

1040EZ

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS

2009



makes doing your taxes faster and easier.



is the easy, fast, and free way to electronically file for those who qualify.

Get a faster refund, reduce errors, and save paper. For more information on **IRS e-file** and Free File, see **page 38** or click on **IRS e-file** at www.irs.gov.

MAKING WORK PAY CREDIT

It pays to work. You may be able to take this credit if you have earned income from work.

UNEMPLOYMENT COMPENSATION

You do not have to pay tax on unemployment compensation of up to \$2,400 per recipient. Amounts over \$2,400 per recipient are still taxable.

For details on these and other changes, see pages 4 and 5.



Department of the Treasury Internal Revenue Service www.irs.gov

A Message From the Commissioner

Dear Taxpayer,

As another tax season begins, the IRS wants to make filing and paying your taxes as quick and easy as possible. We are trying to see things from your perspective so we can improve the quality and kinds of service we provide you. We want to help you successfully navigate a highly complex tax code and pay what you owe under the law – not a penny more, or a penny less.

The American people who play by the rules every day further expect the IRS to vigorously enforce the tax law. Rest assured, we are pursuing those trying to evade paying their taxes.

I also want to take this opportunity to make a pitch for *e-file*. If you received this 1040 package in the mail, the odds are that you are not enjoying the benefits of *e-file*. However, filing your taxes on-line was never easier. *E-file* is fast, secure, accurate, and taxpayers electing direct deposit can get their refunds in as little as 10 days. Therefore, you might want to give *e-file* a second look.

For lower-income taxpayers and the elderly who don't have access to a home computer and the Internet, there are thousands of convenient volunteer sites across the nation standing ready to prepare your return for free and *e-file* it to the IRS. Call our toll-free number at 1-800-829-1040 to find the one nearest to you.

It is also important that taxpayers receive every tax credit for which they are eligible. This could mean extra money in your pocket as the American Recovery and Reinvestment Act created a number of new credits and expanded some existing ones.

For example, qualifying taxpayers who bought a home in 2009 can claim a credit of up to \$8,000 on either their 2008 or 2009 return. And the American Opportunity Tax Credit provides financial assistance of up to \$2,500 to help offset tuition costs and other expenses for individuals pursuing a college education.

In addition, the Earned Income Tax Credit was increased for families with three or more children, while the marriage penalty was reduced. Eligibility for the Additional Child Tax Credit also increased, meaning millions more low-income earners can claim it.

If you need any more information or have questions about taxes or tax credits, please visit us on-line at www.irs.gov, or call us toll-free at 1-800-829-1040. We are here to help you.

Sincerely,



Douglas H. Shulman

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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Department
of the
Treasury

Internal
Revenue
Service

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Introduction

About These Instructions

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

- “Section 2—Filing Requirements” will help you decide if you even have to file.
- “Section 3—Line Instructions for Form 1040EZ” follows the main sections of the form, starting with “Top of the Form” and ending with “Signing Your Return.” Cut-outs from the form connect the instructions visually to the form.
- “Section 4—After You Have Finished” gives you a checklist to help you complete a correct return. Then we give you information about filing the return.
- “Section 6—Getting Tax Help” has topics such as how to get tax help and tax products, getting refund information, and useful tax facts.

Helpful Hints

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

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



IRS e-file. This alerts you to the many electronic benefits, particularly tax filing, available to you at www.irs.gov.

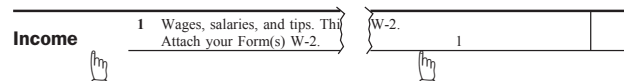


Tip. This lets you know about possible tax benefits, helpful actions to take, or sources for additional information.



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

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



Do not make the entry here.

Make the entry here.

Section 1—Before You Begin

What’s New for 2009

Making Work Pay Credit

If you have earned income from work, you may be able to take this credit. It is 6.2% of your earned income but cannot be more than \$400 (\$800 if married filing jointly). See the instructions for line 8 on page 12.

Economic Recovery Payment

Any economic recovery payment you received is not taxable for federal income tax purposes, but it reduces any making work pay credit. See the instructions for line 8 on page 12.

Cash for Clunkers

A \$3,500 or \$4,500 voucher or payment made for such a voucher under the CARS “cash for clunkers” program to buy or lease a new fuel-efficient automobile is not taxable for federal income tax purposes.

Buying U.S. Savings Bonds With Your Refund

You can now receive up to \$5,000 of U.S. Series I Savings Bonds as part of your income tax refund without setting up a TreasuryDirect® account in advance. For more details, see Form 8888.

Unemployment Compensation

You do not have to pay tax on unemployment compensation of up to \$2,400 per recipient. Amounts over \$2,400 per recipient are still taxable. See the instructions for line 3 on page 11.

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$13,440 (\$18,440 if married filing jointly). See the instructions for lines 9a and 9b that begin on page 13.

Certain Tax Relief for Midwestern Disaster Areas Expired

Certain tax benefits for Midwestern disaster areas have expired, including the election to use your 2007 earned income to figure your 2008 EIC.

Recovery Rebate Credit Expired

This credit has expired and does not apply for 2009.

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.

What’s New for 2010

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$13,460 (\$18,470 if married filing jointly).

Expiring Tax Benefit

The exclusion from income of up to \$2,400 per recipient in unemployment compensation is scheduled to expire and will not be available in 2010.

You May Benefit From Filing Form 1040A or 1040 in 2009

Due to the following tax law changes for 2009, you may benefit from filing Form 1040A or 1040, even if you normally file Form 1040EZ. See the instructions for Form 1040A or 1040, as applicable.

American opportunity credit. The maximum Hope education credit has increased to \$2,500 for most taxpayers. The increased credit is now called the American opportunity credit. Part of the credit is now refundable for most taxpayers. See the instructions for Form 1040A or 1040.

Deduction for motor vehicle taxes. If you bought a new motor vehicle after February 16, 2009, you may be able to deduct any state or local sales or excise taxes on the purchase. In states without a sales tax, you may be able to deduct certain other taxes or fees instead. See the instructions for Form 1040A or 1040. However, if you itemize, see the instructions for Form 1040, Schedule A.

First-time homebuyer credit. The credit increases to as much as \$8,000 (\$4,000 if married filing separately) for a home bought after 2008 and before May 1, 2010 (before July 1, 2010, if you entered into a written binding contract before May 1, 2010). You can choose to claim the credit on your 2009 return for a home you bought in 2010 that qualifies for the credit. See the instructions for Form 5405 for details. You must also use Form 5405 to repay any credit you claimed in 2008 if you sold the home in 2009 or the home ceased to be your main home in 2009. Form 5405 must be filed with Form 1040.

Credit for nonbusiness energy property. You may be able to take this credit for qualifying energy savings items for your home placed in service in 2009. See the instructions for Form 1040.

Residential energy efficient property credit. The residential energy efficient property credit has increased for 2009. See the instructions for Form 1040.

Electric vehicle credits. You may be able to take a credit for:

- A plug-in electric drive motor vehicle placed in service in 2009,
- A plug-in electric vehicle bought after February 17, 2009, or
- Conversion of a vehicle to a plug-in electric drive motor vehicle placed in service after February 17, 2009.

See the instructions for Form 1040.

Do Both the Name and Social Security Number (SSN) on Your Tax Forms Agree with Your Social Security Card?

If not, your exemption(s) and any making work pay credit and earned income credit may be disallowed, your refund may be delayed, and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect name or SSN, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card

is incorrect, call the Social Security Administration at 1-800-772-1213.

Death of a Taxpayer

If a taxpayer died before filing a return for 2009, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, the processing of the return may be delayed.

If your spouse died in 2009 and you did not remarry in 2009, or if your spouse died in 2010 before filing a return for 2009, you can file a joint return. A joint return should show your spouse's 2009 income before death and your income for all of 2009. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she also must sign.

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

Claiming a refund for a deceased taxpayer. If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and 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 26) or see Pub. 559.

Parent of a Kidnapped Child

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

Section 2—Filing Requirements

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

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2009? If you were born on January 1, 1945, you are considered to be age 65 at the end of 2009.

- Yes.** Use Pub. 501, Exemptions, Standard Deduction, and Filing Information, to find out if you must file a return. If you do, you must use Form 1040A or 1040.
- No.** Use the Filing Requirement Charts on page 7 to see if you must file a return. See the *Tip* below if you have earned income.



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



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

Special rule for certain children under age 19 or full-time students.

If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2009 or was a full-time student under age 24 at the end of 2009. But you must use Forms 1040 and 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 26) or see Form 8814.

A child born on January 1, 1991, is considered to be age 19 at the end of 2009. Similarly, a child born on January 1, 1986, is considered to be age 24 at the end of 2009. Do not use Form 8814 for such a child.

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

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

- You were married to a U.S. citizen or resident alien at the end of 2009.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



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

When Should You File?

File Form 1040EZ by **April 15, 2010**. If you file after this date, you may have to pay interest and penalties. See *What if You Cannot File on Time?* on page 21 for information on how to get more time to file. There is also information about interest and penalties.

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

Checklist for Using Form 1040EZ

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

- Your filing status is single or married filing jointly. If you were a nonresident alien at any time in 2009, see *Nonresident aliens* later.
- You do not claim any dependents.
- You do not claim any adjustments to income. Use TeleTax topics 451-453 and 455-458 (see page 26).
- You claim only the earned income credit and the making work pay credit. Use TeleTax topics 601-602, 607-608, and 610-611 (see page 26).
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2009. If you were born on January 1, 1945, you are considered to be age 65 at the end of 2009 and cannot use Form 1040EZ.
- Your taxable income (line 6 of Form 1040EZ) is less than \$100,000.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.
- If you earned tips, they are included in boxes 5 and 7 of your Form W-2.
- You did not receive any advance earned income credit payments.

- You do not owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 26).
- You are not a debtor in a chapter 11 bankruptcy case filed after October 16, 2005.
- You are not claiming the additional standard deduction for real estate taxes, net disaster losses, or qualified motor vehicle taxes.

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 26) to find out which form to use.

Nonresident aliens. If you were a nonresident alien at any time in 2009, your filing status must be married filing jointly to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use Form 1040NR or 1040NR-EZ. Specific rules apply to determine if you were a nonresident or resident alien. See Pub. 519 for details, including the rules for students and scholars who are aliens.

Should You Use Another Form?

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. You can claim the retirement savings contributions credit (saver's credit) only on Form 1040A or 1040. Use TeleTax topic 610 (see page 26).

If you paid state or local real estate taxes or purchased a new vehicle after February 16, 2009, you may qualify for an increased standard deduction only if you file Form 1040A or 1040. Similarly, if you suffered personal casualty losses from a federally declared disaster, you may qualify for the increased standard deduction if you file Form 1040. Use TeleTax topic 551 (see page 26) or the Instructions for Schedule L (Form 1040A or 1040).

Itemized deductions. You can itemize deductions only on Form 1040. You would benefit by itemizing if your itemized deductions total more than your standard deduction: \$5,700 for most single people; \$11,400 for most married people filing a joint return. Use TeleTax topic 501 (see page 26). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount on line E of the worksheet on the back of Form 1040EZ.

What Filing Status Can You Use?

Single. Use this filing status if any of the following was true on December 31, 2009.

- You never were married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2009, and did not remarry in 2009.

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

- You were married at the end of 2009, even if you did not live with your spouse at the end of 2009.
- Your spouse died in 2009 and you did not remarry in 2009.
- You were married at the end of 2009, and your spouse died in 2010 before filing a 2009 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 de-

duct their combined allowable expenses on one return. A husband and wife can file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent spouse relief* on page 22.

Filing Requirement Charts



Chart A and B users—if you have to file a return, you may be able to file Form 1040EZ. See Checklist for Using Form 1040EZ on page 6.

Chart A— For Most People

IF your filing status is . . .	AND your gross income* was at least . . .	THEN . . .
Single	\$ 9,350	File a return
Married filing jointly**	\$18,700	File a return

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

**If you did not live with your spouse at the end of 2009 (or on the date your spouse died) and your gross income was at least \$3,650, you must file a return.

Chart B— For Children and Other Dependents

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



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

File a return if any of the following apply.

- Your **unearned income**¹ was over \$950.
- Your **earned income**² was over \$5,700.
- Your **gross income**³ was more than the **larger** of—
 - \$950, or
 - Your earned income (up to \$5,400) plus \$300.

¹ **Unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust.

² **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship or fellowship grants.

³ **Gross income** is the total of your unearned and earned income.

Chart C— Other Situations When You Must File


You must file a return using Form 1040A or 1040 if **any** of the following apply for 2009.

- You received any advance earned income credit payments from your employer. These payments are shown in box 9 of your Form W-2.
- You claim the additional standard deduction for real estate taxes or new motor vehicle taxes.
- You owe tax from the recapture of an education credit (see **Form 8863**).
- You claim a credit for excess social security and tier 1 RRTA tax withheld.
- You claim a credit for the retirement savings contributions credit (saver's credit) (see **Form 8880**).

You must file a return using Form 1040 if **any** of the following apply for 2009.

- You claim the additional standard deduction for net disaster losses.
- You owe any special taxes, such as 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.
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance.
- You had net earnings from self-employment of at least \$400.
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.

Where To Report Certain Items From 2009 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 File to file your federal income tax return. Visit www.irs.gov for details.

Part 1	Items That Can Be Reported on Form 1040EZ	If any federal income tax withheld is shown on the forms in Part 1, include the tax withheld on Form 1040EZ, line 7.
Form	Item and Box in Which It Should Appear	Where To Report on Form 1040EZ
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8)	Line 1 See page 10
1099-G	Unemployment compensation (box 1)	Line 3. But if you received \$2,400 or less per recipient or repaid any unemployment compensation in 2009, see the instructions for line 3 on page 11
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Tax-exempt interest (box 8)	Line 2 See the instructions for line 2 beginning on page 10 See the instructions for line 2 beginning on page 10
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID See the instructions on Form 1099-OID
Part 2	Items That May Require Filing Another Form	Other Form
Form	Items That May Require Filing Another Form	Other Form
W-2	Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to a health savings account (box 12, code W) Amount reported in box 12, code R or Z	Must file Form 1040A or 1040 Must file Form 1040A or 1040 Must file Form 1040 Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889) Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040, but first see the instructions on Form 1098-T
1099-C	Canceled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-INT	Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6)	See the instructions for line 2 beginning on page 10 Must file Form 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040
1099-OID	Early withdrawal penalty (box 3)	Must file Form 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or 1040
1099-SA	Distributions from HSAs and MSAs*	Must file Form 1040

* This includes distributions from Archer and Medicare Advantage MSAs.

Section 3—Line Instructions for Form 1040EZ



Let IRS *e-file* complete your return! You also may be eligible to use Free File to file your federal income tax return. Visit www.irs.gov for details.

A Name and Address

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

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

Name change. If you changed your name because of marriage, divorce, etc., be sure to report the change to your local Social Security Administration office before you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See page 5 for 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 the information in the spaces provided.

TIP *If you filed a joint return for 2008 and you are filing a joint return for 2009 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2008 return.*

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

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

Top of the Form

B 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 5 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 takes 6 to 10 weeks to get an ITIN.

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



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

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

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

Label (See page 9.) Use the IRS label. Otherwise, please print or type. Presidential Election Campaign (see page 9)	L A B E L H E R E	Your first name and initial _____ Last name _____	Your social security number _____
	If a joint return, spouse's first name and initial _____ Last name _____	Spouse's social security number _____	
	Home address (number) _____ (if you have a P.O. box, see page 9.) Apt. no. _____	You must enter your SSN(s) above.	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 9.	Checking a box below will not change your tax or refund.	
	A	<input type="checkbox"/> You <input type="checkbox"/> Spouse	

Income (Lines 1 – 6)

Income Attach Form(s) W-2 here. Enclose, but do not attach, any payment. You may benefit from filing Form 1040A or 1040. See <i>Before You Begin</i> on page 4.	1	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
	2	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
	3	3 Unemployment compensation in excess of \$2,400 per recipient and Alaska Permanent Fund dividends (see page 11).	3
	4	4 Add lines 1, 2, and 3. This is your adjusted gross income .	4
	5	5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$9,350 if single ; \$18,700 if married filing jointly . See back for explanation.	5
	6	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6

Rounding Off to Whole Dollars

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

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2009, you may receive a Form 1099-G.

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

- Yes.** None of your refund is taxable.
- No.** You may have to report part or all of the refund as income on Form 1040 for 2009.

Social Security Benefits

You should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2009 and the amount of any benefits you repaid in 2009. Use the worksheet on page 11 to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.

1 Line 1, Wages, Salaries, and Tips

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

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,700 in 2009. Also, enter "HSH" and the

amount not reported on a Form W-2 in the space to the left of line 1.

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



You must use Form 1040A or 1040 if you received dependent care benefits for 2009. You must use Form 1040 if you received employer-provided adoption benefits for 2009.

Missing or Incorrect Form W-2? Your employer is required to provide or send Form W-2 to you no later than February 1, 2010. If you do not receive it by early February, use TeleTax topic 154 (see page 26) to find out what to do. Even if you do not get a Form W-2, you still must report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

2 Line 2, Taxable Interest

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

Include taxable interest from banks, savings and loan associations, credit unions, savings bonds, etc. If interest was credited in 2009 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 2009 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.



For more information on interest received, use TeleTax Topic 403 (see page 26).

If you cashed U.S. Series EE or I Savings Bonds in 2009 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or 1040 to do so.

You must use Form 1040A or 1040 if any of the following apply.

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2009 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2009.
- You owned or had authority over one or more foreign financial accounts (such as bank accounts) with a combined value over \$10,000 at any time during 2009.

Tax-Exempt Interest

If you received tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be included in box 8 of Form 1099-INT. Enter "TEI" and the amount in the space to the left of line 2. Do not add tax-exempt interest in the total on line 2.



Line 3, Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2009. Report on line 3 the part, if any, you received that is more than \$2,400. If married filing jointly, also report on line 3 any unemployment compensation received by your spouse that is more than \$2,400. If you made contributions to a governmental unemployment compensation program, reduce the amount you report on line 3 by those contributions.

If you received an overpayment of unemployment compensation in 2009 and you repaid any of it in 2009, reduce the amount you would otherwise be required to report on line 3 by the amount you repaid. Enter the result on line 3. However, if the result is zero or less, enter -0- on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If, in 2009, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was age 18 or under or a full-time student under age 24 at the end of 2009 if the child's dividends are more than \$1,900. Instead, you must file Form 8615 and Form 1040A or 1040 for the child. You also must use Form 8615 and Form 1040A or 1040 for the child if the child's dividends and taxable interest (line 2) total more than \$1,900. A child born on January 1, 1991, is considered to be age 19 at the end of 2009. A child born on January 1, 1986, is considered to be age 24 at the end of 2009. Do not use Form 8615 for such a child.



Line 6, Taxable Income

Your taxable income and filing status will determine the amount of tax you enter on line 11.



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

If you received Forms SSA-1099 or RRB-1099 (treated as social security) use the worksheet below to determine if you can file Form 1040EZ.

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

Keep for Your Records



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

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

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

Payments, Credits, and Tax	7	Federal income tax withheld from Form(s) W-2 and 1099	7	7
	8	Making work pay credit (see worksheet on back).	8	8
	9a	Earned income credit (EIC) (see page 13).	9	9a
	b	Nontaxable combat pay election.	9b	
	10	Add lines 7, 8, and 9a. These are your total payments and credits .		10
	11	Tax. Use the amount on line 6 above to find your tax in the tax table on pages 27 through 35 of the instructions. Then, enter the tax from the table on this line.	11	11

7 Line 7, Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2009 Form(s) W-2 in box 2.
 If you received 2009 Form(s) 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

- You have a taxable scholarship or fellowship grant not reported on Form W-2 that is included on Form 1040EZ line 1,
- You received amounts as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan that is included on Form 1040EZ, line 1, or
- You received pay for work done as an inmate in a penal institution that is included on Form 1040EZ, line 1.

8 Line 8, Making Work Pay Credit

Who Can Take the Making Work Pay Credit
 You may be able to take this credit if you have earned income from work. Even if your federal income tax withheld from your pay was reduced because of this credit, you must claim the credit on your return to benefit from it. You cannot qualify for this credit if you are a nonresident alien or can be claimed as a dependent on someone else's tax return.

The credit must be reduced if you received a \$250 economic recovery payment during 2009. You may have received an economic recovery payment if you received social security benefits, supplemental security income (SSI), railroad retirement benefits, or veterans disability compensation or pension benefits.

Use the worksheet for line 8 on the back of Form 1040EZ to figure your making work pay credit.

Social security number. You (or your spouse if filing jointly) must have a valid social security number on your return to take the credit. A social security number does not include an identification number issued by the IRS.

Effect of credit on welfare benefits. Any refund you receive as a result of the credit 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 credit 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 SSI.
- Supplemental Nutrition Assistance Program (food stamps) and low-income housing.

Instructions for Worksheet for Line 8—Making Work Pay Credit

Line 1a. Complete the worksheet and enter on line 1a the amount you figured using the worksheet if:

- You checked the "No" box on line 1a,

Earned Income Worksheet—Line 1a

1. Enter the amount from line 1 of Form 1040EZ	1.	_____
2. Enter the amount of any taxable scholarship or fellowship grant not reported on a Form W-2 but included on line 1 above.	2.	_____
3. Enter any amount received as a pension or annuity from a deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount received in the space to the left of line 1 on Form 1040EZ). This amount may be shown on your Form W-2 in box 11. If you received such an amount but box 11 is blank contact your employer for the amount received as a pension or annuity	3.	_____
4. Enter the amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount received in the space to the left of line 1 on Form 1040EZ)	4.	_____
5. Add lines 2 through 4	5.	_____
6. Subtract line 5 from line 1	6.	_____
7. Enter the amount of any nontaxable combat pay received. Also enter this amount on line 1b of the Worksheet for Line 8 (on the back of Form 1040EZ). This amount should be shown in box 12 of your Form(s) W-2, with code Q.	7.	_____
8. Add lines 6 and 7. Enter the result here and on line 1a of the Worksheet for Line 8 (on the back of Form 1040EZ)	8.	_____

Line 1b. Enter on line 1b the total nontaxable combat pay you (and your spouse if filing jointly) received in 2009. This amount should be shown in Form W-2, box 12, with code Q.

Line 10. An economic recovery payment is a \$250 payment sent to you by the U.S. Treasury during 2009 if you received one of the types of benefits listed on line 10 during November 2008, December 2008, or January 2009. If you file jointly and both you and your spouse received those benefits, you each may have received an economic recovery payment.

9 Lines 9a and 9b, Earned Income Credit (EIC)

What Is the EIC?

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

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

To Take the EIC:

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



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



If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, who must file, on page 14. You also may have to pay penalties.

Step 1 All Filers

- Is the amount on Form 1040EZ, line 4, less than \$13,440 (\$18,440 if married filing jointly)?
 - Yes.** Go to question 2.
 - 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 14)?
 - Yes.** Go to question 3.
 - No.** You cannot take the credit. Enter "No" in the space to the left of line 9a.

- Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2009 tax return?
 - Yes.** You cannot take the credit.
 - No.** Go to question 4.

- Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2009? If your spouse died in 2009, see Pub. 596 before you answer.
 - Yes.** Go to question 5.
 - No.** You cannot take the credit.

- Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2009? Members of the military stationed outside the United States, see page 14 before you answer.
 - Yes.** Go to question 6.
 - No.** You cannot take the credit. Enter "No" in the space to the left of line 9a.

- Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2009?
 - Yes.** You cannot take the credit. Enter "No" in the space to the left of line 9a.
 - No.** Go to Step 2 on this page.

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 2009 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2009, a student (see page 14), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (see page 14)

AND

Who is not filing a joint return for 2009 (or is filing a joint return for 2009 only as a claim for refund)

AND

Who lived with you in the United States for more than half of 2009. If the child did not live with you for the required time, see *Exception to time lived with you* on page 14.



Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 26) or see Pub. 596.

Step 2 Earned Income

1. Figure earned income:

Form 1040EZ, line 1 _____

a. Subtract, if included in line 1, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown on your Form W-2 in box 11. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.
- Amount received for work performed while an inmate in a penal institution (enter "PRI" in the space to the left of line 1 on Form 1040EZ).

b. Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040EZ, line 9b. See *Combat pay, nontaxable* on this page, and the Caution below.

+ _____



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

Earned Income =

2. Is your earned income less than \$13,440 (\$18,440 if married filing jointly)?

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

Step 3 How To Figure the Credit

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

Yes. See *Credit figured by the IRS* on this page. **No.** Go to the worksheet on page 15.

Definitions and Special Rules

(listed in alphabetical order)

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in 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 each can make your own election.

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

1. Enter "EIC" in the space to the left of line 9a on Form 1040EZ.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040EZ, line 9b. See *Combat pay, nontaxable*, earlier.
3. If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, *who must file*, below.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived with you. A child is considered to have lived with you for all of 2009 if the child was born or died in 2009 and your home was this child's home for the entire time he or she was alive in 2009. Special rules apply to members of the military (see *Members of the military* below) or if the child was kidnapped (see Pub. 596).

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

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

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

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

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

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2009, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

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

To find out how to get an SSN, see page 9. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?* on page 21.

Student. A student is a child who during any part of 5 calendar months of 2009 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 a school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC will not be used to determine if you are eligible for the following programs or how much you can receive from them.

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

- Supplemental Nutrition Assistance Program (food stamps) and low-income housing.

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.

Earned Income Credit (EIC) Worksheet— Lines 9a and 9b

Keep for Your Records



<p>1. Enter your earned income from Step 2 on page 14 1. <input style="width: 100px;" type="text"/></p> <p>2. Look up the amount on line 1 above in the EIC Table beginning on page 16 to find the credit. Be sure you use the correct column for your filing status (Single or Married filing jointly). Enter the credit here 2. <input style="width: 100px;" type="text"/></p> <p>If line 2 is zero, You cannot take the credit. Enter "No" in the space to the left of line 9a.</p> <p>3. Enter the amount from Form 1040EZ, line 4 3. <input style="width: 100px;" type="text"/></p> <p>4. Are the amounts on lines 3 and 1 the same? <input type="checkbox"/> Yes. Skip line 5; enter the amount from line 2 on line 6. <input type="checkbox"/> No. Go to line 5.</p> <p>5. Is the amount on line 3 less than \$7,500 (\$12,500 if married filing jointly)? <input type="checkbox"/> Yes. Leave line 5 blank; enter the amount from line 2 on line 6. <input type="checkbox"/> No. Look up the amount on line 3 in the EIC Table beginning on page 16 to find the credit. Be sure you use the correct column for your filing status (Single or Married filing jointly). Enter the credit here 5. <input style="width: 100px;" type="text"/> Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.</p> <p>6. Earned income credit. Enter this amount on Form 1040EZ, line 9a 6. <input style="width: 100px;" type="text"/></p>	
<p> <i>If your EIC for a year after 1996 was reduced or disallowed, see page 14 to find out if you must file Form 8862 to take the credit for 2009.</i></p>	

2009 Earned Income Credit (EIC) Table



This is not a tax table.

Follow the two steps below to find your credit.

Step 1. Read down the "At least — But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet on page 15.
Step 2. Then, read across the column for your filing status (Single or Married filing jointly). Enter the credit from that column on your EIC Worksheet.

If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
		Your credit is -				Your credit is -				Your credit is -				Your credit is -					
\$1	\$50	\$2	\$2	3,000	3,050	231	231	6,000	6,050	457	457	9,000	9,050	338	457	12,000	12,050	108	457
50	100	6	6	3,050	3,100	235	235	6,050	6,100	457	457	9,050	9,100	334	457	12,050	12,100	104	457
100	150	10	10	3,100	3,150	239	239	6,100	6,150	457	457	9,100	9,150	330	457	12,100	12,150	101	457
150	200	13	13	3,150	3,200	243	243	6,150	6,200	457	457	9,150	9,200	326	457	12,150	12,200	97	457
200	250	17	17	3,200	3,250	247	247	6,200	6,250	457	457	9,200	9,250	322	457	12,200	12,250	93	457
250	300	21	21	3,250	3,300	251	251	6,250	6,300	457	457	9,250	9,300	319	457	12,250	12,300	89	457
300	350	25	25	3,300	3,350	254	254	6,300	6,350	457	457	9,300	9,350	315	457	12,300	12,350	85	457
350	400	29	29	3,350	3,400	258	258	6,350	6,400	457	457	9,350	9,400	311	457	12,350	12,400	81	457
400	450	33	33	3,400	3,450	262	262	6,400	6,450	457	457	9,400	9,450	307	457	12,400	12,450	78	457
450	500	36	36	3,450	3,500	266	266	6,450	6,500	457	457	9,450	9,500	303	457	12,450	12,500	74	457
500	550	40	40	3,500	3,550	270	270	6,500	6,550	457	457	9,500	9,550	299	457	12,500	12,550	70	452
550	600	44	44	3,550	3,600	273	273	6,550	6,600	457	457	9,550	9,600	296	457	12,550	12,600	66	449
600	650	48	48	3,600	3,650	277	277	6,600	6,650	457	457	9,600	9,650	292	457	12,600	12,650	62	445
650	700	52	52	3,650	3,700	281	281	6,650	6,700	457	457	9,650	9,700	288	457	12,650	12,700	59	441
700	750	55	55	3,700	3,750	285	285	6,700	6,750	457	457	9,700	9,750	284	457	12,700	12,750	55	437
750	800	59	59	3,750	3,800	289	289	6,750	6,800	457	457	9,750	9,800	280	457	12,750	12,800	51	433
800	850	63	63	3,800	3,850	293	293	6,800	6,850	457	457	9,800	9,850	277	457	12,800	12,850	47	430
850	900	67	67	3,850	3,900	296	296	6,850	6,900	457	457	9,850	9,900	273	457	12,850	12,900	43	426
900	950	71	71	3,900	3,950	300	300	6,900	6,950	457	457	9,900	9,950	269	457	12,900	12,950	39	422
950	1,000	75	75	3,950	4,000	304	304	6,950	7,000	457	457	9,950	10,000	265	457	12,950	13,000	36	418
1,000	1,050	78	78	4,000	4,050	308	308	7,000	7,050	457	457	10,000	10,050	261	457	13,000	13,050	32	414
1,050	1,100	82	82	4,050	4,100	312	312	7,050	7,100	457	457	10,050	10,100	257	457	13,050	13,100	28	410
1,100	1,150	86	86	4,100	4,150	316	316	7,100	7,150	457	457	10,100	10,150	254	457	13,100	13,150	24	407
1,150	1,200	90	90	4,150	4,200	319	319	7,150	7,200	457	457	10,150	10,200	250	457	13,150	13,200	20	403
1,200	1,250	94	94	4,200	4,250	323	323	7,200	7,250	457	457	10,200	10,250	246	457	13,200	13,250	16	399
1,250	1,300	98	98	4,250	4,300	327	327	7,250	7,300	457	457	10,250	10,300	242	457	13,250	13,300	13	395
1,300	1,350	101	101	4,300	4,350	331	331	7,300	7,350	457	457	10,300	10,350	238	457	13,300	13,350	9	391
1,350	1,400	105	105	4,350	4,400	335	335	7,350	7,400	457	457	10,350	10,400	234	457	13,350	13,400	5	387
1,400	1,450	109	109	4,400	4,450	339	339	7,400	7,450	457	457	10,400	10,450	231	457	13,400	13,450	1	384
1,450	1,500	113	113	4,450	4,500	342	342	7,450	7,500	457	457	10,450	10,500	227	457	13,450	13,500	0	380
1,500	1,550	117	117	4,500	4,550	346	346	7,500	7,550	452	457	10,500	10,550	223	457	13,500	13,550	0	376
1,550	1,600	120	120	4,550	4,600	350	350	7,550	7,600	449	457	10,550	10,600	219	457	13,550	13,600	0	372
1,600	1,650	124	124	4,600	4,650	354	354	7,600	7,650	445	457	10,600	10,650	215	457	13,600	13,650	0	368
1,650	1,700	128	128	4,650	4,700	358	358	7,650	7,700	441	457	10,650	10,700	212	457	13,650	13,700	0	365
1,700	1,750	132	132	4,700	4,750	361	361	7,700	7,750	437	457	10,700	10,750	208	457	13,700	13,750	0	361
1,750	1,800	136	136	4,750	4,800	365	365	7,750	7,800	433	457	10,750	10,800	204	457	13,750	13,800	0	357
1,800	1,850	140	140	4,800	4,850	369	369	7,800	7,850	430	457	10,800	10,850	200	457	13,800	13,850	0	353
1,850	1,900	143	143	4,850	4,900	373	373	7,850	7,900	426	457	10,850	10,900	196	457	13,850	13,900	0	349
1,900	1,950	147	147	4,900	4,950	377	377	7,900	7,950	422	457	10,900	10,950	192	457	13,900	13,950	0	345
1,950	2,000	151	151	4,950	5,000	381	381	7,950	8,000	418	457	10,950	11,000	189	457	13,950	14,000	0	342
2,000	2,050	155	155	5,000	5,050	384	384	8,000	8,050	414	457	11,000	11,050	185	457	14,000	14,050	0	338
2,050	2,100	159	159	5,050	5,100	388	388	8,050	8,100	410	457	11,050	11,100	181	457	14,050	14,100	0	334
2,100	2,150	163	163	5,100	5,150	392	392	8,100	8,150	407	457	11,100	11,150	177	457	14,100	14,150	0	330
2,150	2,200	166	166	5,150	5,200	396	396	8,150	8,200	403	457	11,150	11,200	173	457	14,150	14,200	0	326
2,200	2,250	170	170	5,200	5,250	400	400	8,200	8,250	399	457	11,200	11,250	169	457	14,200	14,250	0	322
2,250	2,300	174	174	5,250	5,300	404	404	8,250	8,300	395	457	11,250	11,300	166	457	14,250	14,300	0	319
2,300	2,350	178	178	5,300	5,350	407	407	8,300	8,350	391	457	11,300	11,350	162	457	14,300	14,350	0	315
2,350	2,400	182	182	5,350	5,400	411	411	8,350	8,400	387	457	11,350	11,400	158	457	14,350	14,400	0	311
2,400	2,450	186	186	5,400	5,450	415	415	8,400	8,450	384	457	11,400	11,450	154	457	14,400	14,450	0	307
2,450	2,500	189	189	5,450	5,500	419	419	8,450	8,500	380	457	11,450	11,500	150	457	14,450	14,500	0	303
2,500	2,550	193	193	5,500	5,550	423	423	8,500	8,550	376	457	11,500	11,550	146	457	14,500	14,550	0	299
2,550	2,600	197	197	5,550	5,600	426	426	8,550	8,600	372	457	11,550	11,600	143	457	14,550	14,600	0	296
2,600	2,650	201	201	5,600	5,650	430	430	8,600	8,650	368	457	11,600	11,650	139	457	14,600	14,650	0	292
2,650	2,700	205	205	5,650	5,700	434	434	8,650	8,700	365	457	11,650	11,700	135	457	14,650	14,700	0	288
2,700	2,750	208	208	5,700	5,750	438	438	8,700	8,750	361	457	11,700	11,750	131	457	14,700	14,750	0	284
2,750	2,800	212	212	5,750	5,800	442	442	8,750	8,800	357	457	11,750	11,800	127	457	14,750	14,800	0	280
2,800	2,850	216	216	5,800	5,850	446	446	8,800	8,850	353	457	11,800	11,850	124	457	14,800	14,850	0	277
2,850	2,900	220	220	5,850	5,900	449	449	8,850	8,900	349	457	11,850	11,900	120	457	14,850	14,900	0	273
2,900	2,950	224	224	5,900	5,950	453	453	8,900	8,950	345	457	11,900	11,950	116	457	14,900	14,950	0	269
2,950	3,000	228	228	5,950	6,000	457	457	8,950	9,000	342	457	11,950	12,000	112	457	14,950	15,000	0	265

If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your credit is -				Your credit is -				Your credit is -	
15,000	15,050	0	261	16,500	16,550	0	146	18,000	18,050	0	32
15,050	15,100	0	257	16,550	16,600	0	143	18,050	18,100	0	28
15,100	15,150	0	254	16,600	16,650	0	139	18,100	18,150	0	24
15,150	15,200	0	250	16,650	16,700	0	135	18,150	18,200	0	20
15,200	15,250	0	246	16,700	16,750	0	131	18,200	18,250	0	16
15,250	15,300	0	242	16,750	16,800	0	127	18,250	18,300	0	13
15,300	15,350	0	238	16,800	16,850	0	124	18,300	18,350	0	9
15,350	15,400	0	234	16,850	16,900	0	120	18,350	18,400	0	5
15,400	15,450	0	231	16,900	16,950	0	116	18,400	18,440	0	2
15,450	15,500	0	227	16,950	17,000	0	112				
15,500	15,550	0	223	17,000	17,050	0	108				
15,550	15,600	0	219	17,050	17,100	0	104				
15,600	15,650	0	215	17,100	17,150	0	101				
15,650	15,700	0	212	17,150	17,200	0	97				
15,700	15,750	0	208	17,200	17,250	0	93				
15,750	15,800	0	204	17,250	17,300	0	89				
15,800	15,850	0	200	17,300	17,350	0	85				
15,850	15,900	0	196	17,350	17,400	0	81				
15,900	15,950	0	192	17,400	17,450	0	78				
15,950	16,000	0	189	17,450	17,500	0	74				
16,000	16,050	0	185	17,500	17,550	0	70				
16,050	16,100	0	181	17,550	17,600	0	66				
16,100	16,150	0	177	17,600	17,650	0	62				
16,150	16,200	0	173	17,650	17,700	0	59				
16,200	16,250	0	169	17,700	17,750	0	55				
16,250	16,300	0	166	17,750	17,800	0	51				
16,300	16,350	0	162	17,800	17,850	0	47				
16,350	16,400	0	158	17,850	17,900	0	43				
16,400	16,450	0	154	17,900	17,950	0	39				
16,450	16,500	0	150	17,950	18,000	0	36				

Line 10

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

Amount paid with request for extension of time to file.

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

11

Line 11, Tax

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

- Yes.** See Pub. 967 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
- No.** Use the Tax Table that starts on page 27.

Refund

If line 12a is under \$1, we will send the refund only on written request.

If you want to check the status of your refund, please wait at least 72 hours after the IRS acknowledges receipt of your e-filed return (3 to 4 weeks after you mail a paper return) to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically). See page 25 for details.



If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2010 on page 22.

Refund Offset

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

Injured spouse. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 12a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 26) or see Form 8379.

Lines 12a Through 12d

DIRECT DEPOSIT

Simple. Safe. Secure.

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

your checking or savings account, including an individual retirement arrangement (IRA).

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 to get lost.
- 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 12a into 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 12a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or
- Complete lines 12b through 12d if you want your refund deposited to only one account.

Otherwise, we will send you a check.

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



*The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to 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 12a and attach Form 8888 or fill in lines 12b through 12d, your spouse may get at least part of the refund.

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

TreasuryDirect®. You can request a deposit of your refund to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to www.treasurydirect.gov.

U.S. Series I Savings Bonds. You can use your refund to buy up to \$5,000 in U.S. Series I Savings Bonds. The amount you request must be in a multiple of \$50. You do not need a TreasuryDirect® account to do this. See the Form 8888 instructions for details.

Line 12a. You cannot file Form 8888 and split your refund among two or three accounts if Form 8379 is filed with your return.

Line 12b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check will be sent instead. On the sample check on page 19, the routing number is 250250025. William and Doris Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 12b if:

- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 12c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution

whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the "Savings" box.

Sample Check— Lines 12b Through 12d

William Maple
Doris Maple
1234 Redwood Circle
Anytown, MD 20000

PAY TO THE ORDER OF

Routing number (line 12b): 250250025
Account number (line 12d): 20202086

ANYTOWN BANK
Anytown, MD 20000

For

1234

Do not include the check number.

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

You cannot request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).



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

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

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, 2010. If you file your return after April 15, 2010, you now can include interest and penalty in your payment. Visit www.irs.gov and enter "e-pay" in the search box for details.

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

Line 13, Amount You Owe



To save interest and penalties, pay your taxes in full by April 15, 2010. You do not have to pay if line 13 is under \$1.

If you are not using EFW or EFTPS, you have four other ways to pay.

Pay by check or money order. Enclose in the envelope with your return a check or money order payable to the "United States Treasury" for the full amount when you file. Do not attach the payment to your return. Do not send cash. Write "2009 Form 1040EZ" and your name, address, daytime phone number, and social security number (SSN) on your payment. If

you are filing a joint return, enter the SSN shown first on your return.

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

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.

Pay by credit or debit card. To pay by credit or debit card, call toll-free or visit the website of one of the service providers listed below and follow the instructions. A convenience fee will be charged by the service provider based on the amount you are paying. You may be able to deduct the fee on your 2010 tax return, but you will have to file Form 1040 and itemize your deductions on Schedule A (Form 1040). See the instructions for Form 1040, Schedule A. 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 also can 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.

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

RBS WorldPay, Inc.
1-888-9-PAY-TAX™ (1-888-972-9829)
1-877-517-4881 (Customer Service)
www.payUSAtax.com

Official Payments Corporation
1-888-UPAY-TAX™ (1-888-872-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4V, or (c) make estimated tax payments for 2010. See Income tax withholding and estimated tax payments for 2010 on page 22.

What if You Cannot Pay?

Installment payments. If you cannot pay the full amount shown on line 13 when you file, you can ask to make monthly installment payments for the full or a partial amount. Generally, you can 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, 2010. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

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

Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 13 is at least \$1,000 and it is more than 10% of the tax shown on your return. The "tax shown on your return" is the amount on line 11 minus the amounts on lines 8 and 9a. You may choose to have the IRS

figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or 1040 to do so.

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

Exceptions to the penalty. You will not owe the penalty if your 2008 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 2008 return and you were a U.S. citizen or resident for all of 2008, or
2. Line 7 on your 2009 return is at least as much as the tax shown on your 2008 return.

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2009 tax return with the IRS, check the "Yes" box in the "Third party designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

You 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 2010 tax return. This is April 15, 2011, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

Signing Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse also must sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see *Death of a taxpayer* on page 5.

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

Daytime phone number. Providing your daytime phone number may help speed the processing of your return. We can have questions about items on your return, such as the earned income credit. 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!

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse each will 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—even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2008 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 2008 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2008 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 2008 return.) You also will be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual social security statement.



You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2009.

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

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

For more details, visit www.irs.gov/efile and click on "Individual Taxpayers."

Section 4—After You Have Finished

Return Checklist

This checklist can help you file a correct return. Mistakes can delay your refund or result in notices being sent to you.

Did you:

- Enter the correct social security number for you and your spouse if married in the space provided on Form 1040EZ? Check that your name and SSN agree with your social security card.
- Use the amount from line 6, and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 11.
- Go through the three steps on pages 13 and 14, if you thought you could take the EIC? If you could take the EIC, did you take special care to use the proper filing status column in the EIC Table?
- Check your math, especially when figuring your taxable income, federal income tax withheld, earned income credit, total payments, and your refund or amount you owe?
- Check one or both boxes on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2009 return? Did you check the box even if that person chooses not to claim you (or your spouse)? Did you leave the boxes blank if no one can claim you (or your spouse) as a dependent?
- Enter an amount on line 5? If you checked any of the boxes, did you use the worksheet on the back of Form 1040EZ to figure the amount to enter? If you did not check any of the boxes, did you enter \$9,350 if single; \$18,700 if married filing jointly?
- Sign and date Form 1040EZ and enter your occupation(s)?
- Use your peel-off label (if you got one)? If it did not show your correct name(s) and address, did you enter the right information? If you did not get a label, did you enter your name and address in the spaces provided on Form 1040EZ?
- Include your apartment number in your address if you live in an apartment?
- Attach your Form(s) W-2 to the left margin of Form 1040EZ?
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 13 on page 19 for details.
- File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

Filing the Return

Due Date

File Form 1040EZ by *April 15, 2010*. If you file after this date, you may have to pay interest and penalties, discussed later on this page.

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

What if You Cannot File on Time?

If you cannot file on time, you can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 15, 2010. If you make a payment with your extension request, see the instructions for line 10 on page 18.

What if You File or Pay Late?

We can charge you interest and penalties on the amount you owe.

Late filing. If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. We will charge you interest on the penalty from the due date of the return (including extensions). If your return is more than 60 days late, the minimum penalty will be \$135 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 $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return.

Frivolous return. In addition to any other penalties, there is a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that 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 2008-14, available at www.irs.gov/irb/2008-04_IRB/ar12.html.

Are there other penalties? Yes. There are penalties for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. We will charge you interest on these penalties from the due date of the return (including extensions). There may be criminal penalties for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details.

Where Do You File?

See the back cover.

Private delivery services. You can use only the IRS-designated private delivery services below 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.
- 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.

Section 5—General Information

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.

Income tax withholding and estimated tax payments for 2010. If the amount you owe or your refund is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2010 pay. For details on how to complete Form W-4, see Pub. 919. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V. In general, you do not have to make estimated tax payments if you expect that your 2010 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

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

To reduce your risk:

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

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

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 4535.

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 National Taxpayer Advocate Help 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 personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

How long should you keep your tax return? Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. See Pub. 552 for details.

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

How do you get a copy of your tax return? If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally 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 24 for the number.

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 26) or visit www.irs.gov and click on "Individuals" for help in filing those returns. Send the returns to the address that applies to you in the latest Form 1040EZ instruction booklet. For example, if you are filing a 2006 return in 2010, use the address in this booklet. However, if you got an IRS notice, mail the return to the address in the notice.

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. You also may qualify for relief if you were a married resident of a community property state but did not file a joint return and are now liable for an underpaid or understated tax. To request relief, you generally 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.

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

Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file.



You may be able to deduct this gift on your 2010 tax return.

Internal Revenue Service 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:

- Access to information.
- Accuracy.
- Prompt refunds.
- Canceling penalties.
- Resolving problems.
- Simpler forms.
- Easier filing and payment options.

For information about our standards and a report of our accomplishments, see Pub. 2183.

Help With Unresolved Tax Issues (Taxpayer Advocate Service)

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving problems with the IRS, or who believe that an IRS system or procedure is not working as it should. Here are seven things every taxpayer should know about TAS:

1. TAS is your voice at the IRS.
2. Our service is free, confidential, and tailored to meet your needs.
3. You may be eligible for TAS help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should.

4. TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.
5. TAS employees know the IRS and how to navigate it. We 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.
6. TAS has at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Publication 1546, Taxpayer Advocate Service—Your Voice at the IRS, and on our website at www.irs.gov/advocate. You can also call our toll-free line at 1-877-777-4778.
7. You can learn about your rights and responsibilities as a taxpayer by visiting our online tax toolkit at www.taxtoolkit.irs.gov.

Low Income Taxpayer Clinics (LITCs)

The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or for a small fee. If an individual's native language is not English, some clinics can provide information in certain other languages about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at www.irs.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or your local IRS office.

Suggestions for Improving the IRS (Taxpayer Advocacy Panel)

The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. To learn more about the TAP, go to www.improveirs.org or call 1-888-912-1227 toll-free.

Section 6—Getting Tax Help

The Internet and the phone are the two easiest ways to get the help you need.



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



Internet

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

Online services and help. Go to www.irs.gov to obtain information on:

- *Online Services*—Conduct business with the IRS electronically.
- *Taxpayer Advocate Service*—Helps taxpayers resolve problems with the IRS.
- *Free File* and e-file—Free federal online filing.
- *Where's My Refund*—Your refund status anytime from anywhere.
- *Free Tax Return Preparation*—Free tax assistance and preparation.
- *Recent Tax Changes*—Highlights on newly enacted tax law.
- *Innocent Spouses*—Tax information for innocent spouses.
- *Disaster Tax Relief*—Tax relief provisions for disaster situations.
- *Identity Theft and Your Tax Records*—Safeguard your identity and tax records.
- *Online Payment Agreement (OPA) Application*—Online agreements.
- *Applying for Offers in Compromise*—Information on offers in compromise.

If you do not see the link you need, use the search box.



Phone

If you cannot find the answer to your questions in these instructions or online, please call us for assistance. See "Calling Us" next.

Calling Us

There is live and recorded tax help available. You will not be charged for the call unless your phone company charges you for toll-free calls. Live tax help is available 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. Recorded tax help is available anytime.



If you want to check the status of your 2009 refund, see Refund Information on page 25.

Live Tax Help

Making the call. Call **1-800-829-1040 (TTY/TDD 1-800-829-4059)**. Our menu allows you to speak your responses or use your keypad to select a menu option. Follow the voice prompts.

Information we may need. We 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 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: (a) your social security number, date of birth, or personal identification number (PIN) if you have one, and (b) the amount of refund shown on your tax return, your filing status, the "Caller ID Number" shown at the top of any notice you received, the numbers in your street address, or your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of services provided. We use several methods to evaluate our telephone service. For quality assurance purposes only, we may record telephone calls. A random sample of recorded calls is selected for review. We may also listen to live calls in progress. Finally, we randomly select customers for participation in a customer satisfaction survey.

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.

Ordering Tax Products

Call 1-800-TAX-FORM (1-800-829-3676). Receive your order within 10 working days.

National Taxpayer Advocate Help Line

Call 1-877-777-4778.

Other Ways To Get Help

Send us your written tax questions. For the mailing address, call us at 1-800-829-1040 (TTY/TDD 1-800-829-4059). You should get an answer in about 30 days. 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 our website at www.irs.gov/help and then clicking on "Help with Tax Questions." Here are some of the methods you may want to try.

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics. This is an online version of the TeleTax topics listed on page 26.

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.

Volunteer Income Tax Assistance (VITA). The VITA program is designed to help low-income taxpayers.

Tax Counseling for the Elderly (TCE). The TCE program is designed to assist taxpayers age 60 or older with their tax return preparation.

VITA/TCE sites. 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.

Members of the military. If you are a member of the military, you also can get assistance on military tax benefits, such as combat zone tax benefits, at an office within your installation.

Further information. For more information on these programs, go to www.irs.gov and enter keyword "VITA" in the search box. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/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 2008 tax return (if available), all your Forms W-2, 1099, and 1098 for 2009, and any other information about your 2009 income and expenses.

Everyday tax solutions. You can get face-to-face help solving tax problems every business day in our Taxpayer Assistance Centers. An employee can explain our 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. The TTY/TDD number for telephone help is 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

Tax Services in Other Languages. To better serve taxpayers whose native language is not English, we have products and services in various languages.

For Spanish speaking taxpayers, we have:

- Spanish Publication 17, El Impuesto Federal sobre los Ingresos, and
- The Espanol website, www.irs.gov/espanol.

We also offer a Basic Tax Responsibilities CD/DVD in the following languages.

- Spanish.
- Chinese.
- Vietnamese.
- Korean.
- Russian.

To get a copy of this CD/DVD, call the National Distribution Center at 1-800-829-3676 and ask for Pub. 4580 in your language.



The IRS Taxpayer Assistance Centers provide over-the-phone interpreter assistance in more than 170 different languages. To find the number, see Everyday tax solutions above.



Walk-In

Pick up some of the most requested tax products at many IRS offices, post offices, and libraries. Also, some grocery stores, copy centers, city and county government offices, and credit unions have reproducible tax products available to photocopy or print from a DVD.



Mail

Order tax products from:

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Receive your order within 10 working days after your request is received.



DVD

Buy IRS Publication 1796 (IRS Tax Products DVD) for \$30. Price is subject to change. There may be a handling fee. The DVD includes current-year and prior-year tax products; Internal Revenue Bulletins; and toll-free and email technical support. The DVD is released twice during the year. The first release will ship early January 2010 and the final release will ship early March 2010.

Get the DVD by Internet or phone. Buy it from:

- National Technical Information Service (NTIS) at www.irs.gov/cdorders (or 1-877-233-6767)
- Government Printing Office (GPO) at <http://bookstore.gpo.gov> (search for Pub. 1796) (or 1-866-512-1800)

Refund Information

where's my refund?

You can go online to check the status of your refund 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



Go to www.irs.gov and click on *Where's My Refund*. Have a copy of your tax return handy. You will need to provide the following information from your return:

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



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.

If you do not have Internet access, call:

- 1-800-829-1954 during the hours shown on page 24 under *Calling Us*, or
- 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

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

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

Refund information also is available in Spanish at www.irs.gov/espanol and the phone numbers listed above.

Recorded Tax Help (TeleTax)

TeleTax is a wide-ranging directory of recorded tax information that is available anytime. A complete list of topics is on page 26.

Select the number of the topic you want to hear. Then, call **1-800-829-4477**. Be ready to take notes.

TeleTax topics by Internet. TeleTax topics are also available at www.irs.gov.

TeleTax Topics				Topic No.	Subject	Topic No.	Subject	Topic No.	Subject
Call 1-800-829-4477				417	Earnings for clergy	556	Alternative minimum tax	757	Forms 941 and 944— Deposit requirements
All topics are available in Spanish.				418	Unemployment compensation	557	Tax on early distributions from traditional and Roth IRAs	758	Form 941— Employer's Quarterly Federal Tax Return and Form 944— Employer's Annual Federal Tax Return
Topic No.	Subject	Topic No.	Subject	419	Gambling income and expenses	558	Tax on early distributions from retirement plans	761	Tips— Withholding and reporting
IRS Help Available		206	Dishonored payments	420	Bartering income			762	Independent contractor vs. employee
101	IRS services— Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs	Alternative Filing Methods		421	Scholarship and fellowship grants			Electronic Media Filers— 1099 Series and Related Information Returns	
102	Tax assistance for individuals with disabilities and the hearing impaired	253	Substitute tax forms	423	Social security and equivalent railroad retirement benefits	Tax Credits		801	Who must file magnetically
103	Tax help for small businesses and self-employed	254	How to choose a paid tax preparer	424	401(k) plans	601	Earned income credit (EIC)	802	Applications, forms, and information
104	Taxpayer Advocate Service— Help for problem situations	255	Self-selected PIN signature method for online registration	425	Passive activities— Losses and credits	602	Child and dependent care credit	803	Waivers and extensions
105	Armed Forces tax information	General Information		427	Stock options	607	Adoption credit	804	Test files and combined federal and state filing
107	Tax relief in disaster situations	301	When, where, and how to file	429	Traders in securities (information for Form 1040 filers)	608	Excess social security and RRTA tax withheld	805	Electronic filing of information returns
IRS Procedures		303	Checklist of common errors when preparing your tax return	430	Exchange of policyholder interest for stock	610	Retirement savings contributions credit	Tax Information for Aliens and U.S. Citizens Living Abroad	
151	Your appeal rights	304	Extension of time to file your tax return	431	Canceled debt— Is it taxable or not?	611	First-time homebuyer credit— Purchases made in 2008	851	Resident and nonresident aliens
152	Refund information	305	Recordkeeping	Adjustments to Income		612	First-time homebuyer credit— Purchases made in 2009	856	Foreign tax credit
153	What to do if you haven't filed your tax return	306	Penalty for underpayment of estimated tax	451	Individual retirement arrangements (IRAs)			857	Individual taxpayer identification number (ITIN)— Form W-7
154	Forms W-2 and Form 1099-R— What to do if not received	307	Backup withholding	452	Alimony paid	IRS Notices		858	Alien tax clearance
155	Forms and publications— How to order	308	Amended returns	453	Bad debt deduction	651	Notices— What to do	Tax Information for Residents of Puerto Rico (in Spanish only)	
156	Copy of your tax return— How to get one	309	Roth IRA contributions	455	Moving expenses	652	Notice of underreported income— CP 2000	901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
157	Change of address— How to notify IRS	310	Coverdell education savings accounts	456	Student loan interest deduction	653	IRS notices and bills, penalties, and interest charges	902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
158	Ensuring proper credit of payments	311	Power of attorney information	457	Tuition and fees deduction	Basis of Assets, Depreciation, and Sale of Assets		903	Federal employment tax in Puerto Rico
159	Prior year(s) Form W-2— How to get a copy of	312	Disclosure authorizations	458	Educator expense deduction	701	Sale of your home	904	Tax assistance for residents of Puerto Rico
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)	313	Qualified tuition programs (QTPs)	Itemized Deductions		703	Basis of assets		
Collection		Which Forms to File		501	Should I itemize?	704	Depreciation		
201	The collection process	352	Which form— 1040, 1040A, or 1040EZ?	502	Medical and dental expenses	705	Installment sales		
202	Tax payment options	356	Decedents	503	Deductible taxes	Employer Tax Information			
203	Failure to pay child support and federal nontax and state income tax obligations	Types of Income		504	Home mortgage points	751	Social security and Medicare withholding rates		
204	Offers in compromise	401	Wages and salaries	505	Interest expense	752	Form W-2— Where, when, and how to file		
205	Innocent spouse relief (and separation of liability and equitable relief)	403	Interest received	506	Contributions	753	Form W-4— Employee's Withholding Allowance Certificate		
		404	Dividends	507	Casualty and theft losses	754	Form W-5— Advance earned income credit		
		407	Business income	508	Miscellaneous expenses	755	Employer identification number (EIN)— How to apply		
		409	Capital gains and losses	509	Business use of home	756	Employment taxes for household employees		
		410	Pensions and annuities	510	Business use of car			Topic numbers are effective January 1, 2010.	
		411	Pensions— The general rule and the simplified method	511	Business travel expenses				
		412	Lump-sum distributions	512	Business entertainment expenses				
		413	Rollovers from retirement plans	513	Educational expenses				
		414	Rental income and expenses	514	Employee business expenses				
		415	Renting residential and vacation property	515	Casualty, disaster, and theft losses				
		416	Farming and fishing income	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				

2009 Tax Table

Example. Mr. Brown is single. His **taxable income** on line 6 of Form 1040EZ is \$26,250. He follows two easy steps to figure his tax: **1.** He finds the \$26,250-26,300 taxable income line. **2.** He finds the Single filing status column and reads down the column. The **tax** amount shown where the taxable income line and the filing status line meet is \$3,524. He enters this amount on line 11 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
26,200	26,250		3,516
26,250	26,300	3,524	3,099
26,300	26,350		3,106
26,350	26,400		3,531
			3,114
			3,539
			3,121

If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is -				Your tax is -				Your tax is -				Your tax is -	
0	5	0	0	1,500	1,525	151	151	3,000				6,000			
5	15	1	1	1,525	1,550	154	154	3,050	3,100	303	303	6,050	6,100	603	603
15	25	2	2	1,550	1,575	156	156	3,100	3,150	308	308	6,100	6,150	608	608
25	50	4	4	1,575	1,600	159	159	3,150	3,200	313	313	6,150	6,200	613	613
50	75	6	6	1,600	1,625	161	161	3,200	3,250	318	318	6,200	6,250	618	618
75	100	9	9	1,625	1,650	164	164	3,250	3,300	323	323	6,250	6,300	623	623
100	125	11	11	1,650	1,675	166	166	3,300	3,350	328	328	6,300	6,350	628	628
125	150	14	14	1,675	1,700	169	169	3,350	3,400	333	333	6,350	6,400	633	633
150	175	16	16	1,700	1,725	171	171	3,400	3,450	338	338	6,400	6,450	638	638
175	200	19	19	1,725	1,750	174	174	3,450	3,500	343	343	6,450	6,500	643	643
200	225	21	21	1,750	1,775	176	176	3,500	3,550	348	348	6,500	6,550	648	648
225	250	24	24	1,775	1,800	179	179	3,550	3,600	353	353	6,550	6,600	653	653
250	275	26	26	1,800	1,825	181	181	3,600	3,650	358	358	6,600	6,650	658	658
275	300	29	29	1,825	1,850	184	184	3,650	3,700	363	363	6,650	6,700	663	663
300	325	31	31	1,850	1,875	186	186	3,700	3,750	368	368	6,700	6,750	668	668
325	350	34	34	1,875	1,900	189	189	3,750	3,800	373	373	6,750	6,800	673	673
350	375	36	36	1,900	1,925	191	191	3,800	3,850	378	378	6,800	6,850	678	678
375	400	39	39	1,925	1,950	194	194	3,850	3,900	383	383	6,850	6,900	683	683
400	425	41	41	1,950	1,975	196	196	3,900	3,950	388	388	6,900	6,950	688	688
425	450	44	44	1,975	2,000	199	199	3,950	4,000	393	393	6,950	7,000	693	693
450	475	46	46							398	398			698	698
475	500	49	49												
500	525	51	51	2,000				4,000				7,000			
525	550	54	54	2,000	2,025	201	201	4,000	4,050	403	403	7,000	7,050	703	703
550	575	56	56	2,025	2,050	204	204	4,050	4,100	408	408	7,050	7,100	708	708
575	600	59	59	2,050	2,075	206	206	4,100	4,150	413	413	7,100	7,150	713	713
600	625	61	61	2,075	2,100	209	209	4,150	4,200	418	418	7,150	7,200	718	718
625	650	64	64	2,100	2,125	211	211	4,200	4,250	423	423	7,200	7,250	723	723
650	675	66	66	2,125	2,150	214	214	4,250	4,300	428	428	7,250	7,300	728	728
675	700	69	69	2,150	2,175	216	216	4,300	4,350	433	433	7,300	7,350	733	733
700	725	71	71	2,175	2,200	219	219	4,350	4,400	438	438	7,350	7,400	738	738
725	750	74	74	2,200	2,225	221	221	4,400	4,450	443	443	7,400	7,450	743	743
750	775	76	76	2,225	2,250	224	224	4,450	4,500	448	448	7,450	7,500	748	748
775	800	79	79	2,250	2,275	226	226	4,500	4,550	453	453	7,500	7,550	753	753
800	825	81	81	2,275	2,300	229	229	4,550	4,600	458	458	7,550	7,600	758	758
825	850	84	84	2,300	2,325	231	231	4,600	4,650	463	463	7,600	7,650	763	763
850	875	86	86	2,325	2,350	234	234	4,650	4,700	468	468	7,650	7,700	768	768
875	900	89	89	2,350	2,375	236	236	4,700	4,750	473	473	7,700	7,750	773	773
900	925	91	91	2,375	2,400	239	239	4,750	4,800	478	478	7,750	7,800	778	778
925	950	94	94	2,400	2,425	241	241	4,800	4,850	483	483	7,800	7,850	783	783
950	975	96	96	2,425	2,450	244	244	4,850	4,900	488	488	7,850	7,900	788	788
975	1,000	99	99	2,450	2,475	246	246	4,900	4,950	493	493	7,900	7,950	793	793
				2,475	2,500	249	249	4,950	5,000	498	498	7,950	8,000	798	798
				2,500	2,525	251	251								
				2,525	2,550	254	254	5,000				8,000			
				2,550	2,575	256	256	5,000	5,050	503	503	8,000	8,050	803	803
				2,575	2,600	259	259	5,050	5,100	508	508	8,050	8,100	808	808
				2,600	2,625	261	261	5,100	5,150	513	513	8,100	8,150	813	813
				2,625	2,650	264	264	5,150	5,200	518	518	8,150	8,200	818	818
				2,650	2,675	266	266	5,200	5,250	523	523	8,200	8,250	823	823
				2,675	2,700	269	269	5,250	5,300	528	528	8,250	8,300	828	828
				2,700	2,725	271	271	5,300	5,350	533	533	8,300	8,350	833	833
				2,725	2,750	274	274	5,350	5,400	538	538	8,350	8,400	838	838
				2,750	2,775	276	276	5,400	5,450	543	543	8,400	8,450	843	843
				2,775	2,800	279	279	5,450	5,500	548	548	8,450	8,500	848	848
				2,800	2,825	281	281	5,500	5,550	553	553	8,500	8,550	853	853
				2,825	2,850	284	284	5,550	5,600	558	558	8,550	8,600	858	858
				2,850	2,875	286	286	5,600	5,650	563	563	8,600	8,650	863	863
				2,875	2,900	289	289	5,650	5,700	568	568	8,650	8,700	868	868
				2,900	2,925	291	291	5,700	5,750	573	573	8,700	8,750	873	873
				2,925	2,950	294	294	5,750	5,800	578	578	8,750	8,800	878	878
				2,950	2,975	296	296	5,800	5,850	583	583	8,800	8,850	883	883
				2,975	3,000	299	299	5,850	5,900	588	588	8,850	8,900	888	888
								5,900	5,950	593	593	8,900	8,950	893	893
								5,950	6,000	598	598	8,950	9,000	898	898

(Continued on page 28)

2009 Tax Table – Continued

If Form 1040EZ, line 6, is –		And you are –		If Form 1040EZ, line 6, is –		And you are –		If Form 1040EZ, line 6, is –		And you are –					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
Your tax is –				Your tax is –				Your tax is –							
9,000				12,000				15,000				18,000			
9,000	9,050	936	903	12,000	12,050	1,386	1,203	15,000	15,050	1,836	1,503	18,000	18,050	2,286	1,869
9,050	9,100	944	908	12,050	12,100	1,394	1,208	15,050	15,100	1,844	1,508	18,050	18,100	2,294	1,876
9,100	9,150	951	913	12,100	12,150	1,401	1,213	15,100	15,150	1,851	1,513	18,100	18,150	2,301	1,884
9,150	9,200	959	918	12,150	12,200	1,409	1,218	15,150	15,200	1,859	1,518	18,150	18,200	2,309	1,891
9,200	9,250	966	923	12,200	12,250	1,416	1,223	15,200	15,250	1,866	1,523	18,200	18,250	2,316	1,899
9,250	9,300	974	928	12,250	12,300	1,424	1,228	15,250	15,300	1,874	1,528	18,250	18,300	2,324	1,906
9,300	9,350	981	933	12,300	12,350	1,431	1,233	15,300	15,350	1,881	1,533	18,300	18,350	2,331	1,914
9,350	9,400	989	938	12,350	12,400	1,439	1,238	15,350	15,400	1,889	1,538	18,350	18,400	2,339	1,921
9,400	9,450	996	943	12,400	12,450	1,446	1,243	15,400	15,450	1,896	1,543	18,400	18,450	2,346	1,929
9,450	9,500	1,004	948	12,450	12,500	1,454	1,248	15,450	15,500	1,904	1,548	18,450	18,500	2,354	1,936
9,500	9,550	1,011	953	12,500	12,550	1,461	1,253	15,500	15,550	1,911	1,553	18,500	18,550	2,361	1,944
9,550	9,600	1,019	958	12,550	12,600	1,469	1,258	15,550	15,600	1,919	1,558	18,550	18,600	2,369	1,951
9,600	9,650	1,026	963	12,600	12,650	1,476	1,263	15,600	15,650	1,926	1,563	18,600	18,650	2,376	1,959
9,650	9,700	1,034	968	12,650	12,700	1,484	1,268	15,650	15,700	1,934	1,568	18,650	18,700	2,384	1,966
9,700	9,750	1,041	973	12,700	12,750	1,491	1,273	15,700	15,750	1,941	1,573	18,700	18,750	2,391	1,974
9,750	9,800	1,049	978	12,750	12,800	1,499	1,278	15,750	15,800	1,949	1,578	18,750	18,800	2,399	1,981
9,800	9,850	1,056	983	12,800	12,850	1,506	1,283	15,800	15,850	1,956	1,583	18,800	18,850	2,406	1,989
9,850	9,900	1,064	988	12,850	12,900	1,514	1,288	15,850	15,900	1,964	1,588	18,850	18,900	2,414	1,996
9,900	9,950	1,071	993	12,900	12,950	1,521	1,293	15,900	15,950	1,971	1,593	18,900	18,950	2,421	2,004
9,950	10,000	1,079	998	12,950	13,000	1,529	1,298	15,950	16,000	1,979	1,598	18,950	19,000	2,429	2,011
10,000				13,000				16,000				19,000			
10,000	10,050	1,086	1,003	13,000	13,050	1,536	1,303	16,000	16,050	1,986	1,603	19,000	19,050	2,436	2,019
10,050	10,100	1,094	1,008	13,050	13,100	1,544	1,308	16,050	16,100	1,994	1,608	19,050	19,100	2,444	2,026
10,100	10,150	1,101	1,013	13,100	13,150	1,551	1,313	16,100	16,150	2,001	1,613	19,100	19,150	2,451	2,034
10,150	10,200	1,109	1,018	13,150	13,200	1,559	1,318	16,150	16,200	2,009	1,618	19,150	19,200	2,459	2,041
10,200	10,250	1,116	1,023	13,200	13,250	1,566	1,323	16,200	16,250	2,016	1,623	19,200	19,250	2,466	2,049
10,250	10,300	1,124	1,028	13,250	13,300	1,574	1,328	16,250	16,300	2,024	1,628	19,250	19,300	2,474	2,056
10,300	10,350	1,131	1,033	13,300	13,350	1,581	1,333	16,300	16,350	2,031	1,633	19,300	19,350	2,481	2,064
10,350	10,400	1,139	1,038	13,350	13,400	1,589	1,338	16,350	16,400	2,039	1,638	19,350	19,400	2,489	2,071
10,400	10,450	1,146	1,043	13,400	13,450	1,596	1,343	16,400	16,450	2,046	1,643	19,400	19,450	2,496	2,079
10,450	10,500	1,154	1,048	13,450	13,500	1,604	1,348	16,450	16,500	2,054	1,648	19,450	19,500	2,504	2,086
10,500	10,550	1,161	1,053	13,500	13,550	1,611	1,353	16,500	16,550	2,061	1,653	19,500	19,550	2,511	2,094
10,550	10,600	1,169	1,058	13,550	13,600	1,619	1,358	16,550	16,600	2,069	1,658	19,550	19,600	2,519	2,101
10,600	10,650	1,176	1,063	13,600	13,650	1,626	1,363	16,600	16,650	2,076	1,663	19,600	19,650	2,526	2,109
10,650	10,700	1,184	1,068	13,650	13,700	1,634	1,368	16,650	16,700	2,084	1,668	19,650	19,700	2,534	2,116
10,700	10,750	1,191	1,073	13,700	13,750	1,641	1,373	16,700	16,750	2,091	1,674	19,700	19,750	2,541	2,124
10,750	10,800	1,199	1,078	13,750	13,800	1,649	1,378	16,750	16,800	2,099	1,681	19,750	19,800	2,549	2,131
10,800	10,850	1,206	1,083	13,800	13,850	1,656	1,383	16,800	16,850	2,106	1,689	19,800	19,850	2,556	2,139
10,850	10,900	1,214	1,088	13,850	13,900	1,664	1,388	16,850	16,900	2,114	1,696	19,850	19,900	2,564	2,146
10,900	10,950	1,221	1,093	13,900	13,950	1,671	1,393	16,900	16,950	2,121	1,704	19,900	19,950	2,571	2,154
10,950	11,000	1,229	1,098	13,950	14,000	1,679	1,398	16,950	17,000	2,129	1,711	19,950	20,000	2,579	2,161
11,000				14,000				17,000				20,000			
11,000	11,050	1,236	1,103	14,000	14,050	1,686	1,403	17,000	17,050	2,136	1,719	20,000	20,050	2,586	2,169
11,050	11,100	1,244	1,108	14,050	14,100	1,694	1,408	17,050	17,100	2,144	1,726	20,050	20,100	2,594	2,176
11,100	11,150	1,251	1,113	14,100	14,150	1,701	1,413	17,100	17,150	2,151	1,734	20,100	20,150	2,601	2,184
11,150	11,200	1,259	1,118	14,150	14,200	1,709	1,418	17,150	17,200	2,159	1,741	20,150	20,200	2,609	2,191
11,200	11,250	1,266	1,123	14,200	14,250	1,716	1,423	17,200	17,250	2,166	1,749	20,200	20,250	2,616	2,199
11,250	11,300	1,274	1,128	14,250	14,300	1,724	1,428	17,250	17,300	2,174	1,756	20,250	20,300	2,624	2,206
11,300	11,350	1,281	1,133	14,300	14,350	1,731	1,433	17,300	17,350	2,181	1,764	20,300	20,350	2,631	2,214
11,350	11,400	1,289	1,138	14,350	14,400	1,739	1,438	17,350	17,400	2,189	1,771	20,350	20,400	2,639	2,221
11,400	11,450	1,296	1,143	14,400	14,450	1,746	1,443	17,400	17,450	2,196	1,779	20,400	20,450	2,646	2,229
11,450	11,500	1,304	1,148	14,450	14,500	1,754	1,448	17,450	17,500	2,204	1,786	20,450	20,500	2,654	2,236
11,500	11,550	1,311	1,153	14,500	14,550	1,761	1,453	17,500	17,550	2,211	1,794	20,500	20,550	2,661	2,244
11,550	11,600	1,319	1,158	14,550	14,600	1,769	1,458	17,550	17,600	2,219	1,801	20,550	20,600	2,669	2,251
11,600	11,650	1,326	1,163	14,600	14,650	1,776	1,463	17,600	17,650	2,226	1,809	20,600	20,650	2,676	2,259
11,650	11,700	1,334	1,168	14,650	14,700	1,784	1,468	17,650	17,700	2,234	1,816	20,650	20,700	2,684	2,266
11,700	11,750	1,341	1,173	14,700	14,750	1,791	1,473	17,700	17,750	2,241	1,824	20,700	20,750	2,691	2,274
11,750	11,800	1,349	1,178	14,750	14,800	1,799	1,478	17,750	17,800	2,249	1,831	20,750	20,800	2,699	2,281
11,800	11,850	1,356	1,183	14,800	14,850	1,806	1,483	17,800	17,850	2,256	1,839	20,800	20,850	2,706	2,289
11,850	11,900	1,364	1,188	14,850	14,900	1,814	1,488	17,850	17,900	2,264	1,846	20,850	20,900	2,714	2,296
11,900	11,950	1,371	1,193	14,900	14,950	1,821	1,493	17,900	17,950	2,271	1,854	20,900	20,950	2,721	2,304
11,950	12,000	1,379	1,198	14,950	15,000	1,829	1,498	17,950	18,000	2,279	1,861	20,950	21,000	2,729	2,311

(Continued on page 29)

If Form 1040EZ, line 6, is –		And you are –		If Form 1040EZ, line 6, is –		And you are –		If Form 1040EZ, line 6, is –		And you are –		If Form 1040EZ, line 6, is –		And you are –	
		Single	Married filing jointly			Single	Married filing jointly			Single	Married filing jointly			Single	Married filing jointly
At least	But less than	Your tax is –		At least	But less than	Your tax is –		At least	But less than	Your tax is –		At least	But less than	Your tax is –	
21,000				24,000				27,000				30,000			
21,000	21,050	2,736	2,319	24,000	24,050	3,186	2,769	27,000	27,050	3,636	3,219	30,000	30,050	4,086	3,669
21,050	21,100	2,744	2,326	24,050	24,100	3,194	2,776	27,050	27,100	3,644	3,226	30,050	30,100	4,094	3,676
21,100	21,150	2,751	2,334	24,100	24,150	3,201	2,784	27,100	27,150	3,651	3,234	30,100	30,150	4,101	3,684
21,150	21,200	2,759	2,341	24,150	24,200	3,209	2,791	27,150	27,200	3,659	3,241	30,150	30,200	4,109	3,691
21,200	21,250	2,766	2,349	24,200	24,250	3,216	2,799	27,200	27,250	3,666	3,249	30,200	30,250	4,116	3,699
21,250	21,300	2,774	2,356	24,250	24,300	3,224	2,806	27,250	27,300	3,674	3,256	30,250	30,300	4,124	3,706
21,300	21,350	2,781	2,364	24,300	24,350	3,231	2,814	27,300	27,350	3,681	3,264	30,300	30,350	4,131	3,714
21,350	21,400	2,789	2,371	24,350	24,400	3,239	2,821	27,350	27,400	3,689	3,271	30,350	30,400	4,139	3,721
21,400	21,450	2,796	2,379	24,400	24,450	3,246	2,829	27,400	27,450	3,696	3,279	30,400	30,450	4,146	3,729
21,450	21,500	2,804	2,386	24,450	24,500	3,254	2,836	27,450	27,500	3,704	3,286	30,450	30,500	4,154	3,736
21,500	21,550	2,811	2,394	24,500	24,550	3,261	2,844	27,500	27,550	3,711	3,294	30,500	30,550	4,161	3,744
21,550	21,600	2,819	2,401	24,550	24,600	3,269	2,851	27,550	27,600	3,719	3,301	30,550	30,600	4,169	3,751
21,600	21,650	2,826	2,409	24,600	24,650	3,276	2,859	27,600	27,650	3,726	3,309	30,600	30,650	4,176	3,759
21,650	21,700	2,834	2,416	24,650	24,700	3,284	2,866	27,650	27,700	3,734	3,316	30,650	30,700	4,184	3,766
21,700	21,750	2,841	2,424	24,700	24,750	3,291	2,874	27,700	27,750	3,741	3,324	30,700	30,750	4,191	3,774
21,750	21,800	2,849	2,431	24,750	24,800	3,299	2,881	27,750	27,800	3,749	3,331	30,750	30,800	4,199	3,781
21,800	21,850	2,856	2,439	24,800	24,850	3,306	2,889	27,800	27,850	3,756	3,339	30,800	30,850	4,206	3,789
21,850	21,900	2,864	2,446	24,850	24,900	3,314	2,896	27,850	27,900	3,764	3,346	30,850	30,900	4,214	3,796
21,900	21,950	2,871	2,454	24,900	24,950	3,321	2,904	27,900	27,950	3,771	3,354	30,900	30,950	4,221	3,804
21,950	22,000	2,879	2,461	24,950	25,000	3,329	2,911	27,950	28,000	3,779	3,361	30,950	31,000	4,229	3,811
22,000				25,000				28,000				31,000			
22,000	22,050	2,886	2,469	25,000	25,050	3,336	2,919	28,000	28,050	3,786	3,369	31,000	31,050	4,236	3,819
22,050	22,100	2,894	2,476	25,050	25,100	3,344	2,926	28,050	28,100	3,794	3,376	31,050	31,100	4,244	3,826
22,100	22,150	2,901	2,484	25,100	25,150	3,351	2,934	28,100	28,150	3,801	3,384	31,100	31,150	4,251	3,834
22,150	22,200	2,909	2,491	25,150	25,200	3,359	2,941	28,150	28,200	3,809	3,391	31,150	31,200	4,259	3,841
22,200	22,250	2,916	2,499	25,200	25,250	3,366	2,949	28,200	28,250	3,816	3,399	31,200	31,250	4,266	3,849
22,250	22,300	2,924	2,506	25,250	25,300	3,374	2,956	28,250	28,300	3,824	3,406	31,250	31,300	4,274	3,856
22,300	22,350	2,931	2,514	25,300	25,350	3,381	2,964	28,300	28,350	3,831	3,414	31,300	31,350	4,281	3,864
22,350	22,400	2,939	2,521	25,350	25,400	3,389	2,971	28,350	28,400	3,839	3,421	31,350	31,400	4,289	3,871
22,400	22,450	2,946	2,529	25,400	25,450	3,396	2,979	28,400	28,450	3,846	3,429	31,400	31,450	4,296	3,879
22,450	22,500	2,954	2,536	25,450	25,500	3,404	2,986	28,450	28,500	3,854	3,436	31,450	31,500	4,304	3,886
22,500	22,550	2,961	2,544	25,500	25,550	3,411	2,994	28,500	28,550	3,861	3,444	31,500	31,550	4,311	3,894
22,550	22,600	2,969	2,551	25,550	25,600	3,419	3,001	28,550	28,600	3,869	3,451	31,550	31,600	4,319	3,901
22,600	22,650	2,976	2,559	25,600	25,650	3,426	3,009	28,600	28,650	3,876	3,459	31,600	31,650	4,326	3,909
22,650	22,700	2,984	2,566	25,650	25,700	3,434	3,016	28,650	28,700	3,884	3,466	31,650	31,700	4,334	3,916
22,700	22,750	2,991	2,574	25,700	25,750	3,441	3,024	28,700	28,750	3,891	3,474	31,700	31,750	4,341	3,924
22,750	22,800	2,999	2,581	25,750	25,800	3,449	3,031	28,750	28,800	3,899	3,481	31,750	31,800	4,349	3,931
22,800	22,850	3,006	2,589	25,800	25,850	3,456	3,039	28,800	28,850	3,906	3,489	31,800	31,850	4,356	3,939
22,850	22,900	3,014	2,596	25,850	25,900	3,464	3,046	28,850	28,900	3,914	3,496	31,850	31,900	4,364	3,946
22,900	22,950	3,021	2,604	25,900	25,950	3,471	3,054	28,900	28,950	3,921	3,504	31,900	31,950	4,371	3,954
22,950	23,000	3,029	2,611	25,950	26,000	3,479	3,061	28,950	29,000	3,929	3,511	31,950	32,000	4,379	3,961
23,000				26,000				29,000				32,000			
23,000	23,050	3,036	2,619	26,000	26,050	3,486	3,069	29,000	29,050	3,936	3,519	32,000	32,050	4,386	3,969
23,050	23,100	3,044	2,626	26,050	26,100	3,494	3,076	29,050	29,100	3,944	3,526	32,050	32,100	4,394	3,976
23,100	23,150	3,051	2,634	26,100	26,150	3,501	3,084	29,100	29,150	3,951	3,534	32,100	32,150	4,401	3,984
23,150	23,200	3,059	2,641	26,150	26,200	3,509	3,091	29,150	29,200	3,959	3,541	32,150	32,200	4,409	3,991
23,200	23,250	3,066	2,649	26,200	26,250	3,516	3,099	29,200	29,250	3,966	3,549	32,200	32,250	4,416	3,999
23,250	23,300	3,074	2,656	26,250	26,300	3,524	3,106	29,250	29,300	3,974	3,556	32,250	32,300	4,424	4,006
23,300	23,350	3,081	2,664	26,300	26,350	3,531	3,114	29,300	29,350	3,981	3,564	32,300	32,350	4,431	4,014
23,350	23,400	3,089	2,671	26,350	26,400	3,539	3,121	29,350	29,400	3,989	3,571	32,350	32,400	4,439	4,021
23,400	23,450	3,096	2,679	26,400	26,450	3,546	3,129	29,400	29,450	3,996	3,579	32,400	32,450	4,446	4,029
23,450	23,500	3,104	2,686	26,450	26,500	3,554	3,136	29,450	29,500	4,004	3,586	32,450	32,500	4,454	4,036
23,500	23,550	3,111	2,694	26,500	26,550	3,561	3,144	29,500	29,550	4,011	3,594	32,500	32,550	4,461	4,044
23,550	23,600	3,119	2,701	26,550	26,600	3,569	3,151	29,550	29,600	4,019	3,601	32,550	32,600	4,469	4,051
23,600	23,650	3,126	2,709	26,600	26,650	3,576	3,159	29,600	29,650	4,026	3,609	32,600	32,650	4,476	4,059
23,650	23,700	3,134	2,716	26,650	26,700	3,584	3,166	29,650	29,700	4,034	3,616	32,650	32,700	4,484	4,066
23,700	23,750	3,141	2,724	26,700	26,750	3,591	3,174	29,700	29,750	4,041	3,624	32,700	32,750	4,491	4,074
23,750	23,800	3,149	2,731	26,750	26,800	3,599	3,181	29,750	29,800	4,049	3,631	32,750	32,800	4,499	4,081
23,800	23,850	3,156	2,739	26,800	26,850	3,606	3,189	29,800	29,850	4,056	3,639	32,800	32,850	4,506	4,089
23,850	23,900	3,164	2,746	26,850	26,900	3,614	3,196	29,850	29,900	4,064	3,646	32,850	32,900	4,514	4,096
23,900	23,950	3,171	2,754	26,900	26,950	3,621	3,204	29,900	29,950	4,071	3,654	32,900	32,950	4,521	4,104
23,950	24,000	3,179	2,761	26,950	27,000	3,629	3,211	29,950	30,000	4,079	3,661	32,950	33,000	4,529	4,111

(Continued on page 30)

Table with 16 main columns and multiple rows. Columns are grouped by 'If Form 1040EZ, line 6, is -' and 'And you are -'. Each group contains 'Your tax is -' values for 'Single' and 'Married filing jointly'. Rows represent income brackets from 69,000 to 80,950.

(Continued on page 34)

2009 Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—				Your tax is—				Your tax is—				Your tax is—			
93,000				95,000				97,000				99,000			
93,000	93,050	19,767	15,631	95,000	95,050	20,327	16,131	97,000	97,050	20,887	16,631	99,000	99,050	21,447	17,131
93,050	93,100	19,781	15,644	95,050	95,100	20,341	16,144	97,050	97,100	20,901	16,644	99,050	99,100	21,461	17,144
93,100	93,150	19,795	15,656	95,100	95,150	20,355	16,156	97,100	97,150	20,915	16,656	99,100	99,150	21,475	17,156
93,150	93,200	19,809	15,669	95,150	95,200	20,369	16,169	97,150	97,200	20,929	16,669	99,150	99,200	21,489	17,169
93,200	93,250	19,823	15,681	95,200	95,250	20,383	16,181	97,200	97,250	20,943	16,681	99,200	99,250	21,503	17,181
93,250	93,300	19,837	15,694	95,250	95,300	20,397	16,194	97,250	97,300	20,957	16,694	99,250	99,300	21,517	17,194
93,300	93,350	19,851	15,706	95,300	95,350	20,411	16,206	97,300	97,350	20,971	16,706	99,300	99,350	21,531	17,206
93,350	93,400	19,865	15,719	95,350	95,400	20,425	16,219	97,350	97,400	20,985	16,719	99,350	99,400	21,545	17,219
93,400	93,450	19,879	15,731	95,400	95,450	20,439	16,231	97,400	97,450	20,999	16,731	99,400	99,450	21,559	17,231
93,450	93,500	19,893	15,744	95,450	95,500	20,453	16,244	97,450	97,500	21,013	16,744	99,450	99,500	21,573	17,244
93,500	93,550	19,907	15,756	95,500	95,550	20,467	16,256	97,500	97,550	21,027	16,756	99,500	99,550	21,587	17,256
93,550	93,600	19,921	15,769	95,550	95,600	20,481	16,269	97,550	97,600	21,041	16,769	99,550	99,600	21,601	17,269
93,600	93,650	19,935	15,781	95,600	95,650	20,495	16,281	97,600	97,650	21,055	16,781	99,600	99,650	21,615	17,281
93,650	93,700	19,949	15,794	95,650	95,700	20,509	16,294	97,650	97,700	21,069	16,794	99,650	99,700	21,629	17,294
93,700	93,750	19,963	15,806	95,700	95,750	20,523	16,306	97,700	97,750	21,083	16,806	99,700	99,750	21,643	17,306
93,750	93,800	19,977	15,819	95,750	95,800	20,537	16,319	97,750	97,800	21,097	16,819	99,750	99,800	21,657	17,319
93,800	93,850	19,991	15,831	95,800	95,850	20,551	16,331	97,800	97,850	21,111	16,831	99,800	99,850	21,671	17,331
93,850	93,900	20,005	15,844	95,850	95,900	20,565	16,344	97,850	97,900	21,125	16,844	99,850	99,900	21,685	17,344
93,900	93,950	20,019	15,856	95,900	95,950	20,579	16,356	97,900	97,950	21,139	16,856	99,900	99,950	21,699	17,356
93,950	94,000	20,033	15,869	95,950	96,000	20,593	16,369	97,950	98,000	21,153	16,869	99,950	100,000	21,713	17,369
94,000				96,000				98,000							
94,000	94,050	20,047	15,881	96,000	96,050	20,607	16,381	98,000	98,050	21,167	16,881	<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> \$100,000 or over — use Form 1040 </div>			
94,050	94,100	20,061	15,894	96,050	96,100	20,621	16,394	98,050	98,100	21,181	16,894				
94,100	94,150	20,075	15,906	96,100	96,150	20,635	16,406	98,100	98,150	21,195	16,906				
94,150	94,200	20,089	15,919	96,150	96,200	20,649	16,419	98,150	98,200	21,209	16,919				
94,200	94,250	20,103	15,931	96,200	96,250	20,663	16,431	98,200	98,250	21,223	16,931				
94,250	94,300	20,117	15,944	96,250	96,300	20,677	16,444	98,250	98,300	21,237	16,944				
94,300	94,350	20,131	15,956	96,300	96,350	20,691	16,456	98,300	98,350	21,251	16,956				
94,350	94,400	20,145	15,969	96,350	96,400	20,705	16,469	98,350	98,400	21,265	16,969				
94,400	94,450	20,159	15,981	96,400	96,450	20,719	16,481	98,400	98,450	21,279	16,981				
94,450	94,500	20,173	15,994	96,450	96,500	20,733	16,494	98,450	98,500	21,293	16,994				
94,500	94,550	20,187	16,006	96,500	96,550	20,747	16,506	98,500	98,550	21,307	17,006				
94,550	94,600	20,201	16,019	96,550	96,600	20,761	16,519	98,550	98,600	21,321	17,019				
94,600	94,650	20,215	16,031	96,600	96,650	20,775	16,531	98,600	98,650	21,335	17,031				
94,650	94,700	20,229	16,044	96,650	96,700	20,789	16,544	98,650	98,700	21,349	17,044				
94,700	94,750	20,243	16,056	96,700	96,750	20,803	16,556	98,700	98,750	21,363	17,056				
94,750	94,800	20,257	16,069	96,750	96,800	20,817	16,569	98,750	98,800	21,377	17,069				
94,800	94,850	20,271	16,081	96,800	96,850	20,831	16,581	98,800	98,850	21,391	17,081				
94,850	94,900	20,285	16,094	96,850	96,900	20,845	16,594	98,850	98,900	21,405	17,094				
94,900	94,950	20,299	16,106	96,900	96,950	20,859	16,606	98,900	98,950	21,419	17,106				
94,950	95,000	20,313	16,119	96,950	97,000	20,873	16,619	98,950	99,000	21,433	17,119				

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 filers and paid preparers to provide their social security number or other identifying number. 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, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller

General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

We welcome comments on forms. If you have suggestions for making this form simpler, we would be happy to hear from you. You can email us at *taxforms@irs.gov. (The asterisk must be included in the address.) Enter "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see *Where Do You File?* on the back cover.

Estimates of Taxpayer Burden

The table below shows burden estimates as of October 2009 for taxpayers filing a 2009 Form 1040, 1040A, or 1040EZ. Time spent on out-of-pocket costs are presented separately, with record keeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 17.3 hours, with an average cost of \$225 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. Taxpayers filing Form 1040 are expected to have an average burden of about 21.4 hours, with taxpayers filing Form 1040A or Form 1040EZ averaging about 8.0 hours. Within each of these estimates there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

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

Estimated Average Taxpayer Burden for Individuals by Activity

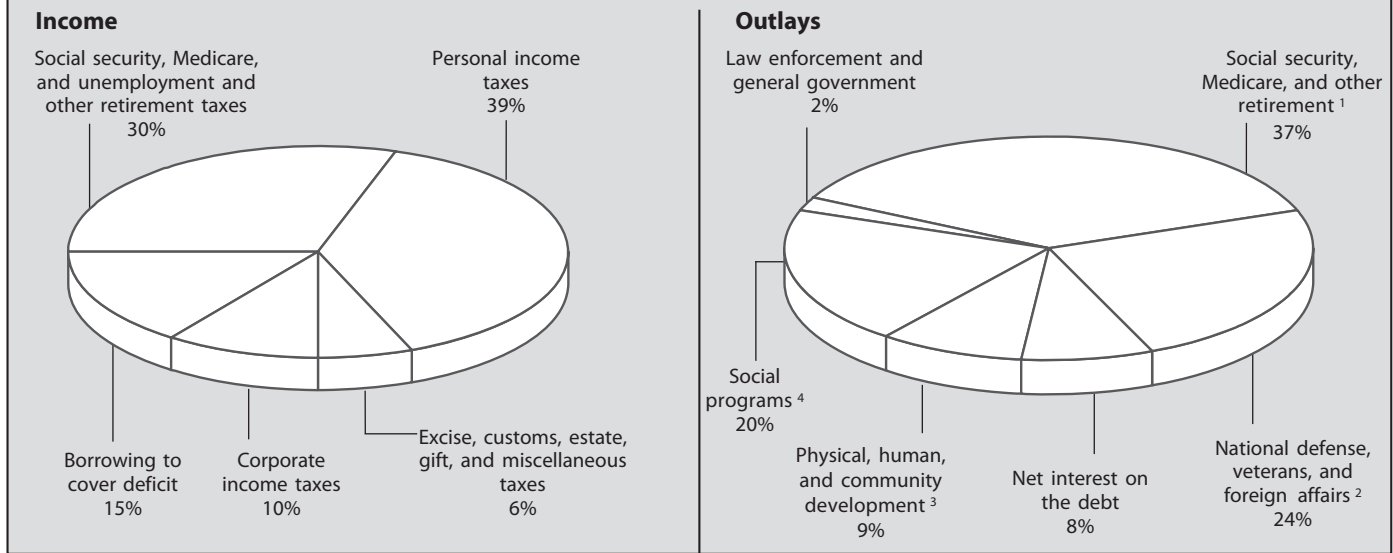
The average time and costs required to complete and file Form 1040, Form 1040A, Form 1040EZ, their schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

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	17.3	8.0	1.7	4.3	1.0	2.4	\$225
Primary forms filed								
1040	70	21.4	10.2	2.1	5.2	1.0	2.9	280
1040A & 1040EZ	30	8.0	2.7	0.8	2.3	0.8	1.3	96
Type of taxpayer								
Nonbusiness*	69	10.7	4.1	1.1	3.0	0.8	1.7	129
Business*	31	31.9	16.5	3.0	7.1	1.2	4.0	434

* You are considered 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 considered a "nonbusiness" filer if you did not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

Major Categories of Federal Income and Outlays for Fiscal Year 2008

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2008.



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

In fiscal year 2008 (which began on October 1, 2007, and ended on September 30, 2008), federal income was \$2.524 trillion and outlays were \$2.983 trillion, leaving a deficit of \$459 billion.

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.

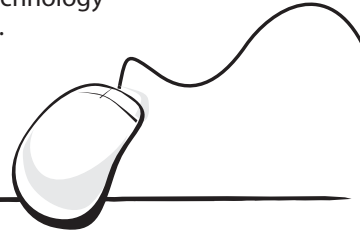
Note. The percentages on this page exclude undistributed offsetting receipts, which were \$86 billion in fiscal year 2008. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

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

Three Options for e-filing your returns—quickly, safely and easily.

Last year more than 92 million Americans filed their returns electronically. Why?

- *Faster refunds*—in as little as 10 days with Direct Deposit.
- *Easier filing* since there are no paper returns to mail.
- *Quick notification* of receipt of your return.
- *Confidence* since the IRS uses the most secure technology available to safeguard your personal information.
- *Freedom* to file now and pay later.
- *Help the environment* by saving paper.
- *Available 24/7.*



In addition to the benefits above, you'll also get *greater accuracy* since returns are checked for common errors—in fact, *e-file* averages a 1% or less error rate—far lower than the 20% associated with paper returns.

e-file is available through a network of trusted providers—including popular types of off-the-shelf tax preparation software (you'll find a listing at www.irs.gov/efile)—as well as professional tax preparers. *e-filing* your return can be free so be sure to shop around before choosing a preparer or tax software. Find out more at www.irs.gov. Many states also offer *e-filing*.



If your adjusted gross income was \$57,000 or less in 2009, you can electronically file your taxes at no cost by using Free File.

If you qualify, Free File gives you all the benefits of *e-file* and it's available in English and Spanish.

To use Free File, simply log on to www.irs.gov.

Free File Fillable Forms

If you've filed paper returns in the past without the help of a tax preparer, then Free File Fillable Forms may be for you.

With Free File Fillable Forms:

- There are no income requirements so everyone is eligible,
- It is easy to use since it offers the most commonly filed IRS forms,
- It performs basic math calculations, and
- It is available only at www.irs.gov, and only for a federal tax return.

The VITA Program offers free tax help for low to moderate income (under \$49,000 in adjusted gross income) taxpayers who cannot prepare their own returns. The Tax Counseling for the Elderly (TCE) program provides free tax help to people age 60 and older.

www.irs.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

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Where Do You File?

If an envelope 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 address shown below that applies to you. If you want to use a private delivery service, see page 21. Envelopes without enough postage will be returned to you by the post office. 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...
Florida, Georgia, North Carolina, South Carolina	Department of the Treasury Internal Revenue Service Center Atlanta, GA 39901-0014	Department of the Treasury Internal Revenue Service Center Atlanta, GA 39901-0114
Arkansas, Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0014	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0114
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0014	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0114
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0014	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0114
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or nonpermanent resident of Guam or the Virgin Islands*	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 USA	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 USA

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

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