,750	13,800	1,675	1,378	1,675	1,506
13,800	13,850	1,683	1,383	1,683	1,514
13,850	13,900	1,690	1,388	1,690	1,521
13,900	13,950	1,698	1,393	1,698	1,529
13,950	14,000	1,705	1,398	1,705	1,536

* This column must also be used by a qualifying widow(er).

(Continued on page 65)

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
14,000					
14,000	14,050	1,713	1,403	1,713	1,544
14,050	14,100	1,720	1,408	1,720	1,551
14,100	14,150	1,728	1,413	1,728	1,559
14,150	14,200	1,735	1,418	1,735	1,566
14,200	14,250	1,743	1,423	1,743	1,574
14,250	14,300	1,750	1,428	1,750	1,581
14,300	14,350	1,758	1,433	1,758	1,589
14,350	14,400	1,765	1,438	1,765	1,596
14,400	14,450	1,773	1,443	1,773	1,604
14,450	14,500	1,780	1,448	1,780	1,611
14,500	14,550	1,788	1,453	1,788	1,619
14,550	14,600	1,795	1,458	1,795	1,626
14,600	14,650	1,803	1,463	1,803	1,634
14,650	14,700	1,810	1,468	1,810	1,641
14,700	14,750	1,818	1,473	1,818	1,649
14,750	14,800	1,825	1,478	1,825	1,656
14,800	14,850	1,833	1,483	1,833	1,664
14,850	14,900	1,840	1,488	1,840	1,671
14,900	14,950	1,848	1,493	1,848	1,679
14,950	15,000	1,855	1,498	1,855	1,686
15,000					
15,000	15,050	1,863	1,503	1,863	1,694
15,050	15,100	1,870	1,508	1,870	1,701
15,100	15,150	1,878	1,513	1,878	1,709
15,150	15,200	1,885	1,518	1,885	1,716
15,200	15,250	1,893	1,523	1,893	1,724
15,250	15,300	1,900	1,528	1,900	1,731
15,300	15,350	1,908	1,533	1,908	1,739
15,350	15,400	1,915	1,538	1,915	1,746
15,400	15,450	1,923	1,543	1,923	1,754
15,450	15,500	1,930	1,548	1,930	1,761
15,500	15,550	1,938	1,553	1,938	1,769
15,550	15,600	1,945	1,558	1,945	1,776
15,600	15,650	1,953	1,563	1,953	1,784
15,650	15,700	1,960	1,568	1,960	1,791
15,700	15,750	1,968	1,573	1,968	1,799
15,750	15,800	1,975	1,578	1,975	1,806
15,800	15,850	1,983	1,583	1,983	1,814
15,850	15,900	1,990	1,588	1,990	1,821
15,900	15,950	1,998	1,593	1,998	1,829
15,950	16,000	2,005	1,598	2,005	1,836
16,000					
16,000	16,050	2,013	1,603	2,013	1,844
16,050	16,100	2,020	1,608	2,020	1,851
16,100	16,150	2,028	1,613	2,028	1,859
16,150	16,200	2,035	1,618	2,035	1,866
16,200	16,250	2,043	1,623	2,043	1,874
16,250	16,300	2,050	1,628	2,050	1,881
16,300	16,350	2,058	1,633	2,058	1,889
16,350	16,400	2,065	1,638	2,065	1,896
16,400	16,450	2,073	1,643	2,073	1,904
16,450	16,500	2,080	1,648	2,080	1,911
16,500	16,550	2,088	1,653	2,088	1,919
16,550	16,600	2,095	1,658	2,095	1,926
16,600	16,650	2,103	1,663	2,103	1,934
16,650	16,700	2,110	1,668	2,110	1,941
16,700	16,750	2,118	1,673	2,118	1,949
16,750	16,800	2,125	1,678	2,125	1,956
16,800	16,850	2,133	1,683	2,133	1,964
16,850	16,900	2,140	1,688	2,140	1,971
16,900	16,950	2,148	1,693	2,148	1,979
16,950	17,000	2,155	1,698	2,155	1,986

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
17,000					
17,000	17,050	2,163	1,771	2,163	1,994
17,050	17,100	2,170	1,779	2,170	2,001
17,100	17,150	2,178	1,786	2,178	2,009
17,150	17,200	2,185	1,794	2,185	2,016
17,200	17,250	2,193	1,801	2,193	2,024
17,250	17,300	2,200	1,809	2,200	2,031
17,300	17,350	2,208	1,816	2,208	2,039
17,350	17,400	2,215	1,824	2,215	2,046
17,400	17,450	2,223	1,831	2,223	2,054
17,450	17,500	2,230	1,839	2,230	2,061
17,500	17,550	2,238	1,846	2,238	2,069
17,550	17,600	2,245	1,854	2,245	2,076
17,600	17,650	2,253	1,861	2,253	2,084
17,650	17,700	2,260	1,869	2,260	2,091
17,700	17,750	2,268	1,876	2,268	2,099
17,750	17,800	2,275	1,884	2,275	2,106
17,800	17,850	2,283	1,891	2,283	2,114
17,850	17,900	2,290	1,899	2,290	2,121
17,900	17,950	2,298	1,906	2,298	2,129
17,950	18,000	2,305	1,914	2,305	2,136
18,000					
18,000	18,050	2,313	1,921	2,313	2,144
18,050	18,100	2,320	1,929	2,320	2,151
18,100	18,150	2,328	1,936	2,328	2,159
18,150	18,200	2,335	1,944	2,335	2,166
18,200	18,250	2,343	1,951	2,343	2,174
18,250	18,300	2,350	1,959	2,350	2,181
18,300	18,350	2,358	1,966	2,358	2,189
18,350	18,400	2,365	1,974	2,365	2,196
18,400	18,450	2,373	1,981	2,373	2,204
18,450	18,500	2,380	1,989	2,380	2,211
18,500	18,550	2,388	1,996	2,388	2,219
18,550	18,600	2,395	2,004	2,395	2,226
18,600	18,650	2,403	2,011	2,403	2,234
18,650	18,700	2,410	2,019	2,410	2,241
18,700	18,750	2,418	2,026	2,418	2,249
18,750	18,800	2,425	2,034	2,425	2,256
18,800	18,850	2,433	2,041	2,433	2,264
18,850	18,900	2,440	2,049	2,440	2,271
18,900	18,950	2,448	2,056	2,448	2,279
18,950	19,000	2,455	2,064	2,455	2,286
19,000					
19,000	19,050	2,463	2,071	2,463	2,294
19,050	19,100	2,470	2,079	2,470	2,301
19,100	19,150	2,478	2,086	2,478	2,309
19,150	19,200	2,485	2,094	2,485	2,316
19,200	19,250	2,493	2,101	2,493	2,324
19,250	19,300	2,500	2,109	2,500	2,331
19,300	19,350	2,508	2,116	2,508	2,339
19,350	19,400	2,515	2,124	2,515	2,346
19,400	19,450	2,523	2,131	2,523	2,354
19,450	19,500	2,530	2,139	2,530	2,361
19,500	19,550	2,538	2,146	2,538	2,369
19,550	19,600	2,545	2,154	2,545	2,376
19,600	19,650	2,553	2,161	2,553	2,384
19,650	19,700	2,560	2,169	2,560	2,391
19,700	19,750	2,568	2,176	2,568	2,399
19,750	19,800	2,575	2,184	2,575	2,406
19,800	19,850	2,583	2,191	2,583	2,414
19,850	19,900	2,590	2,199	2,590	2,421
19,900	19,950	2,598	2,206	2,598	2,429
19,950	20,000	2,605	2,214	2,605	2,436

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
20,000					
20,000	20,050	2,613	2,221	2,613	2,444
20,050	20,100	2,620	2,229	2,620	2,451
20,100	20,150	2,628	2,236	2,628	2,459
20,150	20,200	2,635	2,244	2,635	2,466
20,200	20,250	2,643	2,251	2,643	2,474
20,250	20,300	2,650	2,259	2,650	2,481
20,300	20,350	2,658	2,266	2,658	2,489
20,350	20,400	2,665	2,274	2,665	2,496
20,400	20,450	2,673	2,281	2,673	2,504
20,450	20,500	2,680	2,289	2,680	2,511
20,500	20,550	2,688	2,296	2,688	2,519
20,550	20,600	2,695	2,304	2,695	2,526
20,600	20,650	2,703	2,311	2,703	2,534
20,650	20,700	2,710	2,319	2,710	2,541
20,700	20,750	2,718	2,326	2,718	2,549
20,750	20,800	2,725	2,334	2,725	2,556
20,800	20,850	2,733	2,341	2,733	2,564
20,850	20,900	2,740	2,349	2,740	2,571
20,900	20,950	2,748	2,356	2,748	2,579
20,950	21,000	2,755	2,364	2,755	2,586
21,000					
21,000	21,050	2,763	2,371	2,763	2,594
21,050	21,100	2,770	2,379	2,770	2,601
21,100	21,150	2,778	2,386	2,778	2,609
21,150	21,200	2,785	2,394	2,785	2,616
21,200	21,250	2,793	2,401	2,793	2,624
21,250	21,300	2,800	2,409	2,800	2,631
21,300	21,350	2,808	2,416	2,808	2,639
21,350	21,400	2,815	2,424	2,815	2,646
21,400	21,450	2,823	2,431	2,823	2,654
21,450	21,500	2,830	2,439	2,830	2,661
21,500	21,550	2,838	2,446	2,838	2,669
21,550	21,600	2,845	2,454	2,845	2,676
21,600	21,650	2,853	2,461	2,853	2,684
21,650	21,700	2,860	2,469	2,860	2,691
21,700	21,750	2,868	2,476	2,868	2,699
21,750	21,800	2,875	2,484	2,875	2,706
21,800	21,850	2,883	2,491	2,883	2,714
21,850	21,900	2,890	2,499	2,890	2,721
21,900	21,950	2,898	2,506	2,898	2,729
21,950	22,000	2,905	2,514	2,905	2,736
22,000					
22,000	22,050	2,913	2,521	2,913	2,744
22,050	22,100	2,920	2,529	2,920	2,751
22,100	22,150	2,928	2,536	2,928	2,759
22,150	22,200	2,935	2,544	2,935	2,766
22,200	22,250	2,943	2,551	2,943	2,774
22,250	22,300	2,950	2,559	2,950	2,781
22,300	22,350	2,958	2,566	2,958	2,789
22,350	22,400	2,965	2,574	2,965	2,796
22,400	22,450	2,973	2,581	2,973	2,804
22,450	22,500	2,980	2,589	2,980	2,811
22,500	22,550	2,988	2,596	2,988	2,819
22,550	22,600	2,995	2,604	2,995	2,826
22,600	22,650	3,003	2,611	3,003	2,834
22,65					

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
23,000					
23,000	23,050	3,063	2,671	3,063	2,894
23,050	23,100	3,070	2,679	3,070	2,901
23,100	23,150	3,078	2,686	3,078	2,909
23,150	23,200	3,085	2,694	3,085	2,916
23,200	23,250	3,093	2,701	3,093	2,924
23,250	23,300	3,100	2,709	3,100	2,931
23,300	23,350	3,108	2,716	3,108	2,939
23,350	23,400	3,115	2,724	3,115	2,946
23,400	23,450	3,123	2,731	3,123	2,954
23,450	23,500	3,130	2,739	3,130	2,961
23,500	23,550	3,138	2,746	3,138	2,969
23,550	23,600	3,145	2,754	3,145	2,976
23,600	23,650	3,153	2,761	3,153	2,984
23,650	23,700	3,160	2,769	3,160	2,991
23,700	23,750	3,168	2,776	3,168	2,999
23,750	23,800	3,175	2,784	3,175	3,006
23,800	23,850	3,183	2,791	3,183	3,014
23,850	23,900	3,190	2,799	3,190	3,021
23,900	23,950	3,198	2,806	3,198	3,029
23,950	24,000	3,205	2,814	3,205	3,036
24,000					
24,000	24,050	3,213	2,821	3,213	3,044
24,050	24,100	3,220	2,829	3,220	3,051
24,100	24,150	3,228	2,836	3,228	3,059
24,150	24,200	3,235	2,844	3,235	3,066
24,200	24,250	3,243	2,851	3,243	3,074
24,250	24,300	3,250	2,859	3,250	3,081
24,300	24,350	3,258	2,866	3,258	3,089
24,350	24,400	3,265	2,874	3,265	3,096
24,400	24,450	3,273	2,881	3,273	3,104
24,450	24,500	3,280	2,889	3,280	3,111
24,500	24,550	3,288	2,896	3,288	3,119
24,550	24,600	3,295	2,904	3,295	3,126
24,600	24,650	3,303	2,911	3,303	3,134
24,650	24,700	3,310	2,919	3,310	3,141
24,700	24,750	3,318	2,926	3,318	3,149
24,750	24,800	3,325	2,934	3,325	3,156
24,800	24,850	3,333	2,941	3,333	3,164
24,850	24,900	3,340	2,949	3,340	3,171
24,900	24,950	3,348	2,956	3,348	3,179
24,950	25,000	3,355	2,964	3,355	3,186
25,000					
25,000	25,050	3,363	2,971	3,363	3,194
25,050	25,100	3,370	2,979	3,370	3,201
25,100	25,150	3,378	2,986	3,378	3,209
25,150	25,200	3,385	2,994	3,385	3,216
25,200	25,250	3,393	3,001	3,393	3,224
25,250	25,300	3,400	3,009	3,400	3,231
25,300	25,350	3,408	3,016	3,408	3,239
25,350	25,400	3,415	3,024	3,415	3,246
25,400	25,450	3,423	3,031	3,423	3,254
25,450	25,500	3,430	3,039	3,430	3,261
25,500	25,550	3,438	3,046	3,438	3,269
25,550	25,600	3,445	3,054	3,445	3,276
25,600	25,650	3,453	3,061	3,453	3,284
25,650	25,700	3,460	3,069	3,460	3,291
25,700	25,750	3,468	3,076	3,468	3,299
25,750	25,800	3,475	3,084	3,475	3,306
25,800	25,850	3,483	3,091	3,483	3,314
25,850	25,900	3,490	3,099	3,490	3,321
25,900	25,950	3,498	3,106	3,498	3,329
25,950	26,000	3,505	3,114	3,505	3,336

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
26,000					
26,000	26,050	3,513	3,121	3,513	3,344
26,050	26,100	3,520	3,129	3,520	3,351
26,100	26,150	3,528	3,136	3,528	3,359
26,150	26,200	3,535	3,144	3,535	3,366
26,200	26,250	3,543	3,151	3,543	3,374
26,250	26,300	3,550	3,159	3,550	3,381
26,300	26,350	3,558	3,166	3,558	3,389
26,350	26,400	3,565	3,174	3,565	3,396
26,400	26,450	3,573	3,181	3,573	3,404
26,450	26,500	3,580	3,189	3,580	3,411
26,500	26,550	3,588	3,196	3,588	3,419
26,550	26,600	3,595	3,204	3,595	3,426
26,600	26,650	3,603	3,211	3,603	3,434
26,650	26,700	3,610	3,219	3,610	3,441
26,700	26,750	3,618	3,226	3,618	3,449
26,750	26,800	3,625	3,234	3,625	3,456
26,800	26,850	3,633	3,241	3,633	3,464
26,850	26,900	3,640	3,249	3,640	3,471
26,900	26,950	3,648	3,256	3,648	3,479
26,950	27,000	3,655	3,264	3,655	3,486
27,000					
27,000	27,050	3,663	3,271	3,663	3,494
27,050	27,100	3,670	3,279	3,670	3,501
27,100	27,150	3,678	3,286	3,678	3,509
27,150	27,200	3,685	3,294	3,685	3,516
27,200	27,250	3,693	3,301	3,693	3,524
27,250	27,300	3,700	3,309	3,700	3,531
27,300	27,350	3,708	3,316	3,708	3,539
27,350	27,400	3,715	3,324	3,715	3,546
27,400	27,450	3,723	3,331	3,723	3,554
27,450	27,500	3,730	3,339	3,730	3,561
27,500	27,550	3,738	3,346	3,738	3,569
27,550	27,600	3,745	3,354	3,745	3,576
27,600	27,650	3,753	3,361	3,753	3,584
27,650	27,700	3,760	3,369	3,760	3,591
27,700	27,750	3,768	3,376	3,768	3,599
27,750	27,800	3,775	3,384	3,775	3,606
27,800	27,850	3,783	3,391	3,783	3,614
27,850	27,900	3,790	3,399	3,790	3,621
27,900	27,950	3,798	3,406	3,798	3,629
27,950	28,000	3,805	3,414	3,805	3,636
28,000					
28,000	28,050	3,813	3,421	3,813	3,644
28,050	28,100	3,820	3,429	3,820	3,651
28,100	28,150	3,828	3,436	3,828	3,659
28,150	28,200	3,835	3,444	3,835	3,666
28,200	28,250	3,843	3,451	3,843	3,674
28,250	28,300	3,850	3,459	3,850	3,681
28,300	28,350	3,858	3,466	3,858	3,689
28,350	28,400	3,865	3,474	3,865	3,696
28,400	28,450	3,873	3,481	3,873	3,704
28,450	28,500	3,880	3,489	3,880	3,711
28,500	28,550	3,888	3,496	3,888	3,719
28,550	28,600	3,895	3,504	3,895	3,726
28,600	28,650	3,903	3,511	3,903	3,734
28,650	28,700	3,910	3,519	3,910	3,741
28,700	28,750	3,918	3,526	3,918	3,749
28,750	28,800	3,925	3,534	3,925	3,756
28,800	28,850	3,933	3,541	3,933	3,764
28,850	28,900	3,940	3,549	3,940	3,771
28,900	28,950	3,948	3,556	3,948	3,779
28,950	29,000	3,955	3,564	3,955	3,786

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
29,000					
29,000	29,050	3,963	3,571	3,963	3,794
29,050	29,100	3,970	3,579	3,970	3,801
29,100	29,150	3,978	3,586	3,978	3,809
29,150	29,200	3,985	3,594	3,985	3,816
29,200	29,250	3,993	3,601	3,993	3,824
29,250	29,300	4,000	3,609	4,000	3,831
29,300	29,350	4,008	3,616	4,008	3,839
29,350	29,400	4,015	3,624	4,015	3,846
29,400	29,450	4,023	3,631	4,023	3,854
29,450	29,500	4,030	3,639	4,030	3,861
29,500	29,550	4,038	3,646	4,038	3,869
29,550	29,600	4,045	3,654	4,045	3,876
29,600	29,650	4,053	3,661	4,053	3,884
29,650	29,700	4,060	3,669	4,060	3,891
29,700	29,750	4,068	3,676	4,068	3,899
29,750	29,800	4,075	3,684	4,075	3,906
29,800	29,850	4,083	3,691	4,083	3,914
29,850	29,900	4,090	3,699	4,090	3,921
29,900	29,950	4,098	3,706	4,098	3,929
29,950	30,000	4,105	3,714	4,105	3,936
30,000					
30,000	30,050	4,113	3,721	4,113	3,944
30,050	30,100	4,120	3,729	4,120	3,951
30,100	30,150	4,128	3,736	4,128	3,959
30,150	30,200	4,135	3,744	4,135	3,966
30,200	30,250	4,143	3,751	4,143	3,974
30,250	30,300	4,150	3,759	4,150	3,981
30,300	30,350	4,158	3,766	4,158	3,989
30,350	30,400	4,165	3,774	4,165	3,996
30,400	30,450	4,173	3,781	4,173	4,004
30,450	30,500	4,180	3,789	4,180	4,011
30,500	30,550	4,188	3,796	4,188	4,019
30,550	30,600	4,195	3,804	4,195	4,026
30,600	30,650	4,203	3,811	4,203	4,034
30,650	30,700	4,210	3,819	4,210	4,041
30,700	30,750	4,218	3,826	4,218	4,049
30,750	30,800	4,225	3,834	4,225	4,056
30,800	30,850	4,233	3,841	4,233	4,064
30,850	30,900	4,240	3,849	4,240	4,071
30,900	30,950	4,248	3,856	4,248	4,079
30,950	31,000	4,255	3,864	4,255	4,086
31,000					
31,000	31,050	4,263	3,871	4,263	4,094
31,050	31,100	4,270	3,879	4,270	4,101
31,100	31,150	4,278	3,886	4,278	4,109
31,150	31,200	4,285	3,894	4,285	4,116
31,200	31,250	4,293	3,901	4,293	4,124
31,250	31,300	4,300	3,909	4,300	4,131
31,300	31,350	4,308	3,916	4,308	4,139
31,350	31,400	4,315	3,924	4,315	4,146
31,400	31,450	4,323	3,931	4,323	4,154
31,450	31,500	4,330	3,939	4,330	4,161
31,500	31,550	4,338	3,946	4,338	4,169
31,550	31,600	4,345	3,954	4,345	4,176
31,600	31,650	4,353	3,961	4,35	

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
32,000					
32,000	32,050	4,430	4,021	4,430	4,244
32,050	32,100	4,443	4,029	4,443	4,251
32,100	32,150	4,455	4,036	4,455	4,259
32,150	32,200	4,468	4,044	4,468	4,266
32,200	32,250	4,480	4,051	4,480	4,274
32,250	32,300	4,493	4,059	4,493	4,281
32,300	32,350	4,505	4,066	4,505	4,289
32,350	32,400	4,518	4,074	4,518	4,296
32,400	32,450	4,530	4,081	4,530	4,304
32,450	32,500	4,543	4,089	4,543	4,311
32,500	32,550	4,555	4,096	4,555	4,319
32,550	32,600	4,568	4,104	4,568	4,326
32,600	32,650	4,580	4,111	4,580	4,334
32,650	32,700	4,593	4,119	4,593	4,341
32,700	32,750	4,605	4,126	4,605	4,349
32,750	32,800	4,618	4,134	4,618	4,356
32,800	32,850	4,630	4,141	4,630	4,364
32,850	32,900	4,643	4,149	4,643	4,371
32,900	32,950	4,655	4,156	4,655	4,379
32,950	33,000	4,668	4,164	4,668	4,386
33,000					
33,000	33,050	4,680	4,171	4,680	4,394
33,050	33,100	4,693	4,179	4,693	4,401
33,100	33,150	4,705	4,186	4,705	4,409
33,150	33,200	4,718	4,194	4,718	4,416
33,200	33,250	4,730	4,201	4,730	4,424
33,250	33,300	4,743	4,209	4,743	4,431
33,300	33,350	4,755	4,216	4,755	4,439
33,350	33,400	4,768	4,224	4,768	4,446
33,400	33,450	4,780	4,231	4,780	4,454
33,450	33,500	4,793	4,239	4,793	4,461
33,500	33,550	4,805	4,246	4,805	4,469
33,550	33,600	4,818	4,254	4,818	4,476
33,600	33,650	4,830	4,261	4,830	4,484
33,650	33,700	4,843	4,269	4,843	4,491
33,700	33,750	4,855	4,276	4,855	4,499
33,750	33,800	4,868	4,284	4,868	4,506
33,800	33,850	4,880	4,291	4,880	4,514
33,850	33,900	4,893	4,299	4,893	4,521
33,900	33,950	4,905	4,306	4,905	4,529
33,950	34,000	4,918	4,314	4,918	4,536
34,000					
34,000	34,050	4,930	4,321	4,930	4,544
34,050	34,100	4,943	4,329	4,943	4,551
34,100	34,150	4,955	4,336	4,955	4,559
34,150	34,200	4,968	4,344	4,968	4,566
34,200	34,250	4,980	4,351	4,980	4,574
34,250	34,300	4,993	4,359	4,993	4,581
34,300	34,350	5,005	4,366	5,005	4,589
34,350	34,400	5,018	4,374	5,018	4,596
34,400	34,450	5,030	4,381	5,030	4,604
34,450	34,500	5,043	4,389	5,043	4,611
34,500	34,550	5,055	4,396	5,055	4,619
34,550	34,600	5,068	4,404	5,068	4,626
34,600	34,650	5,080	4,411	5,080	4,634
34,650	34,700	5,093	4,419	5,093	4,641
34,700	34,750	5,105	4,426	5,105	4,649
34,750	34,800	5,118	4,434	5,118	4,656
34,800	34,850	5,130	4,441	5,130	4,664
34,850	34,900	5,143	4,449	5,143	4,671
34,900	34,950	5,155	4,456	5,155	4,679
34,950	35,000	5,168	4,464	5,168	4,686

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
35,000					
35,000	35,050	5,180	4,471	5,180	4,694
35,050	35,100	5,193	4,479	5,193	4,701
35,100	35,150	5,205	4,486	5,205	4,709
35,150	35,200	5,218	4,494	5,218	4,716
35,200	35,250	5,230	4,501	5,230	4,724
35,250	35,300	5,243	4,509	5,243	4,731
35,300	35,350	5,255	4,516	5,255	4,739
35,350	35,400	5,268	4,524	5,268	4,746
35,400	35,450	5,280	4,531	5,280	4,754
35,450	35,500	5,293	4,539	5,293	4,761
35,500	35,550	5,305	4,546	5,305	4,769
35,550	35,600	5,318	4,554	5,318	4,776
35,600	35,650	5,330	4,561	5,330	4,784
35,650	35,700	5,343	4,569	5,343	4,791
35,700	35,750	5,355	4,576	5,355	4,799
35,750	35,800	5,368	4,584	5,368	4,806
35,800	35,850	5,380	4,591	5,380	4,814
35,850	35,900	5,393	4,599	5,393	4,821
35,900	35,950	5,405	4,606	5,405	4,829
35,950	36,000	5,418	4,614	5,418	4,836
36,000					
36,000	36,050	5,430	4,621	5,430	4,844
36,050	36,100	5,443	4,629	5,443	4,851
36,100	36,150	5,455	4,636	5,455	4,859
36,150	36,200	5,468	4,644	5,468	4,866
36,200	36,250	5,480	4,651	5,480	4,874
36,250	36,300	5,493	4,659	5,493	4,881
36,300	36,350	5,505	4,666	5,505	4,889
36,350	36,400	5,518	4,674	5,518	4,896
36,400	36,450	5,530	4,681	5,530	4,904
36,450	36,500	5,543	4,689	5,543	4,911
36,500	36,550	5,555	4,696	5,555	4,919
36,550	36,600	5,568	4,704	5,568	4,926
36,600	36,650	5,580	4,711	5,580	4,934
36,650	36,700	5,593	4,719	5,593	4,941
36,700	36,750	5,605	4,726	5,605	4,949
36,750	36,800	5,618	4,734	5,618	4,956
36,800	36,850	5,630	4,741	5,630	4,964
36,850	36,900	5,643	4,749	5,643	4,971
36,900	36,950	5,655	4,756	5,655	4,979
36,950	37,000	5,668	4,764	5,668	4,986
37,000					
37,000	37,050	5,680	4,771	5,680	4,994
37,050	37,100	5,693	4,779	5,693	5,001
37,100	37,150	5,705	4,786	5,705	5,009
37,150	37,200	5,718	4,794	5,718	5,016
37,200	37,250	5,730	4,801	5,730	5,024
37,250	37,300	5,743	4,809	5,743	5,031
37,300	37,350	5,755	4,816	5,755	5,039
37,350	37,400	5,768	4,824	5,768	5,046
37,400	37,450	5,780	4,831	5,780	5,054
37,450	37,500	5,793	4,839	5,793	5,061
37,500	37,550	5,805	4,846	5,805	5,069
37,550	37,600	5,818	4,854	5,818	5,076
37,600	37,650	5,830	4,861	5,830	5,084
37,650	37,700	5,843	4,869	5,843	5,091
37,700	37,750	5,855	4,876	5,855	5,099
37,750	37,800	5,868	4,884	5,868	5,106
37,800	37,850	5,880	4,891	5,880	5,114
37,850	37,900	5,893	4,899	5,893	5,121
37,900	37,950	5,905	4,906	5,905	5,129
37,950	38,000	5,918	4,914	5,918	5,136

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
38,000					
38,000	38,050	5,930	4,921	5,930	5,144
38,050	38,100	5,943	4,929	5,943	5,151
38,100	38,150	5,955	4,936	5,955	5,159
38,150	38,200	5,968	4,944	5,968	5,166
38,200	38,250	5,980	4,951	5,980	5,174
38,250	38,300	5,993	4,959	5,993	5,181
38,300	38,350	6,005	4,966	6,005	5,189
38,350	38,400	6,018	4,974	6,018	5,196
38,400	38,450	6,030	4,981	6,030	5,204
38,450	38,500	6,043	4,989	6,043	5,211
38,500	38,550	6,055	4,996	6,055	5,219
38,550	38,600	6,068	5,004	6,068	5,226
38,600	38,650	6,080	5,011	6,080	5,234
38,650	38,700	6,093	5,019	6,093	5,241
38,700	38,750	6,105	5,026	6,105	5,249
38,750	38,800	6,118	5,034	6,118	5,256
38,800	38,850	6,130	5,041	6,130	5,264
38,850	38,900	6,143	5,049	6,143	5,271
38,900	38,950	6,155	5,056	6,155	5,279
38,950	39,000	6,168	5,064	6,168	5,286
39,000					
39,000	39,050	6,180	5,071	6,180	5,294
39,050	39,100	6,193	5,079	6,193	5,301
39,100	39,150	6,205	5,086	6,205	5,309
39,150	39,200	6,218	5,094	6,218	5,316
39,200	39,250	6,230	5,101	6,230	5,324
39,250	39,300	6,243	5,109	6,243	5,331
39,300	39,350	6,255	5,116	6,255	5,339
39,350	39,400	6,268	5,124	6,268	5,346
39,400	39,450	6,280	5,131	6,280	5,354
39,450	39,500	6,293	5,139	6,293	5,361
39,500	39,550	6,305	5,146	6,305	5,369
39,550	39,600	6,318	5,154	6,318	5,376
39,600	39,650	6,330	5,161	6,330	5,384
39,650	39,700	6,343	5,169	6,343	5,391
39,700	39,750	6,355	5,176	6,355	5,399
39,750	39,800	6,368	5,184	6,368	5,406
39,800	39,850	6,380	5,191	6,380	5,414
39,850	39,900	6,393	5,199	6,393	5,421
39,900	39,950	6,405	5,206	6,405	5,429
39,950	40,000	6,418	5,214	6,418	5,436
40,000					
40,000	40,050	6,430	5,221	6,430	5,444
40,050	40,100	6,443	5,229	6,443	5,451
40,100	40,150	6,455	5,236	6,455	5,459
40,150	40,200	6,468	5,244	6,468	5,466
40,200	40,250	6,480	5,251	6,480	5,474
40,250	40,300	6,493	5,259	6,493	5,481
40,300	40,350	6,505	5,266	6,505	5,489
40,350	40,400	6,518	5,274	6,518	5,496
40,400	40,450	6,530	5,281	6,530	5,504
40,450	40,500	6,543	5,289	6,543	5,511
40,500	40,550	6,555	5,296	6,555	5,519
40,550	40,600	6,568	5,304	6,568	5,526
40,600	40,650	6,580	5,311	6,580	5,534
40,65					

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
41,000					
41,000	41,050	6,680	5,371	6,680	5,594
41,050	41,100	6,693	5,379	6,693	5,601
41,100	41,150	6,705	5,386	6,705	5,609
41,150	41,200	6,718	5,394	6,718	5,616
41,200	41,250	6,730	5,401	6,730	5,624
41,250	41,300	6,743	5,409	6,743	5,631
41,300	41,350	6,755	5,416	6,755	5,639
41,350	41,400	6,768	5,424	6,768	5,646
41,400	41,450	6,780	5,431	6,780	5,654
41,450	41,500	6,793	5,439	6,793	5,661
41,500	41,550	6,805	5,446	6,805	5,669
41,550	41,600	6,818	5,454	6,818	5,676
41,600	41,650	6,830	5,461	6,830	5,684
41,650	41,700	6,843	5,469	6,843	5,691
41,700	41,750	6,855	5,476	6,855	5,699
41,750	41,800	6,868	5,484	6,868	5,706
41,800	41,850	6,880	5,491	6,880	5,714
41,850	41,900	6,893	5,499	6,893	5,721
41,900	41,950	6,905	5,506	6,905	5,729
41,950	42,000	6,918	5,514	6,918	5,736
42,000					
42,000	42,050	6,930	5,521	6,930	5,744
42,050	42,100	6,943	5,529	6,943	5,751
42,100	42,150	6,955	5,536	6,955	5,759
42,150	42,200	6,968	5,544	6,968	5,766
42,200	42,250	6,980	5,551	6,980	5,774
42,250	42,300	6,993	5,559	6,993	5,781
42,300	42,350	7,005	5,566	7,005	5,789
42,350	42,400	7,018	5,574	7,018	5,796
42,400	42,450	7,030	5,581	7,030	5,804
42,450	42,500	7,043	5,589	7,043	5,811
42,500	42,550	7,055	5,596	7,055	5,819
42,550	42,600	7,068	5,604	7,068	5,826
42,600	42,650	7,080	5,611	7,080	5,834
42,650	42,700	7,093	5,619	7,093	5,844
42,700	42,750	7,105	5,626	7,105	5,856
42,750	42,800	7,118	5,634	7,118	5,869
42,800	42,850	7,130	5,641	7,130	5,881
42,850	42,900	7,143	5,649	7,143	5,894
42,900	42,950	7,155	5,656	7,155	5,906
42,950	43,000	7,168	5,664	7,168	5,919
43,000					
43,000	43,050	7,180	5,671	7,180	5,931
43,050	43,100	7,193	5,679	7,193	5,944
43,100	43,150	7,205	5,686	7,205	5,956
43,150	43,200	7,218	5,694	7,218	5,969
43,200	43,250	7,230	5,701	7,230	5,981
43,250	43,300	7,243	5,709	7,243	5,994
43,300	43,350	7,255	5,716	7,255	6,006
43,350	43,400	7,268	5,724	7,268	6,019
43,400	43,450	7,280	5,731	7,280	6,031
43,450	43,500	7,293	5,739	7,293	6,044
43,500	43,550	7,305	5,746	7,305	6,056
43,550	43,600	7,318	5,754	7,318	6,069
43,600	43,650	7,330	5,761	7,330	6,081
43,650	43,700	7,343	5,769	7,343	6,094
43,700	43,750	7,355	5,776	7,355	6,106
43,750	43,800	7,368	5,784	7,368	6,119
43,800	43,850	7,380	5,791	7,380	6,131
43,850	43,900	7,393	5,799	7,393	6,144
43,900	43,950	7,405	5,806	7,405	6,156
43,950	44,000	7,418	5,814	7,418	6,169

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
44,000					
44,000	44,050	7,430	5,821	7,430	6,181
44,050	44,100	7,443	5,829	7,443	6,194
44,100	44,150	7,455	5,836	7,455	6,206
44,150	44,200	7,468	5,844	7,468	6,219
44,200	44,250	7,480	5,851	7,480	6,231
44,250	44,300	7,493	5,859	7,493	6,244
44,300	44,350	7,505	5,866	7,505	6,256
44,350	44,400	7,518	5,874	7,518	6,269
44,400	44,450	7,530	5,881	7,530	6,281
44,450	44,500	7,543	5,889	7,543	6,294
44,500	44,550	7,555	5,896	7,555	6,306
44,550	44,600	7,568	5,904	7,568	6,319
44,600	44,650	7,580	5,911	7,580	6,331
44,650	44,700	7,593	5,919	7,593	6,344
44,700	44,750	7,605	5,926	7,605	6,356
44,750	44,800	7,618	5,934	7,618	6,369
44,800	44,850	7,630	5,941	7,630	6,381
44,850	44,900	7,643	5,949	7,643	6,394
44,900	44,950	7,655	5,956	7,655	6,406
44,950	45,000	7,668	5,964	7,668	6,419
45,000					
45,000	45,050	7,680	5,971	7,680	6,431
45,050	45,100	7,693	5,979	7,693	6,444
45,100	45,150	7,705	5,986	7,705	6,456
45,150	45,200	7,718	5,994	7,718	6,469
45,200	45,250	7,730	6,001	7,730	6,481
45,250	45,300	7,743	6,009	7,743	6,494
45,300	45,350	7,755	6,016	7,755	6,506
45,350	45,400	7,768	6,024	7,768	6,519
45,400	45,450	7,780	6,031	7,780	6,531
45,450	45,500	7,793	6,039	7,793	6,544
45,500	45,550	7,805	6,046	7,805	6,556
45,550	45,600	7,818	6,054	7,818	6,569
45,600	45,650	7,830	6,061	7,830	6,581
45,650	45,700	7,843	6,069	7,843	6,594
45,700	45,750	7,855	6,076	7,855	6,606
45,750	45,800	7,868	6,084	7,868	6,619
45,800	45,850	7,880	6,091	7,880	6,631
45,850	45,900	7,893	6,099	7,893	6,644
45,900	45,950	7,905	6,106	7,905	6,656
45,950	46,000	7,918	6,114	7,918	6,669
46,000					
46,000	46,050	7,930	6,121	7,930	6,681
46,050	46,100	7,943	6,129	7,943	6,694
46,100	46,150	7,955	6,136	7,955	6,706
46,150	46,200	7,968	6,144	7,968	6,719
46,200	46,250	7,980	6,151	7,980	6,731
46,250	46,300	7,993	6,159	7,993	6,744
46,300	46,350	8,005	6,166	8,005	6,756
46,350	46,400	8,018	6,174	8,018	6,769
46,400	46,450	8,030	6,181	8,030	6,781
46,450	46,500	8,043	6,189	8,043	6,794
46,500	46,550	8,055	6,196	8,055	6,806
46,550	46,600	8,068	6,204	8,068	6,819
46,600	46,650	8,080	6,211	8,080	6,831
46,650	46,700	8,093	6,219	8,093	6,844
46,700	46,750	8,105	6,226	8,105	6,856
46,750	46,800	8,118	6,234	8,118	6,869
46,800	46,850	8,130	6,241	8,130	6,881
46,850	46,900	8,143	6,249	8,143	6,894
46,900	46,950	8,155	6,256	8,155	6,906
46,950	47,000	8,168	6,264	8,168	6,919

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
47,000					
47,000	47,050	8,180	6,271	8,180	6,931
47,050	47,100	8,193	6,279	8,193	6,944
47,100	47,150	8,205	6,286	8,205	6,956
47,150	47,200	8,218	6,294	8,218	6,969
47,200	47,250	8,230	6,301	8,230	6,981
47,250	47,300	8,243	6,309	8,243	6,994
47,300	47,350	8,255	6,316	8,255	7,006
47,350	47,400	8,268	6,324	8,268	7,019
47,400	47,450	8,280	6,331	8,280	7,031
47,450	47,500	8,293	6,339	8,293	7,044
47,500	47,550	8,305	6,346	8,305	7,056
47,550	47,600	8,318	6,354	8,318	7,069
47,600	47,650	8,330	6,361	8,330	7,081
47,650	47,700	8,343	6,369	8,343	7,094
47,700	47,750	8,355	6,376	8,355	7,106
47,750	47,800	8,368	6,384	8,368	7,119
47,800	47,850	8,380	6,391	8,380	7,131
47,850	47,900	8,393	6,399	8,393	7,144
47,900	47,950	8,405	6,406	8,405	7,156
47,950	48,000	8,418	6,414	8,418	7,169
48,000					
48,000	48,050	8,430	6,421	8,430	7,181
48,050	48,100	8,443	6,429	8,443	7,194
48,100	48,150	8,455	6,436	8,455	7,206
48,150	48,200	8,468	6,444	8,468	7,219
48,200	48,250	8,480	6,451	8,480	7,231
48,250	48,300	8,493	6,459	8,493	7,244
48,300	48,350	8,505	6,466	8,505	7,256
48,350	48,400	8,518	6,474	8,518	7,269
48,400	48,450	8,530	6,481	8,530	7,281
48,450	48,500	8,543	6,489	8,543	7,294
48,500	48,550	8,555	6,496	8,555	7,306
48,550	48,600	8,568	6,504	8,568	7,319
48,600	48,650	8,580	6,511	8,580	7,331
48,650	48,700	8,593	6,519	8,593	7,344
48,700	48,750	8,605	6,526	8,605	7,356
48,750	48,800	8,618	6,534	8,618	7,369
48,800	48,850	8,630	6,541	8,630	7,381
48,850	48,900	8,643	6,549	8,643	7,394
48,900	48,950	8,655	6,556	8,655	7,406
48,950	49,000	8,668	6,564	8,668	7,419
49,000					
49,000	49,050	8,680	6,571	8,680	7,431
49,050	49,100	8,693	6,579	8,693	7,444
49,100	49,150	8,705	6,586	8,705	7,456
49,150	49,200	8,718	6,594	8,718	7,469
49,200	49,250	8,730	6,601	8,730	7,481
49,250	49,300	8,743	6,609	8,743	7,494
49,300	49,350	8,755	6,616	8,755	7,506
49,350	49,400	8,768	6,624	8,768	7,519
49,400	49,450	8,780	6,631	8,780	7,531
49,450	49,500	8,793	6,639	8,793	7,544
49,500	49,550	8,805	6,646	8,805	7,556
49,550	49,600	8,818	6,654	8,818	7,569
49,600	49,650	8,830	6,661	8,830	7,581
49,650					

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
50,000					
50,000	50,050	8,930	6,721	8,930	7,681
50,050	50,100	8,943	6,729	8,943	7,694
50,100	50,150	8,955	6,736	8,955	7,706
50,150	50,200	8,968	6,744	8,968	7,719
50,200	50,250	8,980	6,751	8,980	7,731
50,250	50,300	8,993	6,759	8,993	7,744
50,300	50,350	9,005	6,766	9,005	7,756
50,350	50,400	9,018	6,774	9,018	7,769
50,400	50,450	9,030	6,781	9,030	7,781
50,450	50,500	9,043	6,789	9,043	7,794
50,500	50,550	9,055	6,796	9,055	7,806
50,550	50,600	9,068	6,804	9,068	7,819
50,600	50,650	9,080	6,811	9,080	7,831
50,650	50,700	9,093	6,819	9,093	7,844
50,700	50,750	9,105	6,826	9,105	7,856
50,750	50,800	9,118	6,834	9,118	7,869
50,800	50,850	9,130	6,841	9,130	7,881
50,850	50,900	9,143	6,849	9,143	7,894
50,900	50,950	9,155	6,856	9,155	7,906
50,950	51,000	9,168	6,864	9,168	7,919
51,000					
51,000	51,050	9,180	6,871	9,180	7,931
51,050	51,100	9,193	6,879	9,193	7,944
51,100	51,150	9,205	6,886	9,205	7,956
51,150	51,200	9,218	6,894	9,218	7,969
51,200	51,250	9,230	6,901	9,230	7,981
51,250	51,300	9,243	6,909	9,243	7,994
51,300	51,350	9,255	6,916	9,255	8,006
51,350	51,400	9,268	6,924	9,268	8,019
51,400	51,450	9,280	6,931	9,280	8,031
51,450	51,500	9,293	6,939	9,293	8,044
51,500	51,550	9,305	6,946	9,305	8,056
51,550	51,600	9,318	6,954	9,318	8,069
51,600	51,650	9,330	6,961	9,330	8,081
51,650	51,700	9,343	6,969	9,343	8,094
51,700	51,750	9,355	6,976	9,355	8,106
51,750	51,800	9,368	6,984	9,368	8,119
51,800	51,850	9,380	6,991	9,380	8,131
51,850	51,900	9,393	6,999	9,393	8,144
51,900	51,950	9,405	7,006	9,405	8,156
51,950	52,000	9,418	7,014	9,418	8,169
52,000					
52,000	52,050	9,430	7,021	9,430	8,181
52,050	52,100	9,443	7,029	9,443	8,194
52,100	52,150	9,455	7,036	9,455	8,206
52,150	52,200	9,468	7,044	9,468	8,219
52,200	52,250	9,480	7,051	9,480	8,231
52,250	52,300	9,493	7,059	9,493	8,244
52,300	52,350	9,505	7,066	9,505	8,256
52,350	52,400	9,518	7,074	9,518	8,269
52,400	52,450	9,530	7,081	9,530	8,281
52,450	52,500	9,543	7,089	9,543	8,294
52,500	52,550	9,555	7,096	9,555	8,306
52,550	52,600	9,568	7,104	9,568	8,319
52,600	52,650	9,580	7,111	9,580	8,331
52,650	52,700	9,593	7,119	9,593	8,344
52,700	52,750	9,605	7,126	9,605	8,356
52,750	52,800	9,618	7,134	9,618	8,369
52,800	52,850	9,630	7,141	9,630	8,381
52,850	52,900	9,643	7,149	9,643	8,394
52,900	52,950	9,655	7,156	9,655	8,406
52,950	53,000	9,668	7,164	9,668	8,419

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
53,000					
53,000	53,050	9,680	7,171	9,680	8,431
53,050	53,100	9,693	7,179	9,693	8,444
53,100	53,150	9,705	7,186	9,705	8,456
53,150	53,200	9,718	7,194	9,718	8,469
53,200	53,250	9,730	7,201	9,730	8,481
53,250	53,300	9,743	7,209	9,743	8,494
53,300	53,350	9,755	7,216	9,755	8,506
53,350	53,400	9,768	7,224	9,768	8,519
53,400	53,450	9,780	7,231	9,780	8,531
53,450	53,500	9,793	7,239	9,793	8,544
53,500	53,550	9,805	7,246	9,805	8,556
53,550	53,600	9,818	7,254	9,818	8,569
53,600	53,650	9,830	7,261	9,830	8,581
53,650	53,700	9,843	7,269	9,843	8,594
53,700	53,750	9,855	7,276	9,855	8,606
53,750	53,800	9,868	7,284	9,868	8,619
53,800	53,850	9,880	7,291	9,880	8,631
53,850	53,900	9,893	7,299	9,893	8,644
53,900	53,950	9,905	7,306	9,905	8,656
53,950	54,000	9,918	7,314	9,918	8,669
54,000					
54,000	54,050	9,930	7,321	9,930	8,681
54,050	54,100	9,943	7,329	9,943	8,694
54,100	54,150	9,955	7,336	9,955	8,706
54,150	54,200	9,968	7,344	9,968	8,719
54,200	54,250	9,980	7,351	9,980	8,731
54,250	54,300	9,993	7,359	9,993	8,744
54,300	54,350	10,005	7,366	10,005	8,756
54,350	54,400	10,018	7,374	10,018	8,769
54,400	54,450	10,030	7,381	10,030	8,781
54,450	54,500	10,043	7,389	10,043	8,794
54,500	54,550	10,055	7,396	10,055	8,806
54,550	54,600	10,068	7,404	10,068	8,819
54,600	54,650	10,080	7,411	10,080	8,831
54,650	54,700	10,093	7,419	10,093	8,844
54,700	54,750	10,105	7,426	10,105	8,856
54,750	54,800	10,118	7,434	10,118	8,869
54,800	54,850	10,130	7,441	10,130	8,881
54,850	54,900	10,143	7,449	10,143	8,894
54,900	54,950	10,155	7,456	10,155	8,906
54,950	55,000	10,168	7,464	10,168	8,919
55,000					
55,000	55,050	10,180	7,471	10,180	8,931
55,050	55,100	10,193	7,479	10,193	8,944
55,100	55,150	10,205	7,486	10,205	8,956
55,150	55,200	10,218	7,494	10,218	8,969
55,200	55,250	10,230	7,501	10,230	8,981
55,250	55,300	10,243	7,509	10,243	8,994
55,300	55,350	10,255	7,516	10,255	9,006
55,350	55,400	10,268	7,524	10,268	9,019
55,400	55,450	10,280	7,531	10,280	9,031
55,450	55,500	10,293	7,539	10,293	9,044
55,500	55,550	10,305	7,546	10,305	9,056
55,550	55,600	10,318	7,554	10,318	9,069
55,600	55,650	10,330	7,561	10,330	9,081
55,650	55,700	10,343	7,569	10,343	9,094
55,700	55,750	10,355	7,576	10,355	9,106
55,750	55,800	10,368	7,584	10,368	9,119
55,800	55,850	10,380	7,591	10,380	9,131
55,850	55,900	10,393	7,599	10,393	9,144
55,900	55,950	10,405	7,606	10,405	9,156
55,950	56,000	10,418	7,614	10,418	9,169

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
56,000					
56,000	56,050	10,430	7,621	10,430	9,181
56,050	56,100	10,443	7,629	10,443	9,194
56,100	56,150	10,455	7,636	10,455	9,206
56,150	56,200	10,468	7,644	10,468	9,219
56,200	56,250	10,480	7,651	10,480	9,231
56,250	56,300	10,493	7,659	10,493	9,244
56,300	56,350	10,505	7,666	10,505	9,256
56,350	56,400	10,518	7,674	10,518	9,269
56,400	56,450	10,530	7,681	10,530	9,281
56,450	56,500	10,543	7,689	10,543	9,294
56,500	56,550	10,555	7,696	10,555	9,306
56,550	56,600	10,568	7,704	10,568	9,319
56,600	56,650	10,580	7,711	10,580	9,331
56,650	56,700	10,593	7,719	10,593	9,344
56,700	56,750	10,605	7,726	10,605	9,356
56,750	56,800	10,618	7,734	10,618	9,369
56,800	56,850	10,630	7,741	10,630	9,381
56,850	56,900	10,643	7,749	10,643	9,394
56,900	56,950	10,655	7,756	10,655	9,406
56,950	57,000	10,668	7,764	10,668	9,419
57,000					
57,000	57,050	10,680	7,771	10,680	9,431
57,050	57,100	10,693	7,779	10,693	9,444
57,100	57,150	10,705	7,786	10,705	9,456
57,150	57,200	10,718	7,794	10,718	9,469
57,200	57,250	10,730	7,801	10,730	9,481
57,250	57,300	10,743	7,809	10,743	9,494
57,300	57,350	10,755	7,816	10,755	9,506
57,350	57,400	10,768	7,824	10,768	9,519
57,400	57,450	10,780	7,831	10,780	9,531
57,450	57,500	10,793	7,839	10,793	9,544
57,500	57,550	10,805	7,846	10,805	9,556
57,550	57,600	10,818	7,854	10,818	9,569
57,600	57,650	10,830	7,861	10,830	9,581
57,650	57,700	10,843	7,869	10,843	9,594
57,700	57,750	10,855	7,876	10,855	9,606
57,750	57,800	10,868	7,884	10,868	9,619
57,800	57,850	10,880	7,891	10,880	9,631
57,850	57,900	10,893	7,899	10,893	9,644
57,900	57,950	10,905	7,906	10,905	9,656
57,950	58,000	10,918	7,914	10,918	9,669
58,000					
58,000	58,050	10,930	7,921	10,930	9,681
58,050	58,100	10,943	7,929	10,943	9,694
58,100	58,150	10,955	7,936	10,955	9,706
58,150	58,200	10,968	7,944	10,968	9,719
58,200	58,250	10,980	7,951	10,980	9,731
58,250	58,300	10,993	7,959	10,993	9,744
58,300	58,350	11,005	7,966	11,005	9,756
58,350	58,400	11,018	7,974	11,018	9,769
58,400	58,450	11,030	7,981	11,030	9,781
58,450	58,500	11,043	7,989	11,043	9,794
58,500	58,550	11,055	7,996		

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				Your tax is—
		Single	Married filing jointly *	Married filing separately	Head of a household	
59,000						
59,000	59,050	11,180	8,071	11,180	9,931	
59,050	59,100	11,193	8,079	11,193	9,944	
59,100	59,150	11,205	8,086	11,205	9,956	
59,150	59,200	11,218	8,094	11,218	9,969	
59,200	59,250	11,230	8,101	11,230	9,981	
59,250	59,300	11,243	8,109	11,243	9,994	
59,300	59,350	11,255	8,116	11,255	10,006	
59,350	59,400	11,268	8,124	11,268	10,019	
59,400	59,450	11,280	8,131	11,280	10,031	
59,450	59,500	11,293	8,139	11,293	10,044	
59,500	59,550	11,305	8,146	11,305	10,056	
59,550	59,600	11,318	8,154	11,318	10,069	
59,600	59,650	11,330	8,161	11,330	10,081	
59,650	59,700	11,343	8,169	11,343	10,094	
59,700	59,750	11,355	8,176	11,355	10,106	
59,750	59,800	11,368	8,184	11,368	10,119	
59,800	59,850	11,380	8,191	11,380	10,131	
59,850	59,900	11,393	8,199	11,393	10,144	
59,900	59,950	11,405	8,206	11,405	10,156	
59,950	60,000	11,418	8,214	11,418	10,169	
60,000						
60,000	60,050	11,430	8,221	11,430	10,181	
60,050	60,100	11,443	8,229	11,443	10,194	
60,100	60,150	11,455	8,236	11,455	10,206	
60,150	60,200	11,468	8,244	11,468	10,219	
60,200	60,250	11,480	8,251	11,480	10,231	
60,250	60,300	11,493	8,259	11,493	10,244	
60,300	60,350	11,505	8,266	11,505	10,256	
60,350	60,400	11,518	8,274	11,518	10,269	
60,400	60,450	11,530	8,281	11,530	10,281	
60,450	60,500	11,543	8,289	11,543	10,294	
60,500	60,550	11,555	8,296	11,555	10,306	
60,550	60,600	11,568	8,304	11,568	10,319	
60,600	60,650	11,580	8,311	11,580	10,331	
60,650	60,700	11,593	8,319	11,593	10,344	
60,700	60,750	11,605	8,326	11,605	10,356	
60,750	60,800	11,618	8,334	11,618	10,369	
60,800	60,850	11,630	8,341	11,630	10,381	
60,850	60,900	11,643	8,349	11,643	10,394	
60,900	60,950	11,655	8,356	11,655	10,406	
60,950	61,000	11,668	8,364	11,668	10,419	
61,000						
61,000	61,050	11,680	8,371	11,680	10,431	
61,050	61,100	11,693	8,379	11,693	10,444	
61,100	61,150	11,705	8,386	11,705	10,456	
61,150	61,200	11,718	8,394	11,718	10,469	
61,200	61,250	11,730	8,401	11,730	10,481	
61,250	61,300	11,743	8,409	11,743	10,494	
61,300	61,350	11,755	8,416	11,755	10,506	
61,350	61,400	11,768	8,424	11,768	10,519	
61,400	61,450	11,780	8,431	11,780	10,531	
61,450	61,500	11,793	8,439	11,793	10,544	
61,500	61,550	11,805	8,446	11,805	10,556	
61,550	61,600	11,818	8,454	11,818	10,569	
61,600	61,650	11,830	8,461	11,830	10,581	
61,650	61,700	11,843	8,469	11,843	10,594	
61,700	61,750	11,855	8,476	11,855	10,606	
61,750	61,800	11,868	8,484	11,868	10,619	
61,800	61,850	11,880	8,491	11,880	10,631	
61,850	61,900	11,893	8,499	11,893	10,644	
61,900	61,950	11,905	8,506	11,905	10,656	
61,950	62,000	11,918	8,514	11,918	10,669	

If line 43 (taxable income) is—		And you are—				Your tax is—
		Single	Married filing jointly *	Married filing separately	Head of a household	
62,000						
62,000	62,050	11,930	8,521	11,930	10,681	
62,050	62,100	11,943	8,529	11,943	10,694	
62,100	62,150	11,955	8,536	11,955	10,706	
62,150	62,200	11,968	8,544	11,968	10,719	
62,200	62,250	11,980	8,551	11,980	10,731	
62,250	62,300	11,993	8,559	11,993	10,744	
62,300	62,350	12,005	8,566	12,005	10,756	
62,350	62,400	12,018	8,574	12,018	10,769	
62,400	62,450	12,030	8,581	12,030	10,781	
62,450	62,500	12,043	8,589	12,043	10,794	
62,500	62,550	12,055	8,596	12,055	10,806	
62,550	62,600	12,068	8,604	12,068	10,819	
62,600	62,650	12,080	8,611	12,080	10,831	
62,650	62,700	12,093	8,619	12,093	10,844	
62,700	62,750	12,105	8,626	12,105	10,856	
62,750	62,800	12,118	8,634	12,118	10,869	
62,800	62,850	12,130	8,641	12,130	10,881	
62,850	62,900	12,143	8,649	12,143	10,894	
62,900	62,950	12,155	8,656	12,155	10,906	
62,950	63,000	12,168	8,664	12,168	10,919	
63,000						
63,000	63,050	12,180	8,671	12,180	10,931	
63,050	63,100	12,193	8,679	12,193	10,944	
63,100	63,150	12,205	8,686	12,205	10,956	
63,150	63,200	12,218	8,694	12,218	10,969	
63,200	63,250	12,230	8,701	12,230	10,981	
63,250	63,300	12,243	8,709	12,243	10,994	
63,300	63,350	12,255	8,716	12,255	11,006	
63,350	63,400	12,268	8,724	12,268	11,019	
63,400	63,450	12,280	8,731	12,280	11,031	
63,450	63,500	12,293	8,739	12,293	11,044	
63,500	63,550	12,305	8,746	12,305	11,056	
63,550	63,600	12,318	8,754	12,318	11,069	
63,600	63,650	12,330	8,761	12,330	11,081	
63,650	63,700	12,343	8,769	12,343	11,094	
63,700	63,750	12,355	8,779	12,355	11,106	
63,750	63,800	12,368	8,791	12,368	11,119	
63,800	63,850	12,380	8,804	12,380	11,131	
63,850	63,900	12,393	8,816	12,393	11,144	
63,900	63,950	12,405	8,829	12,405	11,156	
63,950	64,000	12,418	8,841	12,418	11,169	
64,000						
64,000	64,050	12,430	8,854	12,430	11,181	
64,050	64,100	12,443	8,866	12,443	11,194	
64,100	64,150	12,455	8,879	12,455	11,206	
64,150	64,200	12,468	8,891	12,468	11,219	
64,200	64,250	12,480	8,904	12,480	11,231	
64,250	64,300	12,493	8,916	12,493	11,244	
64,300	64,350	12,505	8,929	12,507	11,256	
64,350	64,400	12,518	8,941	12,521	11,269	
64,400	64,450	12,530	8,954	12,535	11,281	
64,450	64,500	12,543	8,966	12,549	11,294	
64,500	64,550	12,555	8,979	12,563	11,306	
64,550	64,600	12,568	8,991	12,577	11,319	
64,600	64,650	12,580	9,004	12,591	11,331	
64,650	64,700	12,593	9,016	12,605	11,344	
64,700	64,750	12,605	9,029	12,619	11,356	
64,750	64,800	12,618	9,041	12,633	11,369	
64,800	64,850	12,630	9,054	12,647	11,381	
64,850	64,900	12,643	9,066	12,661	11,394	
64,900	64,950	12,655	9,079	12,675	11,406	
64,950	65,000	12,668	9,091	12,689	11,419	

If line 43 (taxable income) is—		And you are—				Your tax is—
		Single	Married filing jointly *	Married filing separately	Head of a household	
65,000						
65,000	65,050	12,680	9,104	12,703	11,431	
65,050	65,100	12,693	9,116	12,717	11,444	
65,100	65,150	12,705	9,129	12,731	11,456	
65,150	65,200	12,718	9,141	12,745	11,469	
65,200	65,250	12,730	9,154	12,759	11,481	
65,250	65,300	12,743	9,166	12,773	11,494	
65,300	65,350	12,755	9,179	12,787	11,506	
65,350	65,400	12,768	9,191	12,801	11,519	
65,400	65,450	12,780	9,204	12,815	11,531	
65,450	65,500	12,793	9,216	12,829	11,544	
65,500	65,550	12,805	9,229	12,843	11,556	
65,550	65,600	12,818	9,241	12,857	11,569	
65,600	65,650	12,830	9,254	12,871	11,581	
65,650	65,700	12,843	9,266	12,885	11,594	
65,700	65,750	12,855	9,279	12,899	11,606	
65,750	65,800	12,868	9,291	12,913	11,619	
65,800	65,850	12,880	9,304	12,927	11,631	
65,850	65,900	12,893	9,316	12,941	11,644	
65,900	65,950	12,905	9,329	12,955	11,656	
65,950	66,000	12,918	9,341	12,969	11,669	
66,000						
66,000	66,050	12,930	9,354	12,983	11,681	
66,050	66,100	12,943	9,366	12,997	11,694	
66,100	66,150	12,955	9,379	13,011	11,706	
66,150	66,200	12,968	9,391	13,025	11,719	
66,200	66,250	12,980	9,404	13,039	11,731	
66,250	66,300	12,993	9,416	13,053	11,744	
66,300	66,350	13,005	9,429	13,067	11,756	
66,350	66,400	13,018	9,441	13,081	11,769	
66,400	66,450	13,030	9,454	13,095	11,781	
66,450	66,500	13,043				

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
68,000					
68,000	68,050	13,430	9,854	13,543	12,181
68,050	68,100	13,443	9,866	13,557	12,194
68,100	68,150	13,455	9,879	13,571	12,206
68,150	68,200	13,468	9,891	13,585	12,219
68,200	68,250	13,480	9,904	13,599	12,231
68,250	68,300	13,493	9,916	13,613	12,244
68,300	68,350	13,505	9,929	13,627	12,256
68,350	68,400	13,518	9,941	13,641	12,269
68,400	68,450	13,530	9,954	13,655	12,281
68,450	68,500	13,543	9,966	13,669	12,294
68,500	68,550	13,555	9,979	13,683	12,306
68,550	68,600	13,568	9,991	13,697	12,319
68,600	68,650	13,580	10,004	13,711	12,331
68,650	68,700	13,593	10,016	13,725	12,344
68,700	68,750	13,605	10,029	13,739	12,356
68,750	68,800	13,618	10,041	13,753	12,369
68,800	68,850	13,630	10,054	13,767	12,381
68,850	68,900	13,643	10,066	13,781	12,394
68,900	68,950	13,655	10,079	13,795	12,406
68,950	69,000	13,668	10,091	13,809	12,419
69,000					
69,000	69,050	13,680	10,104	13,823	12,431
69,050	69,100	13,693	10,116	13,837	12,444
69,100	69,150	13,705	10,129	13,851	12,456
69,150	69,200	13,718	10,141	13,865	12,469
69,200	69,250	13,730	10,154	13,879	12,481
69,250	69,300	13,743	10,166	13,893	12,494
69,300	69,350	13,755	10,179	13,907	12,506
69,350	69,400	13,768	10,191	13,921	12,519
69,400	69,450	13,780	10,204	13,935	12,531
69,450	69,500	13,793	10,216	13,949	12,544
69,500	69,550	13,805	10,229	13,963	12,556
69,550	69,600	13,818	10,241	13,977	12,569
69,600	69,650	13,830	10,254	13,991	12,581
69,650	69,700	13,843	10,266	14,005	12,594
69,700	69,750	13,855	10,279	14,019	12,606
69,750	69,800	13,868	10,291	14,033	12,619
69,800	69,850	13,880	10,304	14,047	12,631
69,850	69,900	13,893	10,316	14,061	12,644
69,900	69,950	13,905	10,329	14,075	12,656
69,950	70,000	13,918	10,341	14,089	12,669
70,000					
70,000	70,050	13,930	10,354	14,103	12,681
70,050	70,100	13,943	10,366	14,117	12,694
70,100	70,150	13,955	10,379	14,131	12,706
70,150	70,200	13,968	10,391	14,145	12,719
70,200	70,250	13,980	10,404	14,159	12,731
70,250	70,300	13,993	10,416	14,173	12,744
70,300	70,350	14,005	10,429	14,187	12,756
70,350	70,400	14,018	10,441	14,201	12,769
70,400	70,450	14,030	10,454	14,215	12,781
70,450	70,500	14,043	10,466	14,229	12,794
70,500	70,550	14,055	10,479	14,243	12,806
70,550	70,600	14,068	10,491	14,257	12,819
70,600	70,650	14,080	10,504	14,271	12,831
70,650	70,700	14,093	10,516	14,285	12,844
70,700	70,750	14,105	10,529	14,299	12,856
70,750	70,800	14,118	10,541	14,313	12,869
70,800	70,850	14,130	10,554	14,327	12,881
70,850	70,900	14,143	10,566	14,341	12,894
70,900	70,950	14,155	10,579	14,355	12,906
70,950	71,000	14,168	10,591	14,369	12,919

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
71,000					
71,000	71,050	14,180	10,604	14,383	12,931
71,050	71,100	14,193	10,616	14,397	12,944
71,100	71,150	14,205	10,629	14,411	12,956
71,150	71,200	14,218	10,641	14,425	12,969
71,200	71,250	14,230	10,654	14,439	12,981
71,250	71,300	14,243	10,666	14,453	12,994
71,300	71,350	14,255	10,679	14,467	13,006
71,350	71,400	14,268	10,691	14,481	13,019
71,400	71,450	14,280	10,704	14,495	13,031
71,450	71,500	14,293	10,716	14,509	13,044
71,500	71,550	14,305	10,729	14,523	13,056
71,550	71,600	14,318	10,741	14,537	13,069
71,600	71,650	14,330	10,754	14,551	13,081
71,650	71,700	14,343	10,766	14,565	13,094
71,700	71,750	14,355	10,779	14,579	13,106
71,750	71,800	14,368	10,791	14,593	13,119
71,800	71,850	14,380	10,804	14,607	13,131
71,850	71,900	14,393	10,816	14,621	13,144
71,900	71,950	14,405	10,829	14,635	13,156
71,950	72,000	14,418	10,841	14,649	13,169
72,000					
72,000	72,050	14,430	10,854	14,663	13,181
72,050	72,100	14,443	10,866	14,677	13,194
72,100	72,150	14,455	10,879	14,691	13,206
72,150	72,200	14,468	10,891	14,705	13,219
72,200	72,250	14,480	10,904	14,719	13,231
72,250	72,300	14,493	10,916	14,733	13,244
72,300	72,350	14,505	10,929	14,747	13,256
72,350	72,400	14,518	10,941	14,761	13,269
72,400	72,450	14,530	10,954	14,775	13,281
72,450	72,500	14,543	10,966	14,789	13,294
72,500	72,550	14,555	10,979	14,803	13,306
72,550	72,600	14,568	10,991	14,817	13,319
72,600	72,650	14,580	11,004	14,831	13,331
72,650	72,700	14,593	11,016	14,845	13,344
72,700	72,750	14,605	11,029	14,859	13,356
72,750	72,800	14,618	11,041	14,873	13,369
72,800	72,850	14,630	11,054	14,887	13,381
72,850	72,900	14,643	11,066	14,901	13,394
72,900	72,950	14,655	11,079	14,915	13,406
72,950	73,000	14,668	11,091	14,929	13,419
73,000					
73,000	73,050	14,680	11,104	14,943	13,431
73,050	73,100	14,693	11,116	14,957	13,444
73,100	73,150	14,705	11,129	14,971	13,456
73,150	73,200	14,718	11,141	14,985	13,469
73,200	73,250	14,730	11,154	14,999	13,481
73,250	73,300	14,743	11,166	15,013	13,494
73,300	73,350	14,755	11,179	15,027	13,506
73,350	73,400	14,768	11,191	15,041	13,519
73,400	73,450	14,780	11,204	15,055	13,531
73,450	73,500	14,793	11,216	15,069	13,544
73,500	73,550	14,805	11,229	15,083	13,556
73,550	73,600	14,818	11,241	15,097	13,569
73,600	73,650	14,830	11,254	15,111	13,581
73,650	73,700	14,843	11,266	15,125	13,594
73,700	73,750	14,855	11,279	15,139	13,606
73,750	73,800	14,868	11,291	15,153	13,619
73,800	73,850	14,880	11,304	15,167	13,631
73,850	73,900	14,893	11,316	15,181	13,644
73,900	73,950	14,905	11,329	15,195	13,656
73,950	74,000	14,918	11,341	15,209	13,669

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
74,000					
74,000	74,050	14,930	11,354	15,223	13,681
74,050	74,100	14,943	11,366	15,237	13,694
74,100	74,150	14,955	11,379	15,251	13,706
74,150	74,200	14,968	11,391	15,265	13,719
74,200	74,250	14,980	11,404	15,279	13,731
74,250	74,300	14,993	11,416	15,293	13,744
74,300	74,350	15,005	11,429	15,307	13,756
74,350	74,400	15,018	11,441	15,321	13,769
74,400	74,450	15,030	11,454	15,335	13,781
74,450	74,500	15,043	11,466	15,349	13,794
74,500	74,550	15,055	11,479	15,363	13,806
74,550	74,600	15,068	11,491	15,377	13,819
74,600	74,650	15,080	11,504	15,391	13,831
74,650	74,700	15,093	11,516	15,405	13,844
74,700	74,750	15,105	11,529	15,419	13,856
74,750	74,800	15,118	11,541	15,433	13,869
74,800	74,850	15,130	11,554	15,447	13,881
74,850	74,900	15,143	11,566	15,461	13,894
74,900	74,950	15,155	11,579	15,475	13,906
74,950	75,000	15,168	11,591	15,489	13,919
75,000					
75,000	75,050	15,180	11,604	15,503	13,931
75,050	75,100	15,193	11,616	15,517	13,944
75,100	75,150	15,205	11,629	15,531	13,956
75,150	75,200	15,218	11,641	15,545	13,969
75,200	75,250	15,230	11,654	15,559	13,981
75,250	75,300	15,243	11,666	15,573	13,994
75,300	75,350	15,255	11,679	15,587	14,006
75,350	75,400	15,268	11,691	15,601	14,019
75,400	75,450	15,280	11,704	15,615	14,031
75,450	75,500	15,293	11,716	15,629	14,044
75,500	75,550	15,305	11,729	15,643	14,056
75,550	75,600	15,318	11,741	15,657	14,069
75,600	75,650	15,330	11,754	15,671	14,081
75,650	75,700	15,343	11,766	15,685	14,094
75,700	75,750	15,355	11,779	15,699	14,106
75,750	75,800	15,368	11,791	15,713	14,119
75,800	75,850	15,380	11,804	15,727	14,131
75,850	75,900	15,393	11,816	15,741	14,144
75,900	75,950	15,405	11,829	15,755	14,156
75,950	76,000	15,418	11,841	15,769	14,169
76,000					
76,000	76,050	15,430	11,854	15,783	14,181
76,050	76,100	15,443	11,866	15,797	14,194
76,100	76,150	15,455	11,879	15,811	14,206
76,150					

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
77,000					
77,000	77,050	15,680	12,104	16,063	14,431
77,050	77,100	15,693	12,116	16,077	14,444
77,100	77,150	15,706	12,129	16,091	14,456
77,150	77,200	15,720	12,141	16,105	14,469
77,200	77,250	15,734	12,154	16,119	14,481
77,250	77,300	15,748	12,166	16,133	14,494
77,300	77,350	15,762	12,179	16,147	14,506
77,350	77,400	15,776	12,191	16,161	14,519
77,400	77,450	15,790	12,204	16,175	14,531
77,450	77,500	15,804	12,216	16,189	14,544
77,500	77,550	15,818	12,229	16,203	14,556
77,550	77,600	15,832	12,241	16,217	14,569
77,600	77,650	15,846	12,254	16,231	14,581
77,650	77,700	15,860	12,266	16,245	14,594
77,700	77,750	15,874	12,279	16,259	14,606
77,750	77,800	15,888	12,291	16,273	14,619
77,800	77,850	15,902	12,304	16,287	14,631
77,850	77,900	15,916	12,316	16,301	14,644
77,900	77,950	15,930	12,329	16,315	14,656
77,950	78,000	15,944	12,341	16,329	14,669
78,000					
78,000	78,050	15,958	12,354	16,343	14,681
78,050	78,100	15,972	12,366	16,357	14,694
78,100	78,150	15,986	12,379	16,371	14,706
78,150	78,200	16,000	12,391	16,385	14,719
78,200	78,250	16,014	12,404	16,399	14,731
78,250	78,300	16,028	12,416	16,413	14,744
78,300	78,350	16,042	12,429	16,427	14,756
78,350	78,400	16,056	12,441	16,441	14,769
78,400	78,450	16,070	12,454	16,455	14,781
78,450	78,500	16,084	12,466	16,469	14,794
78,500	78,550	16,098	12,479	16,483	14,806
78,550	78,600	16,112	12,491	16,497	14,819
78,600	78,650	16,126	12,504	16,511	14,831
78,650	78,700	16,140	12,516	16,525	14,844
78,700	78,750	16,154	12,529	16,539	14,856
78,750	78,800	16,168	12,541	16,553	14,869
78,800	78,850	16,182	12,554	16,567	14,881
78,850	78,900	16,196	12,566	16,581	14,894
78,900	78,950	16,210	12,579	16,595	14,906
78,950	79,000	16,224	12,591	16,609	14,919
79,000					
79,000	79,050	16,238	12,604	16,623	14,931
79,050	79,100	16,252	12,616	16,637	14,944
79,100	79,150	16,266	12,629	16,651	14,956
79,150	79,200	16,280	12,641	16,665	14,969
79,200	79,250	16,294	12,654	16,679	14,981
79,250	79,300	16,308	12,666	16,693	14,994
79,300	79,350	16,322	12,679	16,707	15,006
79,350	79,400	16,336	12,691	16,721	15,019
79,400	79,450	16,350	12,704	16,735	15,031
79,450	79,500	16,364	12,716	16,749	15,044
79,500	79,550	16,378	12,729	16,763	15,056
79,550	79,600	16,392	12,741	16,777	15,069
79,600	79,650	16,406	12,754	16,791	15,081
79,650	79,700	16,420	12,766	16,805	15,094
79,700	79,750	16,434	12,779	16,819	15,106
79,750	79,800	16,448	12,791	16,833	15,119
79,800	79,850	16,462	12,804	16,847	15,131
79,850	79,900	16,476	12,816	16,861	15,144
79,900	79,950	16,490	12,829	16,875	15,156
79,950	80,000	16,504	12,841	16,889	15,169

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
80,000					
80,000	80,050	16,518	12,854	16,903	15,181
80,050	80,100	16,532	12,866	16,917	15,194
80,100	80,150	16,546	12,879	16,931	15,206
80,150	80,200	16,560	12,891	16,945	15,219
80,200	80,250	16,574	12,904	16,959	15,231
80,250	80,300	16,588	12,916	16,973	15,244
80,300	80,350	16,602	12,929	16,987	15,256
80,350	80,400	16,616	12,941	17,001	15,269
80,400	80,450	16,630	12,954	17,015	15,281
80,450	80,500	16,644	12,966	17,029	15,294
80,500	80,550	16,658	12,979	17,043	15,306
80,550	80,600	16,672	12,991	17,057	15,319
80,600	80,650	16,686	13,004	17,071	15,331
80,650	80,700	16,700	13,016	17,085	15,344
80,700	80,750	16,714	13,029	17,099	15,356
80,750	80,800	16,728	13,041	17,113	15,369
80,800	80,850	16,742	13,054	17,127	15,381
80,850	80,900	16,756	13,066	17,141	15,394
80,900	80,950	16,770	13,079	17,155	15,406
80,950	81,000	16,784	13,091	17,169	15,419
81,000					
81,000	81,050	16,798	13,104	17,183	15,431
81,050	81,100	16,812	13,116	17,197	15,444
81,100	81,150	16,826	13,129	17,211	15,456
81,150	81,200	16,840	13,141	17,225	15,469
81,200	81,250	16,854	13,154	17,239	15,481
81,250	81,300	16,868	13,166	17,253	15,494
81,300	81,350	16,882	13,179	17,267	15,506
81,350	81,400	16,896	13,191	17,281	15,519
81,400	81,450	16,910	13,204	17,295	15,531
81,450	81,500	16,924	13,216	17,309	15,544
81,500	81,550	16,938	13,229	17,323	15,556
81,550	81,600	16,952	13,241	17,337	15,569
81,600	81,650	16,966	13,254	17,351	15,581
81,650	81,700	16,980	13,266	17,365	15,594
81,700	81,750	16,994	13,279	17,379	15,606
81,750	81,800	17,008	13,291	17,393	15,619
81,800	81,850	17,022	13,304	17,407	15,631
81,850	81,900	17,036	13,316	17,421	15,644
81,900	81,950	17,050	13,329	17,435	15,656
81,950	82,000	17,064	13,341	17,449	15,669
82,000					
82,000	82,050	17,078	13,354	17,463	15,681
82,050	82,100	17,092	13,366	17,477	15,694
82,100	82,150	17,106	13,379	17,491	15,706
82,150	82,200	17,120	13,391	17,505	15,719
82,200	82,250	17,134	13,404	17,519	15,731
82,250	82,300	17,148	13,416	17,533	15,744
82,300	82,350	17,162	13,429	17,547	15,756
82,350	82,400	17,176	13,441	17,561	15,769
82,400	82,450	17,190	13,454	17,575	15,781
82,450	82,500	17,204	13,466	17,589	15,794
82,500	82,550	17,218	13,479	17,603	15,806
82,550	82,600	17,232	13,491	17,617	15,819
82,600	82,650	17,246	13,504	17,631	15,831
82,650	82,700	17,260	13,516	17,645	15,844
82,700	82,750	17,274	13,529	17,659	15,856
82,750	82,800	17,288	13,541	17,673	15,869
82,800	82,850	17,302	13,554	17,687	15,881
82,850	82,900	17,316	13,566	17,701	15,894
82,900	82,950	17,330	13,579	17,715	15,906
82,950	83,000	17,344	13,591	17,729	15,919

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
83,000					
83,000	83,050	17,358	13,604	17,743	15,931
83,050	83,100	17,372	13,616	17,757	15,944
83,100	83,150	17,386	13,629	17,771	15,956
83,150	83,200	17,400	13,641	17,785	15,969
83,200	83,250	17,414	13,654	17,799	15,981
83,250	83,300	17,428	13,666	17,813	15,994
83,300	83,350	17,442	13,679	17,827	16,006
83,350	83,400	17,456	13,691	17,841	16,019
83,400	83,450	17,470	13,704	17,855	16,031
83,450	83,500	17,484	13,716	17,869	16,044
83,500	83,550	17,498	13,729	17,883	16,056
83,550	83,600	17,512	13,741	17,897	16,069
83,600	83,650	17,526	13,754	17,911	16,081
83,650	83,700	17,540	13,766	17,925	16,094
83,700	83,750	17,554	13,779	17,939	16,106
83,750	83,800	17,568	13,791	17,953	16,119
83,800	83,850	17,582	13,804	17,967	16,131
83,850	83,900	17,596	13,816	17,981	16,144
83,900	83,950	17,610	13,829	17,995	16,156
83,950	84,000	17,624	13,841	18,009	16,169
84,000					
84,000	84,050	17,638	13,854	18,023	16,181
84,050	84,100	17,652	13,866	18,037	16,194
84,100	84,150	17,666	13,879	18,051	16,206
84,150	84,200	17,680	13,891	18,065	16,219
84,200	84,250	17,694	13,904	18,079	16,231
84,250	84,300	17,708	13,916	18,093	16,244
84,300	84,350	17,722	13,929	18,107	16,256
84,350					

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly	Married filing separately	Head of a household
At least	But less than	Your tax is—			
86,000					
86,000	86,050	18,198	14,354	18,583	16,681
86,050	86,100	18,212	14,366	18,597	16,694
86,100	86,150	18,226	14,379	18,611	16,706
86,150	86,200	18,240	14,391	18,625	16,719
86,200	86,250	18,254	14,404	18,639	16,731
86,250	86,300	18,268	14,416	18,653	16,744
86,300	86,350	18,282	14,429	18,667	16,756
86,350	86,400	18,296	14,441	18,681	16,769
86,400	86,450	18,310	14,454	18,695	16,781
86,450	86,500	18,324	14,466	18,709	16,794
86,500	86,550	18,338	14,479	18,723	16,806
86,550	86,600	18,352	14,491	18,737	16,819
86,600	86,650	18,366	14,504	18,751	16,831
86,650	86,700	18,380	14,516	18,765	16,844
86,700	86,750	18,394	14,529	18,779	16,856
86,750	86,800	18,408	14,541	18,793	16,869
86,800	86,850	18,422	14,554	18,807	16,881
86,850	86,900	18,436	14,566	18,821	16,894
86,900	86,950	18,450	14,579	18,835	16,906
86,950	87,000	18,464	14,591	18,849	16,919
87,000					
87,000	87,050	18,478	14,604	18,863	16,931
87,050	87,100	18,492	14,616	18,877	16,944
87,100	87,150	18,506	14,629	18,891	16,956
87,150	87,200	18,520	14,641	18,905	16,969
87,200	87,250	18,534	14,654	18,919	16,981
87,250	87,300	18,548	14,666	18,933	16,994
87,300	87,350	18,562	14,679	18,947	17,006
87,350	87,400	18,576	14,691	18,961	17,019
87,400	87,450	18,590	14,704	18,975	17,031
87,450	87,500	18,604	14,716	18,989	17,044
87,500	87,550	18,618	14,729	19,003	17,056
87,550	87,600	18,632	14,741	19,017	17,069
87,600	87,650	18,646	14,754	19,031	17,081
87,650	87,700	18,660	14,766	19,045	17,094
87,700	87,750	18,674	14,779	19,059	17,106
87,750	87,800	18,688	14,791	19,073	17,119
87,800	87,850	18,702	14,804	19,087	17,131
87,850	87,900	18,716	14,816	19,101	17,144
87,900	87,950	18,730	14,829	19,115	17,156
87,950	88,000	18,744	14,841	19,129	17,169
88,000					
88,000	88,050	18,758	14,854	19,143	17,181
88,050	88,100	18,772	14,866	19,157	17,194
88,100	88,150	18,786	14,879	19,171	17,206
88,150	88,200	18,800	14,891	19,185	17,219
88,200	88,250	18,814	14,904	19,199	17,231
88,250	88,300	18,828	14,916	19,213	17,244
88,300	88,350	18,842	14,929	19,227	17,256
88,350	88,400	18,856	14,941	19,241	17,269
88,400	88,450	18,870	14,954	19,255	17,281
88,450	88,500	18,884	14,966	19,269	17,294
88,500	88,550	18,898	14,979	19,283	17,306
88,550	88,600	18,912	14,991	19,297	17,319
88,600	88,650	18,926	15,004	19,311	17,331
88,650	88,700	18,940	15,016	19,325	17,344
88,700	88,750	18,954	15,029	19,339	17,356
88,750	88,800	18,968	15,041	19,353	17,369
88,800	88,850	18,982	15,054	19,367	17,381
88,850	88,900	18,996	15,066	19,381	17,394
88,900	88,950	19,010	15,079	19,395	17,406
88,950	89,000	19,024	15,091	19,409	17,419

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly	Married filing separately	Head of a household
At least	But less than	Your tax is—			
89,000					
89,000	89,050	19,038	15,104	19,423	17,431
89,050	89,100	19,052	15,116	19,437	17,444
89,100	89,150	19,066	15,129	19,451	17,456
89,150	89,200	19,080	15,141	19,465	17,469
89,200	89,250	19,094	15,154	19,479	17,481
89,250	89,300	19,108	15,166	19,493	17,494
89,300	89,350	19,122	15,179	19,507	17,506
89,350	89,400	19,136	15,191	19,521	17,519
89,400	89,450	19,150	15,204	19,535	17,531
89,450	89,500	19,164	15,216	19,549	17,544
89,500	89,550	19,178	15,229	19,563	17,556
89,550	89,600	19,192	15,241	19,577	17,569
89,600	89,650	19,206	15,254	19,591	17,581
89,650	89,700	19,220	15,266	19,605	17,594
89,700	89,750	19,234	15,279	19,619	17,606
89,750	89,800	19,248	15,291	19,633	17,619
89,800	89,850	19,262	15,304	19,647	17,631
89,850	89,900	19,276	15,316	19,661	17,644
89,900	89,950	19,290	15,329	19,675	17,656
89,950	90,000	19,304	15,341	19,689	17,669
90,000					
90,000	90,050	19,318	15,354	19,703	17,681
90,050	90,100	19,332	15,366	19,717	17,694
90,100	90,150	19,346	15,379	19,731	17,706
90,150	90,200	19,360	15,391	19,745	17,719
90,200	90,250	19,374	15,404	19,759	17,731
90,250	90,300	19,388	15,416	19,773	17,744
90,300	90,350	19,402	15,429	19,787	17,756
90,350	90,400	19,416	15,441	19,801	17,769
90,400	90,450	19,430	15,454	19,815	17,781
90,450	90,500	19,444	15,466	19,829	17,794
90,500	90,550	19,458	15,479	19,843	17,806
90,550	90,600	19,472	15,491	19,857	17,819
90,600	90,650	19,486	15,504	19,871	17,831
90,650	90,700	19,500	15,516	19,885	17,844
90,700	90,750	19,514	15,529	19,899	17,856
90,750	90,800	19,528	15,541	19,913	17,869
90,800	90,850	19,542	15,554	19,927	17,881
90,850	90,900	19,556	15,566	19,941	17,894
90,900	90,950	19,570	15,579	19,955	17,906
90,950	91,000	19,584	15,591	19,969	17,919
91,000					
91,000	91,050	19,598	15,604	19,983	17,931
91,050	91,100	19,612	15,616	19,997	17,944
91,100	91,150	19,626	15,629	20,011	17,956
91,150	91,200	19,640	15,641	20,025	17,969
91,200	91,250	19,654	15,654	20,039	17,981
91,250	91,300	19,668	15,666	20,053	17,994
91,300	91,350	19,682	15,679	20,067	18,006
91,350	91,400	19,696	15,691	20,081	18,019
91,400	91,450	19,710	15,704	20,095	18,031
91,450	91,500	19,724	15,716	20,109	18,044
91,500	91,550	19,738	15,729	20,123	18,056
91,550	91,600	19,752	15,741	20,137	18,069
91,600	91,650	19,766	15,754	20,151	18,081
91,650	91,700	19,780	15,766	20,165	18,094
91,700	91,750	19,794	15,779	20,179	18,106
91,750	91,800	19,808	15,791	20,193	18,119
91,800	91,850	19,822	15,804	20,207	18,131
91,850	91,900	19,836	15,816	20,221	18,144
91,900	91,950	19,850	15,829	20,235	18,156
91,950	92,000	19,864	15,841	20,249	18,169

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly	Married filing separately	Head of a household
At least	But less than	Your tax is—			
92,000					
92,000	92,050	19,878	15,854	20,263	18,181
92,050	92,100	19,892	15,866	20,277	18,194
92,100	92,150	19,906	15,879	20,291	18,206
92,150	92,200	19,920	15,891	20,305	18,219
92,200	92,250	19,934	15,904	20,319	18,231
92,250	92,300	19,948	15,916	20,333	18,244
92,300	92,350	19,962	15,929	20,347	18,256
92,350	92,400	19,976	15,941	20,361	18,269
92,400	92,450	19,990	15,954	20,375	18,281
92,450	92,500	20,004	15,966	20,389	18,294
92,500	92,550	20,018	15,979	20,403	18,306
92,550	92,600	20,032	15,991	20,417	18,319
92,600	92,650	20,046	16,004	20,431	18,331
92,650	92,700	20,060	16,016	20,445	18,344
92,700	92,750	20,074	16,029	20,459	18,356
92,750	92,800	20,088	16,041	20,473	18,369
92,800	92,850	20,102	16,054	20,487	18,381
92,850	92,900	20,116	16,066	20,501	18,394
92,900	92,950	20,130	16,079	20,515	18,406
92,950	93,000	20,144	16,091	20,529	18,419
93,000					
93,000	93,050	20,158	16,104	20,543	18,431
93,050	93,100	20,172	16,116	20,557	18,444
93,100	93,150	20,186	16,129	20,571	18,456
93,150	93,200	20,200	16,141	20,585	18,469
93,200	93,250	20,214	16,154	20,599	18,481
93,250	93,300	20,228	16,166	20,613	18,494
93,300	93,350	20,242	16,179	20,627	

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
95,000					
95,000	95,050	20,718	16,604	21,103	18,931
95,050	95,100	20,732	16,616	21,117	18,944
95,100	95,150	20,746	16,629	21,131	18,956
95,150	95,200	20,760	16,641	21,145	18,969
95,200	95,250	20,774	16,654	21,159	18,981
95,250	95,300	20,788	16,666	21,173	18,994
95,300	95,350	20,802	16,679	21,187	19,006
95,350	95,400	20,816	16,691	21,201	19,019
95,400	95,450	20,830	16,704	21,215	19,031
95,450	95,500	20,844	16,716	21,229	19,044
95,500	95,550	20,858	16,729	21,243	19,056
95,550	95,600	20,872	16,741	21,257	19,069
95,600	95,650	20,886	16,754	21,271	19,081
95,650	95,700	20,900	16,766	21,285	19,094
95,700	95,750	20,914	16,779	21,299	19,106
95,750	95,800	20,928	16,791	21,313	19,119
95,800	95,850	20,942	16,804	21,327	19,131
95,850	95,900	20,956	16,816	21,341	19,144
95,900	95,950	20,970	16,829	21,355	19,156
95,950	96,000	20,984	16,841	21,369	19,169
96,000					
96,000	96,050	20,998	16,854	21,383	19,181
96,050	96,100	21,012	16,866	21,397	19,194
96,100	96,150	21,026	16,879	21,411	19,206
96,150	96,200	21,040	16,891	21,425	19,219
96,200	96,250	21,054	16,904	21,439	19,231
96,250	96,300	21,068	16,916	21,453	19,244
96,300	96,350	21,082	16,929	21,467	19,256
96,350	96,400	21,096	16,941	21,481	19,269
96,400	96,450	21,110	16,954	21,495	19,281
96,450	96,500	21,124	16,966	21,509	19,294
96,500	96,550	21,138	16,979	21,523	19,306
96,550	96,600	21,152	16,991	21,537	19,319
96,600	96,650	21,166	17,004	21,551	19,331
96,650	96,700	21,180	17,016	21,565	19,344
96,700	96,750	21,194	17,029	21,579	19,356
96,750	96,800	21,208	17,041	21,593	19,369
96,800	96,850	21,222	17,054	21,607	19,381
96,850	96,900	21,236	17,066	21,621	19,394
96,900	96,950	21,250	17,079	21,635	19,406
96,950	97,000	21,264	17,091	21,649	19,419

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
97,000					
97,000	97,050	21,278	17,104	21,663	19,431
97,050	97,100	21,292	17,116	21,677	19,444
97,100	97,150	21,306	17,129	21,691	19,456
97,150	97,200	21,320	17,141	21,705	19,469
97,200	97,250	21,334	17,154	21,719	19,481
97,250	97,300	21,348	17,166	21,733	19,494
97,300	97,350	21,362	17,179	21,747	19,506
97,350	97,400	21,376	17,191	21,761	19,519
97,400	97,450	21,390	17,204	21,775	19,531
97,450	97,500	21,404	17,216	21,789	19,544
97,500	97,550	21,418	17,229	21,803	19,556
97,550	97,600	21,432	17,241	21,817	19,569
97,600	97,650	21,446	17,254	21,831	19,581
97,650	97,700	21,460	17,266	21,845	19,594
97,700	97,750	21,474	17,279	21,859	19,606
97,750	97,800	21,488	17,291	21,873	19,619
97,800	97,850	21,502	17,304	21,887	19,631
97,850	97,900	21,516	17,316	21,901	19,644
97,900	97,950	21,530	17,329	21,915	19,656
97,950	98,000	21,544	17,341	21,932	19,669
98,000					
98,000	98,050	21,558	17,354	21,948	19,681
98,050	98,100	21,572	17,366	21,965	19,694
98,100	98,150	21,586	17,379	21,981	19,706
98,150	98,200	21,600	17,391	21,998	19,719
98,200	98,250	21,614	17,404	22,014	19,731
98,250	98,300	21,628	17,416	22,031	19,744
98,300	98,350	21,642	17,429	22,047	19,756
98,350	98,400	21,656	17,441	22,064	19,769
98,400	98,450	21,670	17,454	22,080	19,781
98,450	98,500	21,684	17,466	22,097	19,794
98,500	98,550	21,698	17,479	22,113	19,806
98,550	98,600	21,712	17,491	22,130	19,819
98,600	98,650	21,726	17,504	22,146	19,831
98,650	98,700	21,740	17,516	22,163	19,844
98,700	98,750	21,754	17,529	22,179	19,856
98,750	98,800	21,768	17,541	22,196	19,869
98,800	98,850	21,782	17,554	22,212	19,881
98,850	98,900	21,796	17,566	22,229	19,894
98,900	98,950	21,810	17,579	22,245	19,906
98,950	99,000	21,824	17,591	22,262	19,919

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
99,000					
99,000	99,050	21,838	17,604	22,278	19,931
99,050	99,100	21,852	17,616	22,295	19,944
99,100	99,150	21,866	17,629	22,311	19,956
99,150	99,200	21,880	17,641	22,328	19,969
99,200	99,250	21,894	17,654	22,344	19,981
99,250	99,300	21,908	17,666	22,361	19,994
99,300	99,350	21,922	17,679	22,377	20,006
99,350	99,400	21,936	17,691	22,394	20,019
99,400	99,450	21,950	17,704	22,410	20,031
99,450	99,500	21,964	17,716	22,427	20,044
99,500	99,550	21,978	17,729	22,443	20,056
99,550	99,600	21,992	17,741	22,460	20,069
99,600	99,650	22,006	17,754	22,476	20,081
99,650	99,700	22,020	17,766	22,493	20,094
99,700	99,750	22,034	17,779	22,509	20,106
99,750	99,800	22,048	17,791	22,526	20,119
99,800	99,850	22,062	17,804	22,542	20,131
99,850	99,900	22,076	17,816	22,559	20,144
99,900	99,950	22,090	17,829	22,575	20,156
99,950	100,000	22,104	17,841	22,592	20,169
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Computation Worksheet on page 75</p> </div>					

* This column must also be used by a qualifying widow(er)

2007 Tax Computation Worksheet—Line 44



See the instructions for line 44 that begin on page 33 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is **Single**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$160,850	\$	× 28% (.28)	\$	\$ 5,889.25	\$
Over \$160,850 but not over \$349,700	\$	× 33% (.33)	\$	\$ 13,931.75	\$
Over \$349,700	\$	× 35% (.35)	\$	\$ 20,925.75	\$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$128,500	\$	× 25% (.25)	\$	\$ 7,152.50	\$
Over \$128,500 but not over \$195,850	\$	× 28% (.28)	\$	\$ 11,007.50	\$
Over \$195,850 but not over \$349,700	\$	× 33% (.33)	\$	\$ 20,800.00	\$
Over \$349,700	\$	× 35% (.35)	\$	\$ 27,794.00	\$

Section C—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$174,850	\$	× 33% (.33)	\$	\$ 10,400.00	\$
Over \$174,850	\$	× 35% (.35)	\$	\$ 13,897.00	\$

Section D—Use if your filing status is **Head of household**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$110,100	\$	× 25% (.25)	\$	\$ 4,825.00	\$
Over \$110,100 but not over \$178,350	\$	× 28% (.28)	\$	\$ 8,128.00	\$
Over \$178,350 but not over \$349,700	\$	× 33% (.33)	\$	\$ 17,045.50	\$
Over \$349,700	\$	× 35% (.35)	\$	\$ 24,039.50	\$

General Information

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you either checked the box in line 6c, column (4), or completed Form 8901.

- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.

- Be sure you use the correct method to figure your tax. See the instructions for line 44 that begin on page 33.

- Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.

- Make sure your name and address are correct on the peel-off label. If not, enter the correct information. If you did not get a peel-off label, enter your (and your spouse's) name in the same order as shown on your last return. Check that your name agrees with your social security card.

- If you are taking the standard deduction and you checked any box on line 39a or 39b or you (or your spouse if filing jointly) can be claimed as a dependent on someone else's 2007 return, see page 31 to be sure you entered the correct amount on line 40.

- If you received capital gain distributions but were not required to file Schedule D, make sure you checked the box on line 13.

- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.

- Remember to sign and date Form 1040 and enter your occupation(s).

- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return* on page 62.

- 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 76 on page 60 for details.

What Are Your Rights as a Taxpayer?

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

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. To request relief, you must file Form 8857 no later than 2 years after the date on which the IRS first attempted to collect the tax from you. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

Income Tax Withholding and Estimated Tax Payments for 2008

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2008 pay. For details on how to complete Form W-4, see Pub. 919.

In general, you do not have to make estimated tax payments if you expect that your 2008 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax (including any household employment taxes and alternative minimum tax) for 2008 is \$1,000 or more, see Form 1040-ES. It has a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

Do Both the Name and SSN on Your Tax Forms Agree With Your Social Security Card?

If not, certain deductions and credits may be reduced or disallowed, your refund may be delayed, and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, 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.

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to: phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT (438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

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. Do not add your gift to any tax you may owe. See page 60 for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2008 tax return.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see Pub. 552.

Amended Return

File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file

Form 1040X if you live in a Presidentially declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

Need 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 83 for the number.

Death of a Taxpayer

If a taxpayer died before filing a return for 2007, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

If your spouse died in 2007 and you did not remarry in 2007, or if your spouse died in 2008 before filing a return for 2007, you can file a joint return. A joint return should show your spouse's 2007 income before death and your income for all of 2007. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

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

Claiming a Refund for a Deceased Taxpayer

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

For more details, use TeleTax topic 356 (see page 81) or see Pub. 559.

Past Due Returns

The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual, family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 (see page 81) or visit www.irs.gov and click on "Individuals" for help in filing those returns.

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 83 for the number. Do not send questions with your return.

Research Your Tax Questions Online

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

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics. This is an online version of the TeleTax topics listed on pages 81 and 82.

Free Help With Your Return

Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return preparation. VITA/TCE tax preparation sites must adhere to strict quality standards necessary

to prepare accurate returns. Free electronic filing is offered by IRS authorized e-file providers at many of the VITA/TCE locations nationwide. Volunteers will help you with claiming the credits and deductions you may be entitled to. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone tax benefits, at an office within your installation. For more information on these programs, go to www.irs.gov and enter keyword "VITA" in the upper right corner. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/taxaide or call 1-888-227-7669.

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

Everyday Tax Solutions

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

Online Services

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

Help for People With Disabilities

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

Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 76.

Interest

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

Penalties

Late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for

each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. 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.

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

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2007-30, 2007-14 I.R.B. 883, available at www.irs.gov/pub/irs-irbs/irb07-14.pdf

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details on some of these penalties.

IRS Customer Service Standards

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

- Easier filing and payment options.
- Access to information.
- Accuracy.
- Prompt refunds.
- Canceling penalties.
- Resolving problems.
- Simpler forms.

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

Help With Unresolved Tax Issues

Taxpayer Advocate Service

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

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

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

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

You can contact the Taxpayer Advocate Service by:

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

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

Low Income Taxpayer Clinics (LITCs)

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

Quick and Easy Access to Tax Help and Forms



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



Internet

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

-  Access commercial tax preparation and *e-file* services available free to eligible taxpayers;
- Check the status of your 2007 refund;
- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications online by topic or keyword;
- Figure your withholding allowances using our Withholding Calculator; and
- Sign up to receive local and national tax news by email.



Mail

You can order forms, instructions, and publications by completing the order blank on page 82. You should receive your order within 10 days after we receive your request.



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.



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 83 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 pages 81 and 82 for a list of the topics.

Refund information. You can check the status of your 2007 refund 24 hours a day, 7 days a week. See page 81 for details.



IRS Tax Products CD/DVD

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

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Bonus: Historical Tax Products DVD – Ships with the final release.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.

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

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

Other ways to get help. See page 77 for information.

Refund Information

You can check on the status of your 2007 refund if it has been at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).

Be sure to have a copy of your 2007 tax return available because you will need to know the filing status and the exact whole-dollar amount of your refund. 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 on page 83.



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).

What Is TeleTax?

Recorded Tax Information

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 through the IRS website at www.irs.gov.

TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
IRS Help Available	
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
102	Tax assistance for individuals with disabilities and the hearing impaired
103	Tax help for small businesses and the self-employed
104	Taxpayer Advocate Service—Help for problem situations
105	Armed Forces tax information
107	Tax relief in disaster situations
IRS Procedures	
151	Your appeal rights
152	Refunds—How long they should take
153	What to do if you haven't filed your tax return
154	2007 Form W-2 and Form 1099-R—What to do if not received
155	Forms and publications—How to order

Topic No.	Subject
156	Copy of your tax return—How to get one
157	Change of address—How to notify IRS
158	Ensuring proper credit of payments
159	Prior year(s) Form W-2—How to get a copy of
Collection	
201	The collection process
202	Tax payment options
203	Failure to pay child support and federal nontax and state income tax obligations
204	Offers in compromise
205	Innocent spouse relief (and separation of liability and equitable relief)
Alternative Filing Methods	
253	Substitute tax forms
254	How to choose a paid tax preparer
General Information	
301	When, where, and how to file
302	Highlights of tax changes
303	Checklist of common errors when preparing your tax return
304	Extension of time to file your tax return

Topic No.	Subject
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)
Filing Requirements, Filing Status, and Exemptions	
351	Who must file?
352	Which form—1040, 1040A, or 1040EZ?
353	What is your filing status?
354	Dependents
355	Estimated tax
356	Decedents
357	Tax information for parents of kidnapped children
Types of Income	
401	Wages and salaries
402	Tips
403	Interest received
404	Dividends
405	Refunds of state and local taxes

TeleTax Topics

(Continued)

Topic No.	Subject
406	Alimony received
407	Business income
408	Sole proprietorship
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and expenses
420	Bartering income
421	Scholarship and fellowship grants
422	Nontaxable income
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
426	Other income
427	Stock options
428	Roth IRA distributions
429	Traders in securities (information for Form 1040 filers)
430	Exchange of policyholder interest for stock
Adjustments to Income	
451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction
Itemized Deductions	
501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Contributions
507	Casualty and theft losses
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses

Topic No.	Subject
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Casualty, disaster, and theft losses
Tax Computation	
551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment income
554	Self-employment tax
555	Ten-year tax option for lump-sum distributions
556	Alternative minimum tax
557	Tax on early distributions from traditional and Roth IRAs
558	Tax on early distributions from retirement plans
Tax Credits	
601	Earned income credit (EIC)
602	Child and dependent care credit
603	Credit for the elderly or the disabled
604	Advance earned income credit
605	Education credits
606	Child tax credits
607	Adoption credit
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
IRS Notices	
651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges
Basis of Assets, Depreciation, and Sale of Assets	
701	Sale of your home
703	Basis of assets
704	Depreciation
705	Installment sales
Employer Tax Information	
751	Social security and Medicare withholding rates
752	Form W-2—Where, when, and how to file
753	Form W-4—Employee's Withholding Allowance Certificate
754	Form W-5—Advance earned income credit
755	Employer identification number (EIN)—How to apply

Topic No.	Subject
756	Employment taxes for household employees
757	Form 941—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return
759	Form 940—Deposit requirements
760	Form 940—Employer's Annual Federal Unemployment Tax Return
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
Electronic Magnetic Media Filers—1099 Series and Related Information Returns	
801	Who must file magnetically
802	Applications, forms, and information
803	Waivers and extensions
804	Test files and combined federal and state filing
805	Electronic filing of information returns
Tax Information for Aliens and U.S. Citizens Living Abroad	
851	Resident and nonresident aliens
852	Dual-status alien
853	Foreign earned income exclusion—General
854	Foreign earned income exclusion—Who qualifies?
855	Foreign earned income exclusion—What qualifies?
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)—Form W-7
858	Alien tax clearance
Tax Information for Puerto Rico Residents (in Spanish only)	
901	Is a person with income from Puerto Rican sources required to file a federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
903	Federal employment taxes for employers in Puerto Rico
904	Tax assistance for Puerto Rico residents
Topic numbers are effective January 1, 2008.	

Calling the IRS

If you cannot find the answer to your question using one of the methods listed on page 80, please call us for assistance at 1-800-829-1040. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



If you want to check the status of your 2007 refund, see Refund Information on page 81.

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.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The “Caller ID Number” shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.

- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

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

Making the Call

Call 1-800-829-1040 (deaf customers with access to TTY/TDD equipment may call 1-800-829-4059). Our menu allows you to speak your responses or use your keypad 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.

- Order tax forms and publications.

- Find out what you owe.
- Determine if we have adjusted your account or received payments you made.
- Request a transcript of your tax return or account.
- Find out where to send your tax return or payment.
- Request more time to pay or set up a monthly installment agreement.
- Find out if you qualify for innocent spouse relief.

Before You Hang Up

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

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

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires 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 provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

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

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

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

Estimates of Taxpayer Burden

The table below shows burden estimates by form type and type of taxpayer. Time burden is further broken out by taxpayer activity. The largest component of time burden for all taxpayers is recordkeeping, as opposed to form completion and submission. In addition, the time burden associated with form completion and submission activities is closely tied to preparation method (self-prepared without software, self-prepared with software, and prepared by paid preparer).

Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax prepara-

tion software costs, photocopying costs, and phone calls (if not toll-free).

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

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

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *Welcome Comments on Forms* on page 84.

Estimated Average Taxpayer Burden for Individuals by Activity

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

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

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

Order Blank for Forms and Publications

The most frequently ordered forms and publications are listed on the order blank below. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.



For faster ways of getting the items you need, see page 80 or go to www.irs.gov and click on More Forms and Publications.

How To Use the Order Blank

Circle the items you need on the order blank below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

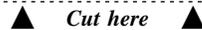
Print or type your name and address accurately in the space provided below to en-

sure delivery of your order. Enclose the order blank in an envelope and mail it to the IRS address shown on this page. You should receive your order within 10 days after receipt of your request.

Do not send your tax return to the address shown on this page. Instead, see the back cover.

Mail Your Order Blank To:

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



Save Money and Time by Going Online!
Download or order these and other tax products at www.irs.gov

Order Blank

Please print

Name							
Postal mailing address						Apt./Suite/Room	
City			State		ZIP code		
Foreign country						International postal code	
Daytime phone number							
()							

Circle the forms and publications you need. The instructions for any form you order will be included.

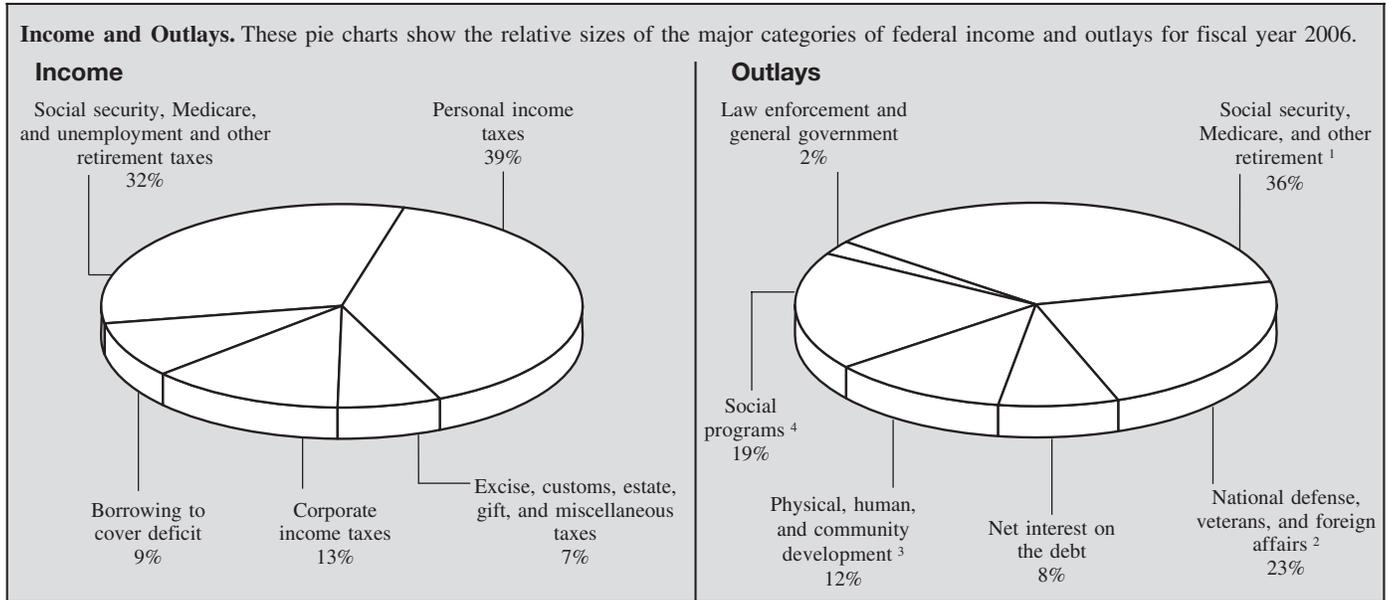
The items in bold are also available at many IRS offices, U.S. Post Offices, and various libraries.

Use the **blank spaces** to order items not listed.

1040	Schedule H (1040)	1040-ES (2008)	4684	8863	Pub. 523	Pub. 575	
Schedules A&B (1040)	Schedule J (1040)	1040-V	4868	9465	Pub. 525	Pub. 587	
Schedule C (1040)	Schedule R (1040)	1040X	5695	Pub. 1	Pub. 526	Pub. 590	
Schedule C-EZ (1040)	Schedule SE (1040)	2106	6251	Pub. 17	Pub. 527	Pub. 596	
Schedule D (1040)	1040A	2106-EZ	8283	Pub. 334	Pub. 529	Pub. 910	
Schedule D-1 (1040)	Schedule 1 (1040A)	2441	8606	Pub. 463	Pub. 535	Pub. 915	
Schedule E (1040)	Schedule 2 (1040A)	4506	8812	Pub. 501	Pub. 547	Pub. 970	
Schedule EIC (1040A or 1040)	Schedule 3 (1040A)	4506-T	8822	Pub. 502	Pub. 550	Pub. 972	
Schedule F (1040)	1040EZ	4562	8829	Pub. 505	Pub. 554		

N

Major Categories of Federal Income and Outlays for Fiscal Year 2006



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 the surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2006 (which began on October 1, 2005, and ended on September 30, 2006), federal income was \$2.407 trillion

and outlays were \$2.655 trillion, leaving a deficit of \$0.248 trillion.

Footnotes for Certain Federal Outlays

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

2. National defense, veterans, and foreign affairs: About 19% of outlays were to equip, modernize, and pay our armed forces and to fund the Global War on Terrorism and other national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

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

4. Social programs: About 13% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages on this page exclude undistributed offsetting receipts, which were \$68 billion in fiscal year 2006. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

2007 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44 that begin on page 36.

Schedule X—If your filing status is **Single**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$7,825	..... 10%	\$0
7,825	31,850	\$782.50 + 15%	7,825
31,850	77,100	4,386.25 + 25%	31,850
77,100	160,850	15,698.75 + 28%	77,100
160,850	349,700	39,148.75 + 33%	160,850
349,700	.....	101,469.25 + 35%	349,700

Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$15,650	..... 10%	\$0
15,650	63,700	\$1,565.00 + 15%	15,650
63,700	128,500	8,772.50 + 25%	63,700
128,500	195,850	24,972.50 + 28%	128,500
195,850	349,700	43,830.50 + 33%	195,850
349,700	.....	94,601.00 + 35%	349,700

Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$7,825	..... 10%	\$0
7,825	31,850	\$782.50 + 15%	7,825
31,850	64,250	4,386.25 + 25%	31,850
64,250	97,925	12,486.25 + 28%	64,250
97,925	174,850	21,915.25 + 33%	97,925
174,850	.....	47,300.50 + 35%	174,850

Schedule Z—If your filing status is **Head of household**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$11,200	..... 10%	\$0
11,200	42,650	\$1,120.00 + 15%	11,200
42,650	110,100	5,837.50 + 25%	42,650
110,100	178,350	22,700.00 + 28%	110,100
178,350	349,700	41,810.00 + 33%	178,350
349,700	98,355.50 + 35%	349,700

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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 below that applies to you.



Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also, include your complete return address.

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 39901-0002	Internal Revenue Service Center Atlanta, GA 39901-0102
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Internal Revenue Service Center Andover, MA 05501-0002	Internal Revenue Service Center Andover, MA 05501-0102
Arkansas, Connecticut, Illinois, Indiana, Michigan, Missouri, New Jersey, Ohio, Pennsylvania, West Virginia	Internal Revenue Service Center Kansas City, MO 64999-0002	Internal Revenue Service Center Kansas City, MO 64999-0102
Kentucky, Louisiana, Mississippi, Tennessee, Texas, APO, FPO	Internal Revenue Service Center Austin, TX 73301-0002	Internal Revenue Service Center Austin, TX 73301-0102
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service Center Fresno, CA 93888-0002	Internal Revenue Service Center Fresno, CA 93888-0102
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, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or Form 4563	Internal Revenue Service Center Austin, TX 73301-0215 USA	Internal Revenue Service Center Austin, TX 73301-0215 USA

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

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