

1040EZ

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS 2011



makes doing your taxes
faster and easier.



is the fast, safe, and free
way to prepare and e-file
your taxes.

See www.irs.gov/freefile.

Get a faster refund, reduce errors, and save paper.
For more information on **IRS e-file** and Free File,
see Options for e-filing your returns in these
instructions or click on **IRS e-file** at IRS.gov.

MAILING YOUR RETURN

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

FUTURE DEVELOPMENTS

The IRS has created a page on IRS.gov for
information about Form 1040EZ and its instructions at
www.irs.gov/form1040EZ. Information about any
future developments affecting Form 1040EZ (such as
legislation enacted after we release it) will be posted
on that page.

For details on these and other changes, see
What's New in these instructions.



Department of the Treasury Internal Revenue Service IRS.gov

A Message From the Commissioner

Dear Taxpayer,

As we enter the 2012 tax filing season, the IRS is always looking to find new and innovative ways to help you get your tax questions answered. The newest is our smartphone application, IRS2Go, which can be downloaded for free. You can do a number of things with this app, such as checking the status of your tax refund or subscribing to tax tips.

We also continue to enhance our website, IRS.gov, which is the most convenient way to get tax information. We also post videos on YouTube to help taxpayers understand their tax obligations. Check these out at www.youtube.com/irsvideos. Our news feed on Twitter, @IRSnews, is another excellent source of tax information.

Keep in mind that a number of federal tax incentives that were enacted in 2009 as part of the American Recovery and Reinvestment Act are still in effect for 2011. These include the American opportunity credit and the expanded earned income credit. Make sure to check to see if you qualify for these and other important deductions and credits.

Remember that the fastest, safest and easiest way to get your refund is to *e-file* and use direct deposit. *E-file* has become so popular that nearly eight out of 10 individual taxpayers now *e-file* their return. It's now the first choice for about 112 million taxpayers.

Taxpayers below a certain income level can qualify to use free tax preparation software through the Free File program. Plus, everyone can *e-file* for free using a fillable form available at IRS.gov.

We know that it takes time to prepare and file a tax return, but the IRS wants to help you fulfill your tax obligations and will continue to go the extra mile to provide assistance.

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.



Department
of the
Treasury

Internal
Revenue
Service

Table of Contents

Contents	Page	Contents	Page
Introduction	4	Refund	19
Section 1—Before You Begin	4	Amount You Owe	20
What’s New	4	Third Party Designee	21
You May Benefit From Filing Form 1040A or 1040 in 2011	4	Signing Your Return	21
Section 2—Filing Requirements	5	Section 4—After You Have Finished	23
Do You Have To File?	5	Return Checklist	23
When Should You File?	5	Filing the Return	23
Checklist for Using Form 1040EZ	5	Section 5—General Information	24
Should You Use Another Form?	6	The Taxpayer Advocate Service Is Here To Help	25
What Filing Status Can You Use?	6	Suggestions for Improving the IRS (Taxpayer Advocacy Panel)	25
Filing Requirement Charts	7	Section 6—Getting Tax Help	26
Where To Report Certain Items From 2011 Forms W-2, 1097, 1098, and 1099	8	TeleTax Topics	29
Section 3—Line Instructions for Form 1040EZ	9	2011 Tax Table	30
Name and Address	9	Disclosure, Privacy Act, and Paperwork Reduction Act Notice	39
Social Security Number (SSN)	9	Major Categories of Federal Income and Outlays For Fiscal Year 2010	40
Presidential Election Campaign Fund	9	IRS <i>e-file</i>	41
Income	10	Index	42
Payments, Credits, and Tax	13	Where Do You File?	Last Page
Earned Income Credit (EIC)	13		

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, forms, instructions, and publications, and 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 IRS.gov.

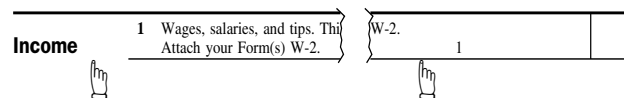


Tip. This lets you know about possible tax benefits, helpful actions to take, or sources for additional information.



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

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



Do not make the entry here.

Make the entry here.

Section 1—Before You Begin

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. See *Should you use another form*, later.

What's New

Future developments. For information about any additional changes to the 2011 tax law or any other developments affecting Form 1040EZ or its instructions, go to www.irs.gov/form1040EZ.

Due date of return. File Form 1040EZ by April 17, 2012. The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia.

Earned income credit (EIC). You may be able to take the EIC if you earned less than \$13,660 (\$18,740 if married filing jointly). See the instructions for lines 9a and 9b.

Foreign financial assets. If you had foreign financial assets in 2011, you may have to file new Form 8938 with your return. If you have to file Form 8938, you must use Form 1040. You cannot use Form 1040EZ. Check www.irs.gov/form8938 for details.

Expired tax benefit. The making work pay credit has expired. You cannot claim it on your 2011 return.

Mailing your return. If you are filing a paper return, you may be mailing it to a different address this year because the IRS has changed the filing location for several areas. See *Where Do You File?* at the end of these instructions.

You May Benefit From Filing Form 1040A or 1040 in 2011

Due to the following tax law changes for 2011, you may benefit from filing Form 1040A or 1040, even if you normally file Form 1040EZ. See the instructions for Form 1040A or 1040, as applicable.

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

- Three or more children lived with you and you earned less than \$43,998 (\$49,078 if married filing jointly),
- Two children lived with you and you earned less than \$40,964 (\$46,044 if married filing jointly), or
- One child lived with you and you earned less than \$36,052 (\$41,132 if married filing jointly).

The maximum adjusted gross income (AGI) you can have and still get the credit also has increased. You may be able to take the credit if your AGI is less than the amount in the above list that applies to you. The maximum investment income you can have and still get the credit is \$3,150.

First-time homebuyer credit. To claim the first-time homebuyer credit for 2011 on Form 1040, you (or your spouse if married) must have been a member of the uniformed services or Foreign Service or an employee of the intelligence community on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010. See Form 5405.

Death of a Taxpayer

If a taxpayer died before filing a return for 2011, 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 2011 and you did not remarry in 2011, or if your spouse died in 2012 before filing a return for 2011, you can file a joint return. A joint return should show your spouse's 2011 income before death and your income for all of 2011. 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 include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, use TeleTax topic 356 in Section 6, later 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

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

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2011? If you were born on January 1, 1947, you are considered to be age 65 at the end of 2011.

- 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.



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

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2011 or was a full-time student under age 24 at the end of 2011. To do so, use Forms 1040 and 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 in Section 6, later or see Form 8814.

A child born on January 1, 1988, is considered to be age 24 at the end of 2011. 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 2011.
- 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 17, 2012**. (The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia). If you file after this date, you may have to pay interest and penalties. See *What if You Cannot File on Time?* in Section 4, later for information on how to get more time to file. There is also information about interest and penalties.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or 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 2011, see *Nonresident aliens* below.
- You do not claim any dependents.
- You do not claim any adjustments to income. Use TeleTax topics 451-453 and 455-458 in Section 6, later.

- You claim only the earned income credit. Use TeleTax topics 601-602, 607-608, and 610-612 in Section 6, later.
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2011. If you were born on January 1, 1947, you are considered to be age 65 at the end of 2011 and cannot use Form 1040EZ.
- Your taxable income (line 6 of Form 1040EZ) is less than \$100,000.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.
- If you earned tips, they are included in boxes 5 and 7 of your Form W-2.
- You do not owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 in Section 6, later.
- You are not a debtor in a chapter 11 bankruptcy case filed after October 16, 2005.

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 in Section 6, later to find out which form to use.

Nonresident aliens. If you were a nonresident alien at any time in 2011, 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 in Section 6, later.

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: \$5,800 for most single people; \$11,600 for most married people filing

a joint return. Use TeleTax topic 501 in Section 6, later. But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount on line E of the Worksheet for Line 5 on the back of Form 1040EZ.

What Filing Status Can You Use?

Single. Use this filing status if any of the following was true on December 31, 2011.

- 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, 2011, and did not remarry in 2011.

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

- You were married at the end of 2011, even if you did not live with your spouse at the end of 2011.
- Your spouse died in 2011 and you did not remarry in 2011.
- You were married at the end of 2011, and your spouse died in 2012 before filing a 2011 return.

For federal tax purposes, a marriage means only a legal union between a man and a woman as husband and wife, and the word "spouse" means a person of the opposite sex who is a husband or a wife. A husband and wife filing jointly report their combined income and deduct their combined allowable expenses on one return. A husband and wife can file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

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

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

If you want to file separately, you must use Form 1040 or 1040A. You cannot use Form 1040EZ. See *Innocent Spouse Relief* in Section 5, later.

Filing Requirement Charts



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

Chart A— For Most People

IF your filing status is . . .	AND your gross income* was at least . . .	THEN . . .
Single	\$ 9,500	File a return
Married filing jointly**	\$19,000	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 2011 (or on the date your spouse died) and your gross income was at least \$3,700, 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 \$5,800.
- Your **gross income**³ was more than the **larger** of—
 - \$950, or
 - Your earned income (up to \$5,500) 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 2011.

- 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 2011.

- 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 from the recapture of the first-time homebuyer credit (see **Form 5405**).
- 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 2011 Forms W-2, 1097, 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/efile or see Section 6, later 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 the instructions for Form 1040EZ, line 1
1099-G	Unemployment compensation (box 1)	Line 3
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 Form 1040EZ, line 2 See the instructions for Form 1040EZ, line 2
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	
Form	Items That May Require Filing Another Form	Other Form
W-2	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 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
1097-BTC	Bond tax credit	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040 to claim, but first see the instructions on Form 1098-T
1099-C	Cancelled 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 Form 1040EZ, line 2 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



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

A Name and Address

Print or type the information in the spaces provided.



If you filed a joint return for 2010 and you are filing a joint return for 2011 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2010 return.

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

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

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

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

B Social Security Number (SSN)

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

Top of the Form

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 and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign
Foreign country name	Foreign province/county	Foreign postal code

Check here if you, or your spouse jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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

IRS individual taxpayer identification numbers (ITINs) for aliens. If you are a nonresident or resident alien and you 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.

Income (Lines 1 – 6)

Income Attach Form(s) W-2 here. Enclose, but do not attach, any payment.	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 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
		3 Unemployment compensation and Alaska Permanent Fund 3 dividends (see instructions).	3
		4 Add lines 1, 2, and 3. This is your adjusted gross income .	4
		5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$9,500 if single ; \$19,000 if married filing jointly . See back for explanation.	5
		6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6

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 2011, 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 2011.

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 2011 and the amount of any benefits you repaid in 2011. Use the Worksheet To See if Any of Your Social Security Benefits Are Taxable in these instructions 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.

Nevada, Washington, and California domestic partners

A registered domestic partner in Nevada, Washington, or California (or a person in California who is married to a person of the same sex) generally must report half the combined community income of the individual and his or her domestic partner (or California same-sex spouse). See Pub. 555 and the recent developments at www.irs.gov/pub555.

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 2011. 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 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They 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 2011. You must use Form 1040 if you received employer-provided adoption benefits for 2011.

Missing or incorrect form W-2? Your employer is required to provide or send Form W-2 to you no later than January 31, 2012. If you do not receive it by early February, use TeleTax topic 154 in Section 6, later, 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 2011 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 2011 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 in Section 6, later.

If you cashed U.S. Series EE or I Savings Bonds in 2011 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 2011 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2011.
- 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 2011.

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.

3 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 2011. Report this amount on line 3. If married filing jointly, also report on line 3 any unemployment compensation received by your spouse. 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 2011 and you repaid any of it in 2011, subtract the amount you repaid from the total amount you received. Enter the result on line 3. However, if the result is zero or less, enter -0- on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If, in 2011, 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 2011 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, 1993, is considered to be age 19 at the end of 2011. A child born on January 1, 1988, is considered to be age 24 at the end of 2011. Do not use Form 8615 for such a child.

6 Line 6, Taxable Income

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



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 (showing amounts treated as social security) use the worksheet on the next page 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.

<p>1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099</p>	<p>1. <input style="width: 150px; height: 20px;" type="text"/></p>	
<p>2. Is the amount on line 1 more than zero?</p> <p><input type="checkbox"/> No. None of your social security benefits are taxable.</p> <p><input type="checkbox"/> Yes. Enter one-half of line 1</p>		<p>2. <input style="width: 150px; height: 20px;" type="text"/></p>
<p>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)</p>		<p>3. <input style="width: 150px; height: 20px;" type="text"/></p>
<p>4. Enter your total interest income, including any tax-exempt interest</p>		<p>4. <input style="width: 150px; height: 20px;" type="text"/></p>
<p>5. Add lines 2, 3, and 4</p>		<p>5. <input style="width: 150px; height: 20px;" type="text"/></p>
<p>6. If you are:</p> <ul style="list-style-type: none"> • Single, enter \$25,000 • Married filing jointly, enter \$32,000 		<p>6. <input style="width: 150px; height: 20px;" type="text"/></p>
<p>7. Is the amount on line 6 less than the amount on line 5?</p> <p><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.</p> <p><input type="checkbox"/> Yes. Some of your benefits are taxable this year. You must use Form 1040A or 1040.</p>		

Payments, Credits, and Tax (Lines 7–11)

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

7 Line 7, Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2011 Form(s) W-2 in box 2.
If you received 2011 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.

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

What Is the EIC?

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

Note. If you have a qualifying child (see 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 pages 14 and 15.
- Complete the Earned Income Credit (EIC) Worksheet later or let the IRS figure the credit for you.



For help in determining if you are eligible for the EIC, go to 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, under Definitions and Special Rules later. You also may have to pay penalties.


Step 1 All Filers

1. Is the amount on Form 1040EZ, line 4, less than \$13,660 (\$18,740 if married filing jointly)?
 Yes. Go to question 2.
 No. You cannot take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (explained later under *Definitions and Special Rules*)?
 Yes. Go to question 3.
 No. You cannot take the credit. Enter "No" in the space to the left of line 8a.

3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2011? (Check "Yes" if you were born after December 31, 1946, and before January 2, 1987). If your spouse died in 2011, see Pub. 596 before you answer.
 Yes. Go to question 4.
 No. You cannot take the credit.

-
4. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2011? Members of the military stationed outside the United States, see *Members of the military* under *Definitions and Special Rules* later before you answer.
- Yes.** Go to question 5. **No.**  You cannot take the credit. Enter "No" in the space to the left of line 8a.
-
5. Are you filing a joint return for 2011?
- Yes.** Skip questions 6 and 7; go to Step 2 on the next page. **No.** Go to question 6.

-
6. Look at the qualifying child conditions below. Could you be a qualifying child of another person in 2011?
- Yes.**  **No.** Go to question 7.
- You cannot take the credit. Enter "No" in the space to the left of line 8a.

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

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

AND

was...

Under age 19 at the end of 2011 and younger than you
(or your spouse, if filing jointly)

or

Under age 24 at the end of 2011, a student (defined later), and
younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND


Who is not filing a joint return for 2011 or is filing a joint return for
2011 only as a claim for refund (defined later)

AND

Who lived with you in the United States for more than half of 2011. If
the child did not live with you for the required time, see *Exception to
time lived with you* under *Definitions and Special Rules* later.



*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 in Section 6, later or see Pub. 596.*

7. Can you be claimed as a dependent on someone else's
2011 tax return?
- Yes.**  **No.** Go to Step 2 on the
next page.
- You cannot take the
credit.

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 8b. See *Combat pay, nontaxable* on the next 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 \$13,660 (\$18,740 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 the next page. **No.** Go to the Earned Income Credit (EIC) Worksheet below.

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

Keep for Your Records

1. Enter your earned income from Step 2 above **1.**

2. Look up the amount on line 1 above in the EIC Table later, 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.**

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

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

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

5. Is the amount on line 3 less than \$7,600 (\$12,700 if married filing jointly)?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
 No. Look up the amount on line 3 in the EIC Table later, to find the credit. Be sure you use the correct column for your filing status (Single or Married filing jointly).
Enter the credit here **5.**
Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

6. Earned income credit. Enter this amount on Form 1040EZ, **line 8a** **6.**



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file on the next page to find out if you must file Form 8862 to take the credit for 2011.

Definitions and Special Rules

(listed in alphabetical order)

Claim for refund. A claim for refund is a return filed only to get a refund of withheld income tax or estimated tax paid. A return is not a claim for refund if the earned income credit or any other similar refundable credit is claimed on it.

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 8a on Form 1040EZ.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040EZ, line 8b. See *Combat pay, nontaxable*, earlier.
3. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file*, 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 2011 if the child was born or died in 2011 and your home was this child's home for the entire time he or she was alive in 2011. 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 main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2011, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

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

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

Student. A student is a child who during any part of 5 calendar months of 2011 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 cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

2011 Earned Income Credit (EIC) Table



This is not a tax table.

Follow the two steps below to find your credit.

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

If the amount you are looking up from the worksheet is -		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 -		Your credit is -		Your credit is -		Your credit is -		Your credit is -					
\$1	\$50	\$2	\$2	2,500	2,550	193	193	5,000	5,050	384	384	7,500	7,550	464	464	10,000	10,050	278	464
50	100	6	6	2,550	2,600	197	197	5,050	5,100	388	388	7,550	7,600	464	464	10,050	10,100	274	464
100	150	10	10	2,600	2,650	201	201	5,100	5,150	392	392	7,600	7,650	462	464	10,100	10,150	270	464
150	200	13	13	2,650	2,700	205	205	5,150	5,200	396	396	7,650	7,700	458	464	10,150	10,200	267	464
200	250	17	17	2,700	2,750	208	208	5,200	5,250	400	400	7,700	7,750	454	464	10,200	10,250	263	464
250	300	21	21	2,750	2,800	212	212	5,250	5,300	404	404	7,750	7,800	450	464	10,250	10,300	259	464
300	350	25	25	2,800	2,850	216	216	5,300	5,350	407	407	7,800	7,850	446	464	10,300	10,350	255	464
350	400	29	29	2,850	2,900	220	220	5,350	5,400	411	411	7,850	7,900	443	464	10,350	10,400	251	464
400	450	33	33	2,900	2,950	224	224	5,400	5,450	415	415	7,900	7,950	439	464	10,400	10,450	247	464
450	500	36	36	2,950	3,000	228	228	5,450	5,500	419	419	7,950	8,000	435	464	10,450	10,500	244	464
500	550	40	40	3,000	3,050	231	231	5,500	5,550	423	423	8,000	8,050	431	464	10,500	10,550	240	464
550	600	44	44	3,050	3,100	235	235	5,550	5,600	426	426	8,050	8,100	427	464	10,550	10,600	236	464
600	650	48	48	3,100	3,150	239	239	5,600	5,650	430	430	8,100	8,150	423	464	10,600	10,650	232	464
650	700	52	52	3,150	3,200	243	243	5,650	5,700	434	434	8,150	8,200	420	464	10,650	10,700	228	464
700	750	55	55	3,200	3,250	247	247	5,700	5,750	438	438	8,200	8,250	416	464	10,700	10,750	225	464
750	800	59	59	3,250	3,300	251	251	5,750	5,800	442	442	8,250	8,300	412	464	10,750	10,800	221	464
800	850	63	63	3,300	3,350	254	254	5,800	5,850	446	446	8,300	8,350	408	464	10,800	10,850	217	464
850	900	67	67	3,350	3,400	258	258	5,850	5,900	449	449	8,350	8,400	404	464	10,850	10,900	213	464
900	950	71	71	3,400	3,450	262	262	5,900	5,950	453	453	8,400	8,450	400	464	10,900	10,950	209	464
950	1,000	75	75	3,450	3,500	266	266	5,950	6,000	457	457	8,450	8,500	397	464	10,950	11,000	205	464
1,000	1,050	78	78	3,500	3,550	270	270	6,000	6,050	461	461	8,500	8,550	393	464	11,000	11,050	202	464
1,050	1,100	82	82	3,550	3,600	273	273	6,050	6,100	464	464	8,550	8,600	389	464	11,050	11,100	198	464
1,100	1,150	86	86	3,600	3,650	277	277	6,100	6,150	464	464	8,600	8,650	385	464	11,100	11,150	194	464
1,150	1,200	90	90	3,650	3,700	281	281	6,150	6,200	464	464	8,650	8,700	381	464	11,150	11,200	190	464
1,200	1,250	94	94	3,700	3,750	285	285	6,200	6,250	464	464	8,700	8,750	378	464	11,200	11,250	186	464
1,250	1,300	98	98	3,750	3,800	289	289	6,250	6,300	464	464	8,750	8,800	374	464	11,250	11,300	182	464
1,300	1,350	101	101	3,800	3,850	293	293	6,300	6,350	464	464	8,800	8,850	370	464	11,300	11,350	179	464
1,350	1,400	105	105	3,850	3,900	296	296	6,350	6,400	464	464	8,850	8,900	366	464	11,350	11,400	175	464
1,400	1,450	109	109	3,900	3,950	300	300	6,400	6,450	464	464	8,900	8,950	362	464	11,400	11,450	171	464
1,450	1,500	113	113	3,950	4,000	304	304	6,450	6,500	464	464	8,950	9,000	358	464	11,450	11,500	167	464
1,500	1,550	117	117	4,000	4,050	308	308	6,500	6,550	464	464	9,000	9,050	355	464	11,500	11,550	163	464
1,550	1,600	120	120	4,050	4,100	312	312	6,550	6,600	464	464	9,050	9,100	351	464	11,550	11,600	160	464
1,600	1,650	124	124	4,100	4,150	316	316	6,600	6,650	464	464	9,100	9,150	347	464	11,600	11,650	156	464
1,650	1,700	128	128	4,150	4,200	319	319	6,650	6,700	464	464	9,150	9,200	343	464	11,650	11,700	152	464
1,700	1,750	132	132	4,200	4,250	323	323	6,700	6,750	464	464	9,200	9,250	339	464	11,700	11,750	148	464
1,750	1,800	136	136	4,250	4,300	327	327	6,750	6,800	464	464	9,250	9,300	335	464	11,750	11,800	144	464
1,800	1,850	140	140	4,300	4,350	331	331	6,800	6,850	464	464	9,300	9,350	332	464	11,800	11,850	140	464
1,850	1,900	143	143	4,350	4,400	335	335	6,850	6,900	464	464	9,350	9,400	328	464	11,850	11,900	137	464
1,900	1,950	147	147	4,400	4,450	339	339	6,900	6,950	464	464	9,400	9,450	324	464	11,900	11,950	133	464
1,950	2,000	151	151	4,450	4,500	342	342	6,950	7,000	464	464	9,450	9,500	320	464	11,950	12,000	129	464
2,000	2,050	155	155	4,500	4,550	346	346	7,000	7,050	464	464	9,500	9,550	316	464	12,000	12,050	125	464
2,050	2,100	159	159	4,550	4,600	350	350	7,050	7,100	464	464	9,550	9,600	313	464	12,050	12,100	121	464
2,100	2,150	163	163	4,600	4,650	354	354	7,100	7,150	464	464	9,600	9,650	309	464	12,100	12,150	117	464
2,150	2,200	166	166	4,650	4,700	358	358	7,150	7,200	464	464	9,650	9,700	305	464	12,150	12,200	114	464
2,200	2,250	170	170	4,700	4,750	361	361	7,200	7,250	464	464	9,700	9,750	301	464	12,200	12,250	110	464
2,250	2,300	174	174	4,750	4,800	365	365	7,250	7,300	464	464	9,750	9,800	297	464	12,250	12,300	106	464
2,300	2,350	178	178	4,800	4,850	369	369	7,300	7,350	464	464	9,800	9,850	293	464	12,300	12,350	102	464
2,350	2,400	182	182	4,850	4,900	373	373	7,350	7,400	464	464	9,850	9,900	290	464	12,350	12,400	98	464
2,400	2,450	186	186	4,900	4,950	377	377	7,400	7,450	464	464	9,900	9,950	286	464	12,400	12,450	94	464
2,450	2,500	189	189	4,950	5,000	381	381	7,450	7,500	464	464	9,950	10,000	282	464	12,450	12,500	91	464

(Continued)

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 -		Your credit is -		Your credit is -		Your credit is -		Your credit is -					
12,500	12,550	87	464	14,000	14,050	0	361	15,500	15,550	0	246	17,000	17,050	0	131	18,500	18,550	0	16
12,550	12,600	83	464	14,050	14,100	0	357	15,550	15,600	0	242	17,050	17,100	0	127	18,550	18,600	0	13
12,600	12,650	79	464	14,100	14,150	0	353	15,600	15,650	0	238	17,100	17,150	0	124	18,600	18,650	0	9
12,650	12,700	75	464	14,150	14,200	0	349	15,650	15,700	0	234	17,150	17,200	0	120	18,650	18,700	0	5
12,700	12,750	72	460	14,200	14,250	0	345	15,700	15,750	0	231	17,200	17,250	0	116	18,700	18,750	0	*
12,750	12,800	68	456	14,250	14,300	0	342	15,750	15,800	0	227	17,250	17,300	0	112				
12,800	12,850	64	452	14,300	14,350	0	338	15,800	15,850	0	223	17,300	17,350	0	108				
12,850	12,900	60	449	14,350	14,400	0	334	15,850	15,900	0	219	17,350	17,400	0	104				
12,900	12,950	56	445	14,400	14,450	0	330	15,900	15,950	0	215	17,400	17,450	0	101				
12,950	13,000	52	441	14,450	14,500	0	326	15,950	16,000	0	212	17,450	17,500	0	97				
13,000	13,050	49	437	14,500	14,550	0	322	16,000	16,050	0	208	17,500	17,550	0	93				
13,050	13,100	45	433	14,550	14,600	0	319	16,050	16,100	0	204	17,550	17,600	0	89				
13,100	13,150	41	430	14,600	14,650	0	315	16,100	16,150	0	200	17,600	17,650	0	85				
13,150	13,200	37	426	14,650	14,700	0	311	16,150	16,200	0	196	17,650	17,700	0	81				
13,200	13,250	33	422	14,700	14,750	0	307	16,200	16,250	0	192	17,700	17,750	0	78				
13,250	13,300	29	418	14,750	14,800	0	303	16,250	16,300	0	189	17,750	17,800	0	74				
13,300	13,350	26	414	14,800	14,850	0	299	16,300	16,350	0	185	17,800	17,850	0	70				
13,350	13,400	22	410	14,850	14,900	0	296	16,350	16,400	0	181	17,850	17,900	0	66				
13,400	13,450	18	407	14,900	14,950	0	292	16,400	16,450	0	177	17,900	17,950	0	62				
13,450	13,500	14	403	14,950	15,000	0	288	16,450	16,500	0	173	17,950	18,000	0	59				
13,500	13,550	10	399	15,000	15,050	0	284	16,500	16,550	0	169	18,000	18,050	0	55				
13,550	13,600	7	395	15,050	15,100	0	280	16,550	16,600	0	166	18,050	18,100	0	51				
13,600	13,650	3	391	15,100	15,150	0	277	16,600	16,650	0	162	18,100	18,150	0	47				
13,650	13,700	0	387	15,150	15,200	0	273	16,650	16,700	0	158	18,150	18,200	0	43				
13,700	13,750	0	384	15,200	15,250	0	269	16,700	16,750	0	154	18,200	18,250	0	39				
13,750	13,800	0	380	15,250	15,300	0	265	16,750	16,800	0	150	18,250	18,300	0	36				
13,800	13,850	0	376	15,300	15,350	0	261	16,800	16,850	0	146	18,300	18,350	0	32				
13,850	13,900	0	372	15,350	15,400	0	257	16,850	16,900	0	143	18,350	18,400	0	28				
13,900	13,950	0	368	15,400	15,450	0	254	16,900	16,950	0	139	18,400	18,450	0	24				
13,950	14,000	0	365	15,450	15,500	0	250	16,950	17,000	0	135	18,450	18,500	0	20				

* If the amount you are looking up from the worksheet is at least \$18,740, your credit is \$2. If the amount you are looking up from the worksheet is \$18,740 or more, you may not take the credit.

9

Line 9

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

Amount paid with request for extension of time to file.

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



You may be able to deduct any credit or debit card convenience fees on your 2012 tax return, but you must file Form 1040 to do so.

10

Line 10, Tax

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

- Yes.** See chapter 29 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
- No.** Use the Tax Table later in these instructions.

Refund

If line 11a is under \$1, we will send the refund only on written request.

If you want to check the status of your refund, see *Refund Information* in Section 6. Before checking 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).



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 2012 in Section 5.

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

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the refund on line 11a may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS.

All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have a question about it, contact the agency to which you owe the debt.

Injured spouse. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 11a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 in Section 6, later or see Form 8379.

Lines 11a Through 11d**DIRECT DEPOSIT**

Simple. Safe. Secure.

Fast refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically into your checking or savings account, including an individual retirement arrangement (IRA).

If you want us to directly deposit the amount shown on line 11a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 11b through 11d (if you want your refund deposited to only one account), or
- Check the box on line 11a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 11a. Draw a line through the boxes on lines 11b and 11d. We will send you a check instead.

Why Use Direct Deposit?

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



If you file a joint return and check the box on line 11a and attach Form 8888 or fill in lines 11b through 11d, your spouse may get at least part of the refund.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2011). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2011 return during 2012 and do not notify the trustee or custodian

in advance, the trustee or custodian can assume the deposit to your IRA is for 2012. If you designate your deposit to be for 2011, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2011.



You and your spouse each may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of 2011) to a traditional IRA or Roth IRA for 2011. The limit for 2012 is also \$5,000 (\$6,000 if age 50 or older at the end of 2012). You may owe a penalty if your contributions exceed these limits.

For more information on IRAs, see Pub. 590.

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

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

Line 11a

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

Line 11b

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

Ask your financial institution for the correct routing number to enter on line 11b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that 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 11c

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.

Line 11d

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

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

Sample Check— Lines 11b Through 11d



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

Reasons Your Direct Deposit Request May Be Rejected

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

- Any numbers or letters on lines 11b through 11d are crossed out or whited out.
- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.
- You request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).
- You file your 2011 return after December 31, 2012.



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.

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 17, 2012. If you file your return after April 17, 2012, you can include interest and penalty in your payment. Visit www.irs.gov/e-pay for details.

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

Line 12, Amount You Owe



To save interest and penalties, pay your taxes in full by April 17, 2012. You do not have to pay if line 12 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 due. Do not attach the payment to your return. Do not send cash. Write "2011 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 us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$XXX-" or "\$XXX $\frac{XX}{100}$ ").

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 card, debit card, or EFTPS. For information on paying your taxes using these payment methods, go to www.irs.gov/e-pay.



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 2012. See Income tax withholding and estimated tax payments for 2012 in Section 5.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use TeleTax topic 206.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 12 when you file, you can ask for:

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

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 17, 2012. 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 or 9465-FS. To apply online, go to IRS.gov and click on "Tools" and then "Online Payment Agreement."

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 17, 2012. An extension generally will not be granted for more than 6 months. If you pay after April 17, 2012, you will be charged interest on the tax not paid by April 15, 2012. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Penalty for Not Paying Enough Tax During the Year

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

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

Exceptions to the penalty. You will not owe the penalty if your 2010 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 2010 return and you were a U.S. citizen or resident for all of 2010, or

2. Line 7 on your 2011 return is at least as much as the tax shown on your 2010 return.

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2011 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 2012 tax return. This is April 15, 2013, 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 have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a taxpayer* in Section 1.

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.

Identity protection pin. If the IRS gave you an identity protection personal identification number (PIN) because you were a victim of identity theft, enter it in the spaces provided below your daytime phone number. If the IRS has not given you this type of number, leave these spaces blank.

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it and include their preparer tax identification number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but 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, 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— not even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2010 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 2010 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2010 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov and click on "Order a Tax Return or Account Transcript." (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2010 return.) You also will be prompted to enter your date of birth (DOB).



You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2011.



If you cannot locate your prior year AGI or prior year PIN, use the Electronic Filing PIN Request. This can be found at IRS.gov. Click on "Tools," and then on "Electronic Filing PIN Request." Or you can call 1-866-704-7388.

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

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

Section 4—After You Have Finished

Return Checklist

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

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 10.
- Go through the three steps in the instructions for lines 8a and 8b, if you thought you could take the EIC? If you could take the EIC, did you take special care to use the proper filing status column in the EIC Table?
- Check your math, especially when figuring your taxable income, federal income tax withheld, earned income credit, total payments, and your refund or amount you owe?
- Check one or both boxes on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2011 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 \$9,500 if single; \$19,000 if married filing jointly?
- Sign and date Form 1040EZ and enter your occupation(s)?
- Include your apartment number in your address if you live in an apartment?
- Attach your Form(s) W-2 to the left margin of Form 1040EZ?
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 12.
- 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 17, 2012*. (The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia.) 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 (to October 15, 2012) 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 17, 2012. If you make a payment with your extension request, see the instructions for line 9.

What if You File or Pay Late?

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

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

Penalties

Late filing. If you 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, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$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. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, there is a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that 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 2010-33, 2010-17 I.R.B. 609 available at www.irs.gov/irb/2010-17_IRB/ar13.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. 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 last page.

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.

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 2012. 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 2012 pay. For details on how to complete Form W-4, see Pub. 505. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.



You can use the IRS Withholding Calculator at www.irs.gov/individuals, instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.

In general, you do not have to make estimated tax payments if you expect that your 2012 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 Protection Specialized Unit 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 Helpline at 1-877-777-4778.

Protect yourself from suspicious emails or phishing schemes.

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

The IRS 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 IRS.gov and enter “identity theft” in the search box to learn more about identity theft and how to reduce your risk.

How long should 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 4506T-EZ, visit IRS.gov and click on “Order a Tax Return or Account Transcript,” or call us at 1-800-908-9946.

Past due returns. If you or someone you know needs to file past due tax returns, use TeleTax topic 153 in Section 6 or visit www.irs.gov/individuals for help in filing those returns. Send the returns to the address that applies to you in the latest Form 1040EZ instructions. For example, if you are filing a 2008 return in 2012, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it 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. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040EZ. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

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. Do not add your gift to any tax you may owe. See the instructions for line 12 for details on how to pay any tax you owe.

Go to www.publicdebt.treas.gov for information on how to make this gift online.



You may be able to deduct this gift on your 2012 tax return.

The Taxpayer Advocate Service Is Here To Help

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We offer free help to guide you through the often-confusing process of resolving tax problems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all!

TAS can help if you can't resolve your problem with the IRS and:

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

If you qualify for our help, we'll do everything we can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at www.TaxpayerAdvocate.irs.gov can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our

website at www.irs.gov/advocate. You can also call our toll-free number at 1-877-777-4778.

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/advocate.

Low Income Taxpayer Clinics (LITCs)

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on www.irs.gov/advocate or [IRS Publication 4134, Low Income Taxpayer Clinic List](#). This publication is also available by calling 1-800-829-3676 or at your local IRS office.

Suggestions for Improving the IRS (Taxpayer Advocacy Panel)

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

Section 6—Getting Tax Help



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



Internet

You can access IRS.gov 24 hours a day, 7 days a week.

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

- **Free File**—Use free tax software to prepare and e-file your tax return at www.irs.gov/freefile.
- **Interactive Tax Assistant**—Provides answers to tax law questions using a probe and response process.
- **Online Services**—Conduct business with the IRS electronically.
- **Taxpayer Advocate Service**—Helps taxpayers resolve problems with the IRS.
- **Where's My Refund**—Your refund status anytime from anywhere.
- **Free Tax Return Preparation**—Locate the site nearest you.
- **Recent Tax Changes**
- **Tax Information for Innocent Spouses**
- **Disaster Tax Relief**
- **Identity Theft and Your Tax Records**
- **Online Payment Agreement (OPA) Application**
- **Applying for Offers in Compromise**

View and download tax forms and publications. Click on "Forms & Pubs" or go to www.irs.gov/formspubs to:

- View or download current and previous year tax forms and publications.
- Order current year tax forms and publications online.

Online ordering of tax forms and publications. To order tax forms and publications delivered by mail, go to www.irs.gov/formspubs.

- For current year tax forms and publications, click on "Forms and publications by U.S. mail."
- For tax forms and publications on a DVD, click on "Tax products DVD (Pub. 1796)."



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 2011 refund, see Refund Information on the next page.

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 Forms, Instructions, and Publications

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

National Taxpayer Advocate Helpline

Call 1-877-777-4778.

Other Ways To Get Help

Send us your written tax questions. You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (TTY/TDD 1-800-829-4059). Do not send questions with your return.

Research your tax questions online. You can find answers to many of your tax questions online. Visit www.irs.gov/individuals. 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."

- Main index of tax topics. This is an online version of the TeleTax topics listed in Section 6, later.
- Interactive tax assistance (ITA) provides answers to a limited number of tax law questions using a probe and response process.

Free Tax Return Assistance. If you need assistance preparing your return, visit the nearest Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site in your community. There are over 12,000 sites nationwide and each site is staffed by volunteers who are trained and certified to prepare federal income tax returns. VITA sites are also available at international and domestic military installations.

Volunteers in this program must adhere to strict quality and ethical standards and pass a certification test each year. VITA volunteers assist low to moderate income (generally under \$50,000 in adjusted gross income) taxpayers and TCE volunteers assist elderly taxpayers (age 60 and older).

Available services. Free electronic filing is offered and volunteers will help you claim the earned income credit, child tax credit, credit for the elderly, and other credits and deductions you can take.

What to bring. These are some of the items to bring to the VITA/TCE site to have your tax return prepared.

- Proof of identification.
- Social security cards for you, your spouse and dependents and/or a social security number verification letter issued by the Social Security Administration.
- Individual taxpayer identification number (ITIN) assignment letter for you, your spouse and dependents.
- Proof of foreign status, if applying for an ITIN.
- Birth dates for you, your spouse, and any dependents.
- Form(s) W-2, W-2G, 1099-INT, 1099-DIV, and 1099-R.
- A copy of your 2010 federal and state returns, if available.
- A blank check or anything that shows your bank routing and account numbers for direct deposit.
- Total paid to daycare provider and the daycare provider's tax identification number (the provider's social security number or the provider's business employer identification number).
- To file taxes electronically on a joint return, both spouses must be present to sign the required forms.

Find a site near you and get additional information. For more information on these programs and a location in your community, go to IRS.gov and enter keyword "VITA" in the search box. You may also contact us at 1-800-829-1040. To locate the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669.

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."

IRS Videos. The IRS Video portal www.IRSvideos.gov contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

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 tax products and services in various languages.

For Spanish speaking taxpayers, we have:

- Spanish Publication 17, El Impuesto Federal sobre los Ingresos, and

- 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

You can pick up some of the most requested forms, instructions, and publications 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 forms, instructions, and publications available to photocopy or print from a DVD.



Mail

Order tax forms, instructions, and publications 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 Pub. 1796, IRS Tax Products DVD, from National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$30 (no handling fee) or call 1-877-233-6767 toll-free to buy the DVD for \$30 (plus a \$6 handling fee). Price and handling fee are subject to change. The first release will ship early January 2012 and the final release will ship early March 2012.

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 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, you have two options.

- Call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.
- You can check the status of your refund on the new IRS phone app. Download the free IRS2Go app by visiting the iTunes app store or the Android Marketplace. IRS2Go is a new way to provide you with information and tools.

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 the next page.

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

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

TeleTax Topics				Topic No.	Subject	Topic No.	Subject	Topic No.	Subject
All topics are available in Spanish.				420	Bartering income	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	421	Scholarship and fellowship grants	558	Tax on early distributions from retirement plans, other than IRAs	759	A business credit is available for qualified employers under the "HIRE Act" of 2010
IRS Help Available		206	Dishonored payments	423	Social security and equivalent railroad retirement benefits	Tax Credits		761	Tips — Withholding and reporting
101	IRS services — Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs	Alternative Filing Methods		424	401(k) plans	601	Earned income credit (EIC)	762	Independent contractor vs. employee
102	Tax assistance for individuals with disabilities and the hearing impaired	253	Substitute tax forms	425	Passive activities — Losses and credits	602	Child and dependent care credit	763	The "Affordable Care Act" of 2010 offers employers new tax deductions and credits
103	Tax help for small businesses and self-employed	254	How to choose a tax return preparer	427	Stock options	607	Adoption credit and adoption assistance programs for 2010 and 2011	Electronic Media Filers — 1099 Series and Related Information Returns	
104	Taxpayer Advocate Service — Your Voice at the IRS	255	Self-select PIN signature method for online registration	429	Traders in securities (information for Form 1040 filers)	608	Excess social security and RRTA tax withheld	801	Who must file electronically
105	Armed Forces tax information	General Information		430	Exchange of policyholder interest for stock	610	Retirement savings contributions credit	802	Applications, forms, and information
107	Tax relief in disaster situations	301	When, where, and how to file	431	Canceled debt — Is it income or not?	611	First-time homebuyer credit — Purchases made in 2008	803	Waivers and extensions
IRS Procedures		303	Checklist of common errors when preparing your tax return	Adjustments to Income		612	First-time homebuyer credit — Purchases made in 2009, 2010, and 2011	804	Test files and combined federal and state filing
151	Your appeal rights	304	Extension of time to file your tax return	451	Individual retirement arrangements (IRAs)	IRS Notices		805	Electronic filing of information returns
152	Refund information	305	Recordkeeping	452	Alimony paid	651	Notices — What to do	Tax Information for Aliens and U.S. Citizens Living Abroad	
153	What to do if you haven't filed your tax return	306	Penalty for underpayment of estimated tax	453	Bad debt deduction	652	Notice of underreported income — CP 2000	851	Resident and nonresident aliens
154	Forms W-2 and Form 1099-R (What to do if incorrect or not received)	307	Backup withholding	455	Moving expenses	653	IRS notices and bills, penalties, and interest charges	856	Foreign tax credit
155	Forms and publications — How to order	308	Amended returns	456	Student loan interest deduction	Basis of Assets, Depreciation, and Sale of Assets		857	Individual taxpayer identification number (ITIN) — Form W-7
156	Copy of your tax return — How to get one	309	Roth IRA contributions	457	Tuition and fees deduction	701	Sale of your home	858	Alien tax clearance
157	Change of address — How to notify IRS	310	Coverdell education savings accounts	458	Educator expense deduction	703	Basis of assets	Tax Information for Residents of Puerto Rico	
158	Ensuring proper credit of payments	311	Power of attorney information	Itemized Deductions		704	Depreciation	901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
159	Prior year(s) Form W-2 (How to get a copy)	312	Disclosure authorizations	501	Should I itemize?	705	Installation sales	902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)	313	Qualified tuition programs (QTPs)	502	Medical and dental expenses	Employer Tax Information		903	Federal employment tax in Puerto Rico
Collection		Which Forms to File		503	Deductible taxes	751	Social security and Medicare withholding rates	904	Tax assistance for residents of Puerto Rico
201	The collection process	352	Which form — 1040, 1040A, or 1040EZ?	504	Home mortgage points	752	Form W-2 — Where, when, and how to file	Topic numbers are effective January 1, 2012.	
202	Tax payment options	356	Decedents	505	Interest expense	753	Form W-4 — Employee's Withholding Allowance Certificate		
203	Refund Offsets: for unpaid child support, and certain federal, state, and unemployment compensation debts	Types of Income		506	Charitable contributions	755	Employer identification number (EIN) — How to apply		
204	Offers in compromise	401	Wages and salaries	508	Miscellaneous expenses	756	Employment taxes for household employees		
205	Innocent spouse relief (including separation of liability and equitable relief)	403	Interest received	509	Business use of home	757	Forms 941 and 944 — Deposit requirements		
		404	Dividends	510	Business use of car				
		407	Business income	511	Business travel expenses				
		409	Capital gains and losses	512	Business entertainment expenses				
		410	Pensions and annuities	513	Educational expenses				
		411	Pensions — The general rule and the simplified method	514	Employee business expenses				
		412	Lump-sum distributions	515	Casualty, disaster, and theft losses (including federally declared disaster areas)				
		413	Rollovers from retirement plans	Tax Computation					
		414	Rental income and expenses	551	Standard deduction				
		415	Renting residential and vacation property	552	Tax and credits figured by the IRS				
		416	Farming and fishing income	553	Tax on a child's investment income				
		417	Earnings for clergy	554	Self-employment tax				
		418	Unemployment compensation	556	Alternative minimum tax				
		419	Gambling income and expenses						

2011 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 \$3,516. He enters this amount on line 10 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
26,200	26,250	3,509	3,084
26,250	26,300	3,516	3,091
26,300	26,350	3,524	3,099
26,350	26,400	3,531	3,106

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 -					
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	2,025	201	201	4,000				7,000			
525	550	54	54	2,025	2,050	204	204	4,050	4,100	403	403	7,050	7,100	703	703
550	575	56	56	2,050	2,075	206	206	4,100	4,150	408	408	7,100	7,150	708	708
575	600	59	59	2,075	2,100	209	209	4,150	4,200	413	413	7,150	7,200	713	713
600	625	61	61	2,100	2,125	211	211	4,200	4,250	418	418	7,200	7,250	718	718
625	650	64	64	2,125	2,150	214	214	4,250	4,300	423	423	7,250	7,300	723	723
650	675	66	66	2,150	2,175	216	216	4,300	4,350	428	428	7,300	7,350	728	728
675	700	69	69	2,175	2,200	219	219	4,350	4,400	433	433	7,350	7,400	733	733
700	725	71	71	2,200	2,225	221	221	4,400	4,450	438	438	7,400	7,450	738	738
725	750	74	74	2,225	2,250	224	224	4,450	4,500	443	443	7,450	7,500	743	743
750	775	76	76	2,250	2,275	226	226	4,500	4,550	448	448	7,500	7,550	748	748
775	800	79	79	2,275	2,300	229	229	4,550	4,600	453	453	7,550	7,600	753	753
800	825	81	81	2,300	2,325	231	231	4,600	4,650	458	458	7,600	7,650	758	758
825	850	84	84	2,325	2,350	234	234	4,650	4,700	463	463	7,650	7,700	763	763
850	875	86	86	2,350	2,375	236	236	4,700	4,750	468	468	7,700	7,750	768	768
875	900	89	89	2,375	2,400	239	239	4,750	4,800	473	473	7,750	7,800	773	773
900	925	91	91	2,400	2,425	241	241	4,800	4,850	478	478	7,800	7,850	778	778
925	950	94	94	2,425	2,450	244	244	4,850	4,900	483	483	7,850	7,900	783	783
950	975	96	96	2,450	2,475	246	246	4,900	4,950	488	488	7,900	7,950	788	788
975	1,000	99	99	2,475	2,500	249	249	4,950	5,000	493	493	7,950	8,000	793	793
				2,500	2,525	251	251			498	498			798	798
				2,525	2,550	254	254								
				2,550	2,575	256	256	5,000				8,000			
				2,575	2,600	259	259	5,050	5,050	503	503	8,050	8,050	803	803
1,000	1,025	101	101	2,600	2,625	261	261	5,050	5,100	508	508	8,050	8,100	808	808
1,025	1,050	104	104	2,625	2,650	264	264	5,100	5,150	513	513	8,100	8,150	813	813
1,050	1,075	106	106	2,650	2,675	266	266	5,150	5,200	518	518	8,150	8,200	818	818
1,075	1,100	109	109	2,675	2,700	269	269	5,200	5,250	523	523	8,200	8,250	823	823
1,100	1,125	111	111	2,700	2,725	271	271	5,250	5,300	528	528	8,250	8,300	828	828
1,125	1,150	114	114	2,725	2,750	274	274	5,300	5,350	533	533	8,300	8,350	833	833
1,150	1,175	116	116	2,750	2,775	276	276	5,350	5,400	538	538	8,350	8,400	838	838
1,175	1,200	119	119	2,775	2,800	279	279	5,400	5,450	543	543	8,400	8,450	843	843
1,200	1,225	121	121	2,800	2,825	281	281	5,450	5,500	548	548	8,450	8,500	848	848
1,225	1,250	124	124	2,825	2,850	284	284	5,500	5,550	553	553	8,500	8,550	854	854
1,250	1,275	126	126	2,850	2,875	286	286	5,550	5,600	558	558	8,550	8,600	861	861
1,275	1,300	129	129	2,875	2,900	289	289	5,600	5,650	563	563	8,600	8,650	869	869
1,300	1,325	131	131	2,900	2,925	291	291	5,650	5,700	568	568	8,650	8,700	876	876
1,325	1,350	134	134	2,925	2,950	294	294	5,700	5,750	573	573	8,700	8,750	884	884
1,350	1,375	136	136	2,950	2,975	296	296	5,750	5,800	578	578	8,750	8,800	891	891
1,375	1,400	139	139	2,975	3,000	299	299	5,800	5,850	583	583	8,800	8,850	899	899
1,400	1,425	141	141					5,850	5,900	588	588	8,850	8,900	906	906
1,425	1,450	144	144					5,900	5,950	593	593	8,900	8,950	914	914
1,450	1,475	146	146					5,950	6,000	598	598	8,950	9,000	921	921
1,475	1,500	149	149												

(Continued)

If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is -				Your tax is -				Your tax is -				Your tax is -	
9,000				12,000				15,000				18,000			
9,000	9,050	929	903	12,000	12,050	1,379	1,203	15,000	15,050	1,829	1,503	18,000	18,050	2,279	1,854
9,050	9,100	936	908	12,050	12,100	1,386	1,208	15,050	15,100	1,836	1,508	18,050	18,100	2,286	1,861
9,100	9,150	944	913	12,100	12,150	1,394	1,213	15,100	15,150	1,844	1,513	18,100	18,150	2,294	1,869
9,150	9,200	951	918	12,150	12,200	1,401	1,218	15,150	15,200	1,851	1,518	18,150	18,200	2,301	1,876
9,200	9,250	959	923	12,200	12,250	1,409	1,223	15,200	15,250	1,859	1,523	18,200	18,250	2,309	1,884
9,250	9,300	966	928	12,250	12,300	1,416	1,228	15,250	15,300	1,866	1,528	18,250	18,300	2,316	1,891
9,300	9,350	974	933	12,300	12,350	1,424	1,233	15,300	15,350	1,874	1,533	18,300	18,350	2,324	1,899
9,350	9,400	981	938	12,350	12,400	1,431	1,238	15,350	15,400	1,881	1,538	18,350	18,400	2,331	1,906
9,400	9,450	989	943	12,400	12,450	1,439	1,243	15,400	15,450	1,889	1,543	18,400	18,450	2,339	1,914
9,450	9,500	996	948	12,450	12,500	1,446	1,248	15,450	15,500	1,896	1,548	18,450	18,500	2,346	1,921
9,500	9,550	1,004	953	12,500	12,550	1,454	1,253	15,500	15,550	1,904	1,553	18,500	18,550	2,354	1,929
9,550	9,600	1,011	958	12,550	12,600	1,461	1,258	15,550	15,600	1,911	1,558	18,550	18,600	2,361	1,936
9,600	9,650	1,019	963	12,600	12,650	1,469	1,263	15,600	15,650	1,919	1,563	18,600	18,650	2,369	1,944
9,650	9,700	1,026	968	12,650	12,700	1,476	1,268	15,650	15,700	1,926	1,568	18,650	18,700	2,376	1,951
9,700	9,750	1,034	973	12,700	12,750	1,484	1,273	15,700	15,750	1,934	1,573	18,700	18,750	2,384	1,959
9,750	9,800	1,041	978	12,750	12,800	1,491	1,278	15,750	15,800	1,941	1,578	18,750	18,800	2,391	1,966
9,800	9,850	1,049	983	12,800	12,850	1,499	1,283	15,800	15,850	1,949	1,583	18,800	18,850	2,399	1,974
9,850	9,900	1,056	988	12,850	12,900	1,506	1,288	15,850	15,900	1,956	1,588	18,850	18,900	2,406	1,981
9,900	9,950	1,064	993	12,900	12,950	1,514	1,293	15,900	15,950	1,964	1,593	18,900	18,950	2,414	1,989
9,950	10,000	1,071	998	12,950	13,000	1,521	1,298	15,950	16,000	1,971	1,598	18,950	19,000	2,421	1,996
10,000				13,000				16,000				19,000			
10,000	10,050	1,079	1,003	13,000	13,050	1,529	1,303	16,000	16,050	1,979	1,603	19,000	19,050	2,429	2,004
10,050	10,100	1,086	1,008	13,050	13,100	1,536	1,308	16,050	16,100	1,986	1,608	19,050	19,100	2,436	2,011
10,100	10,150	1,094	1,013	13,100	13,150	1,544	1,313	16,100	16,150	1,994	1,613	19,100	19,150	2,444	2,019
10,150	10,200	1,101	1,018	13,150	13,200	1,551	1,318	16,150	16,200	2,001	1,618	19,150	19,200	2,451	2,026
10,200	10,250	1,109	1,023	13,200	13,250	1,559	1,323	16,200	16,250	2,009	1,623	19,200	19,250	2,459	2,034
10,250	10,300	1,116	1,028	13,250	13,300	1,566	1,328	16,250	16,300	2,016	1,628	19,250	19,300	2,466	2,041
10,300	10,350	1,124	1,033	13,300	13,350	1,574	1,333	16,300	16,350	2,024	1,633	19,300	19,350	2,474	2,049
10,350	10,400	1,131	1,038	13,350	13,400	1,581	1,338	16,350	16,400	2,031	1,638	19,350	19,400	2,481	2,056
10,400	10,450	1,139	1,043	13,400	13,450	1,589	1,343	16,400	16,450	2,039	1,643	19,400	19,450	2,489	2,064
10,450	10,500	1,146	1,048	13,450	13,500	1,596	1,348	16,450	16,500	2,046	1,648	19,450	19,500	2,496	2,071
10,500	10,550	1,154	1,053	13,500	13,550	1,604	1,353	16,500	16,550	2,054	1,653	19,500	19,550	2,504	2,079
10,550	10,600	1,161	1,058	13,550	13,600	1,611	1,358	16,550	16,600	2,061	1,658	19,550	19,600	2,511	2,086
10,600	10,650	1,169	1,063	13,600	13,650	1,619	1,363	16,600	16,650	2,069	1,663	19,600	19,650	2,519	2,094
10,650	10,700	1,176	1,068	13,650	13,700	1,626	1,368	16,650	16,700	2,076	1,668	19,650	19,700	2,526	2,101
10,700	10,750	1,184	1,073	13,700	13,750	1,634	1,373	16,700	16,750	2,084	1,673	19,700	19,750	2,534	2,109
10,750	10,800	1,191	1,078	13,750	13,800	1,641	1,378	16,750	16,800	2,091	1,678	19,750	19,800	2,541	2,116
10,800	10,850	1,199	1,083	13,800	13,850	1,649	1,383	16,800	16,850	2,099	1,683	19,800	19,850	2,549	2,124
10,850	10,900	1,206	1,088	13,850	13,900	1,656	1,388	16,850	16,900	2,106	1,688	19,850	19,900	2,556	2,131
10,900	10,950	1,214	1,093	13,900	13,950	1,664	1,393	16,900	16,950	2,114	1,693	19,900	19,950	2,564	2,139
10,950	11,000	1,221	1,098	13,950	14,000	1,671	1,398	16,950	17,000	2,121	1,698	19,950	20,000	2,571	2,146
11,000				14,000				17,000				20,000			
11,000	11,050	1,229	1,103	14,000	14,050	1,679	1,403	17,000	17,050	2,129	1,704	20,000	20,050	2,579	2,154
11,050	11,100	1,236	1,108	14,050	14,100	1,686	1,408	17,050	17,100	2,136	1,711	20,050	20,100	2,586	2,161
11,100	11,150	1,244	1,113	14,100	14,150	1,694	1,413	17,100	17,150	2,144	1,719	20,100	20,150	2,594	2,169
11,150	11,200	1,251	1,118	14,150	14,200	1,701	1,418	17,150	17,200	2,151	1,726	20,150	20,200	2,601	2,176
11,200	11,250	1,259	1,123	14,200	14,250	1,709	1,423	17,200	17,250	2,159	1,734	20,200	20,250	2,609	2,184
11,250	11,300	1,266	1,128	14,250	14,300	1,716	1,428	17,250	17,300	2,166	1,741	20,250	20,300	2,616	2,191
11,300	11,350	1,274	1,133	14,300	14,350	1,724	1,433	17,300	17,350	2,174	1,749	20,300	20,350	2,624	2,199
11,350	11,400	1,281	1,138	14,350	14,400	1,731	1,438	17,350	17,400	2,181	1,756	20,350	20,400	2,631	2,206
11,400	11,450	1,289	1,143	14,400	14,450	1,739	1,443	17,400	17,450	2,189	1,764	20,400	20,450	2,639	2,214
11,450	11,500	1,296	1,148	14,450	14,500	1,746	1,448	17,450	17,500	2,196	1,771	20,450	20,500	2,646	2,221
11,500	11,550	1,304	1,153	14,500	14,550	1,754	1,453	17,500	17,550	2,204	1,779	20,500	20,550	2,654	2,229
11,550	11,600	1,311	1,158	14,550	14,600	1,761	1,458	17,550	17,600	2,211	1,786	20,550	20,600	2,661	2,236
11,600	11,650	1,319	1,163	14,600	14,650	1,769	1,463	17,600	17,650	2,219	1,794	20,600	20,650	2,669	2,244
11,650	11,700	1,326	1,168	14,650	14,700	1,776	1,468	17,650	17,700	2,226	1,801	20,650	20,700	2,676	2,251
11,700	11,750	1,334	1,173	14,700	14,750	1,784	1,473	17,700	17,750	2,234	1,809	20,700	20,750	2,684	2,259
11,750	11,800	1,341	1,178	14,750	14,800	1,791	1,478	17,750	17,800	2,241	1,816	20,750	20,800	2,691	2,266
11,800	11,850	1,349	1,183	14,800	14,850	1,799	1,483	17,800	17,850	2,249	1,824	20,800	20,850	2,699	2,274
11,850	11,900	1,356	1,188	14,850	14,900	1,806	1,488	17,850	17,900	2,256	1,831	20,850	20,900	2,706	2,281
11,900	11,950	1,364	1,193	14,900	14,950	1,814	1,493	17,900	17,950	2,264	1,839	20,900	20,950	2,714	2,289
11,950	12,000	1,371	1,198	14,950	15,000	1,821	1,498	17,950	18,000	2,271	1,846	20,950	21,000	2,721	2,296

(Continued)

2011 Tax Table - Continued

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

(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 -	
33,000				36,000				39,000				42,000			
33,000	33,050	4,529	4,104	36,000	36,050	5,131	4,554	39,000	39,050	5,881	5,004	42,000	42,050	6,631	5,454
33,050	33,100	4,536	4,111	36,050	36,100	5,144	4,561	39,050	39,100	5,894	5,011	42,050	42,100	6,644	5,461
33,100	33,150	4,544	4,119	36,100	36,150	5,156	4,569	39,100	39,150	5,906	5,019	42,100	42,150	6,656	5,469
33,150	33,200	4,551	4,126	36,150	36,200	5,169	4,576	39,150	39,200	5,919	5,026	42,150	42,200	6,669	5,476
33,200	33,250	4,559	4,134	36,200	36,250	5,181	4,584	39,200	39,250	5,931	5,034	42,200	42,250	6,681	5,484
33,250	33,300	4,566	4,141	36,250	36,300	5,194	4,591	39,250	39,300	5,944	5,041	42,250	42,300	6,694	5,491
33,300	33,350	4,574	4,149	36,300	36,350	5,206	4,599	39,300	39,350	5,956	5,049	42,300	42,350	6,706	5,499
33,350	33,400	4,581	4,156	36,350	36,400	5,219	4,606	39,350	39,400	5,969	5,056	42,350	42,400	6,719	5,506
33,400	33,450	4,589	4,164	36,400	36,450	5,231	4,614	39,400	39,450	5,981	5,064	42,400	42,450	6,731	5,514
33,450	33,500	4,596	4,171	36,450	36,500	5,244	4,621	39,450	39,500	5,994	5,071	42,450	42,500	6,744	5,521
33,500	33,550	4,604	4,179	36,500	36,550	5,256	4,629	39,500	39,550	6,006	5,079	42,500	42,550	6,756	5,529
33,550	33,600	4,611	4,186	36,550	36,600	5,269	4,636	39,550	39,600	6,019	5,086	42,550	42,600	6,769	5,536
33,600	33,650	4,619	4,194	36,600	36,650	5,281	4,644	39,600	39,650	6,031	5,094	42,600	42,650	6,781	5,544
33,650	33,700	4,626	4,201	36,650	36,700	5,294	4,651	39,650	39,700	6,044	5,101	42,650	42,700	6,794	5,551
33,700	33,750	4,634	4,209	36,700	36,750	5,306	4,659	39,700	39,750	6,056	5,109	42,700	42,750	6,806	5,559
33,750	33,800	4,641	4,216	36,750	36,800	5,319	4,666	39,750	39,800	6,069	5,116	42,750	42,800	6,819	5,566
33,800	33,850	4,649	4,224	36,800	36,850	5,331	4,674	39,800	39,850	6,081	5,124	42,800	42,850	6,831	5,574
33,850	33,900	4,656	4,231	36,850	36,900	5,344	4,681	39,850	39,900	6,094	5,131	42,850	42,900	6,844	5,581
33,900	33,950	4,664	4,239	36,900	36,950	5,356	4,689	39,900	39,950	6,106	5,139	42,900	42,950	6,856	5,589
33,950	34,000	4,671	4,246	36,950	37,000	5,369	4,696	39,950	40,000	6,119	5,146	42,950	43,000	6,869	5,596
34,000				37,000				40,000				43,000			
34,000	34,050	4,679	4,254	37,000	37,050	5,381	4,704	40,000	40,050	6,131	5,154	43,000	43,050	6,881	5,604
34,050	34,100	4,686	4,261	37,050	37,100	5,394	4,711	40,050	40,100	6,144	5,161	43,050	43,100	6,894	5,611
34,100	34,150	4,694	4,269	37,100	37,150	5,406	4,719	40,100	40,150	6,156	5,169	43,100	43,150	6,906	5,619
34,150	34,200	4,701	4,276	37,150	37,200	5,419	4,726	40,150	40,200	6,169	5,176	43,150	43,200	6,919	5,626
34,200	34,250	4,709	4,284	37,200	37,250	5,431	4,734	40,200	40,250	6,181	5,184	43,200	43,250	6,931	5,634
34,250	34,300	4,716	4,291	37,250	37,300	5,444	4,741	40,250	40,300	6,194	5,191	43,250	43,300	6,944	5,641
34,300	34,350	4,724	4,299	37,300	37,350	5,456	4,749	40,300	40,350	6,206	5,199	43,300	43,350	6,956	5,649
34,350	34,400	4,731	4,306	37,350	37,400	5,469	4,756	40,350	40,400	6,219	5,206	43,350	43,400	6,969	5,656
34,400	34,450	4,739	4,314	37,400	37,450	5,481	4,764	40,400	40,450	6,231	5,214	43,400	43,450	6,981	5,664
34,450	34,500	4,746	4,321	37,450	37,500	5,494	4,771	40,450	40,500	6,244	5,221	43,450	43,500	6,994	5,671
34,500	34,550	4,756	4,329	37,500	37,550	5,506	4,779	40,500	40,550	6,256	5,229	43,500	43,550	7,006	5,679
34,550	34,600	4,769	4,336	37,550	37,600	5,519	4,786	40,550	40,600	6,269	5,236	43,550	43,600	7,019	5,686
34,600	34,650	4,781	4,344	37,600	37,650	5,531	4,794	40,600	40,650	6,281	5,244	43,600	43,650	7,031	5,694
34,650	34,700	4,794	4,351	37,650	37,700	5,544	4,801	40,650	40,700	6,294	5,251	43,650	43,700	7,044	5,701
34,700	34,750	4,806	4,359	37,700	37,750	5,556	4,809	40,700	40,750	6,306	5,259	43,700	43,750	7,056	5,709
34,750	34,800	4,819	4,366	37,750	37,800	5,569	4,816	40,750	40,800	6,319	5,266	43,750	43,800	7,069	5,716
34,800	34,850	4,831	4,374	37,800	37,850	5,581	4,824	40,800	40,850	6,331	5,274	43,800	43,850	7,081	5,724
34,850	34,900	4,844	4,381	37,850	37,900	5,594	4,831	40,850	40,900	6,344	5,281	43,850	43,900	7,094	5,731
34,900	34,950	4,856	4,389	37,900	37,950	5,606	4,839	40,900	40,950	6,356	5,289	43,900	43,950	7,106	5,739
34,950	35,000	4,869	4,396	37,950	38,000	5,619	4,846	40,950	41,000	6,369	5,296	43,950	44,000	7,119	5,746
35,000				38,000				41,000				44,000			
35,000	35,050	4,881	4,404	38,000	38,050	5,631	4,854	41,000	41,050	6,381	5,304	44,000	44,050	7,131	5,754
35,050	35,100	4,894	4,411	38,050	38,100	5,644	4,861	41,050	41,100	6,394	5,311	44,050	44,100	7,144	5,761
35,100	35,150	4,906	4,419	38,100	38,150	5,656	4,869	41,100	41,150	6,406	5,319	44,100	44,150	7,156	5,769
35,150	35,200	4,919	4,426	38,150	38,200	5,669	4,876	41,150	41,200	6,419	5,326	44,150	44,200	7,169	5,776
35,200	35,250	4,931	4,434	38,200	38,250	5,681	4,884	41,200	41,250	6,431	5,334	44,200	44,250	7,181	5,784
35,250	35,300	4,944	4,441	38,250	38,300	5,694	4,891	41,250	41,300	6,444	5,341	44,250	44,300	7,194	5,791
35,300	35,350	4,956	4,449	38,300	38,350	5,706	4,899	41,300	41,350	6,456	5,349	44,300	44,350	7,206	5,799
35,350	35,400	4,969	4,456	38,350	38,400	5,719	4,906	41,350	41,400	6,469	5,356	44,350	44,400	7,219	5,806
35,400	35,450	4,981	4,464	38,400	38,450	5,731	4,914	41,400	41,450	6,481	5,364	44,400	44,450	7,231	5,814
35,450	35,500	4,994	4,471	38,450	38,500	5,744	4,921	41,450	41,500	6,494	5,371	44,450	44,500	7,244	5,821
35,500	35,550	5,006	4,479	38,500	38,550	5,756	4,929	41,500	41,550	6,506	5,379	44,500	44,550	7,256	5,829
35,550	35,600	5,019	4,486	38,550	38,600	5,769	4,936	41,550	41,600	6,519	5,386	44,550	44,600	7,269	5,836
35,600	35,650	5,031	4,494	38,600	38,650	5,781	4,944	41,600	41,650	6,531	5,394	44,600	44,650	7,281	5,844
35,650	35,700	5,044	4,501	38,650	38,700	5,794	4,951	41,650	41,700	6,544	5,401	44,650	44,700	7,294	5,851
35,700	35,750	5,056	4,509	38,700	38,750	5,806	4,959	41,700	41,750	6,556	5,409	44,700	44,750	7,306	5,859
35,750	35,800	5,069	4,516	38,750	38,800	5,819	4,966	41,750	41,800	6,569	5,416	44,750	44,800	7,319	5,866
35,800	35,850	5,081	4,524	38,800	38,850	5,831	4,974	41,800	41,850	6,581	5,424	44,800	44,850	7,331	5,874
35,850	35,900	5,094	4,531	38,850	38,900	5,844	4,981	41,850	41,900	6,594	5,431	44,850	44,900	7,344	5,881
35,900	35,950	5,106	4,539	38,900	38,950	5,856	4,989	41,900	41,950	6,606	5,439	44,900	44,950	7,356	5,889
35,950	36,000	5,119	4,546	38,950	39,000	5,869	4,996	41,950	42,000	6,619	5,446	44,950	45,000	7,369	5,896

(Continued)

2011 Tax Table - Continued

If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is -				Your tax is -				Your tax is -				Your tax is -	
45,000				48,000				51,000				54,000			
45,000	45,050	7,381	5,904	48,000	48,050	8,131	6,354	51,000	51,050	8,881	6,804	54,000	54,050	9,631	7,254
45,050	45,100	7,394	5,911	48,050	48,100	8,144	6,361	51,050	51,100	8,894	6,811	54,050	54,100	9,644	7,261
45,100	45,150	7,406	5,919	48,100	48,150	8,156	6,369	51,100	51,150	8,906	6,819	54,100	54,150	9,656	7,269
45,150	45,200	7,419	5,926	48,150	48,200	8,169	6,376	51,150	51,200	8,919	6,826	54,150	54,200	9,669	7,276
45,200	45,250	7,431	5,934	48,200	48,250	8,181	6,384	51,200	51,250	8,931	6,834	54,200	54,250	9,681	7,284
45,250	45,300	7,444	5,941	48,250	48,300	8,194	6,391	51,250	51,300	8,944	6,841	54,250	54,300	9,694	7,291
45,300	45,350	7,456	5,949	48,300	48,350	8,206	6,399	51,300	51,350	8,956	6,849	54,300	54,350	9,706	7,299
45,350	45,400	7,469	5,956	48,350	48,400	8,219	6,406	51,350	51,400	8,969	6,856	54,350	54,400	9,719	7,306
45,400	45,450	7,481	5,964	48,400	48,450	8,231	6,414	51,400	51,450	8,981	6,864	54,400	54,450	9,731	7,314
45,450	45,500	7,494	5,971	48,450	48,500	8,244	6,421	51,450	51,500	8,994	6,871	54,450	54,500	9,744	7,321
45,500	45,550	7,506	5,979	48,500	48,550	8,256	6,429	51,500	51,550	9,006	6,879	54,500	54,550	9,756	7,329
45,550	45,600	7,519	5,986	48,550	48,600	8,269	6,436	51,550	51,600	9,019	6,886	54,550	54,600	9,769	7,336
45,600	45,650	7,531	5,994	48,600	48,650	8,281	6,444	51,600	51,650	9,031	6,894	54,600	54,650	9,781	7,344
45,650	45,700	7,544	6,001	48,650	48,700	8,294	6,451	51,650	51,700	9,044	6,901	54,650	54,700	9,794	7,351
45,700	45,750	7,556	6,009	48,700	48,750	8,306	6,459	51,700	51,750	9,056	6,909	54,700	54,750	9,806	7,359
45,750	45,800	7,569	6,016	48,750	48,800	8,319	6,466	51,750	51,800	9,069	6,916	54,750	54,800	9,819	7,366
45,800	45,850	7,581	6,024	48,800	48,850	8,331	6,474	51,800	51,850	9,081	6,924	54,800	54,850	9,831	7,374
45,850	45,900	7,594	6,031	48,850	48,900	8,344	6,481	51,850	51,900	9,094	6,931	54,850	54,900	9,844	7,381
45,900	45,950	7,606	6,039	48,900	48,950	8,356	6,489	51,900	51,950	9,106	6,939	54,900	54,950	9,856	7,389
45,950	46,000	7,619	6,046	48,950	49,000	8,369	6,496	51,950	52,000	9,119	6,946	54,950	55,000	9,869	7,396
46,000				49,000				52,000				55,000			
46,000	46,050	7,631	6,054	49,000	49,050	8,381	6,504	52,000	52,050	9,131	6,954	55,000	55,050	9,881	7,404
46,050	46,100	7,644	6,061	49,050	49,100	8,394	6,511	52,050	52,100	9,144	6,961	55,050	55,100	9,894	7,411
46,100	46,150	7,656	6,069	49,100	49,150	8,406	6,519	52,100	52,150	9,156	6,969	55,100	55,150	9,906	7,419
46,150	46,200	7,669	6,076	49,150	49,200	8,419	6,526	52,150	52,200	9,169	6,976	55,150	55,200	9,919	7,426
46,200	46,250	7,681	6,084	49,200	49,250	8,431	6,534	52,200	52,250	9,181	6,984	55,200	55,250	9,931	7,434
46,250	46,300	7,694	6,091	49,250	49,300	8,444	6,541	52,250	52,300	9,194	6,991	55,250	55,300	9,944	7,441
46,300	46,350	7,706	6,099	49,300	49,350	8,456	6,549	52,300	52,350	9,206	6,999	55,300	55,350	9,956	7,449
46,350	46,400	7,719	6,106	49,350	49,400	8,469	6,556	52,350	52,400	9,219	7,006	55,350	55,400	9,969	7,456
46,400	46,450	7,731	6,114	49,400	49,450	8,481	6,564	52,400	52,450	9,231	7,014	55,400	55,450	9,981	7,464
46,450	46,500	7,744	6,121	49,450	49,500	8,494	6,571	52,450	52,500	9,244	7,021	55,450	55,500	9,994	7,471
46,500	46,550	7,756	6,129	49,500	49,550	8,506	6,579	52,500	52,550	9,256	7,029	55,500	55,550	10,006	7,479
46,550	46,600	7,769	6,136	49,550	49,600	8,519	6,586	52,550	52,600	9,269	7,036	55,550	55,600	10,019	7,486
46,600	46,650	7,781	6,144	49,600	49,650	8,531	6,594	52,600	52,650	9,281	7,044	55,600	55,650	10,031	7,494
46,650	46,700	7,794	6,151	49,650	49,700	8,544	6,601	52,650	52,700	9,294	7,051	55,650	55,700	10,044	7,501
46,700	46,750	7,806	6,159	49,700	49,750	8,556	6,609	52,700	52,750	9,306	7,059	55,700	55,750	10,056	7,509
46,750	46,800	7,819	6,166	49,750	49,800	8,569	6,616	52,750	52,800	9,319	7,066	55,750	55,800	10,069	7,516
46,800	46,850	7,831	6,174	49,800	49,850	8,581	6,624	52,800	52,850	9,331	7,074	55,800	55,850	10,081	7,524
46,850	46,900	7,844	6,181	49,850	49,900	8,594	6,631	52,850	52,900	9,344	7,081	55,850	55,900	10,094	7,531
46,900	46,950	7,856	6,189	49,900	49,950	8,606	6,639	52,900	52,950	9,356	7,089	55,900	55,950	10,106	7,539
46,950	47,000	7,869	6,196	49,950	50,000	8,619	6,646	52,950	53,000	9,369	7,096	55,950	56,000	10,119	7,546
47,000				50,000				53,000				56,000			
47,000	47,050	7,881	6,204	50,000	50,050	8,631	6,654	53,000	53,050	9,381	7,104	56,000	56,050	10,131	7,554
47,050	47,100	7,894	6,211	50,050	50,100	8,644	6,661	53,050	53,100	9,394	7,111	56,050	56,100	10,144	7,561
47,100	47,150	7,906	6,219	50,100	50,150	8,656	6,669	53,100	53,150	9,406	7,119	56,100	56,150	10,156	7,569
47,150	47,200	7,919	6,226	50,150	50,200	8,669	6,676	53,150	53,200	9,419	7,126	56,150	56,200	10,169	7,576
47,200	47,250	7,931	6,234	50,200	50,250	8,681	6,684	53,200	53,250	9,431	7,134	56,200	56,250	10,181	7,584
47,250	47,300	7,944	6,241	50,250	50,300	8,694	6,691	53,250	53,300	9,444	7,141	56,250	56,300	10,194	7,591
47,300	47,350	7,956	6,249	50,300	50,350	8,706	6,699	53,300	53,350	9,456	7,149	56,300	56,350	10,206	7,599
47,350	47,400	7,969	6,256	50,350	50,400	8,719	6,706	53,350	53,400	9,469	7,156	56,350	56,400	10,219	7,606
47,400	47,450	7,981	6,264	50,400	50,450	8,731	6,714	53,400	53,450	9,481	7,164	56,400	56,450	10,231	7,614
47,450	47,500	7,994	6,271	50,450	50,500	8,744	6,721	53,450	53,500	9,494	7,171	56,450	56,500	10,244	7,621
47,500	47,550	8,006	6,279	50,500	50,550	8,756	6,729	53,500	53,550	9,506	7,179	56,500	56,550	10,256	7,629
47,550	47,600	8,019	6,286	50,550	50,600	8,769	6,736	53,550	53,600	9,519	7,186	56,550	56,600	10,269	7,636
47,600	47,650	8,031	6,294	50,600	50,650	8,781	6,744	53,600	53,650	9,531	7,194	56,600	56,650	10,281	7,644
47,650	47,700	8,044	6,301	50,650	50,700	8,794	6,751	53,650	53,700	9,544	7,201	56,650	56,700	10,294	7,651
47,700	47,750	8,056	6,309	50,700	50,750	8,806	6,759	53,700	53,750	9,556	7,209	56,700	56,750	10,306	7,659
47,750	47,800	8,069	6,316	50,750	50,800	8,819	6,766	53,750	53,800	9,569	7,216	56,750	56,800	10,319	7,666
47,800	47,850	8,081	6,324	50,800	50,850	8,831	6,774	53,800	53,850	9,581	7,224	56,800	56,850	10,331	7,674
47,850	47,900	8,094	6,331	50,850	50,900	8,844	6,781	53,850	53,900	9,594	7,231	56,850	56,900	10,344	7,681
47,900	47,950	8,106	6,339	50,900	50,950	8,856	6,789	53,900	53,950	9,606	7,239	56,900	56,950	10,356	7,689
47,950	48,000	8,119	6,346	50,950	51,000	8,869	6,796	53,950	54,000	9,619	7,246	56,950	57,000	10,369	7,696

(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 -	
57,000				60,000				63,000				66,000			
57,000	57,050	10,381	7,704	60,000	60,050	11,131	8,154	63,000	63,050	11,881	8,604	66,000	66,050	12,631	9,054
57,050	57,100	10,394	7,711	60,050	60,100	11,144	8,161	63,050	63,100	11,894	8,611	66,050	66,100	12,644	9,061
57,100	57,150	10,406	7,719	60,100	60,150	11,156	8,169	63,100	63,150	11,906	8,619	66,100	66,150	12,656	9,069
57,150	57,200	10,419	7,726	60,150	60,200	11,169	8,176	63,150	63,200	11,919	8,626	66,150	66,200	12,669	9,076
57,200	57,250	10,431	7,734	60,200	60,250	11,181	8,184	63,200	63,250	11,931	8,634	66,200	66,250	12,681	9,084
57,250	57,300	10,444	7,741	60,250	60,300	11,194	8,191	63,250	63,300	11,944	8,641	66,250	66,300	12,694	9,091
57,300	57,350	10,456	7,749	60,300	60,350	11,206	8,199	63,300	63,350	11,956	8,649	66,300	66,350	12,706	9,099
57,350	57,400	10,469	7,756	60,350	60,400	11,219	8,206	63,350	63,400	11,969	8,656	66,350	66,400	12,719	9,106
57,400	57,450	10,481	7,764	60,400	60,450	11,231	8,214	63,400	63,450	11,981	8,664	66,400	66,450	12,731	9,114
57,450	57,500	10,494	7,771	60,450	60,500	11,244	8,221	63,450	63,500	11,994	8,671	66,450	66,500	12,744	9,121
57,500	57,550	10,506	7,779	60,500	60,550	11,256	8,229	63,500	63,550	12,006	8,679	66,500	66,550	12,756	9,129
57,550	57,600	10,519	7,786	60,550	60,600	11,269	8,236	63,550	63,600	12,019	8,686	66,550	66,600	12,769	9,136
57,600	57,650	10,531	7,794	60,600	60,650	11,281	8,244	63,600	63,650	12,031	8,694	66,600	66,650	12,781	9,144
57,650	57,700	10,544	7,801	60,650	60,700	11,294	8,251	63,650	63,700	12,044	8,701	66,650	66,700	12,794	9,151
57,700	57,750	10,556	7,809	60,700	60,750	11,306	8,259	63,700	63,750	12,056	8,709	66,700	66,750	12,806	9,159
57,750	57,800	10,569	7,816	60,750	60,800	11,319	8,266	63,750	63,800	12,069	8,716	66,750	66,800	12,819	9,166
57,800	57,850	10,581	7,824	60,800	60,850	11,331	8,274	63,800	63,850	12,081	8,724	66,800	66,850	12,831	9,174
57,850	57,900	10,594	7,831	60,850	60,900	11,344	8,281	63,850	63,900	12,094	8,731	66,850	66,900	12,844	9,181
57,900	57,950	10,606	7,839	60,900	60,950	11,356	8,289	63,900	63,950	12,106	8,739	66,900	66,950	12,856	9,189
57,950	58,000	10,619	7,846	60,950	61,000	11,369	8,296	63,950	64,000	12,119	8,746	66,950	67,000	12,869	9,196
58,000				61,000				64,000				67,000			
58,000	58,050	10,631	7,854	61,000	61,050	11,381	8,304	64,000	64,050	12,131	8,754	67,000	67,050	12,881	9,204
58,050	58,100	10,644	7,861	61,050	61,100	11,394	8,311	64,050	64,100	12,144	8,761	67,050	67,100	12,894	9,211
58,100	58,150	10,656	7,869	61,100	61,150	11,406	8,319	64,100	64,150	12,156	8,769	67,100	67,150	12,906	9,219
58,150	58,200	10,669	7,876	61,150	61,200	11,419	8,326	64,150	64,200	12,169	8,776	67,150	67,200	12,919	9,226
58,200	58,250	10,681	7,884	61,200	61,250	11,431	8,334	64,200	64,250	12,181	8,784	67,200	67,250	12,931	9,234
58,250	58,300	10,694	7,891	61,250	61,300	11,444	8,341	64,250	64,300	12,194	8,791	67,250	67,300	12,944	9,241
58,300	58,350	10,706	7,899	61,300	61,350	11,456	8,349	64,300	64,350	12,206	8,799	67,300	67,350	12,956	9,249
58,350	58,400	10,719	7,906	61,350	61,400	11,469	8,356	64,350	64,400	12,219	8,806	67,350	67,400	12,969	9,256
58,400	58,450	10,731	7,914	61,400	61,450	11,481	8,364	64,400	64,450	12,231	8,814	67,400	67,450	12,981	9,264
58,450	58,500	10,744	7,921	61,450	61,500	11,494	8,371	64,450	64,500	12,244	8,821	67,450	67,500	12,994	9,271
58,500	58,550	10,756	7,929	61,500	61,550	11,506	8,379	64,500	64,550	12,256	8,829	67,500	67,550	13,006	9,279
58,550	58,600	10,769	7,936	61,550	61,600	11,519	8,386	64,550	64,600	12,269	8,836	67,550	67,600	13,019	9,286
58,600	58,650	10,781	7,944	61,600	61,650	11,531	8,394	64,600	64,650	12,281	8,844	67,600	67,650	13,031	9,294
58,650	58,700	10,794	7,951	61,650	61,700	11,544	8,401	64,650	64,700	12,294	8,851	67,650	67,700	13,044	9,301
58,700	58,750	10,806	7,959	61,700	61,750	11,556	8,409	64,700	64,750	12,306	8,859	67,700	67,750	13,056	9,309
58,750	58,800	10,819	7,966	61,750	61,800	11,569	8,416	64,750	64,800	12,319	8,866	67,750	67,800	13,069	9,316
58,800	58,850	10,831	7,974	61,800	61,850	11,581	8,424	64,800	64,850	12,331	8,874	67,800	67,850	13,081	9,324
58,850	58,900	10,844	7,981	61,850	61,900	11,594	8,431	64,850	64,900	12,344	8,881	67,850	67,900	13,094	9,331
58,900	58,950	10,856	7,989	61,900	61,950	11,606	8,439	64,900	64,950	12,356	8,889	67,900	67,950	13,106	9,339
58,950	59,000	10,869	7,996	61,950	62,000	11,619	8,446	64,950	65,000	12,369	8,896	67,950	68,000	13,119	9,346
59,000				62,000				65,000				68,000			
59,000	59,050	10,881	8,004	62,000	62,050	11,631	8,454	65,000	65,050	12,381	8,904	68,000	68,050	13,131	9,354
59,050	59,100	10,894	8,011	62,050	62,100	11,644	8,461	65,050	65,100	12,394	8,911	68,050	68,100	13,144	9,361
59,100	59,150	10,906	8,019	62,100	62,150	11,656	8,469	65,100	65,150	12,406	8,919	68,100	68,150	13,156	9,369
59,150	59,200	10,919	8,026	62,150	62,200	11,669	8,476	65,150	65,200	12,419	8,926	68,150	68,200	13,169	9,376
59,200	59,250	10,931	8,034	62,200	62,250	11,681	8,484	65,200	65,250	12,431	8,934	68,200	68,250	13,181	9,384
59,250	59,300	10,944	8,041	62,250	62,300	11,694	8,491	65,250	65,300	12,444	8,941	68,250	68,300	13,194	9,391
59,300	59,350	10,956	8,049	62,300	62,350	11,706	8,499	65,300	65,350	12,456	8,949	68,300	68,350	13,206	9,399
59,350	59,400	10,969	8,056	62,350	62,400	11,719	8,506	65,350	65,400	12,469	8,956	68,350	68,400	13,219	9,406
59,400	59,450	10,981	8,064	62,400	62,450	11,731	8,514	65,400	65,450	12,481	8,964	68,400	68,450	13,231	9,414
59,450	59,500	10,994	8,071	62,450	62,500	11,744	8,521	65,450	65,500	12,494	8,971	68,450	68,500	13,244	9,421
59,500	59,550	11,006	8,079	62,500	62,550	11,756	8,529	65,500	65,550	12,506	8,979	68,500	68,550	13,256	9,429
59,550	59,600	11,019	8,086	62,550	62,600	11,769	8,536	65,550	65,600	12,519	8,986	68,550	68,600	13,269	9,436
59,600	59,650	11,031	8,094	62,600	62,650	11,781	8,544	65,600	65,650	12,531	8,994	68,600	68,650	13,281	9,444
59,650	59,700	11,044	8,101	62,650	62,700	11,794	8,551	65,650	65,700	12,544	9,001	68,650	68,700	13,294	9,451
59,700	59,750	11,056	8,109	62,700	62,750	11,806	8,559	65,700	65,750	12,556	9,009	68,700	68,750	13,306	9,459
59,750	59,800	11,069	8,116	62,750	62,800	11,819	8,566	65,750	65,800	12,569	9,016	68,750	68,800	13,319	9,466
59,800	59,850	11,081	8,124	62,800	62,850	11,831	8,574	65,800	65,850	12,581	9,024	68,800	68,850	13,331	9,474
59,850	59,900	11,094	8,131	62,850	62,900	11,844	8,581	65,850	65,900	12,594	9,031	68,850	68,900	13,344	9,481
59,900	59,950	11,106	8,139	62,900	62,950	11,856	8,589	65,900	65,950	12,606	9,039	68,900	68,950	13,356	9,489
59,950	60,000	11,119	8,146	62,950	63,000	11,869	8,596	65,950	66,000	12,619	9,046	68,950	69,000	13,369	9,496

(Continued)

2011 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 -	
69,000				72,000				75,000				78,000			
69,000	69,050	13,381	9,506	72,000	72,050	14,131	10,256	75,000	75,050	14,881	11,006	78,000	78,050	15,631	11,756
69,050	69,100	13,394	9,519	72,050	72,100	14,144	10,269	75,050	75,100	14,894	11,019	78,050	78,100	15,644	11,769
69,100	69,150	13,406	9,531	72,100	72,150	14,156	10,281	75,100	75,150	14,906	11,031	78,100	78,150	15,656	11,781
69,150	69,200	13,419	9,544	72,150	72,200	14,169	10,294	75,150	75,200	14,919	11,044	78,150	78,200	15,669	11,794
69,200	69,250	13,431	9,556	72,200	72,250	14,181	10,306	75,200	75,250	14,931	11,056	78,200	78,250	15,681	11,806
69,250	69,300	13,444	9,569	72,250	72,300	14,194	10,319	75,250	75,300	14,944	11,069	78,250	78,300	15,694	11,819
69,300	69,350	13,456	9,581	72,300	72,350	14,206	10,331	75,300	75,350	14,956	11,081	78,300	78,350	15,706	11,831
69,350	69,400	13,469	9,594	72,350	72,400	14,219	10,344	75,350	75,400	14,969	11,094	78,350	78,400	15,719	11,844
69,400	69,450	13,481	9,606	72,400	72,450	14,231	10,356	75,400	75,450	14,981	11,106	78,400	78,450	15,731	11,856
69,450	69,500	13,494	9,619	72,450	72,500	14,244	10,369	75,450	75,500	14,994	11,119	78,450	78,500	15,744	11,869
69,500	69,550	13,506	9,631	72,500	72,550	14,256	10,381	75,500	75,550	15,006	11,131	78,500	78,550	15,756	11,881
69,550	69,600	13,519	9,644	72,550	72,600	14,269	10,394	75,550	75,600	15,019	11,144	78,550	78,600	15,769	11,894
69,600	69,650	13,531	9,656	72,600	72,650	14,281	10,406	75,600	75,650	15,031	11,156	78,600	78,650	15,781	11,906
69,650	69,700	13,544	9,669	72,650	72,700	14,294	10,419	75,650	75,700	15,044	11,169	78,650	78,700	15,794	11,919
69,700	69,750	13,556	9,681	72,700	72,750	14,306	10,431	75,700	75,750	15,056	11,181	78,700	78,750	15,806	11,931
69,750	69,800	13,569	9,694	72,750	72,800	14,319	10,444	75,750	75,800	15,069	11,194	78,750	78,800	15,819	11,944
69,800	69,850	13,581	9,706	72,800	72,850	14,331	10,456	75,800	75,850	15,081	11,206	78,800	78,850	15,831	11,956
69,850	69,900	13,594	9,719	72,850	72,900	14,344	10,469	75,850	75,900	15,094	11,219	78,850	78,900	15,844	11,969
69,900	69,950	13,606	9,731	72,900	72,950	14,356	10,481	75,900	75,950	15,106	11,231	78,900	78,950	15,856	11,981
69,950	70,000	13,619	9,744	72,950	73,000	14,369	10,494	75,950	76,000	15,119	11,244	78,950	79,000	15,869	11,994
70,000				73,000				76,000				79,000			
70,000	70,050	13,631	9,756	73,000	73,050	14,381	10,506	76,000	76,050	15,131	11,256	79,000	79,050	15,881	12,006
70,050	70,100	13,644	9,769	73,050	73,100	14,394	10,519	76,050	76,100	15,144	11,269	79,050	79,100	15,894	12,019
70,100	70,150	13,656	9,781	73,100	73,150	14,406	10,531	76,100	76,150	15,156	11,281	79,100	79,150	15,906	12,031
70,150	70,200	13,669	9,794	73,150	73,200	14,419	10,544	76,150	76,200	15,169	11,294	79,150	79,200	15,919	12,044
70,200	70,250	13,681	9,806	73,200	73,250	14,431	10,556	76,200	76,250	15,181	11,306	79,200	79,250	15,931	12,056
70,250	70,300	13,694	9,819	73,250	73,300	14,444	10,569	76,250	76,300	15,194	11,319	79,250	79,300	15,944	12,069
70,300	70,350	13,706	9,831	73,300	73,350	14,456	10,581	76,300	76,350	15,206	11,331	79,300	79,350	15,956	12,081
70,350	70,400	13,719	9,844	73,350	73,400	14,469	10,594	76,350	76,400	15,219	11,344	79,350	79,400	15,969	12,094
70,400	70,450	13,731	9,856	73,400	73,450	14,481	10,606	76,400	76,450	15,231	11,356	79,400	79,450	15,981	12,106
70,450	70,500	13,744	9,869	73,450	73,500	14,494	10,619	76,450	76,500	15,244	11,369	79,450	79,500	15,994	12,119
70,500	70,550	13,756	9,881	73,500	73,550	14,506	10,631	76,500	76,550	15,256	11,381	79,500	79,550	16,006	12,131
70,550	70,600	13,769	9,894	73,550	73,600	14,519	10,644	76,550	76,600	15,269	11,394	79,550	79,600	16,019	12,144
70,600	70,650	13,781	9,906	73,600	73,650	14,531	10,656	76,600	76,650	15,281	11,406	79,600	79,650	16,031	12,156
70,650	70,700	13,794	9,919	73,650	73,700	14,544	10,669	76,650	76,700	15,294	11,419	79,650	79,700	16,044	12,169
70,700	70,750	13,806	9,931	73,700	73,750	14,556	10,681	76,700	76,750	15,306	11,431	79,700	79,750	16,056	12,181
70,750	70,800	13,819	9,944	73,750	73,800	14,569	10,694	76,750	76,800	15,319	11,444	79,750	79,800	16,069	12,194
70,800	70,850	13,831	9,956	73,800	73,850	14,581	10,706	76,800	76,850	15,331	11,456	79,800	79,850	16,081	12,206
70,850	70,900	13,844	9,969	73,850	73,900	14,594	10,719	76,850	76,900	15,344	11,469	79,850	79,900	16,094	12,219
70,900	70,950	13,856	9,981	73,900	73,950	14,606	10,731	76,900	76,950	15,356	11,481	79,900	79,950	16,106	12,231
70,950	71,000	13,869	9,994	73,950	74,000	14,619	10,744	76,950	77,000	15,369	11,494	79,950	80,000	16,119	12,244
71,000				74,000				77,000				80,000			
71,000	71,050	13,881	10,006	74,000	74,050	14,631	10,756	77,000	77,050	15,381	11,506	80,000	80,050	16,131	12,256
71,050	71,100	13,894	10,019	74,050	74,100	14,644	10,769	77,050	77,100	15,394	11,519	80,050	80,100	16,144	12,269
71,100	71,150	13,906	10,031	74,100	74,150	14,656	10,781	77,100	77,150	15,406	11,531	80,100	80,150	16,156	12,281
71,150	71,200	13,919	10,044	74,150	74,200	14,669	10,794	77,150	77,200	15,419	11,544	80,150	80,200	16,169	12,294
71,200	71,250	13,931	10,056	74,200	74,250	14,681	10,806	77,200	77,250	15,431	11,556	80,200	80,250	16,181	12,306
71,250	71,300	13,944	10,069	74,250	74,300	14,694	10,819	77,250	77,300	15,444	11,569	80,250	80,300	16,194	12,319
71,300	71,350	13,956	10,081	74,300	74,350	14,706	10,831	77,300	77,350	15,456	11,581	80,300	80,350	16,206	12,331
71,350	71,400	13,969	10,094	74,350	74,400	14,719	10,844	77,350	77,400	15,469	11,594	80,350	80,400	16,219	12,344
71,400	71,450	13,981	10,106	74,400	74,450	14,731	10,856	77,400	77,450	15,481	11,606	80,400	80,450	16,231	12,356
71,450	71,500	13,994	10,119	74,450	74,500	14,744	10,869	77,450	77,500	15,494	11,619	80,450	80,500	16,244	12,369
71,500	71,550	14,006	10,131	74,500	74,550	14,756	10,881	77,500	77,550	15,506	11,631	80,500	80,550	16,256	12,381
71,550	71,600	14,019	10,144	74,550	74,600	14,769	10,894	77,550	77,600	15,519	11,644	80,550	80,600	16,269	12,394
71,600	71,650	14,031	10,156	74,600	74,650	14,781	10,906	77,600	77,650	15,531	11,656	80,600	80,650	16,281	12,406
71,650	71,700	14,044	10,169	74,650	74,700	14,794	10,919	77,650	77,700	15,544	11,669	80,650	80,700	16,294	12,419
71,700	71,750	14,056	10,181	74,700	74,750	14,806	10,931	77,700	77,750	15,556	11,681	80,700	80,750	16,306	12,431
71,750	71,800	14,069	10,194	74,750	74,800	14,819	10,944	77,750	77,800	15,569	11,694	80,750	80,800	16,319	12,444
71,800	71,850	14,081	10,206	74,800	74,850	14,831	10,956	77,800	77,850	15,581	11,706	80,800	80,850	16,331	12,456
71,850	71,900	14,094	10,219	74,850	74,900	14,844	10,969	77,850	77,900	15,594	11,719	80,850	80,900	16,344	12,469
71,900	71,950	14,106	10,231	74,900	74,950	14,856	10,981	77,900	77,950	15,606	11,731	80,900	80,950	16,356	12,481
71,950	72,000	14,119	10,244	74,950	75,000	14,869	10,994	77,950	78,000	15,619	11,744	80,950	81,000	16,369	12,494

(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 -	
81,000				84,000				87,000				90,000			
81,000	81,050	16,381	12,506	84,000	84,050	17,144	13,256	87,000	87,050	17,984	14,006	90,000	90,050	18,824	14,756
81,050	81,100	16,394	12,519	84,050	84,100	17,158	13,269	87,050	87,100	17,998	14,019	90,050	90,100	18,838	14,769
81,100	81,150	16,406	12,531	84,100	84,150	17,172	13,281	87,100	87,150	18,012	14,031	90,100	90,150	18,852	14,781
81,150	81,200	16,419	12,544	84,150	84,200	17,186	13,294	87,150	87,200	18,026	14,044	90,150	90,200	18,866	14,794
81,200	81,250	16,431	12,556	84,200	84,250	17,200	13,306	87,200	87,250	18,040	14,056	90,200	90,250	18,880	14,806
81,250	81,300	16,444	12,569	84,250	84,300	17,214	13,319	87,250	87,300	18,054	14,069	90,250	90,300	18,894	14,819
81,300	81,350	16,456	12,581	84,300	84,350	17,228	13,331	87,300	87,350	18,068	14,081	90,300	90,350	18,908	14,831
81,350	81,400	16,469	12,594	84,350	84,400	17,242	13,344	87,350	87,400	18,082	14,094	90,350	90,400	18,922	14,844
81,400	81,450	16,481	12,606	84,400	84,450	17,256	13,356	87,400	87,450	18,096	14,106	90,400	90,450	18,936	14,856
81,450	81,500	16,494	12,619	84,450	84,500	17,270	13,369	87,450	87,500	18,110	14,119	90,450	90,500	18,950	14,869
81,500	81,550	16,506	12,631	84,500	84,550	17,284	13,381	87,500	87,550	18,124	14,131	90,500	90,550	18,964	14,881
81,550	81,600	16,519	12,644	84,550	84,600	17,298	13,394	87,550	87,600	18,138	14,144	90,550	90,600	18,978	14,894
81,600	81,650	16,531	12,656	84,600	84,650	17,312	13,406	87,600	87,650	18,152	14,156	90,600	90,650	18,992	14,906
81,650	81,700	16,544	12,669	84,650	84,700	17,326	13,419	87,650	87,700	18,166	14,169	90,650	90,700	19,006	14,919
81,700	81,750	16,556	12,681	84,700	84,750	17,340	13,431	87,700	87,750	18,180	14,181	90,700	90,750	19,020	14,931
81,750	81,800	16,569	12,694	84,750	84,800	17,354	13,444	87,750	87,800	18,194	14,194	90,750	90,800	19,034	14,944
81,800	81,850	16,581	12,706	84,800	84,850	17,368	13,456	87,800	87,850	18,208	14,206	90,800	90,850	19,048	14,956
81,850	81,900	16,594	12,719	84,850	84,900	17,382	13,469	87,850	87,900	18,222	14,219	90,850	90,900	19,062	14,969
81,900	81,950	16,606	12,731	84,900	84,950	17,396	13,481	87,900	87,950	18,236	14,231	90,900	90,950	19,076	14,981
81,950	82,000	16,619	12,744	84,950	85,000	17,410	13,494	87,950	88,000	18,250	14,244	90,950	91,000	19,090	14,994
82,000				85,000				88,000				91,000			
82,000	82,050	16,631	12,756	85,000	85,050	17,424	13,506	88,000	88,050	18,264	14,256	91,000	91,050	19,104	15,006
82,050	82,100	16,644	12,769	85,050	85,100	17,438	13,519	88,050	88,100	18,278	14,269	91,050	91,100	19,118	15,019
82,100	82,150	16,656	12,781	85,100	85,150	17,452	13,531	88,100	88,150	18,292	14,281	91,100	91,150	19,132	15,031
82,150	82,200	16,669	12,794	85,150	85,200	17,466	13,544	88,150	88,200	18,306	14,294	91,150	91,200	19,146	15,044
82,200	82,250	16,681	12,806	85,200	85,250	17,480	13,556	88,200	88,250	18,320	14,306	91,200	91,250	19,160	15,056
82,250	82,300	16,694	12,819	85,250	85,300	17,494	13,569	88,250	88,300	18,334	14,319	91,250	91,300	19,174	15,069
82,300	82,350	16,706	12,831	85,300	85,350	17,508	13,581	88,300	88,350	18,348	14,331	91,300	91,350	19,188	15,081
82,350	82,400	16,719	12,844	85,350	85,400	17,522	13,594	88,350	88,400	18,362	14,344	91,350	91,400	19,202	15,094
82,400	82,450	16,731	12,856	85,400	85,450	17,536	13,606	88,400	88,450	18,376	14,356	91,400	91,450	19,216	15,106
82,450	82,500	16,744	12,869	85,450	85,500	17,550	13,619	88,450	88,500	18,390	14,369	91,450	91,500	19,230	15,119
82,500	82,550	16,756	12,881	85,500	85,550	17,564	13,631	88,500	88,550	18,404	14,381	91,500	91,550	19,244	15,131
82,550	82,600	16,769	12,894	85,550	85,600	17,578	13,644	88,550	88,600	18,418	14,394	91,550	91,600	19,258	15,144
82,600	82,650	16,781	12,906	85,600	85,650	17,592	13,656	88,600	88,650	18,432	14,406	91,600	91,650	19,272	15,156
82,650	82,700	16,794	12,919	85,650	85,700	17,606	13,669	88,650	88,700	18,446	14,419	91,650	91,700	19,286	15,169
82,700	82,750	16,806	12,931	85,700	85,750	17,620	13,681	88,700	88,750	18,460	14,431	91,700	91,750	19,300	15,181
82,750	82,800	16,819	12,944	85,750	85,800	17,634	13,694	88,750	88,800	18,474	14,444	91,750	91,800	19,314	15,194
82,800	82,850	16,831	12,956	85,800	85,850	17,648	13,706	88,800	88,850	18,488	14,456	91,800	91,850	19,328	15,206
82,850	82,900	16,844	12,969	85,850	85,900	17,662	13,719	88,850	88,900	18,502	14,469	91,850	91,900	19,342	15,219
82,900	82,950	16,856	12,981	85,900	85,950	17,676	13,731	88,900	88,950	18,516	14,481	91,900	91,950	19,356	15,231
82,950	83,000	16,869	12,994	85,950	86,000	17,690	13,744	88,950	89,000	18,530	14,494	91,950	92,000	19,370	15,244
83,000				86,000				89,000				92,000			
83,000	83,050	16,881	13,006	86,000	86,050	17,704	13,756	89,000	89,050	18,544	14,506	92,000	92,050	19,384	15,256
83,050	83,100	16,894	13,019	86,050	86,100	17,718	13,769	89,050	89,100	18,558	14,519	92,050	92,100	19,398	15,269
83,100	83,150	16,906	13,031	86,100	86,150	17,732	13,781	89,100	89,150	18,572	14,531	92,100	92,150	19,412	15,281
83,150	83,200	16,919	13,044	86,150	86,200	17,746	13,794	89,150	89,200	18,586	14,544	92,150	92,200	19,426	15,294
83,200	83,250	16,931	13,056	86,200	86,250	17,760	13,806	89,200	89,250	18,600	14,556	92,200	92,250	19,440	15,306
83,250	83,300	16,944	13,069	86,250	86,300	17,774	13,819	89,250	89,300	18,614	14,569	92,250	92,300	19,454	15,319
83,300	83,350	16,956	13,081	86,300	86,350	17,788	13,831	89,300	89,350	18,628	14,581	92,300	92,350	19,468	15,331
83,350	83,400	16,969	13,094	86,350	86,400	17,802	13,844	89,350	89,400	18,642	14,594	92,350	92,400	19,482	15,344
83,400	83,450	16,981	13,106	86,400	86,450	17,816	13,856	89,400	89,450	18,656	14,606	92,400	92,450	19,496	15,356
83,450	83,500	16,994	13,119	86,450	86,500	17,830	13,869	89,450	89,500	18,670	14,619	92,450	92,500	19,510	15,369
83,500	83,550	17,006	13,131	86,500	86,550	17,844	13,881	89,500	89,550	18,684	14,631	92,500	92,550	19,524	15,381
83,550	83,600	17,019	13,144	86,550	86,600	17,858	13,894	89,550	89,600	18,698	14,644	92,550	92,600	19,538	15,394
83,600	83,650	17,032	13,156	86,600	86,650	17,872	13,906	89,600	89,650	18,712	14,656	92,600	92,650	19,552	15,406
83,650	83,700	17,046	13,169	86,650	86,700	17,886	13,919	89,650	89,700	18,726	14,669	92,650	92,700	19,566	15,419
83,700	83,750	17,060	13,181	86,700	86,750	17,900	13,931	89,700	89,750	18,740	14,681	92,700	92,750	19,580	15,431
83,750	83,800	17,074	13,194	86,750	86,800	17,914	13,944	89,750	89,800	18,754	14,694	92,750	92,800	19,594	15,444
83,800	83,850	17,088	13,206	86,800	86,850	17,928	13,956	89,800	89,850	18,768	14,706	92,800	92,850	19,608	15,456
83,850	83,900	17,102	13,219	86,850	86,900	17,942	13,969	89,850	89,900	18,782	14,719	92,850	92,900	19,622	15,469
83,900	83,950	17,116	13,231	86,900	86,950	17,956	13,981	89,900	89,950	18,796	14,731	92,900	92,950	19,636	15,481
83,950	84,000	17,130	13,244	86,950	87,000	17,970	13,994	89,950	90,000	18,810	14,744	92,950	93,000	19,650	15,494

(Continued)

2011 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	19,664	15,506	95,000	95,050	20,224	16,006	97,000	97,050	20,784	16,506	99,000	99,050	21,344	17,006
93,050	93,100	19,678	15,519	95,050	95,100	20,238	16,019	97,050	97,100	20,798	16,519	99,050	99,100	21,358	17,019
93,100	93,150	19,692	15,531	95,100	95,150	20,252	16,031	97,100	97,150	20,812	16,531	99,100	99,150	21,372	17,031
93,150	93,200	19,706	15,544	95,150	95,200	20,266	16,044	97,150	97,200	20,826	16,544	99,150	99,200	21,386	17,044
93,200	93,250	19,720	15,556	95,200	95,250	20,280	16,056	97,200	97,250	20,840	16,556	99,200	99,250	21,400	17,056
93,250	93,300	19,734	15,569	95,250	95,300	20,294	16,069	97,250	97,300	20,854	16,569	99,250	99,300	21,414	17,069
93,300	93,350	19,748	15,581	95,300	95,350	20,308	16,081	97,300	97,350	20,868	16,581	99,300	99,350	21,428	17,081
93,350	93,400	19,762	15,594	95,350	95,400	20,322	16,094	97,350	97,400	20,882	16,594	99,350	99,400	21,442	17,094
93,400	93,450	19,776	15,606	95,400	95,450	20,336	16,106	97,400	97,450	20,896	16,606	99,400	99,450	21,456	17,106
93,450	93,500	19,790	15,619	95,450	95,500	20,350	16,119	97,450	97,500	20,910	16,619	99,450	99,500	21,470	17,119
93,500	93,550	19,804	15,631	95,500	95,550	20,364	16,131	97,500	97,550	20,924	16,631	99,500	99,550	21,484	17,131
93,550	93,600	19,818	15,644	95,550	95,600	20,378	16,144	97,550	97,600	20,938	16,644	99,550	99,600	21,498	17,144
93,600	93,650	19,832	15,656	95,600	95,650	20,392	16,156	97,600	97,650	20,952	16,656	99,600	99,650	21,512	17,156
93,650	93,700	19,846	15,669	95,650	95,700	20,406	16,169	97,650	97,700	20,966	16,669	99,650	99,700	21,526	17,169
93,700	93,750	19,860	15,681	95,700	95,750	20,420	16,181	97,700	97,750	20,980	16,681	99,700	99,750	21,540	17,181
93,750	93,800	19,874	15,694	95,750	95,800	20,434	16,194	97,750	97,800	20,994	16,694	99,750	99,800	21,554	17,194
93,800	93,850	19,888	15,706	95,800	95,850	20,448	16,206	97,800	97,850	21,008	16,706	99,800	99,850	21,568	17,206
93,850	93,900	19,902	15,719	95,850	95,900	20,462	16,219	97,850	97,900	21,022	16,719	99,850	99,900	21,582	17,219
93,900	93,950	19,916	15,731	95,900	95,950	20,476	16,231	97,900	97,950	21,036	16,731	99,900	99,950	21,596	17,231
93,950	94,000	19,930	15,744	95,950	96,000	20,490	16,244	97,950	98,000	21,050	16,744	99,950	100,000	21,610	17,244
94,000				96,000				98,000				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> <p>\$100,000 or over — use Form 1040</p> </div>			
94,000	94,050	19,944	15,756	96,000	96,050	20,504	16,256	98,000	98,050	21,064	16,756				
94,050	94,100	19,958	15,769	96,050	96,100	20,518	16,269	98,050	98,100	21,078	16,769				
94,100	94,150	19,972	15,781	96,100	96,150	20,532	16,281	98,100	98,150	21,092	16,781				
94,150	94,200	19,986	15,794	96,150	96,200	20,546	16,294	98,150	98,200	21,106	16,794				
94,200	94,250	20,000	15,806	96,200	96,250	20,560	16,306	98,200	98,250	21,120	16,806				
94,250	94,300	20,014	15,819	96,250	96,300	20,574	16,319	98,250	98,300	21,134	16,819				
94,300	94,350	20,028	15,831	96,300	96,350	20,588	16,331	98,300	98,350	21,148	16,831				
94,350	94,400	20,042	15,844	96,350	96,400	20,602	16,344	98,350	98,400	21,162	16,844				
94,400	94,450	20,056	15,856	96,400	96,450	20,616	16,356	98,400	98,450	21,176	16,856				
94,450	94,500	20,070	15,869	96,450	96,500	20,630	16,369	98,450	98,500	21,190	16,869				
94,500	94,550	20,084	15,881	96,500	96,550	20,644	16,381	98,500	98,550	21,204	16,881				
94,550	94,600	20,098	15,894	96,550	96,600	20,658	16,394	98,550	98,600	21,218	16,894				
94,600	94,650	20,112	15,906	96,600	96,650	20,672	16,406	98,600	98,650	21,232	16,906				
94,650	94,700	20,126	15,919	96,650	96,700	20,686	16,419	98,650	98,700	21,246	16,919				
94,700	94,750	20,140	15,931	96,700	96,750	20,700	16,431	98,700	98,750	21,260	16,931				
94,750	94,800	20,154	15,944	96,750	96,800	20,714	16,444	98,750	98,800	21,274	16,944				
94,800	94,850	20,168	15,956	96,800	96,850	20,728	16,456	98,800	98,850	21,288	16,956				
94,850	94,900	20,182	15,969	96,850	96,900	20,742	16,469	98,850	98,900	21,302	16,969				
94,900	94,950	20,196	15,981	96,900	96,950	20,756	16,481	98,900	98,950	21,316	16,981				
94,950	95,000	20,210	15,994	96,950	97,000	20,770	16,494	98,950	99,000	21,330	16,994				

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

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.

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

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. Please put "Forms Comment" on the subject line. You can also send us comments from www.irs.gov/formspubs/. Select "Comment on Tax Forms and Publications" under "Information About." Or you can write to Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP:T:L, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

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

Estimates of Taxpayer Burden

The table below shows burden estimates based on current statutory requirements as of October 21, 2011, for taxpayers filing a 2011 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping 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 18 hours, with an average cost of \$230 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 22 hours and \$290; for taxpayers filing Form 1040A, it is about 10 hours and \$120; and for taxpayers filing Form 1040EZ, it is about 7 hours and \$50.

Within each of these estimates there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 12 hours and \$150, while business taxpayers are expected to have an average burden of about 32 hours and \$410. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

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

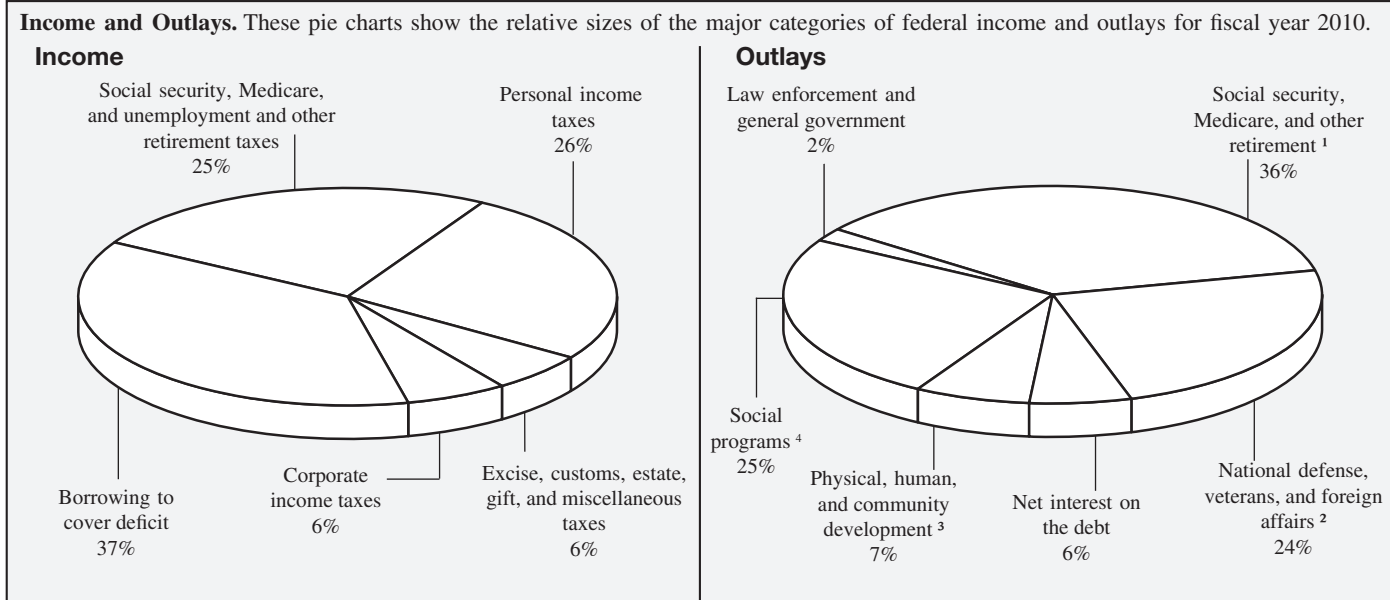
Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Time Burden (Hours)						Average Cost (Dollars)**
		Total Time*	Record Keeping	Tax Planning	Form Completion	Form Submission	All Other	
All taxpayers	100	18	8	2	4	1	3	\$230
Primary forms filed								
1040	68	22	10	3	4	1	3	290
1040A	19	10	4	1	3	1	2	120
1040EZ	13	7	2	1	2	1	1	50
Type of taxpayer								
Nonbusiness***	70	12	5	2	3	1	2	150
Business***	30	32	16	4	6	1	4	410

*Detail may not add to total time due to rounding.

**Dollars rounded to the nearest \$10.

***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 2010



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

In fiscal year 2010 (which began on October 1, 2009, and ended on September 30, 2010), Federal income was \$2,163 billion and outlays were \$3,456 billion, leaving a deficit of \$1,293 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.

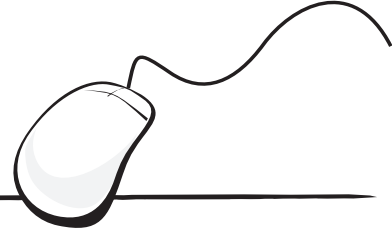
2. **National defense, veterans, and foreign affairs:** About 20% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance 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 16% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages shown here exclude undistributed offsetting receipts, which were \$82 billion in fiscal year 2010. 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.

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

Why do 80% of Americans file their taxes electronically?

- *Security*—The IRS uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 17.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Receive an acknowledgment that your return was accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through Free File.
- *Faster Refunds*—Get your refund faster by *e-filing* using direct deposit.



IRS e-file: It's Safe. It's Easy. It's Time.

Joining the 110 million Americans who already are using *e-file* is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS *e-file* is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion *e-filed* tax returns safely and securely. There's no paper return to be lost or stolen.

Starting January 1, 2012, many tax return preparers will be required to use IRS *e-file*. If you are asked if you want to *e-file*, just give it a try. IRS *e-file* is now the norm, not the exception. Most states also use electronic filing.

Free e-file Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under \$50,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance from an IRS-certified volunteer.

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



Everyone Can Free File

If your adjusted gross income was \$57,000 or less in 2011, you can use free tax software to prepare and *e-file* your tax return. Earned more? Use Free File Fillable Forms.

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately 20 popular commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

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

You can review each provider's eligibility rules or use an online tool to find those software products that match your situation. Some providers offer state tax return preparation either for a fee or for free. Free File also is available in English and Spanish.

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

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.

Index to Instructions

A	
Address change	9
Alaska permanent fund dividends	11
Allocated tip income	10
Amended return	24
Amount you owe	20
C	
California domestic partners	10
Commissioner's message	2
Common mistakes, checklist to avoid	23
D	
Death of a taxpayer	5
Death of spouse	5
Debt held by the public, gift to reduce	24
Direct deposit of refund	19
Disclosure, Privacy Act, and Paperwork Reduction Act notice	39
Dual-status alien	5
E	
Earned income credit (EIC)	4, 13-16
Combat pay, nontaxable	16
Earned income credit table	17
Electronic filing (<i>e-file</i>)	8, 9, 19, 20, 21, 40
Everyday tax solutions	27
Extension of time to file	19
F	
Filing instructions:	
When to file	5
Filing requirements	5, 7
Filing status	6
First-time homebuyer credit	4
Form W-2:	
Not received or incorrect	10
Forms W-2, 1097, 1098, and 1099, where to report certain items from	8
Free file	8, 9, 40
Free tax return assistance	27
G	
Getting tax help	26
Gift to reduce public debt	24
H	
Household employee:	
Form W-2 not received	10
How to comment on forms	39
I	
Identity Protection PIN	21
Identity theft	24
Income tax withheld (federal)	13
Injured spouse	19
Innocent spouse relief	24
Installment payments	21
Interest income:	
Taxable	11
Tax-exempt	11
Interest, late payment of tax	21
K	
Kidnapped child, parent of	5
L	
Late filing	23
Late payment	21, 23
Line instructions	9
M	
Married persons	6
N	
Name and address	9
Name change	9
Nevada domestic partners	10
Nonresident alien	5, 6, 9
P	
Payments and tax:	
Amount you owe	20
What if you cannot pay?	21
Penalty:	
Frivolous return	23
Interest	23
Late filing	23
Late payment	23
Underpayment of tax	21
Preparer, tax return	21
Presidential election \$3 check-off	9
Private delivery service	23
Public debt, gift to reduce the	24
R	
Railroad retirement benefits treated as social security	10
Recordkeeping	24
Refund	19
Refunds of state and local income taxes	10
Resident alien	5
Return checklist to avoid mistakes	23
Rights of taxpayers	24
Round off to whole dollars	10
S	
Salaries	10
Scholarship and fellowship grants	10
Signing your return	21
Single person	6
Social security benefits	10
Social security number	9
State and local income taxes, refunds of	10
T	
Table of contents	3
Tax assistance	26
Tax figured by the IRS	19
Tax table	30
Tax-exempt interest	11
Taxpayer Advocate Service (TAS)	25
Telephone assistance, federal tax information	29
TeleTax	29
Third party designee	21
Tip income	10
U	
Unemployment compensation	11
W	
Wages	10
Washington domestic partners	10
What's new	4
When you should file	5
Who can use Form 1040EZ	5
Who must file	7
Who should file	5
Withholding and estimated tax payments for 2012	24



Where Do You File?

Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see *Private delivery services* in Section 4, earlier. 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...
Alabama, Georgia, North Carolina, South Carolina	Department of the Treasury Internal Revenue Service Kansas City, Mo 64999-0014	Internal Revenue Service P.O. Box 105017 Atlanta, GA 30348-5017
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0014	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Nevada, Oregon, Washington	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Utah, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Kentucky, Missouri, New Jersey, Tennessee, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 970011 St. Louis, MO 63197-0011
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

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