

1040EZ

INSTRUCTIONS 2017



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2017 TAX CHANGES

See *What's New* in these instructions.

FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040EZ and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040EZ](https://www.irs.gov/Form1040EZ).



Department of the Treasury Internal Revenue Service [IRS.gov](https://www.irs.gov)



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Introduction

About These Instructions

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

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

Helpful Hints

Future developments. For the latest information about developments related to Form 1040EZ and its instructions, such as legislation enacted after they were published, go to IRS.gov/Form1040EZ.

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

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

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



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



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



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

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

Income	1 Wages, salaries, and tips. This Attach your Form(s) W-2.	W-2. 1
---------------	-------------------------------------------------------------------	------------------

Do not make the entry here.

Make the entry here.

Affordable Care Act — What You Need To Know

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

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



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

Requirement To Reconcile Advance Payments of the Premium Tax Credit

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

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



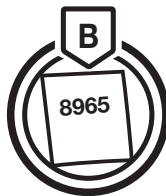
If you are filing Form 8962, you can't file Form 1040EZ, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

Health Coverage Individual Responsibility Payment

For 2017, you must:



OR



OR



Report Health Care Coverage

Check the Full-year coverage box on **line 11** to indicate that you, your spouse (if filing jointly), and anyone you could claim as a dependent had qualifying health care coverage throughout 2017.

Claim a Coverage Exemption

Attach **Form 8965** to claim an exemption from the requirement to have health care coverage. For more information, go to IRS.gov/Form8965.

Make a Shared Responsibility Payment

Make a shared responsibility payment if, for any month in 2017, you, your spouse (if filing jointly), or anyone you could claim as a dependent didn't have coverage and doesn't qualify for a coverage exemption. For more information, go to IRS.gov/SRP.

Health Coverage Reporting

- If you or someone in your family had health coverage in 2017, the provider of that coverage is required to send you a **Form 1095-A, 1095-B, or 1095-C** (with Part III completed) that lists individuals in your family who were enrolled in the coverage and shows their months of coverage. You may use this information to help complete **line 11**. You should receive the **Form 1095-A** by early **February 2018** and **Form 1095-B or 1095-C** by early **March 2018**, if applicable. You don't need to wait to receive your Form 1095-B or 1095-C to file your return. You may rely on other information about your coverage to complete line 11. Don't include Form 1095-A, Form 1095-B, or Form 1095-C with your tax return.
- If you or someone in your family was an employee in 2017, the employer may be required to send you a **Form 1095-C**. **Part II** of **Form 1095-C** shows whether your employer offered you health insurance coverage and, if so, information about the offer. You should receive **Form 1095-C** by early **March 2018**. This information may be relevant if you purchased health insurance coverage for 2017 through the Health Insurance Marketplace and wish to claim the premium tax credit on **Form 1040, 1040A, or 1040NR**. (You can't claim the premium tax credit on Form 1040EZ.) However, you don't need to wait to receive this form to file your return. You may rely on other information received from your employer. If you don't wish to claim the premium tax credit for 2017, you don't need the information in **Part II** of **Form 1095-C**. For more information on who is eligible for the premium tax credit, see the Instructions for Form 8962.

Section 1—Before You Begin

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. See [Should You Use Another Form](#) in Section 2, later.

What's New

Disaster relief. Disaster tax relief was enacted for those impacted by certain Presidentially declared disasters. The tax benefits provided by this relief include the following.

- An increased standard deduction based on your qualified disaster losses. If you can increase your standard deduction due to such a loss, use Form 1040 instead. See Pub. 976 for more information.
- Election to use your 2016 earned income to figure your 2017 earned income credit. See [Lines 8a and 8b](#) in Section 3, later, for more information on this election.

To see if you were impacted by one of the Presidentially declared disasters eligible for this relief or to get more information about disaster tax relief, see Pub. 976.

Due date of return. File Form 1040EZ by **April 17, 2018**. 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 (which changes your filing deadline even if you don't live in the District of Columbia).

Earned income credit (EIC). You may be able to take the EIC if you earned less than \$15,010 (\$20,600 if married filing jointly). See [Lines 8a and 8b](#) in Section 3, later.

Access your online account. You must authenticate your identity. To securely log in to your federal tax account, go to [IRS.gov/Account](#). View the amount you owe, review 18 months of payment history, access online payment options, and create or modify an online payment agreement. You can also access your tax records online.

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

Mailing your return. If you live in Connecticut, District of Columbia, Pennsylvania, Rhode Island, or West Virginia and you are mailing your return, you will need to mail it to a different address this year. See [Where Do You File?](#) at the end of these instructions.

New withholding tables. To reflect changes made by the tax reform legislation, the IRS has released updated income-tax withholding tables. The new withholding tables are designed to work with the Form(s) W-4 you have already filed with your employer. To see if you need to have your withholding increased or decreased, use the IRS Withholding Calculator at [IRS.gov/W4App](#). The calculator is being revised to take into account these changes and should be available by the end of February.

You May Benefit From Filing Form 1040A or 1040 in 2017

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

Earned income credit (EIC) if children lived with you. The maximum adjusted gross income (AGI) you can have and still claim the EIC has increased. You may be able to claim the credit if your AGI is less than the amount below that applies to you. The maximum investment income you can have and still claim the credit is \$3,450.

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

- Three or more children lived with you and you earned less than \$48,340 (\$53,930 if married filing jointly),
- Two children lived with you and you earned less than \$45,007 (\$50,597 if married filing jointly), or
- One child lived with you and you earned less than \$39,617 (\$45,207 if married filing jointly).

Death of a Taxpayer

If a taxpayer died before filing a return for 2017, 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 isn't provided, it may delay the processing of the return.

You can file a joint return even if your spouse died in 2017 as long as you did not remarry in 2017. You can also file a joint return even if your spouse died in 2018 before filing a return for 2017. A joint return should show your spouse's 2017 income before death and your income for all of 2017. 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, see Tax Topic 356 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or see Pub. 559.

Foreign Financial Assets

If you had foreign financial assets in 2017, you may have to file Form 8938 with your return. If you have to file Form 8938, you must use Form 1040. You can't use Form 1040EZ. For more information about foreign financial assets and the requirements for filing Form 8938, see the Instructions for Form 8938.

Parent of a Kidnapped Child

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

Section 2—Filing Requirements

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



Have you tried IRS *e-file*? It's the fastest way to get your refund and it's free if you are eligible. Visit [IRS.gov](https://www.irs.gov) for details.

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2017? If you were born on January 1, 1953, you are considered to be age 65 at the end of 2017.

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



Even if you don't 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.

Death of taxpayer in 2017. If you are preparing a return for someone who died in 2017, use the Filing Requirement Charts, later in this section, only if the person died at least 2 days before his or her 65th birthday. Otherwise, use Pub. 501 to see if you must file a return.

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2017 or was a full-time student under age 24 at the end of 2017. To do so, use Forms 1040 and 8814. If you make this election, your child doesn't have to file a return. For details, see Tax Topic 553 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or see Form 8814.

A child born on January 1, 1999, is considered to be age 19 at the end of 2017. For a full-time student, a child born on January 1, 1994, is considered to be age 24 at the end of 2017. Don't 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 2017.
- 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 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

Checklist for Using Form 1040EZ

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

- Your filing status is single or married filing jointly. If you were a nonresident alien at any time in 2017, see *Nonresident aliens* after this checklist.
- You don't claim any dependents.
- You don't claim any adjustments to income. See the Tax Topics for *Adjustments to Income* at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).
- If you claim a tax credit, you claim only the earned income credit. See the Tax Topics for *Tax Credits* at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2017. If you were born on January 1, 1953, you are considered to be age 65 at the end of 2017 and can't 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 wasn't over \$1,500.
- If you received interest, you aren't required to file Schedule B, you didn't earn any interest as a nominee, and you don't have amounts in boxes 11, 12, or 13 of your Form 1099-INT or boxes 6 or 10 of your Form 1099-OID.
- If you earned tips, they are included in boxes 5 and 7 of your Form W-2.
- You don't owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, see Tax Topic 756 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).
- You aren't a debtor in a chapter 11 bankruptcy case filed after October 16, 2005.
- Advance payments of the premium tax credit weren't made for you, your spouse, or any individual you enrolled in coverage for whom no one else is claiming the personal exemption.
- Advance payments of the health coverage tax credit weren't made for you, your spouse, or other qualifying family member.

If you don't meet all of the requirements, you must use Form 1040A or 1040. See Tax Topic 352 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) to find out which form to use.

Nonresident aliens. If you were a nonresident alien at any time in 2017, your filing status must be married filing jointly to use Form 1040EZ. If your filing status isn't married filing jointly, you may have to use Form 1040NR or 1040NR-EZ. Specific rules apply to determine if you were a nonresident or resident alien. See Pub. 519 for details, including the rules for students and scholars who are aliens.

When Should You File?

File Form 1040EZ by **April 17, 2018**. (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, which changes your filing deadline even if you don't live in the District of Columbia.) If you file after this date, you may have to pay interest and penalties. See [What if You Cannot File on Time?](#) in Section 4, later, for information on how to get more time to file. There is also information about interest and penalties.

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

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

Should You Use Another Form?

Even if you can use Form 1040EZ, you may benefit from using Form 1040A or 1040 instead. For example, you can file as head of household (which usually results in a lower tax than filing as single) only on Form 1040A or 1040. You can claim the credit for excess social security or tier 1 RRTA tax withheld or the retirement savings contributions credit (saver's credit) only on Form 1040A or 1040. For more information on these credits, see Tax Topic 608 and 610 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics). See [Getting tax forms and publications](#) in section 6, later, for ways to get other forms and publications.

Premium tax credit. If you or your spouse, with whom you are filing a joint return, enrolled in health insurance through the Marketplace you may be eligible for a premium tax credit. You must file Form 1040A or 1040 to claim the premium tax credit. You may also be eligible to claim the premium tax credit for any dependent you claim on Form 1040A or 1040 who enrolled in health insurance through the Health Insurance Marketplace. For more information on the premium tax credit, see Pub. 974.

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

Itemized deductions. You can itemize deductions only on Form 1040. You will benefit by itemizing if your itemized deductions total more than your standard deduction. For 2017, the

standard deduction is \$6,350 for most single people and \$12,700 for most married people filing a joint return. See Tax Topic 501 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount on line E of the Worksheet for Line 5 on the back of Form 1040EZ.

Increased standard deduction. If you can increase your standard deduction due to a loss you suffered related to property in one of the Presidentially declared disaster areas eligible for this relief, you must use Form 1040 to do so. See Pub. 976 for more information.

What Filing Status Can You Use?

Single. Use this filing status if any of the following was true on December 31, 2017.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance. But if your divorce wasn't final (an interlocutory decree), you are considered married and cannot use the single filing status.
- You were widowed before January 1, 2017, and didn't remarry before the end of 2017.

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

- You were married at the end of 2017, even if you didn't live with your spouse at the end of 2017.
- Your spouse died in 2017, and you didn't remarry in 2017.
- You were married at the end of 2017, and your spouse died in 2018 before filing a 2017 return.

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

For information about marital status, see Pub. 501.

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

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

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

Filing Requirement Charts



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

Chart A—For Most People

IF your filing status is . . .	AND your gross income* was at least . . .	THEN . . .
Single	\$10,400	File a return
Married filing jointly**	\$20,800	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 2017 (or on the date your spouse died) and your gross income was at least \$4,050, 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 \$1,050.
- Your **earned income**² was over \$6,350.
- Your **gross income**³ was more than the **larger** of—
 - \$1,050, or
 - Your earned income (up to \$6,000) plus \$350.

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

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

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

Chart C—Other Situations When You Must File

You must file a return using Form 1040A or 1040 if **any** of the following apply for 2017.

- You owe tax from the recapture of an education credit (see **Form 8863**).
- Advance payments of the premium tax credit were made for you, your spouse, or any individual you enrolled in coverage for whom no one else is claiming the personal exemption. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.

You must file a return using Form 1040 if **any** of the following apply for 2017.

- You owe any special taxes, such as social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.
- You owe write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance, or additional tax on a health savings account.
- You had net earnings from self-employment of at least \$400.
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe any recapture taxes, other than from the recapture of an education credit, including repayment of the first-time homebuyer credit (see **Form 5405**).
- You owe additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
- You owe household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040)** by itself.
- You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
- Advance payments of the health coverage tax credit were made for you, your spouse, or other qualifying family member. You or whoever enrolled you should have received Form(s) 1099-H showing the amount of the advance payments.

Where To Report Certain Items From 2017 Forms W-2, 1095, 1097, 1098, and 1099

Part 1	Items That Can Be Reported on Form 1040EZ	If any federal income tax withheld is shown on the forms in Part 1, include the tax withheld on Form 1040EZ, line 7.
Form	Item and Box in Which It Should Appear	Where To Report on Form 1040EZ
W-2	Wages, tips, other compensation (box 1) 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)	See the instructions on Form 1099-INT and the instructions for Form 1040EZ, 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) Original issue discount on U.S. Treasury Obligations (box 8) Tax-exempt OID (box 11)	See the instructions on Form 1099-OID See the instructions on Form 1099-OID See the instructions on Form 1099-OID See the instructions on Form 1099-OID
SSA-1099	Social security benefits	See the instructions for Form 1040EZ, line 6
RRB-1099	Railroad retirement benefits	See the instructions for Form 1040EZ, line 6
Part 2	Items That May Require Filing Another Form	
Form	Item and Box in Which it Should Appear	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 Uncollected social security and Medicare or RRTA tax (box 12, Code A, B, M, or N)	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 Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1095-A	Advance payment of premium tax credit (Part III, column C)	Must file Form 1040A or 1040. See the Instructions for Form 8962
1097-BTC	Bond tax credit	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040 to claim, but first see the instructions on Form 1098-T
1099-C	Canceled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-INT	Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Foreign tax paid (box 6) Bond premium (box 11) Bond premium on Treasury obligations (box 12) Bond premium on tax-exempt bond (box 13)	Must file Form 1040 to deduct See the instructions on Form 1099-INT Must file Form 1040 to deduct or take a credit for the tax Must file Form 1040A or 1040 Must file Form 1040A or 1040 Must file Form 1040A or 1040
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) Acquisition premium (box 6) Bond premium (box 10)	Must file Form 1040 to deduct Must file Form 1040A or 1040 Must file Form 1040A or 1040
1099-Q	Qualified education program payments	Must file Form 1040 if taxable (see Pub. 970)
1099-QA	Distributions from ABLE accounts	Must file Form 1040 if taxable (see Pub. 907)
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or 1040
1099-SA	Distributions from HSAs and MSAs*	Must file Form 1040

* This includes distributions from Archer and Medicare Advantage MSAs.

Section 3—Line Instructions for Form 1040EZ

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

Top of the Form

Your first name and initial		Last name	Your social security 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.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).			Presidential Election Campaign Check here if you, or your spouse jointly, want \$3 to go to this tax or refund. <input type="checkbox"/> Yes <input type="checkbox"/> No
Foreign country name	Foreign province/state/county	Foreign postal code	

A Name and Address

Print or type the information in the spaces provided.



TIP If you filed a joint return for 2016 and you are filing a joint return for 2017 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2016 return.

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

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

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

Foreign address. If you have a foreign address, enter the city name on the appropriate line (don't enter any other information on that line), then also complete the spaces below that line. Don't 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 SSA.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2

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

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

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

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

Some ITINs must be renewed. If you haven't used your ITIN on a federal tax return at least once for tax years 2014, 2015, or 2016 or if your ITIN has the middle digits 70, 71, 72, or 80 (9NN-70-NNNN), it expired at the end of 2017 and must be renewed if you need to file a federal tax return in 2018. You don't need to renew your ITIN if you don't need to file a federal tax return. You can find more information at IRS.gov/ITIN.

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

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

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details

Income Attach Form(s) W-2 here. Enclose, but do not attach, any payment.	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 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 \$10,400 if single ; \$20,800 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

about what to include with the letter and where to mail it are at IRS.gov/ITIN.

Nonresident alien spouse. If your spouse is a nonresident alien, you cannot use Form 1040EZ unless he or she has either an SSN or an ITIN.

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 2017. For more information, see the Instructions for Form 1040 or Pub. 525.

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. The fund also helps pay for pediatric medical research. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse also can have \$3 go to the fund. If you check a box, your tax or refund won't change.

Income (Lines 1–6)

Rounding Off to Whole Dollars

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

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2017, 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?

Social Security Benefits

If you received social security or equivalent railroad retirement benefits, you should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total benefits paid to you in 2017 and the amount of any benefits you repaid in 2017. Use the [Worksheet To See if Any of Your Social Security Benefits Are Taxable](#), later in this Section 3. If any of your benefits are taxable, you must use Form 1040A or 1040. For more details, see Pub. 915.

Nevada, Washington, and California Domestic Partners

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

1 Line 1, Wages, Salaries, and Tips

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



- Wages received as a household employee. An employer isn't required to provide a Form W-2 to you if he or she paid you wages of less than \$2,000 in 2017. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,000 in 2017, enter "HSH" and the amount not reported to you on a Form W-2 in the space to the left of line 1.

Worksheet To See if Any of Your Social Security Benefits Are

Taxable

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>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. Multiply line 1 by 50% (0.50)</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, later)</p> <p>4. Enter your total interest income, including any tax-exempt interest</p> <p>5. Add lines 2, 3, and 4</p> <p>6. If you are:</p> <ul style="list-style-type: none"> • Single, enter \$25,000 • Married filing jointly, enter \$32,000 <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>	<p>1. <input style="width: 150px; height: 20px;" type="text"/></p> <p>2. <input style="width: 150px; height: 20px;" type="text"/></p> <p>3. <input style="width: 150px; height: 20px;" type="text"/></p> <p>4. <input style="width: 150px; height: 20px;" type="text"/></p> <p>5. <input style="width: 150px; height: 20px;" type="text"/></p> <p>6. <input style="width: 150px; height: 20px;" type="text"/></p>
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- Tip income you didn't report to your employer. But you must use Form 1040 and Form 4137 if (a) you received tips of \$20 or more in any month and didn't report the full amount to your employer, or (b) your Form(s) W-2 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They aren't included as income in box 1. See Pub. 531 for more details.
- Scholarship and fellowship grants not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. However, if you were a degree candidate, include on line 1 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1. For more information on taxable scholarships and grants, see Pub. 970.



You must use Form 1040A or 1040 if you received dependent care benefits for 2017. You must use Form 1040 if you received employer-provided adoption benefits for 2017.

Missing or incorrect Form W-2? Your employer is required to provide or send Form W-2 to you no later than January 31, 2018. If you don't receive it by early February, see Tax Topic 154 at IRS.gov/TaxTopics to find out what to do. Even if you don't 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

If you received interest payments or owned a debt instrument with original issue discount (OID), you should receive a Form 1099-INT or Form 1099-OID from each payer. Report all of your taxable interest income on line 2 even if you didn't receive a Form 1099-INT or 1099-OID. If you are filing a joint return, also include any taxable interest received by your spouse.

Include interest received on amounts deposited with banks, savings and loan associations, credit unions, or similar organizations. If interest was credited in 2017 on deposits that you couldn't withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 2017 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.



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

You should also include taxable interest on bonds and other securities. If you cashed U.S. series EE or I savings bonds in 2017 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude

Payments, Credits, and Tax	7	Federal income tax withheld from Form(s) W-2 and 1099	7	7
	8a	Earned income credit (EIC) (see instructions)	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
	11	Health care: individual responsibility (see instructions) Full-year cov <input type="checkbox"/>	11	11
12	Add lines 10 and 11. This is your total tax .	12	12	

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

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

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received interest from a seller-financed mortgage and the buyer used the property as a personal residence.
- You have accrued interest from a bond.
- You are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OID.
- You are reducing your interest income on a bond by the amount of amortizable bond premium.
- You are claiming the exclusion of interest from series EE or I U.S. savings bonds issued after 1989.
- You had a financial interest in or signature authority over one or more foreign financial accounts (such as bank accounts) with a combined value over \$10,000 at any time during 2017.

Tax-Exempt Interest

If you received tax-exempt interest (including any tax-exempt original issue discount (OID)), such as interest on municipal bonds, each payer should send you a Form 1099-INT or a Form 1099-OID. In general, your tax-exempt stated interest should be shown in box 8 of Form 1099-INT or, for a tax-exempt OID bond, in box 2 of Form 1099-OID and your tax-exempt OID should be shown in box 11 of Form 1099-OID. Enter "TEI" and the amount in the space to the left of line 2. See Pub. 550 for more information about OID. Do not include tax-exempt interest in the total on line 2.

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

- You received tax-exempt interest as a nominee (that is, in your name but the interest actually belongs to someone else).
- You have accrued tax-exempt interest from a bond.
- You are reporting tax-exempt OID in an amount less than the amount shown on Form 1099-OID.
- You are reducing your tax-exempt interest on a bond by the amount of amortizable bond premium.

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 2017. Report this amount on line 3. If you are filing a joint return, also report on line 3 any unemployment compensation received by your spouse. If you made contributions to a governmental unemployment compensation program or a governmental paid family leave program, reduce the amount you report on line 3 by those contributions.

If you received an overpayment of unemployment compensation in 2017 and you repaid any of it in 2017, 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 2017, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid; but you must use Form 1040 to do so. See Pub. 525 for details.

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

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

6 Line 6, Taxable Income

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



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

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

Payments, Credits, and Tax (Lines 7–12)**7 Line 7, Federal Income Tax Withheld**

Enter the total amount of federal income tax withheld. This should be shown on your 2017 Form(s) W-2 in box 2.

If you received 2017 Form(s) 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This amount should be shown in box 4 of these forms.

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 don't owe any tax or didn't have any tax withheld.

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

Election to use prior year earned income. You may be able to use your 2016 earned income to figure the EIC. You can make this election if both of the following apply.

1. Your 2016 earned income was greater than your 2017 earned income.
2. Your main home or the main home of your spouse if filing jointly was located in one of the Presidentially declared disaster areas eligible for this relief on the specified date. For details, including the specified dates and descriptions of the affected areas, see Pub. 976.

To make this election, enter "PYEI" and the amount of your 2016 earned income in the space next to line 8a. Also, be sure to enter your 2016 nontaxable combat pay on line 8b if you elected to include it in earned income.

Delayed refund for returns claiming EIC. The IRS can't issue refunds before mid-February 2018 for returns that properly claimed the EIC. This applies to the entire refund, not just the portion associated with the EIC. The IRS expects that the earliest an EIC related refund will be available in a taxpayer's bank account or on a debit card is February 27, 2018, if the taxpayer chose direct deposit and there are no other issues with the tax return.

Improper claims. If you take the EIC even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you won't 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 won't be allowed to take the credit for 10 years. See [Form 8862, who must file](#) under *Definitions and Special Rules*, later. You also may have to pay penalties.






To Take the EIC:

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



For help in determining if you are eligible for the EIC, go to [IRS.gov/EITC](https://www.irs.gov/EITC) and use the "EITC Assistant." This service is available in English and Spanish.

Step 1 All Filers

1. Is the amount on Form 1040EZ, line 4, less than \$15,010 (\$20,600 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 and is valid for EIC purposes (explained later in [Social security number \(SSN\)](#) 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. Did you have \$3,450 or less of taxable and tax-exempt interest?
 - Yes.** Go to question 4.
 - No.**  You cannot take the credit.
4. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2017? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1952, and before January 2, 1993). If your spouse died in 2017 (or if you are preparing a return for someone who died in 2017), see Pub. 596 before you answer.
 - Yes.** Go to question 5.
 - No.**  You cannot take the credit.
5. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2017? 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 6.
 - No.**  You cannot take the credit. Enter "No" in the space to the left of line 8a.

6. Are you filing a joint return for 2017?
 Yes. Skip questions 7 and 8; go to Step 2. **No.** Go to question 7.

7. Look at the qualifying child conditions next. Could you be a qualifying child of another person in 2017? (Check “No” if the other person isn’t required to file, and isn’t filing, a 2017 return or is filing a 2017 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

Yes.  **No.** Go to question 8.

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

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

Son, daughter, stepchild, [foster child](#) (defined later), 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 2017 and younger than the other person (or the other person’s spouse if they are filing jointly)

or

Under age 24 at the end of 2017, a [student](#) (defined later), and younger than the other person (or the other person’s spouse if they are filing jointly)

or

Any age and [permanently and totally disabled](#) (defined later)

AND

Who isn’t filing a joint return for 2017 or is filing a joint return for 2017 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with the other person in the United States for more than half of 2017.



If you didn’t live with the other person for more than half of 2017 because of a temporary absence, birth, death, or kidnapping, you may still be treated as if you had lived with the other person for more than half of 2017; see [Exception to time you lived with the other person](#), under Definitions and Special Rules, later.

8. Can you be claimed as a dependent on someone else’s 2017 tax return?

Yes.  **No.** Go to Step 2.

You cannot take the credit.

Step 2 Earned Income*


*See [Election to use prior year earned income](#), earlier, to see if you can make an election to use your 2016 amounts to figure earned income in this step.

1. Complete the following worksheet to figure your earned income.
 1. Enter the amount from Form 1040EZ, line 1 _____
 2. Enter any amount included on Form 1040EZ, line 1, that is a taxable scholarship or fellowship grant not reported on Form W-2 _____
 3. Enter any amount included on Form 1040EZ, line 1, that you received for work performed while an inmate in a penal institution. (Enter “PRI” and the same amount on the dotted line next to Form 1040EZ, line 1) _____
 4. Enter any amount included on Form 1040EZ, line 1, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. (Enter “DFC” and the same amount on the dotted line next to Form 1040EZ, line 1). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received _____
 5. Add lines 2, 3, and 4 _____
 6. Subtract line 5 from line 1 _____
 7. Enter all 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](#), under *Definitions and Special Rules*, later _____
 8. Add lines 6 and 7. **This is your earned income.** _____



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.

2. Is your earned income less than \$15,010 (\$20,600 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](#) under *Definitions and Special Rules*, later. **No.** Go to the [Earned Income Credit \(EIC\) Worksheet](#).

Definitions and Special Rules

(listed in alphabetical order)

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



If you are using your 2016 earned income to figure your 2017 EIC and you elected to include nontaxable combat pay, be sure to use 2016 nontaxable combat pay and enter that amount on line 8b.

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



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

Exception to time you lived with the other person. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived with the other person. A child is considered to have lived with someone for more than half of 2017 if the child was born or died in 2017 and that person's home was the child's home for more than half the time he or she was alive in 2017. Special rules apply to members of the military (see [Members of the military](#), later) or if the child was kidnapped (see Pub. 596).

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

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

Keep for Your Records 

1. Enter your earned income from Step 2, earlier	1.	<input style="width: 95%;" type="text"/>
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.	<input style="width: 95%;" type="text"/>
If line 2 is zero,  You can't take the credit. Enter "No" in the space to the left of line 8a.		
3. Enter the amount from Form 1040EZ, line 4	3.	<input style="width: 95%;" type="text"/>
4. Are the amounts on lines 3 and 1 the same?		
<input type="checkbox"/> Yes. Skip line 5; enter the amount from line 2 on line 6.		
<input type="checkbox"/> No. Go to line 5.		
5. Is the amount on line 3 less than \$8,350 (\$13,950 if married filing jointly)?		
<input type="checkbox"/> Yes. Leave line 5 blank; enter the amount from line 2 on line 6.		
<input type="checkbox"/> No. Look up the amount on line 3 in the EIC Table, 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.	<input style="width: 95%;" type="text"/>
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.	<input style="width: 95%;" type="text"/>
 If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file under <i>Definitions and Special Rules, later</i> , to find out if you must file Form 8862 to take the credit for 2017.		

1. You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC hasn't 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 wasn't your qualifying child.

Also, don't file Form 8862 or take the credit for the:

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

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

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

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2017, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and

the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only with DHS Authorization" is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see [Social Security Number \(SSN\)](#), earlier, at the beginning of this Section 3. If you won't have an SSN by the date your return is due, see [What if You Cannot File on Time?](#) in Section 4, later.

If you didn't have an SSN by the due date of your 2017 return (including extensions), you can't claim the EIC on either your original or an amended 2017 return, even if you later get an SSN.

Student. For purposes of this credit, a student is a child who during any part of 5 calendar months of 2017 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or a school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC can't 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 (formerly food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefits coordinator to find out if your refund will affect your benefits.

2017 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—					
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—					
\$1	\$50	\$2	\$2	3,000	3,050	231	231	6,000	6,050	461	461	9,000	9,050	458	510
50	100	6	6	3,050	3,100	235	235	6,050	6,100	465	465	9,050	9,100	454	510
100	150	10	10	3,100	3,150	239	239	6,100	6,150	469	469	9,100	9,150	450	510
150	200	13	13	3,150	3,200	243	243	6,150	6,200	472	472	9,150	9,200	446	510
200	250	17	17	3,200	3,250	247	247	6,200	6,250	476	476	9,200	9,250	443	510
250	300	21	21	3,250	3,300	251	251	6,250	6,300	480	480	9,250	9,300	439	510
300	350	25	25	3,300	3,350	254	254	6,300	6,350	484	484	9,300	9,350	435	510
350	400	29	29	3,350	3,400	258	258	6,350	6,400	488	488	9,350	9,400	431	510
400	450	33	33	3,400	3,450	262	262	6,400	6,450	492	492	9,400	9,450	427	510
450	500	36	36	3,450	3,500	266	266	6,450	6,500	495	495	9,450	9,500	423	510
500	550	40	40	3,500	3,550	270	270	6,500	6,550	499	499	9,500	9,550	420	510
550	600	44	44	3,550	3,600	273	273	6,550	6,600	503	503	9,550	9,600	416	510
600	650	48	48	3,600	3,650	277	277	6,600	6,650	507	507	9,600	9,650	412	510
650	700	52	52	3,650	3,700	281	281	6,650	6,700	510	510	9,650	9,700	408	510
700	750	55	55	3,700	3,750	285	285	6,700	6,750	510	510	9,700	9,750	404	510
750	800	59	59	3,750	3,800	289	289	6,750	6,800	510	510	9,750	9,800	400	510
800	850	63	63	3,800	3,850	293	293	6,800	6,850	510	510	9,800	9,850	397	510
850	900	67	67	3,850	3,900	296	296	6,850	6,900	510	510	9,850	9,900	393	510
900	950	71	71	3,900	3,950	300	300	6,900	6,950	510	510	9,900	9,950	389	510
950	1,000	75	75	3,950	4,000	304	304	6,950	7,000	510	510	9,950	10,000	385	510
1,000	1,050	78	78	4,000	4,050	308	308	7,000	7,050	510	510	10,000	10,050	381	510
1,050	1,100	82	82	4,050	4,100	312	312	7,050	7,100	510	510	10,050	10,100	378	510
1,100	1,150	86	86	4,100	4,150	316	316	7,100	7,150	510	510	10,100	10,150	374	510
1,150	1,200	90	90	4,150	4,200	319	319	7,150	7,200	510	510	10,150	10,200	370	510
1,200	1,250	94	94	4,200	4,250	323	323	7,200	7,250	510	510	10,200	10,250	366	510
1,250	1,300	98	98	4,250	4,300	327	327	7,250	7,300	510	510	10,250	10,300	362	510
1,300	1,350	101	101	4,300	4,350	331	331	7,300	7,350	510	510	10,300	10,350	358	510
1,350	1,400	105	105	4,350	4,400	335	335	7,350	7,400	510	510	10,350	10,400	355	510
1,400	1,450	109	109	4,400	4,450	339	339	7,400	7,450	510	510	10,400	10,450	351	510
1,450	1,500	113	113	4,450	4,500	342	342	7,450	7,500	510	510	10,450	10,500	347	510
1,500	1,550	117	117	4,500	4,550	346	346	7,500	7,550	510	510	10,500	10,550	343	510
1,550	1,600	120	120	4,550	4,600	350	350	7,550	7,600	510	510	10,550	10,600	339	510
1,600	1,650	124	124	4,600	4,650	354	354	7,600	7,650	510	510	10,600	10,650	335	510
1,650	1,700	128	128	4,650	4,700	358	358	7,650	7,700	510	510	10,650	10,700	332	510
1,700	1,750	132	132	4,700	4,750	361	361	7,700	7,750	510	510	10,700	10,750	328	510
1,750	1,800	136	136	4,750	4,800	365	365	7,750	7,800	510	510	10,750	10,800	324	510
1,800	1,850	140	140	4,800	4,850	369	369	7,800	7,850	510	510	10,800	10,850	320	510
1,850	1,900	143	143	4,850	4,900	373	373	7,850	7,900	510	510	10,850	10,900	316	510
1,900	1,950	147	147	4,900	4,950	377	377	7,900	7,950	510	510	10,900	10,950	313	510
1,950	2,000	151	151	4,950	5,000	381	381	7,950	8,000	510	510	10,950	11,000	309	510
2,000	2,050	155	155	5,000	5,050	384	384	8,000	8,050	510	510	11,000	11,050	305	510
2,050	2,100	159	159	5,050	5,100	388	388	8,050	8,100	510	510	11,050	11,100	301	510
2,100	2,150	163	163	5,100	5,150	392	392	8,100	8,150	510	510	11,100	11,150	297	510
2,150	2,200	166	166	5,150	5,200	396	396	8,150	8,200	510	510	11,150	11,200	293	510
2,200	2,250	170	170	5,200	5,250	400	400	8,200	8,250	510	510	11,200	11,250	290	510
2,250	2,300	174	174	5,250	5,300	404	404	8,250	8,300	510	510	11,250	11,300	286	510
2,300	2,350	178	178	5,300	5,350	407	407	8,300	8,350	510	510	11,300	11,350	282	510
2,350	2,400	182	182	5,350	5,400	411	411	8,350	8,400	508	510	11,350	11,400	278	510
2,400	2,450	186	186	5,400	5,450	415	415	8,400	8,450	504	510	11,400	11,450	274	510
2,450	2,500	189	189	5,450	5,500	419	419	8,450	8,500	500	510	11,450	11,500	270	510
2,500	2,550	193	193	5,500	5,550	423	423	8,500	8,550	496	510	11,500	11,550	267	510
2,550	2,600	197	197	5,550	5,600	426	426	8,550	8,600	492	510	11,550	11,600	263	510
2,600	2,650	201	201	5,600	5,650	430	430	8,600	8,650	488	510	11,600	11,650	259	510
2,650	2,700	205	205	5,650	5,700	434	434	8,650	8,700	485	510	11,650	11,700	255	510
2,700	2,750	208	208	5,700	5,750	438	438	8,700	8,750	481	510	11,700	11,750	251	510
2,750	2,800	212	212	5,750	5,800	442	442	8,750	8,800	477	510	11,750	11,800	247	510
2,800	2,850	216	216	5,800	5,850	446	446	8,800	8,850	473	510	11,800	11,850	244	510
2,850	2,900	220	220	5,850	5,900	449	449	8,850	8,900	469	510	11,850	11,900	240	510
2,900	2,950	224	224	5,900	5,950	453	453	8,900	8,950	466	510	11,900	11,950	236	510
2,950	3,000	228	228	5,950	6,000	457	457	8,950	9,000	462	510	11,950	12,000	232	510

(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-	
12,000	12,050	228	510	14,500	14,550	37	465	17,000	17,050	0	273	19,500	19,550	0	82
12,050	12,100	225	510	14,550	14,600	33	461	17,050	17,100	0	270	19,550	19,600	0	78
12,100	12,150	221	510	14,600	14,650	29	457	17,100	17,150	0	266	19,600	19,650	0	75
12,150	12,200	217	510	14,650	14,700	26	453	17,150	17,200	0	262	19,650	19,700	0	71
12,200	12,250	213	510	14,700	14,750	22	449	17,200	17,250	0	258	19,700	19,750	0	67
12,250	12,300	209	510	14,750	14,800	18	446	17,250	17,300	0	254	19,750	19,800	0	63
12,300	12,350	205	510	14,800	14,850	14	442	17,300	17,350	0	251	19,800	19,850	0	59
12,350	12,400	202	510	14,850	14,900	10	438	17,350	17,400	0	247	19,850	19,900	0	55
12,400	12,450	198	510	14,900	14,950	7	434	17,400	17,450	0	243	19,900	19,950	0	52
12,450	12,500	194	510	14,950	15,000	3	430	17,450	17,500	0	239	19,950	20,000	0	48
12,500	12,550	190	510	15,000	15,050	0	426	17,500	17,550	0	235	20,000	20,050	0	44
12,550	12,600	186	510	15,050	15,100	0	423	17,550	17,600	0	231	20,050	20,100	0	40
12,600	12,650	182	510	15,100	15,150	0	419	17,600	17,650	0	228	20,100	20,150	0	36
12,650	12,700	179	510	15,150	15,200	0	415	17,650	17,700	0	224	20,150	20,200	0	33
12,700	12,750	175	510	15,200	15,250	0	411	17,700	17,750	0	220	20,200	20,250	0	29
12,750	12,800	171	510	15,250	15,300	0	407	17,750	17,800	0	216	20,250	20,300	0	25
12,800	12,850	167	510	15,300	15,350	0	404	17,800	17,850	0	212	20,300	20,350	0	21
12,850	12,900	163	510	15,350	15,400	0	400	17,850	17,900	0	208	20,350	20,400	0	17
12,900	12,950	160	510	15,400	15,450	0	396	17,900	17,950	0	205	20,400	20,450	0	13
12,950	13,000	156	510	15,450	15,500	0	392	17,950	18,000	0	201	20,450	20,500	0	10
13,000	13,050	152	510	15,500	15,550	0	388	18,000	18,050	0	197	20,500	20,550	0	6
13,050	13,100	148	510	15,550	15,600	0	384	18,050	18,100	0	193	20,550	20,600	0	2
13,100	13,150	144	510	15,600	15,650	0	381	18,100	18,150	0	189				
13,150	13,200	140	510	15,650	15,700	0	377	18,150	18,200	0	186				
13,200	13,250	137	510	15,700	15,750	0	373	18,200	18,250	0	182				
13,250	13,300	133	510	15,750	15,800	0	369	18,250	18,300	0	178				
13,300	13,350	129	510	15,800	15,850	0	365	18,300	18,350	0	174				
13,350	13,400	125	510	15,850	15,900	0	361	18,350	18,400	0	170				
13,400	13,450	121	510	15,900	15,950	0	358	18,400	18,450	0	166				
13,450	13,500	117	510	15,950	16,000	0	354	18,450	18,500	0	163				
13,500	13,550	114	510	16,000	16,050	0	350	18,500	18,550	0	159				
13,550	13,600	110	510	16,050	16,100	0	346	18,550	18,600	0	155				
13,600	13,650	106	510	16,100	16,150	0	342	18,600	18,650	0	151				
13,650	13,700	102	510	16,150	16,200	0	339	18,650	18,700	0	147				
13,700	13,750	98	510	16,200	16,250	0	335	18,700	18,750	0	143				
13,750	13,800	94	510	16,250	16,300	0	331	18,750	18,800	0	140				
13,800	13,850	91	510	16,300	16,350	0	327	18,800	18,850	0	136				
13,850	13,900	87	510	16,350	16,400	0	323	18,850	18,900	0	132				
13,900	13,950	83	510	16,400	16,450	0	319	18,900	18,950	0	128				
13,950	14,000	79	507	16,450	16,500	0	316	18,950	19,000	0	124				
14,000	14,050	75	503	16,500	16,550	0	312	19,000	19,050	0	120				
14,050	14,100	72	499	16,550	16,600	0	308	19,050	19,100	0	117				
14,100	14,150	68	495	16,600	16,650	0	304	19,100	19,150	0	113				
14,150	14,200	64	492	16,650	16,700	0	300	19,150	19,200	0	109				
14,200	14,250	60	488	16,700	16,750	0	296	19,200	19,250	0	105				
14,250	14,300	56	484	16,750	16,800	0	293	19,250	19,300	0	101				
14,300	14,350	52	480	16,800	16,850	0	289	19,300	19,350	0	98				
14,350	14,400	49	476	16,850	16,900	0	285	19,350	19,400	0	94				
14,400	14,450	45	472	16,900	16,950	0	281	19,400	19,450	0	90				
14,450	14,500	41	469	16,950	17,000	0	277	19,450	19,500	0	86				

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

10

Line 10, Tax

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

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

11

Line 11, Health Care: Individual Responsibility

For each month of 2017, you must either:

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

If you had qualifying health care coverage (called minimum essential coverage) for every month of 2017 for yourself, your spouse (if filing jointly), and anyone you could claim as a dependent, check the box on this line and leave the entry space blank.

You can check the box even if:

- A child you could claim as a dependent who was born or adopted during the year wasn't covered by your insurance during the month of or months before birth or adoption (but the child must have had minimum essential coverage every month of 2017 following the birth or adoption), or
- A spouse or anyone you could claim as a dependent who died during the year wasn't covered by your insurance during the month of death and months after death (but he or she must have had minimum essential coverage every month of 2017 before death).

If you can't check the box on this line, you must generally either claim a coverage exemption on Form 8965 or report a

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

If you or someone in your household had minimum essential coverage in 2017, the provider of that coverage is required to send you and the IRS a Form 1095-A, Form 1095-B, or Form 1095-C (with Part III completed) that lists individuals in your family who were enrolled in the coverage and shows their months of coverage.

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

You should receive the Form 1095-A by early February 2018 and Form 1095-B, or Form 1095-C, by early March 2018, if applicable. You don't need to wait to receive your Form 1095-B or Form 1095-C to file your return. You may rely on other information about your coverage to complete line 11. Don't include Form 1095-A, Form 1095-B, or Form 1095-C with your tax return.

Your health care coverage provider may have asked for your social security number. To understand why, go to [IRS.gov/ACASSN](https://www.irs.gov/ACASSN).

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

Minimum essential coverage includes:

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

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

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

Premium tax credit. If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you may be

able to claim the premium tax credit. You must file Form 1040A or 1040 to claim the premium tax credit. See Form 8962 and its instructions.

12 Line 12, Total Tax

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

Refund

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

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



TIP If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4 with your employer. See [Income tax withholding and estimated tax payments for 2018](#) in Section 5, later.

Effect of refund on benefits. Any refund you receive can't 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 (formerly food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Refund Offset

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

Injured spouse. If you file a joint return and your spouse hasn't paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 13a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379, Injured Spouse Allo-

cation. For details, see Tax Topic 203 at [IRS.gov/TaxTopics](#) or see Form 8379.

Lines 13a Through 13d

DIRECT DEPOSIT

Simple. Safe. Secure.

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

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

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

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

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

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

Why Use Direct Deposit?

- It is faster. You get your refund faster by direct deposit than you do by check.
- It is more secure. There is no check that can get lost or stolen.
- It is more convenient. You don't have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.
- It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.



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

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, 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 also must notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian won't accept a deposit for 2017). If you don't, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2017 return during 2018 and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2018. If you designate your deposit to be for 2017, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit isn't made by that date, the deposit isn't an IRA contribution for 2017. If you make a contribution to a traditional IRA for 2017, you may be able to take an IRA deduction, but you must file Form 1040A or 1040 to do so.



You and your spouse each may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2017) to a traditional IRA or Roth IRA for 2017. You may owe a penalty if your total contributions exceed these limits and the limits may be lower depending on your compensation income. For more information on IRA contributions, see Pub. 590-A.

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

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 go.usa.gov/3KvcP.

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

Line 13a

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

Line 13b

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

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

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

Line 13c

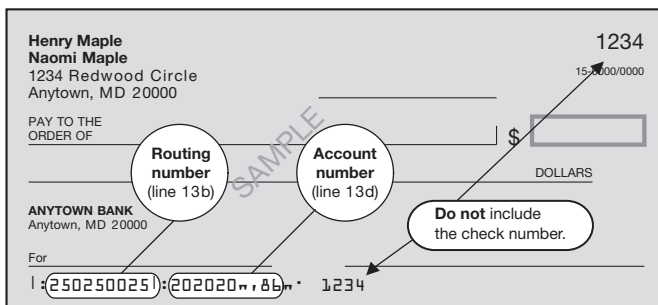
Check the appropriate box for the type of account. Don't check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check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

Line 13d

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

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

Sample Check—Lines 13b Through 13d



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

Reasons Your Direct Deposit Request Will Be Rejected

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

- You are asking to have a joint refund deposited to an individual account, and your financial institution(s) won't allow this. The IRS isn't responsible if a financial institution rejects a direct deposit.
- The name on your account doesn't match the name on the refund, and your financial institution(s) won't allow a refund to be deposited unless the name on the refund matches the name on the account.
- Three direct deposits of tax refunds already have been made to the same account or prepaid debit card.
- You haven't given a valid account number.
- You file your 2017 return after November 30, 2018.
- Any numbers or letters on lines 13b through 13d are crossed out or whited out.



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

Amount You Owe



To avoid interest and penalties, pay your taxes in full by April 17, 2018. You don't have to pay if line 14 is under \$1.

Include any estimated penalty for not paying enough tax during the year (explained later) in the amount you enter on line 14. Don't include any estimated tax payments for 2018 in this payment. Instead, make the estimated tax payment separately.

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

Line 14, Amount You Owe



IRS e-file offers several payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per transaction), check, or money order. Visit [IRS.gov/Payments](https://www.irs.gov/Payments) for payment options.

Pay Online

IRS offers an electronic payment option that is right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [IRS.gov/Payments](https://www.irs.gov/Payments). You can pay using any of the following methods.

- **IRS Direct Pay.** For online transfers directly from your checking or savings account at no cost to you, go to [IRS.gov/Payments](https://www.irs.gov/Payments).
- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](https://www.irs.gov/Payments). There is a convenience fee charged by these card providers.
- **Electronic Funds Withdrawal.** Electronic Funds Withdrawal (EFW) is an integrated e-file/e-pay option offered when filing your federal taxes electronically using tax preparation software, through a tax professional or the IRS at [IRS.gov/Payments](https://www.irs.gov/Payments).
- **Online Payment Agreement.** If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/Payments](https://www.irs.gov/Payments). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. There is a fee to set up an installment agreement.
- **IRS2Go.** IRS2Go is the mobile application of the IRS; you can access Direct Pay or Pay By Card by downloading the application.

Pay by Phone

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

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

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

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

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

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

Pay by Mobile Device

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

Pay with Cash

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

Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to "United States Treasury" for the full amount due. Don't attach the payment to your return. Don't send cash. Write "2017 Form 1040EZ" and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040V. For the most up-to-date information on Form 1040-V, go to [IRS.gov/Form1040V](https://www.irs.gov/Form1040V). If you are filing a joint return, enter the SSN shown first on your return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$XXX-" or "\$XXX^{xx/100}").

Mail your 2017 tax return, payment, and Form 1040-V to the address shown on the form that applies to you.

What if You Cannot Pay?

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

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

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 17, 2018. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [IRS.gov/OPA](https://www.irs.gov/OPA).

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, 2018. You will still be charged interest on the tax not paid by April 15, 2018. An extension generally won't be granted for more than 6 months. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](https://www.irs.gov/Form1127).

Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 14 is at least \$1,000 and it is more than 10% of the tax shown on your return. The "tax shown on your return" is the amount on line 10 minus the amount on line 8a. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or 1040 to do so.

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

Exceptions to the penalty. You won't owe the penalty if your 2016 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 2016 return and you were a U.S. citizen or resident for all of 2016, or
2. Line 7 on your 2017 return is at least as much as the tax shown on your 2016 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 2017 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 an-

swer any questions that may arise during the processing of your return. You also are authorizing the designee to:

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

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

The authorization will automatically end no later than the due date (not counting extensions) for filing your 2018 tax return. This is April 15, 2019, for most people.

Signing Your Return

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

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

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

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

Identity protection PIN. For 2017, if you received an IRS notice providing you with an Identity Protection Personal Identification Number (IP PIN), enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you didn't receive a notice containing an IP PIN, leave these spaces blank.



New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2017 tax returns generally were sent in December 2017.

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

If you need more information, go to [IRS.gov/CP01A](https://www.irs.gov/CP01A). If you received an IP PIN but misplaced it, call 1-800-908-4490.

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it and include their preparer tax identification number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but doesn't charge you shouldn't 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 filing a joint return, both you and your spouse must create a separate PIN to enter as an electronic signature.

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2016 federal income tax return, if applicable. Don't use your AGI from an amended return (Form 1040X) or a math error correction made by the IRS. AGI is the amount shown on your 2016 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you don't have your 2016 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit [IRS.gov/Transcript](https://www.irs.gov/Transcript). (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five-digit PIN you used to electronically sign your 2016 return.) You also will be prompted to enter your date of birth (DOB).



You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2017.

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

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

Section 4—After You Have Finished

Return Checklist

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

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') 2017 return? Did you check the box even if that person chooses not to claim you (or your spouse)? Did you leave the boxes blank if no one can claim you (or your spouse) as a dependent?
- Enter an amount on line 5? If you checked any of the boxes, did you use the worksheet on the back of Form 1040EZ to figure the amount to enter? If you did not check any of the boxes, did you enter \$10,400 if single; \$20,800 if married filing jointly?
- Did you indicate qualifying health care coverage for you, your spouse (if filing jointly), or anyone you could claim as a dependent by checking the box on line 11, claim an exemption from the requirement to have health care coverage by attaching Form 8965, or make a shared responsibility payment on line 11?
- Sign and date Form 1040EZ and enter your occupation(s)?
- Include your apartment number in your address if you live in an apartment?

- Attach your Form(s) W-2 to the left margin of Form 1040EZ?
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 14 in Section 3, earlier.
- File only one original return for the same year, even if you haven't gotten your refund or haven't 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.
- Check the filing addresses at the end of these instructions before mailing your paper return. Over the next several years the IRS plans to reduce the number of paper tax return processing sites from five down to two. Because of this, you may need to mail your return to a different address than you have in the past.

Filing the Return

Due Date

File Form 1040EZ by **April 17, 2018**. 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 (which changes your filing deadline even if you don't live in the District of Columbia). If you file after this date, you may have to pay interest and penalties, discussed later in this Section 4.

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

What if You Cannot File on Time?

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



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

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

What if You File or Pay Late?

We can charge you interest and penalties on the amount you 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 also will 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 don't file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$210 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 isn't paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

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

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

Where Do You File?

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

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

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

For the most current list of designated services, go to IRS.gov/PDS. The private delivery service can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you are using a private delivery service, go to [IRS.gov/PDSStreetAddresses](https://www.irs.gov/PDSStreetAddresses).



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

Section 5—General Information

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

Income tax withholding and estimated tax for 2018. You can use the IRS Withholding Calculator at [IRS.gov/w4app](https://www.irs.gov/w4app), instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.

In general, you don't have to make estimated tax payments if you expect that your 2018 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

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

To reduce your risk:

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

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

If your tax records aren't currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

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

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

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

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

You can forward suspicious emails to the Federal Trade Commission (FTC) at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261. If you have been a victim of identity theft, see [IdentityTheft.gov](https://www.irs.gov/IdentityTheft) and Pub. 5027.

Visit [IRS.gov](https://www.irs.gov) and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

How long should records be kept? Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For more details, see chapter 1 of Pub. 17.

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

Go to "Where's My Amended Return" at [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

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

- Visit [IRS.gov/Transcript](https://www.irs.gov/Transcript),
- Use Form 4506-T or 4506T-EZ, or

- Call us at 1-800-908-9946.

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

Past due returns. If you or someone you know needs to file past due tax returns, see Tax Topic 153 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or visit [IRS.gov/Individuals](https://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 2014 return in 2018, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

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

How do you make a gift to reduce debt held by the public?

If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to:

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

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

For information on how to make this gift online, go to [www.TreasuryDirect.gov](https://www.treasurydirect.gov) and click on "How To Make a Contribution to Reduce the Debt."



You may be able to deduct this gift on your 2018 tax return.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

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

What can the Taxpayer Advocate Service do for you?

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

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

How can you reach us?

We have offices in [every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/TaxpayerAdvocate). You can also call us at 1-877-777-4778.

How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/TaxpayerAdvocate) can help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

How else does the Taxpayer Advocate Service help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and who need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit [IRS.gov/LITC](https://www.irs.gov/LITC) or see Pub. 4134, Low Income Taxpayer Clinic List.

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 tax-

payers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at www.ImproveIRS.org or 1-888-912-1227 (toll-free).

Section 6—How To Get Tax Help

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



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

- Go to IRS.gov/Help or IRS.gov/LetUsHelp pages for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to IRS.gov/ITA for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and final response for your records.
- Go to IRS.gov/Pub17 to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.
- You may also be able to access tax law information in your electronic filing software.

Access your online account (Individual taxpayers only).

Go to IRS.gov/Account to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.
- Access your tax records online.
- Review the past 18 months of your payment history.
- Go to IRS.gov/SecureAccess to review the required identity authentication process.

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

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

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

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

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

Where to file your tax return.

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

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

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

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

- The Earned Income Tax Credit Assistant (IRS.gov/EIC) determines if you are eligible for the EIC.
- The Online EIN Application (IRS.gov/EIN) helps you get an employer identification number.
- The IRS Withholding Calculator (IRS.gov/w4app) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The First Time Homebuyer Credit Account Look-up (IRS.gov/Homebuyer) tool provides information on your repayments and account balance.
- The Sales Tax Deduction Calculator (IRS.gov/SalesTax) figures the amount you can claim if you itemize deductions on

Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues

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

Checking on the status of a refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- The IRS can't issue refunds before mid-February 2018, for returns that properly claim the earned income tax credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits. See [Refund Information](#), later, for more information.
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline: 1-800-829-1954. See [Refund Information](#), later.

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

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

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an online payment agreement ([IRS.gov/OPA](https://www.irs.gov/OPA)) to meet your tax obligations in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the Offer-in-Compromise Pre-Qualifier ([IRS.gov/OIC](https://www.irs.gov/OIC)) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to *Where's My Amended Return?* at [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of

Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

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

Watching IRS videos. The IRS Video portal ([IRSvideos.gov](https://www.irs.gov/IRSvideos)) contains video and audio presentations on topics of interest to individuals, small businesses, and tax professionals.

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

- Spanish ([IRS.gov/Spanish](https://www.irs.gov/Spanish))
- Chinese ([IRS.gov/Chinese](https://www.irs.gov/Chinese))
- Vietnamese ([IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese))
- Korean ([IRS.gov/Korean](https://www.irs.gov/Korean))
- Russian ([IRS.gov/Russian](https://www.irs.gov/Russian))

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

Refund Information

where's my refund? Information about your refund generally will be available within 24 hours after the IRS receives your e-filed return, or 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. To check the status of your refund, go to *Where's My Refund?* at [IRS.gov/Refunds](https://www.irs.gov/Refunds) or use the free IRS2Go app, 24 hours a day, 7 days a week.

Delayed refunds for returns claiming certain credits. The IRS can't issue refunds before mid-February 2018 for returns that properly claimed the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits. The IRS expects that the earliest an earned income credit or additional child tax credit related refund will be available in a taxpayer's bank account or on a debit card is February 27, 2018, if the taxpayer chose direct deposit and there are no other issues with the tax return.



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

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

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

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



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



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

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

Don't send in a copy of your return unless asked to do so.

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

Refund information also is available in Spanish at [IRS.gov/Spanish](https://www.irs.gov/Spanish) and the phone number listed above.

Tax Topics

Tax Topics is a wide-ranging directory of tax information that is available anytime. You can read these Tax Topics at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).

Taxpayer Bill of Rights

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

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

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

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

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

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

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

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

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

The right to retain representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a [Low Income Taxpayer Clinic](https://www.irs.gov/low-income-taxpayer-clinic) if they cannot afford representation.

The right to a fair and just tax system. Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the [Taxpayer Advocate Service](https://www.irs.gov/advocate-service) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights).

2017 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 \$3,475. He enters this amount on line 10 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
26,200	26,250	3,468	3,001
26,250	26,300	3,475	3,009
26,300	26,350	3,483	3,016
26,350	26,400	3,490	3,024

Pictured is a section of the tax table as part of an example that illustrates how to use the tables to find a tax amount based on taxable income and filing status.

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

(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—	
5,000				8,000				11,000				14,000			
5,000	5,050	503	503	8,000	8,050	803	803	11,000	11,050	1,188	1,103	14,000	14,050	1,638	1,403
5,050	5,100	508	508	8,050	8,100	808	808	11,050	11,100	1,195	1,108	14,050	14,100	1,645	1,408
5,100	5,150	513	513	8,100	8,150	813	813	11,100	11,150	1,203	1,113	14,100	14,150	1,653	1,413
5,150	5,200	518	518	8,150	8,200	818	818	11,150	11,200	1,210	1,118	14,150	14,200	1,660	1,418
5,200	5,250	523	523	8,200	8,250	823	823	11,200	11,250	1,218	1,123	14,200	14,250	1,668	1,423
5,250	5,300	528	528	8,250	8,300	828	828	11,250	11,300	1,225	1,128	14,250	14,300	1,675	1,428
5,300	5,350	533	533	8,300	8,350	833	833	11,300	11,350	1,233	1,133	14,300	14,350	1,683	1,433
5,350	5,400	538	538	8,350	8,400	838	838	11,350	11,400	1,240	1,138	14,350	14,400	1,690	1,438
5,400	5,450	543	543	8,400	8,450	843	843	11,400	11,450	1,248	1,143	14,400	14,450	1,698	1,443
5,450	5,500	548	548	8,450	8,500	848	848	11,450	11,500	1,255	1,148	14,450	14,500	1,705	1,448
5,500	5,550	553	553	8,500	8,550	853	853	11,500	11,550	1,263	1,153	14,500	14,550	1,713	1,453
5,550	5,600	558	558	8,550	8,600	858	858	11,550	11,600	1,270	1,158	14,550	14,600	1,720	1,458
5,600	5,650	563	563	8,600	8,650	863	863	11,600	11,650	1,278	1,163	14,600	14,650	1,728	1,463
5,650	5,700	568	568	8,650	8,700	868	868	11,650	11,700	1,285	1,168	14,650	14,700	1,735	1,468
5,700	5,750	573	573	8,700	8,750	873	873	11,700	11,750	1,293	1,173	14,700	14,750	1,743	1,473
5,750	5,800	578	578	8,750	8,800	878	878	11,750	11,800	1,300	1,178	14,750	14,800	1,750	1,478
5,800	5,850	583	583	8,800	8,850	883	883	11,800	11,850	1,308	1,183	14,800	14,850	1,758	1,483
5,850	5,900	588	588	8,850	8,900	888	888	11,850	11,900	1,315	1,188	14,850	14,900	1,765	1,488
5,900	5,950	593	593	8,900	8,950	893	893	11,900	11,950	1,323	1,193	14,900	14,950	1,773	1,493
5,950	6,000	598	598	8,950	9,000	898	898	11,950	12,000	1,330	1,198	14,950	15,000	1,780	1,498
6,000				9,000				12,000				15,000			
6,000	6,050	603	603	9,000	9,050	903	903	12,000	12,050	1,338	1,203	15,000	15,050	1,788	1,503
6,050	6,100	608	608	9,050	9,100	908	908	12,050	12,100	1,345	1,208	15,050	15,100	1,795	1,508
6,100	6,150	613	613	9,100	9,150	913	913	12,100	12,150	1,353	1,213	15,100	15,150	1,803	1,513
6,150	6,200	618	618	9,150	9,200	918	918	12,150	12,200	1,360	1,218	15,150	15,200	1,810	1,518
6,200	6,250	623	623	9,200	9,250	923	923	12,200	12,250	1,368	1,223	15,200	15,250	1,818	1,523
6,250	6,300	628	628	9,250	9,300	928	928	12,250	12,300	1,375	1,228	15,250	15,300	1,825	1,528
6,300	6,350	633	633	9,300	9,350	933	933	12,300	12,350	1,383	1,233	15,300	15,350	1,833	1,533
6,350	6,400	638	638	9,350	9,400	938	938	12,350	12,400	1,390	1,238	15,350	15,400	1,840	1,538
6,400	6,450	643	643	9,400	9,450	943	943	12,400	12,450	1,398	1,243	15,400	15,450	1,848	1,543
6,450	6,500	648	648	9,450	9,500	948	948	12,450	12,500	1,405	1,248	15,450	15,500	1,855	1,548
6,500	6,550	653	653	9,500	9,550	953	953	12,500	12,550	1,413	1,253	15,500	15,550	1,863	1,553
6,550	6,600	658	658	9,550	9,600	958	958	12,550	12,600	1,420	1,258	15,550	15,600	1,870	1,558
6,600	6,650	663	663	9,600	9,650	963	963	12,600	12,650	1,428	1,263	15,600	15,650	1,878	1,563
6,650	6,700	668	668	9,650	9,700	968	968	12,650	12,700	1,435	1,268	15,650	15,700	1,885	1,568
6,700	6,750	673	673	9,700	9,750	973	973	12,700	12,750	1,443	1,273	15,700	15,750	1,893	1,573
6,750	6,800	678	678	9,750	9,800	978	978	12,750	12,800	1,450	1,278	15,750	15,800	1,900	1,578
6,800	6,850	683	683	9,800	9,850	983	983	12,800	12,850	1,458	1,283	15,800	15,850	1,908	1,583
6,850	6,900	688	688	9,850	9,900	988	988	12,850	12,900	1,465	1,288	15,850	15,900	1,915	1,588
6,900	6,950	693	693	9,900	9,950	993	993	12,900	12,950	1,473	1,293	15,900	15,950	1,923	1,593
6,950	7,000	698	698	9,950	10,000	998	998	12,950	13,000	1,480	1,298	15,950	16,000	1,930	1,598
7,000				10,000				13,000				16,000			
7,000	7,050	703	703	10,000	10,050	1,038	1,003	13,000	13,050	1,488	1,303	16,000	16,050	1,938	1,603
7,050	7,100	708	708	10,050	10,100	1,045	1,008	13,050	13,100	1,495	1,308	16,050	16,100	1,945	1,608
7,100	7,150	713	713	10,100	10,150	1,053	1,013	13,100	13,150	1,503	1,313	16,100	16,150	1,953	1,613
7,150	7,200	718	718	10,150	10,200	1,060	1,018	13,150	13,200	1,510	1,318	16,150	16,200	1,960	1,618
7,200	7,250	723	723	10,200	10,250	1,068	1,023	13,200	13,250	1,518	1,323	16,200	16,250	1,968	1,623
7,250	7,300	728	728	10,250	10,300	1,075	1,028	13,250	13,300	1,525	1,328	16,250	16,300	1,975	1,628
7,300	7,350	733	733	10,300	10,350	1,083	1,033	13,300	13,350	1,533	1,333	16,300	16,350	1,983	1,633
7,350	7,400	738	738	10,350	10,400	1,090	1,038	13,350	13,400	1,540	1,338	16,350	16,400	1,990	1,638
7,400	7,450	743	743	10,400	10,450	1,098	1,043	13,400	13,450	1,548	1,343	16,400	16,450	1,998	1,643
7,450	7,500	748	748	10,450	10,500	1,105	1,048	13,450	13,500	1,555	1,348	16,450	16,500	2,005	1,648
7,500	7,550	753	753	10,500	10,550	1,113	1,053	13,500	13,550	1,563	1,353	16,500	16,550	2,013	1,653
7,550	7,600	758	758	10,550	10,600	1,120	1,058	13,550	13,600	1,570	1,358	16,550	16,600	2,020	1,658
7,600	7,650	763	763	10,600	10,650	1,128	1,063	13,600	13,650	1,578	1,363	16,600	16,650	2,028	1,663
7,650	7,700	768	768	10,650	10,700	1,135	1,068	13,650	13,700	1,585	1,368	16,650	16,700	2,035	1,668
7,700	7,750	773	773	10,700	10,750	1,143	1,073	13,700	13,750	1,593	1,373	16,700	16,750	2,043	1,673
7,750	7,800	778	778	10,750	10,800	1,150	1,078	13,750	13,800	1,600	1,378	16,750	16,800	2,050	1,678
7,800	7,850	783	783	10,800	10,850	1,158	1,083	13,800	13,850	1,608	1,383	16,800	16,850	2,058	1,683
7,850	7,900	788	788	10,850	10,900	1,165	1,088	13,850	13,900	1,615	1,388	16,850	16,900	2,065	1,688
7,900	7,950	793	793	10,900	10,950	1,173	1,093	13,900	13,950	1,623	1,393	16,900	16,950	2,073	1,693
7,950	8,000	798	798	10,950	11,000	1,180	1,098	13,950	14,000	1,630	1,398	16,950	17,000	2,080	1,698

(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—	
17,000				20,000				23,000				26,000			
17,000	17,050	2,088	1,703	20,000	20,050	2,538	2,071	23,000	23,050	2,988	2,521	26,000	26,050	3,438	2,971
17,050	17,100	2,095	1,708	20,050	20,100	2,545	2,079	23,050	23,100	2,995	2,529	26,050	26,100	3,445	2,979
17,100	17,150	2,103	1,713	20,100	20,150	2,553	2,086	23,100	23,150	3,003	2,536	26,100	26,150	3,453	2,986
17,150	17,200	2,110	1,718	20,150	20,200	2,560	2,094	23,150	23,200	3,010	2,544	26,150	26,200	3,460	2,994
17,200	17,250	2,118	1,723	20,200	20,250	2,568	2,101	23,200	23,250	3,018	2,551	26,200	26,250	3,468	3,001
17,250	17,300	2,125	1,728	20,250	20,300	2,575	2,109	23,250	23,300	3,025	2,559	26,250	26,300	3,475	3,009
17,300	17,350	2,133	1,733	20,300	20,350	2,583	2,116	23,300	23,350	3,033	2,566	26,300	26,350	3,483	3,016
17,350	17,400	2,140	1,738	20,350	20,400	2,590	2,124	23,350	23,400	3,040	2,574	26,350	26,400	3,490	3,024
17,400	17,450	2,148	1,743	20,400	20,450	2,598	2,131	23,400	23,450	3,048	2,581	26,400	26,450	3,498	3,031
17,450	17,500	2,155	1,748	20,450	20,500	2,605	2,139	23,450	23,500	3,055	2,589	26,450	26,500	3,505	3,039
17,500	17,550	2,163	1,753	20,500	20,550	2,613	2,146	23,500	23,550	3,063	2,596	26,500	26,550	3,513	3,046
17,550	17,600	2,170	1,758	20,550	20,600	2,620	2,154	23,550	23,600	3,070	2,604	26,550	26,600	3,520	3,054
17,600	17,650	2,178	1,763	20,600	20,650	2,628	2,161	23,600	23,650	3,078	2,611	26,600	26,650	3,528	3,061
17,650	17,700	2,185	1,768	20,650	20,700	2,635	2,169	23,650	23,700	3,085	2,619	26,650	26,700	3,535	3,069
17,700	17,750	2,193	1,773	20,700	20,750	2,643	2,176	23,700	23,750	3,093	2,626	26,700	26,750	3,543	3,076
17,750	17,800	2,200	1,778	20,750	20,800	2,650	2,184	23,750	23,800	3,100	2,634	26,750	26,800	3,550	3,084
17,800	17,850	2,208	1,783	20,800	20,850	2,658	2,191	23,800	23,850	3,108	2,641	26,800	26,850	3,558	3,091
17,850	17,900	2,215	1,788	20,850	20,900	2,665	2,199	23,850	23,900	3,115	2,649	26,850	26,900	3,565	3,099
17,900	17,950	2,223	1,793	20,900	20,950	2,673	2,206	23,900	23,950	3,123	2,656	26,900	26,950	3,573	3,106
17,950	18,000	2,230	1,798	20,950	21,000	2,680	2,214	23,950	24,000	3,130	2,664	26,950	27,000	3,580	3,114
18,000				21,000				24,000				27,000			
18,000	18,050	2,238	1,803	21,000	21,050	2,688	2,221	24,000	24,050	3,138	2,671	27,000	27,050	3,588	3,121
18,050	18,100	2,245	1,808	21,050	21,100	2,695	2,229	24,050	24,100	3,145	2,679	27,050	27,100	3,595	3,129
18,100	18,150	2,253	1,813	21,100	21,150	2,703	2,236	24,100	24,150	3,153	2,686	27,100	27,150	3,603	3,136
18,150	18,200	2,260	1,818	21,150	21,200	2,710	2,244	24,150	24,200	3,160	2,694	27,150	27,200	3,610	3,144
18,200	18,250	2,268	1,823	21,200	21,250	2,718	2,251	24,200	24,250	3,168	2,701	27,200	27,250	3,618	3,151
18,250	18,300	2,275	1,828	21,250	21,300	2,725	2,259	24,250	24,300	3,175	2,709	27,250	27,300	3,625	3,159
18,300	18,350	2,283	1,833	21,300	21,350	2,733	2,266	24,300	24,350	3,183	2,716	27,300	27,350	3,633	3,166
18,350	18,400	2,290	1,838	21,350	21,400	2,740	2,274	24,350	24,400	3,190	2,724	27,350	27,400	3,640	3,174
18,400	18,450	2,298	1,843	21,400	21,450	2,748	2,281	24,400	24,450	3,198	2,731	27,400	27,450	3,648	3,181
18,450	18,500	2,305	1,848	21,450	21,500	2,755	2,289	24,450	24,500	3,205	2,739	27,450	27,500	3,655	3,189
18,500	18,550	2,313	1,853	21,500	21,550	2,763	2,296	24,500	24,550	3,213	2,746	27,500	27,550	3,663	3,196
18,550	18,600	2,320	1,858	21,550	21,600	2,770	2,304	24,550	24,600	3,220	2,754	27,550	27,600	3,670	3,204
18,600	18,650	2,328	1,863	21,600	21,650	2,778	2,311	24,600	24,650	3,228	2,761	27,600	27,650	3,678	3,211
18,650	18,700	2,335	1,869	21,650	21,700	2,785	2,319	24,650	24,700	3,235	2,769	27,650	27,700	3,685	3,219
18,700	18,750	2,343	1,876	21,700	21,750	2,793	2,326	24,700	24,750	3,243	2,776	27,700	27,750	3,693	3,226
18,750	18,800	2,350	1,884	21,750	21,800	2,800	2,334	24,750	24,800	3,250	2,784	27,750	27,800	3,700	3,234
18,800	18,850	2,358	1,891	21,800	21,850	2,808	2,341	24,800	24,850	3,258	2,791	27,800	27,850	3,708	3,241
18,850	18,900	2,365	1,899	21,850	21,900	2,815	2,349	24,850	24,900	3,265	2,799	27,850	27,900	3,715	3,249
18,900	18,950	2,373	1,906	21,900	21,950	2,823	2,356	24,900	24,950	3,273	2,806	27,900	27,950	3,723	3,256
18,950	19,000	2,380	1,914	21,950	22,000	2,830	2,364	24,950	25,000	3,280	2,814	27,950	28,000	3,730	3,264
19,000				22,000				25,000				28,000			
19,000	19,050	2,388	1,921	22,000	22,050	2,838	2,371	25,000	25,050	3,288	2,821	28,000	28,050	3,738	3,271
19,050	19,100	2,395	1,929	22,050	22,100	2,845	2,379	25,050	25,100	3,295	2,829	28,050	28,100	3,745	3,279
19,100	19,150	2,403	1,936	22,100	22,150	2,853	2,386	25,100	25,150	3,303	2,836	28,100	28,150	3,753	3,286
19,150	19,200	2,410	1,944	22,150	22,200	2,860	2,394	25,150	25,200	3,310	2,844	28,150	28,200	3,760	3,294
19,200	19,250	2,418	1,951	22,200	22,250	2,868	2,401	25,200	25,250	3,318	2,851	28,200	28,250	3,768	3,301
19,250	19,300	2,425	1,959	22,250	22,300	2,875	2,409	25,250	25,300	3,325	2,859	28,250	28,300	3,775	3,309
19,300	19,350	2,433	1,966	22,300	22,350	2,883	2,416	25,300	25,350	3,333	2,866	28,300	28,350	3,783	3,316
19,350	19,400	2,440	1,974	22,350	22,400	2,890	2,424	25,350	25,400	3,340	2,874	28,350	28,400	3,790	3,324
19,400	19,450	2,448	1,981	22,400	22,450	2,898	2,431	25,400	25,450	3,348	2,881	28,400	28,450	3,798	3,331
19,450	19,500	2,455	1,989	22,450	22,500	2,905	2,439	25,450	25,500	3,355	2,889	28,450	28,500	3,805	3,339
19,500	19,550	2,463	1,996	22,500	22,550	2,913	2,446	25,500	25,550	3,363	2,896	28,500	28,550	3,813	3,346
19,550	19,600	2,470	2,004	22,550	22,600	2,920	2,454	25,550	25,600	3,370	2,904	28,550	28,600	3,820	3,354
19,600	19,650	2,478	2,011	22,600	22,650	2,928	2,461	25,600	25,650	3,378	2,911	28,600	28,650	3,828	3,361
19,650	19,700	2,485	2,019	22,650	22,700	2,935	2,469	25,650	25,700	3,385	2,919	28,650	28,700	3,835	3,369
19,700	19,750	2,493	2,026	22,700	22,750	2,943	2,476	25,700	25,750	3,393	2,926	28,700	28,750	3,843	3,376
19,750	19,800	2,500	2,034	22,750	22,800	2,950	2,484	25,750	25,800	3,400	2,934	28,750	28,800	3,850	3,384
19,800	19,850	2,508	2,041	22,800	22,850	2,958	2,491	25,800	25,850	3,408	2,941	28,800	28,850	3,858	3,391
19,850	19,900	2,515	2,049	22,850	22,900	2,965	2,499	25,850	25,900	3,415	2,949	28,850	28,900	3,865	3,399
19,900	19,950	2,523	2,056	22,900	22,950	2,973	2,506	25,900	25,950	3,423	2,956	28,900	28,950	3,873	3,406
19,950	20,000	2,530	2,064	22,950	23,000	2,980	2,514	25,950	26,000	3,430	2,964	28,950	29,000	3,880	3,414

(Continued)

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
29,000				32,000				35,000				38,000			
29,000	29,050	3,888	3,421	32,000	32,050	4,338	3,871	35,000	35,050	4,788	4,321	38,000	38,050	5,245	4,771
29,050	29,100	3,895	3,429	32,050	32,100	4,345	3,879	35,050	35,100	4,795	4,329	38,050	38,100	5,258	4,779
29,100	29,150	3,903	3,436	32,100	32,150	4,353	3,886	35,100	35,150	4,803	4,336	38,100	38,150	5,270	4,786
29,150	29,200	3,910	3,444	32,150	32,200	4,360	3,894	35,150	35,200	4,810	4,344	38,150	38,200	5,283	4,794
29,200	29,250	3,918	3,451	32,200	32,250	4,368	3,901	35,200	35,250	4,818	4,351	38,200	38,250	5,295	4,801
29,250	29,300	3,925	3,459	32,250	32,300	4,375	3,909	35,250	35,300	4,825	4,359	38,250	38,300	5,308	4,809
29,300	29,350	3,933	3,466	32,300	32,350	4,383	3,916	35,300	35,350	4,833	4,366	38,300	38,350	5,320	4,816
29,350	29,400	3,940	3,474	32,350	32,400	4,390	3,924	35,350	35,400	4,840	4,374	38,350	38,400	5,333	4,824
29,400	29,450	3,948	3,481	32,400	32,450	4,398	3,931	35,400	35,450	4,848	4,381	38,400	38,450	5,345	4,831
29,450	29,500	3,955	3,489	32,450	32,500	4,405	3,939	35,450	35,500	4,855	4,389	38,450	38,500	5,358	4,839
29,500	29,550	3,963	3,496	32,500	32,550	4,413	3,946	35,500	35,550	4,863	4,396	38,500	38,550	5,370	4,846
29,550	29,600	3,970	3,504	32,550	32,600	4,420	3,954	35,550	35,600	4,870	4,404	38,550	38,600	5,383	4,854
29,600	29,650	3,978	3,511	32,600	32,650	4,428	3,961	35,600	35,650	4,878	4,411	38,600	38,650	5,395	4,861
29,650	29,700	3,985	3,519	32,650	32,700	4,435	3,969	35,650	35,700	4,885	4,419	38,650	38,700	5,408	4,869
29,700	29,750	3,993	3,526	32,700	32,750	4,443	3,976	35,700	35,750	4,893	4,426	38,700	38,750	5,420	4,876
29,750	29,800	4,000	3,534	32,750	32,800	4,450	3,984	35,750	35,800	4,900	4,434	38,750	38,800	5,433	4,884
29,800	29,850	4,008	3,541	32,800	32,850	4,458	3,991	35,800	35,850	4,908	4,441	38,800	38,850	5,445	4,891
29,850	29,900	4,015	3,549	32,850	32,900	4,465	3,999	35,850	35,900	4,915	4,449	38,850	38,900	5,458	4,899
29,900	29,950	4,023	3,556	32,900	32,950	4,473	4,006	35,900	35,950	4,923	4,456	38,900	38,950	5,470	4,906
29,950	30,000	4,030	3,564	32,950	33,000	4,480	4,014	35,950	36,000	4,930	4,464	38,950	39,000	5,483	4,914
30,000				33,000				36,000				39,000			
30,000	30,050	4,038	3,571	33,000	33,050	4,488	4,021	36,000	36,050	4,938	4,471	39,000	39,050	5,495	4,921
30,050	30,100	4,045	3,579	33,050	33,100	4,495	4,029	36,050	36,100	4,945	4,479	39,050	39,100	5,508	4,929
30,100	30,150	4,053	3,586	33,100	33,150	4,503	4,036	36,100	36,150	4,953	4,486	39,100	39,150	5,520	4,936
30,150	30,200	4,060	3,594	33,150	33,200	4,510	4,044	36,150	36,200	4,960	4,494	39,150	39,200	5,533	4,944
30,200	30,250	4,068	3,601	33,200	33,250	4,518	4,051	36,200	36,250	4,968	4,501	39,200	39,250	5,545	4,951
30,250	30,300	4,075	3,609	33,250	33,300	4,525	4,059	36,250	36,300	4,975	4,509	39,250	39,300	5,558	4,959
30,300	30,350	4,083	3,616	33,300	33,350	4,533	4,066	36,300	36,350	4,983	4,516	39,300	39,350	5,570	4,966
30,350	30,400	4,090	3,624	33,350	33,400	4,540	4,074	36,350	36,400	4,990	4,524	39,350	39,400	5,583	4,974
30,400	30,450	4,098	3,631	33,400	33,450	4,548	4,081	36,400	36,450	4,998	4,531	39,400	39,450	5,595	4,981
30,450	30,500	4,105	3,639	33,450	33,500	4,555	4,089	36,450	36,500	5,005	4,539	39,450	39,500	5,608	4,989
30,500	30,550	4,113	3,646	33,500	33,550	4,563	4,096	36,500	36,550	5,013	4,546	39,500	39,550	5,620	4,996
30,550	30,600	4,120	3,654	33,550	33,600	4,570	4,104	36,550	36,600	5,020	4,554	39,550	39,600	5,633	5,004
30,600	30,650	4,128	3,661	33,600	33,650	4,578	4,111	36,600	36,650	5,028	4,561	39,600	39,650	5,645	5,011
30,650	30,700	4,135	3,669	33,650	33,700	4,585	4,119	36,650	36,700	5,035	4,569	39,650	39,700	5,658	5,019
30,700	30,750	4,143	3,676	33,700	33,750	4,593	4,126	36,700	36,750	5,043	4,576	39,700	39,750	5,670	5,026
30,750	30,800	4,150	3,684	33,750	33,800	4,600	4,134	36,750	36,800	5,050	4,584	39,750	39,800	5,683	5,034
30,800	30,850	4,158	3,691	33,800	33,850	4,608	4,141	36,800	36,850	5,058	4,591	39,800	39,850	5,695	5,041
30,850	30,900	4,165	3,699	33,850	33,900	4,615	4,149	36,850	36,900	5,065	4,599	39,850	39,900	5,708	5,049
30,900	30,950	4,173	3,706	33,900	33,950	4,623	4,156	36,900	36,950	5,073	4,606	39,900	39,950	5,720	5,056
30,950	31,000	4,180	3,714	33,950	34,000	4,630	4,164	36,950	37,000	5,080	4,614	39,950	40,000	5,733	5,064
31,000				34,000				37,000				40,000			
31,000	31,050	4,188	3,721	34,000	34,050	4,638	4,171	37,000	37,050	5,088	4,621	40,000	40,050	5,745	5,071
31,050	31,100	4,195	3,729	34,050	34,100	4,645	4,179	37,050	37,100	5,095	4,629	40,050	40,100	5,758	5,079
31,100	31,150	4,203	3,736	34,100	34,150	4,653	4,186	37,100	37,150	5,103	4,636	40,100	40,150	5,770	5,086
31,150	31,200	4,210	3,744	34,150	34,200	4,660	4,194	37,150	37,200	5,110	4,644	40,150	40,200	5,783	5,094
31,200	31,250	4,218	3,751	34,200	34,250	4,668	4,201	37,200	37,250	5,118	4,651	40,200	40,250	5,795	5,101
31,250	31,300	4,225	3,759	34,250	34,300	4,675	4,209	37,250	37,300	5,125	4,659	40,250	40,300	5,808	5,109
31,300	31,350	4,233	3,766	34,300	34,350	4,683	4,216	37,300	37,350	5,133	4,666	40,300	40,350	5,820	5,116
31,350	31,400	4,240	3,774	34,350	34,400	4,690	4,224	37,350	37,400	5,140	4,674	40,350	40,400	5,833	5,124
31,400	31,450	4,248	3,781	34,400	34,450	4,698	4,231	37,400	37,450	5,148	4,681	40,400	40,450	5,845	5,131
31,450	31,500	4,255	3,789	34,450	34,500	4,705	4,239	37,450	37,500	5,155	4,689	40,450	40,500	5,858	5,139
31,500	31,550	4,263	3,796	34,500	34,550	4,713	4,246	37,500	37,550	5,163	4,696	40,500	40,550	5,870	5,146
31,550	31,600	4,270	3,804	34,550	34,600	4,720	4,254	37,550	37,600	5,170	4,704	40,550	40,600	5,883	5,154
31,600	31,650	4,278	3,811	34,600	34,650	4,728	4,261	37,600	37,650	5,178	4,711	40,600	40,650	5,895	5,161
31,650	31,700	4,285	3,819	34,650	34,700	4,735	4,269	37,650	37,700	5,185	4,719	40,650	40,700	5,908	5,169
31,700	31,750	4,293	3,826	34,700	34,750	4,743	4,276	37,700	37,750	5,193	4,726	40,700	40,750	5,920	5,176
31,750	31,800	4,300	3,834	34,750	34,800	4,750	4,284	37,750	37,800	5,200	4,734	40,750	40,800	5,933	5,184
31,800	31,850	4,308	3,841	34,800	34,850	4,758	4,291	37,800	37,850	5,208	4,741	40,800	40,850	5,945	5,191
31,850	31,900	4,315	3,849	34,850	34,900	4,765	4,299	37,850	37,900	5,215	4,749	40,850	40,900	5,958	5,199
31,900	31,950	4,323	3,856	34,900	34,950	4,773	4,306	37,900	37,950	5,223	4,756	40,900	40,950	5,970	5,206
31,950	32,000	4,330	3,864	34,950	35,000	4,780	4,314	37,950	38,000	5,233	4,764	40,950	41,000	5,983	5,214

(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—	
41,000				44,000				47,000				50,000			
41,000	41,050	5,995	5,221	44,000	44,050	6,745	5,671	47,000	47,050	7,495	6,121	50,000	50,050	8,245	6,571
41,050	41,100	6,008	5,229	44,050	44,100	6,758	5,679	47,050	47,100	7,508	6,129	50,050	50,100	8,258	6,579
41,100	41,150	6,020	5,236	44,100	44,150	6,770	5,686	47,100	47,150	7,520	6,136	50,100	50,150	8,270	6,586
41,150	41,200	6,033	5,244	44,150	44,200	6,783	5,694	47,150	47,200	7,533	6,144	50,150	50,200	8,283	6,594
41,200	41,250	6,045	5,251	44,200	44,250	6,795	5,701	47,200	47,250	7,545	6,151	50,200	50,250	8,295	6,601
41,250	41,300	6,058	5,259	44,250	44,300	6,808	5,709	47,250	47,300	7,558	6,159	50,250	50,300	8,308	6,609
41,300	41,350	6,070	5,266	44,300	44,350	6,820	5,716	47,300	47,350	7,570	6,166	50,300	50,350	8,320	6,616
41,350	41,400	6,083	5,274	44,350	44,400	6,833	5,724	47,350	47,400	7,583	6,174	50,350	50,400	8,333	6,624
41,400	41,450	6,095	5,281	44,400	44,450	6,845	5,731	47,400	47,450	7,595	6,181	50,400	50,450	8,345	6,631
41,450	41,500	6,108	5,289	44,450	44,500	6,858	5,739	47,450	47,500	7,608	6,189	50,450	50,500	8,358	6,639
41,500	41,550	6,120	5,296	44,500	44,550	6,870	5,746	47,500	47,550	7,620	6,196	50,500	50,550	8,370	6,646
41,550	41,600	6,133	5,304	44,550	44,600	6,883	5,754	47,550	47,600	7,633	6,204	50,550	50,600	8,383	6,654
41,600	41,650	6,145	5,311	44,600	44,650	6,895	5,761	47,600	47,650	7,645	6,211	50,600	50,650	8,395	6,661
41,650	41,700	6,158	5,319	44,650	44,700	6,908	5,769	47,650	47,700	7,658	6,219	50,650	50,700	8,408	6,669
41,700	41,750	6,170	5,326	44,700	44,750	6,920	5,776	47,700	47,750	7,670	6,226	50,700	50,750	8,420	6,676
41,750	41,800	6,183	5,334	44,750	44,800	6,933	5,784	47,750	47,800	7,683	6,234	50,750	50,800	8,433	6,684
41,800	41,850	6,195	5,341	44,800	44,850	6,945	5,791	47,800	47,850	7,695	6,241	50,800	50,850	8,445	6,691
41,850	41,900	6,208	5,349	44,850	44,900	6,958	5,799	47,850	47,900	7,708	6,249	50,850	50,900	8,458	6,699
41,900	41,950	6,220	5,356	44,900	44,950	6,970	5,806	47,900	47,950	7,720	6,256	50,900	50,950	8,470	6,706
41,950	42,000	6,233	5,364	44,950	45,000	6,983	5,814	47,950	48,000	7,733	6,264	50,950	51,000	8,483	6,714
42,000				45,000				48,000				51,000			
42,000	42,050	6,245	5,371	45,000	45,050	6,995	5,821	48,000	48,050	7,745	6,271	51,000	51,050	8,495	6,721
42,050	42,100	6,258	5,379	45,050	45,100	7,008	5,829	48,050	48,100	7,758	6,279	51,050	51,100	8,508	6,729
42,100	42,150	6,270	5,386	45,100	45,150	7,020	5,836	48,100	48,150	7,770	6,286	51,100	51,150	8,520	6,736
42,150	42,200	6,283	5,394	45,150	45,200	7,033	5,844	48,150	48,200	7,783	6,294	51,150	51,200	8,533	6,744
42,200	42,250	6,295	5,401	45,200	45,250	7,045	5,851	48,200	48,250	7,795	6,301	51,200	51,250	8,545	6,751
42,250	42,300	6,308	5,409	45,250	45,300	7,058	5,859	48,250	48,300	7,808	6,309	51,250	51,300	8,558	6,759
42,300	42,350	6,320	5,416	45,300	45,350	7,070	5,866	48,300	48,350	7,820	6,316	51,300	51,350	8,570	6,766
42,350	42,400	6,333	5,424	45,350	45,400	7,083	5,874	48,350	48,400	7,833	6,324	51,350	51,400	8,583	6,774
42,400	42,450	6,345	5,431	45,400	45,450	7,095	5,881	48,400	48,450	7,845	6,331	51,400	51,450	8,595	6,781
42,450	42,500	6,358	5,439	45,450	45,500	7,108	5,889	48,450	48,500	7,858	6,339	51,450	51,500	8,608	6,789
42,500	42,550	6,370	5,446	45,500	45,550	7,120	5,896	48,500	48,550	7,870	6,346	51,500	51,550	8,620	6,796
42,550	42,600	6,383	5,454	45,550	45,600	7,133	5,904	48,550	48,600	7,883	6,354	51,550	51,600	8,633	6,804
42,600	42,650	6,395	5,461	45,600	45,650	7,145	5,911	48,600	48,650	7,895	6,361	51,600	51,650	8,645	6,811
42,650	42,700	6,408	5,469	45,650	45,700	7,158	5,919	48,650	48,700	7,908	6,369	51,650	51,700	8,658	6,819
42,700	42,750	6,420	5,476	45,700	45,750	7,170	5,926	48,700	48,750	7,920	6,376	51,700	51,750	8,670	6,826
42,750	42,800	6,433	5,484	45,750	45,800	7,183	5,934	48,750	48,800	7,933	6,384	51,750	51,800	8,683	6,834
42,800	42,850	6,445	5,491	45,800	45,850	7,195	5,941	48,800	48,850	7,945	6,391	51,800	51,850	8,695	6,841
42,850	42,900	6,458	5,499	45,850	45,900	7,208	5,949	48,850	48,900	7,958	6,399	51,850	51,900	8,708	6,849
42,900	42,950	6,470	5,506	45,900	45,950	7,220	5,956	48,900	48,950	7,970	6,406	51,900	51,950	8,720	6,856
42,950	43,000	6,483	5,514	45,950	46,000	7,233	5,964	48,950	49,000	7,983	6,414	51,950	52,000	8,733	6,864
43,000				46,000				49,000				52,000			
43,000	43,050	6,495	5,521	46,000	46,050	7,245	5,971	49,000	49,050	7,995	6,421	52,000	52,050	8,745	6,871
43,050	43,100	6,508	5,529	46,050	46,100	7,258	5,979	49,050	49,100	8,008	6,429	52,050	52,100	8,758	6,879
43,100	43,150	6,520	5,536	46,100	46,150	7,270	5,986	49,100	49,150	8,020	6,436	52,100	52,150	8,770	6,886
43,150	43,200	6,533	5,544	46,150	46,200	7,283	5,994	49,150	49,200	8,033	6,444	52,150	52,200	8,783	6,894
43,200	43,250	6,545	5,551	46,200	46,250	7,295	6,001	49,200	49,250	8,045	6,451	52,200	52,250	8,795	6,901
43,250	43,300	6,558	5,559	46,250	46,300	7,308	6,009	49,250	49,300	8,058	6,459	52,250	52,300	8,808	6,909
43,300	43,350	6,570	5,566	46,300	46,350	7,320	6,016	49,300	49,350	8,070	6,466	52,300	52,350	8,820	6,916
43,350	43,400	6,583	5,574	46,350	46,400	7,333	6,024	49,350	49,400	8,083	6,474	52,350	52,400	8,833	6,924
43,400	43,450	6,595	5,581	46,400	46,450	7,345	6,031	49,400	49,450	8,095	6,481	52,400	52,450	8,845	6,931
43,450	43,500	6,608	5,589	46,450	46,500	7,358	6,039	49,450	49,500	8,108	6,489	52,450	52,500	8,858	6,939
43,500	43,550	6,620	5,596	46,500	46,550	7,370	6,046	49,500	49,550	8,120	6,496	52,500	52,550	8,870	6,946
43,550	43,600	6,633	5,604	46,550	46,600	7,383	6,054	49,550	49,600	8,133	6,504	52,550	52,600	8,883	6,954
43,600	43,650	6,645	5,611	46,600	46,650	7,395	6,061	49,600	49,650	8,145	6,511	52,600	52,650	8,895	6,961
43,650	43,700	6,658	5,619	46,650	46,700	7,408	6,069	49,650	49,700	8,158	6,519	52,650	52,700	8,908	6,969
43,700	43,750	6,670	5,626	46,700	46,750	7,420	6,076	49,700	49,750	8,170	6,526	52,700	52,750	8,920	6,976
43,750	43,800	6,683	5,634	46,750	46,800	7,433	6,084	49,750	49,800	8,183	6,534	52,750	52,800	8,933	6,984
43,800	43,850	6,695	5,641	46,800	46,850	7,445	6,091	49,800	49,850	8,195	6,541	52,800	52,850	8,945	6,991
43,850	43,900	6,708	5,649	46,850	46,900	7,458	6,099	49,850	49,900	8,208	6,549	52,850	52,900	8,958	6,999
43,900	43,950	6,720	5,656	46,900	46,950	7,470	6,106	49,900	49,950	8,220	6,556	52,900	52,950	8,970	7,006
43,950	44,000	6,733	5,664	46,950	47,000	7,483	6,114	49,950	50,000	8,233	6,564	52,950	53,000	8,983	7,014

(Continued)

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
53,000				56,000				59,000				62,000			
53,000	53,050	8,995	7,021	56,000	56,050	9,745	7,471	59,000	59,050	10,495	7,921	62,000	62,050	11,245	8,371
53,050	53,100	9,008	7,029	56,050	56,100	9,758	7,479	59,050	59,100	10,508	7,929	62,050	62,100	11,258	8,379
53,100	53,150	9,020	7,036	56,100	56,150	9,770	7,486	59,100	59,150	10,520	7,936	62,100	62,150	11,270	8,386
53,150	53,200	9,033	7,044	56,150	56,200	9,783	7,494	59,150	59,200	10,533	7,944	62,150	62,200	11,283	8,394
53,200	53,250	9,045	7,051	56,200	56,250	9,795	7,501	59,200	59,250	10,545	7,951	62,200	62,250	11,295	8,401
53,250	53,300	9,058	7,059	56,250	56,300	9,808	7,509	59,250	59,300	10,558	7,959	62,250	62,300	11,308	8,409
53,300	53,350	9,070	7,066	56,300	56,350	9,820	7,516	59,300	59,350	10,570	7,966	62,300	62,350	11,320	8,416
53,350	53,400	9,083	7,074	56,350	56,400	9,833	7,524	59,350	59,400	10,583	7,974	62,350	62,400	11,333	8,424
53,400	53,450	9,095	7,081	56,400	56,450	9,845	7,531	59,400	59,450	10,595	7,981	62,400	62,450	11,345	8,431
53,450	53,500	9,108	7,089	56,450	56,500	9,858	7,539	59,450	59,500	10,608	7,989	62,450	62,500	11,358	8,439
53,500	53,550	9,120	7,096	56,500	56,550	9,870	7,546	59,500	59,550	10,620	7,996	62,500	62,550	11,370	8,446
53,550	53,600	9,133	7,104	56,550	56,600	9,883	7,554	59,550	59,600	10,633	8,004	62,550	62,600	11,383	8,454
53,600	53,650	9,145	7,111	56,600	56,650	9,895	7,561	59,600	59,650	10,645	8,011	62,600	62,650	11,395	8,461
53,650	53,700	9,158	7,119	56,650	56,700	9,908	7,569	59,650	59,700	10,658	8,019	62,650	62,700	11,408	8,469
53,700	53,750	9,170	7,126	56,700	56,750	9,920	7,576	59,700	59,750	10,670	8,026	62,700	62,750	11,420	8,476
53,750	53,800	9,183	7,134	56,750	56,800	9,933	7,584	59,750	59,800	10,683	8,034	62,750	62,800	11,433	8,484
53,800	53,850	9,195	7,141	56,800	56,850	9,945	7,591	59,800	59,850	10,695	8,041	62,800	62,850	11,445	8,491
53,850	53,900	9,208	7,149	56,850	56,900	9,958	7,599	59,850	59,900	10,708	8,049	62,850	62,900	11,458	8,499
53,900	53,950	9,220	7,156	56,900	56,950	9,970	7,606	59,900	59,950	10,720	8,056	62,900	62,950	11,470	8,506
53,950	54,000	9,233	7,164	56,950	57,000	9,983	7,614	59,950	60,000	10,733	8,064	62,950	63,000	11,483	8,514
54,000				57,000				60,000				63,000			
54,000	54,050	9,245	7,171	57,000	57,050	9,995	7,621	60,000	60,050	10,745	8,071	63,000	63,050	11,495	8,521
54,050	54,100	9,258	7,179	57,050	57,100	10,008	7,629	60,050	60,100	10,758	8,079	63,050	63,100	11,508	8,529
54,100	54,150	9,270	7,186	57,100	57,150	10,020	7,636	60,100	60,150	10,770	8,086	63,100	63,150	11,520	8,536
54,150	54,200	9,283	7,194	57,150	57,200	10,033	7,644	60,150	60,200	10,783	8,094	63,150	63,200	11,533	8,544
54,200	54,250	9,295	7,201	57,200	57,250	10,045	7,651	60,200	60,250	10,795	8,101	63,200	63,250	11,545	8,551
54,250	54,300	9,308	7,209	57,250	57,300	10,058	7,659	60,250	60,300	10,808	8,109	63,250	63,300	11,558	8,559
54,300	54,350	9,320	7,216	57,300	57,350	10,070	7,666	60,300	60,350	10,820	8,116	63,300	63,350	11,570	8,566
54,350	54,400	9,333	7,224	57,350	57,400	10,083	7,674	60,350	60,400	10,833	8,124	63,350	63,400	11,583	8,574
54,400	54,450	9,345	7,231	57,400	57,450	10,095	7,681	60,400	60,450	10,845	8,131	63,400	63,450	11,595	8,581
54,450	54,500	9,358	7,239	57,450	57,500	10,108	7,689	60,450	60,500	10,858	8,139	63,450	63,500	11,608	8,589
54,500	54,550	9,370	7,246	57,500	57,550	10,120	7,696	60,500	60,550	10,870	8,146	63,500	63,550	11,620	8,596
54,550	54,600	9,383	7,254	57,550	57,600	10,133	7,704	60,550	60,600	10,883	8,154	63,550	63,600	11,633	8,604
54,600	54,650	9,395	7,261	57,600	57,650	10,145	7,711	60,600	60,650	10,895	8,161	63,600	63,650	11,645	8,611
54,650	54,700	9,408	7,269	57,650	57,700	10,158	7,719	60,650	60,700	10,908	8,169	63,650	63,700	11,658	8,619
54,700	54,750	9,420	7,276	57,700	57,750	10,170	7,726	60,700	60,750	10,920	8,176	63,700	63,750	11,670	8,626
54,750	54,800	9,433	7,284	57,750	57,800	10,183	7,734	60,750	60,800	10,933	8,184	63,750	63,800	11,683	8,634
54,800	54,850	9,445	7,291	57,800	57,850	10,195	7,741	60,800	60,850	10,945	8,191	63,800	63,850	11,695	8,641
54,850	54,900	9,458	7,299	57,850	57,900	10,208	7,749	60,850	60,900	10,958	8,199	63,850	63,900	11,708	8,649
54,900	54,950	9,470	7,306	57,900	57,950	10,220	7,756	60,900	60,950	10,970	8,206	63,900	63,950	11,720	8,656
54,950	55,000	9,483	7,314	57,950	58,000	10,233	7,764	60,950	61,000	10,983	8,214	63,950	64,000	11,733	8,664
55,000				58,000				61,000				64,000			
55,000	55,050	9,495	7,321	58,000	58,050	10,245	7,771	61,000	61,050	10,995	8,221	64,000	64,050	11,745	8,671
55,050	55,100	9,508	7,329	58,050	58,100	10,258	7,779	61,050	61,100	11,008	8,229	64,050	64,100	11,758	8,679
55,100	55,150	9,520	7,336	58,100	58,150	10,270	7,786	61,100	61,150	11,020	8,236	64,100	64,150	11,770	8,686
55,150	55,200	9,533	7,344	58,150	58,200	10,283	7,794	61,150	61,200	11,033	8,244	64,150	64,200	11,783	8,694
55,200	55,250	9,545	7,351	58,200	58,250	10,295	7,801	61,200	61,250	11,045	8,251	64,200	64,250	11,795	8,701
55,250	55,300	9,558	7,359	58,250	58,300	10,308	7,809	61,250	61,300	11,058	8,259	64,250	64,300	11,808	8,709
55,300	55,350	9,570	7,366	58,300	58,350	10,320	7,816	61,300	61,350	11,070	8,266	64,300	64,350	11,820	8,716
55,350	55,400	9,583	7,374	58,350	58,400	10,333	7,824	61,350	61,400	11,083	8,274	64,350	64,400	11,833	8,724
55,400	55,450	9,595	7,381	58,400	58,450	10,345	7,831	61,400	61,450	11,095	8,281	64,400	64,450	11,845	8,731
55,450	55,500	9,608	7,389	58,450	58,500	10,358	7,839	61,450	61,500	11,108	8,289	64,450	64,500	11,858	8,739
55,500	55,550	9,620	7,396	58,500	58,550	10,370	7,846	61,500	61,550	11,120	8,296	64,500	64,550	11,870	8,746
55,550	55,600	9,633	7,404	58,550	58,600	10,383	7,854	61,550	61,600	11,133	8,304	64,550	64,600	11,883	8,754
55,600	55,650	9,645	7,411	58,600	58,650	10,395	7,861	61,600	61,650	11,145	8,311	64,600	64,650	11,895	8,761
55,650	55,700	9,658	7,419	58,650	58,700	10,408	7,869	61,650	61,700	11,158	8,319	64,650	64,700	11,908	8,769
55,700	55,750	9,670	7,426	58,700	58,750	10,420	7,876	61,700	61,750	11,170	8,326	64,700	64,750	11,920	8,776
55,750	55,800	9,683	7,434	58,750	58,800	10,433	7,884	61,750	61,800	11,183	8,334	64,750	64,800	11,933	8,784
55,800	55,850	9,695	7,441	58,800	58,850	10,445	7,891	61,800	61,850	11,195	8,341	64,800	64,850	11,945	8,791
55,850	55,900	9,708	7,449	58,850	58,900	10,458	7,899	61,850	61,900	11,208	8,349	64,850	64,900	11,958	8,799
55,900	55,950	9,720	7,456	58,900	58,950	10,470	7,906	61,900	61,950	11,220	8,356	64,900	64,950	11,970	8,806
55,950	56,000	9,733	7,464	58,950	59,000	10,483	7,914	61,950	62,000	11,233	8,364	64,950	65,000	11,983	8,814

(Continued)

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
65,000				68,000				71,000				74,000			
65,000	65,050	11,995	8,821	68,000	68,050	12,745	9,271	71,000	71,050	13,495	9,721	74,000	74,050	14,245	10,171
65,050	65,100	12,008	8,829	68,050	68,100	12,758	9,279	71,050	71,100	13,508	9,729	74,050	74,100	14,258	10,179
65,100	65,150	12,020	8,836	68,100	68,150	12,770	9,286	71,100	71,150	13,520	9,736	74,100	74,150	14,270	10,186
65,150	65,200	12,033	8,844	68,150	68,200	12,783	9,294	71,150	71,200	13,533	9,744	74,150	74,200	14,283	10,194
65,200	65,250	12,045	8,851	68,200	68,250	12,795	9,301	71,200	71,250	13,545	9,751	74,200	74,250	14,295	10,201
65,250	65,300	12,058	8,859	68,250	68,300	12,808	9,309	71,250	71,300	13,558	9,759	74,250	74,300	14,308	10,209
65,300	65,350	12,070	8,866	68,300	68,350	12,820	9,316	71,300	71,350	13,570	9,766	74,300	74,350	14,320	10,216
65,350	65,400	12,083	8,874	68,350	68,400	12,833	9,324	71,350	71,400	13,583	9,774	74,350	74,400	14,333	10,224
65,400	65,450	12,095	8,881	68,400	68,450	12,845	9,331	71,400	71,450	13,595	9,781	74,400	74,450	14,345	10,231
65,450	65,500	12,108	8,889	68,450	68,500	12,858	9,339	71,450	71,500	13,608	9,789	74,450	74,500	14,358	10,239
65,500	65,550	12,120	8,896	68,500	68,550	12,870	9,346	71,500	71,550	13,620	9,796	74,500	74,550	14,370	10,246
65,550	65,600	12,133	8,904	68,550	68,600	12,883	9,354	71,550	71,600	13,633	9,804	74,550	74,600	14,383	10,254
65,600	65,650	12,145	8,911	68,600	68,650	12,895	9,361	71,600	71,650	13,645	9,811	74,600	74,650	14,395	10,261
65,650	65,700	12,158	8,919	68,650	68,700	12,908	9,369	71,650	71,700	13,658	9,819	74,650	74,700	14,408	10,269
65,700	65,750	12,170	8,926	68,700	68,750	12,920	9,376	71,700	71,750	13,670	9,826	74,700	74,750	14,420	10,276
65,750	65,800	12,183	8,934	68,750	68,800	12,933	9,384	71,750	71,800	13,683	9,834	74,750	74,800	14,433	10,284
65,800	65,850	12,195	8,941	68,800	68,850	12,945	9,391	71,800	71,850	13,695	9,841	74,800	74,850	14,445	10,291
65,850	65,900	12,208	8,949	68,850	68,900	12,958	9,399	71,850	71,900	13,708	9,849	74,850	74,900	14,458	10,299
65,900	65,950	12,220	8,956	68,900	68,950	12,970	9,406	71,900	71,950	13,720	9,856	74,900	74,950	14,470	10,306
65,950	66,000	12,233	8,964	68,950	69,000	12,983	9,414	71,950	72,000	13,733	9,864	74,950	75,000	14,483	10,314
66,000				69,000				72,000				75,000			
66,000	66,050	12,245	8,971	69,000	69,050	12,995	9,421	72,000	72,050	13,745	9,871	75,000	75,050	14,495	10,321
66,050	66,100	12,258	8,979	69,050	69,100	13,008	9,429	72,050	72,100	13,758	9,879	75,050	75,100	14,508	10,329
66,100	66,150	12,270	8,986	69,100	69,150	13,020	9,436	72,100	72,150	13,770	9,886	75,100	75,150	14,520	10,336
66,150	66,200	12,283	8,994	69,150	69,200	13,033	9,444	72,150	72,200	13,783	9,894	75,150	75,200	14,533	10,344
66,200	66,250	12,295	9,001	69,200	69,250	13,045	9,451	72,200	72,250	13,795	9,901	75,200	75,250	14,545	10,351
66,250	66,300	12,308	9,009	69,250	69,300	13,058	9,459	72,250	72,300	13,808	9,909	75,250	75,300	14,558	10,359
66,300	66,350	12,320	9,016	69,300	69,350	13,070	9,466	72,300	72,350	13,820	9,916	75,300	75,350	14,570	10,366
66,350	66,400	12,333	9,024	69,350	69,400	13,083	9,474	72,350	72,400	13,833	9,924	75,350	75,400	14,583	10,374
66,400	66,450	12,345	9,031	69,400	69,450	13,095	9,481	72,400	72,450	13,845	9,931	75,400	75,450	14,595	10,381
66,450	66,500	12,358	9,039	69,450	69,500	13,108	9,489	72,450	72,500	13,858	9,939	75,450	75,500	14,608	10,389
66,500	66,550	12,370	9,046	69,500	69,550	13,120	9,496	72,500	72,550	13,870	9,946	75,500	75,550	14,620	10,396
66,550	66,600	12,383	9,054	69,550	69,600	13,133	9,504	72,550	72,600	13,883	9,954	75,550	75,600	14,633	10,404
66,600	66,650	12,395	9,061	69,600	69,650	13,145	9,511	72,600	72,650	13,895	9,961	75,600	75,650	14,645	10,411
66,650	66,700	12,408	9,069	69,650	69,700	13,158	9,519	72,650	72,700	13,908	9,969	75,650	75,700	14,658	10,419
66,700	66,750	12,420	9,076	69,700	69,750	13,170	9,526	72,700	72,750	13,920	9,976	75,700	75,750	14,670	10,426
66,750	66,800	12,433	9,084	69,750	69,800	13,183	9,534	72,750	72,800	13,933	9,984	75,750	75,800	14,683	10,434
66,800	66,850	12,445	9,091	69,800	69,850	13,195	9,541	72,800	72,850	13,945	9,991	75,800	75,850	14,695	10,441
66,850	66,900	12,458	9,099	69,850	69,900	13,208	9,549	72,850	72,900	13,958	9,999	75,850	75,900	14,708	10,449
66,900	66,950	12,470	9,106	69,900	69,950	13,220	9,556	72,900	72,950	13,970	10,006	75,900	75,950	14,720	10,459
66,950	67,000	12,483	9,114	69,950	70,000	13,233	9,564	72,950	73,000	13,983	10,014	75,950	76,000	14,733	10,471
67,000				70,000				73,000				76,000			
67,000	67,050	12,495	9,121	70,000	70,050	13,245	9,571	73,000	73,050	13,995	10,021	76,000	76,050	14,745	10,484
67,050	67,100	12,508	9,129	70,050	70,100	13,258	9,579	73,050	73,100	14,008	10,029	76,050	76,100	14,758	10,496
67,100	67,150	12,520	9,136	70,100	70,150	13,270	9,586	73,100	73,150	14,020	10,036	76,100	76,150	14,770	10,509
67,150	67,200	12,533	9,144	70,150	70,200	13,283	9,594	73,150	73,200	14,033	10,044	76,150	76,200	14,783	10,521
67,200	67,250	12,545	9,151	70,200	70,250	13,295	9,601	73,200	73,250	14,045	10,051	76,200	76,250	14,795	10,534
67,250	67,300	12,558	9,159	70,250	70,300	13,308	9,609	73,250	73,300	14,058	10,059	76,250	76,300	14,808	10,546
67,300	67,350	12,570	9,166	70,300	70,350	13,320	9,616	73,300	73,350	14,070	10,066	76,300	76,350	14,820	10,559
67,350	67,400	12,583	9,174	70,350	70,400	13,333	9,624	73,350	73,400	14,083	10,074	76,350	76,400	14,833	10,571
67,400	67,450	12,595	9,181	70,400	70,450	13,345	9,631	73,400	73,450	14,095	10,081	76,400	76,450	14,845	10,584
67,450	67,500	12,608	9,189	70,450	70,500	13,358	9,639	73,450	73,500	14,108	10,089	76,450	76,500	14,858	10,596
67,500	67,550	12,620	9,196	70,500	70,550	13,370	9,646	73,500	73,550	14,120	10,096	76,500	76,550	14,870	10,609
67,550	67,600	12,633	9,204	70,550	70,600	13,383	9,654	73,550	73,600	14,133	10,104	76,550	76,600	14,883	10,621
67,600	67,650	12,645	9,211	70,600	70,650	13,395	9,661	73,600	73,650	14,145	10,111	76,600	76,650	14,895	10,634
67,650	67,700	12,658	9,219	70,650	70,700	13,408	9,669	73,650	73,700	14,158	10,119	76,650	76,700	14,908	10,646
67,700	67,750	12,670	9,226	70,700	70,750	13,420	9,676	73,700	73,750	14,170	10,126	76,700	76,750	14,920	10,659
67,750	67,800	12,683	9,234	70,750	70,800	13,433	9,684	73,750	73,800	14,183	10,134	76,750	76,800	14,933	10,671
67,800	67,850	12,695	9,241	70,800	70,850	13,445	9,691	73,800	73,850	14,195	10,141	76,800	76,850	14,945	10,684
67,850	67,900	12,708	9,249	70,850	70,900	13,458	9,699	73,850	73,900	14,208	10,149	76,850	76,900	14,958	10,696
67,900	67,950	12,720	9,256	70,900	70,950	13,470	9,706	73,900	73,950	14,220	10,156	76,900	76,950	14,970	10,709
67,950	68,000	12,733	9,264	70,950	71,000	13,483	9,714	73,950	74,000	14,233	10,164	76,950	77,000	14,983	10,721

(Continued)

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
77,000				80,000				83,000				86,000			
77,000	77,050	14,995	10,734	80,000	80,050	15,745	11,484	83,000	83,050	16,495	12,234	86,000	86,050	17,245	12,984
77,050	77,100	15,008	10,746	80,050	80,100	15,758	11,496	83,050	83,100	16,508	12,246	86,050	86,100	17,258	12,996
77,100	77,150	15,020	10,759	80,100	80,150	15,770	11,509	83,100	83,150	16,520	12,259	86,100	86,150	17,270	13,009
77,150	77,200	15,033	10,771	80,150	80,200	15,783	11,521	83,150	83,200	16,533	12,271	86,150	86,200	17,283	13,021
77,200	77,250	15,045	10,784	80,200	80,250	15,795	11,534	83,200	83,250	16,545	12,284	86,200	86,250	17,295	13,034
77,250	77,300	15,058	10,796	80,250	80,300	15,808	11,546	83,250	83,300	16,558	12,296	86,250	86,300	17,308	13,046
77,300	77,350	15,070	10,809	80,300	80,350	15,820	11,559	83,300	83,350	16,570	12,309	86,300	86,350	17,320	13,059
77,350	77,400	15,083	10,821	80,350	80,400	15,833	11,571	83,350	83,400	16,583	12,321	86,350	86,400	17,333	13,071
77,400	77,450	15,095	10,834	80,400	80,450	15,845	11,584	83,400	83,450	16,595	12,334	86,400	86,450	17,345	13,084
77,450	77,500	15,108	10,846	80,450	80,500	15,858	11,596	83,450	83,500	16,608	12,346	86,450	86,500	17,358	13,096
77,500	77,550	15,120	10,859	80,500	80,550	15,870	11,609	83,500	83,550	16,620	12,359	86,500	86,550	17,370	13,109
77,550	77,600	15,133	10,871	80,550	80,600	15,883	11,621	83,550	83,600	16,633	12,371	86,550	86,600	17,383	13,121
77,600	77,650	15,145	10,884	80,600	80,650	15,895	11,634	83,600	83,650	16,645	12,384	86,600	86,650	17,395	13,134
77,650	77,700	15,158	10,896	80,650	80,700	15,908	11,646	83,650	83,700	16,658	12,396	86,650	86,700	17,408	13,146
77,700	77,750	15,170	10,909	80,700	80,750	15,920	11,659	83,700	83,750	16,670	12,409	86,700	86,750	17,420	13,159
77,750	77,800	15,183	10,921	80,750	80,800	15,933	11,671	83,750	83,800	16,683	12,421	86,750	86,800	17,433	13,171
77,800	77,850	15,195	10,934	80,800	80,850	15,945	11,684	83,800	83,850	16,695	12,434	86,800	86,850	17,445	13,184
77,850	77,900	15,208	10,946	80,850	80,900	15,958	11,696	83,850	83,900	16,708	12,446	86,850	86,900	17,458	13,196
77,900	77,950	15,220	10,959	80,900	80,950	15,970	11,709	83,900	83,950	16,720	12,459	86,900	86,950	17,470	13,209
77,950	78,000	15,233	10,971	80,950	81,000	15,983	11,721	83,950	84,000	16,733	12,471	86,950	87,000	17,483	13,221
78,000				81,000				84,000				87,000			
78,000	78,050	15,245	10,984	81,000	81,050	15,995	11,734	84,000	84,050	16,745	12,484	87,000	87,050	17,495	13,234
78,050	78,100	15,258	10,996	81,050	81,100	16,008	11,746	84,050	84,100	16,758	12,496	87,050	87,100	17,508	13,246
78,100	78,150	15,270	11,009	81,100	81,150	16,020	11,759	84,100	84,150	16,770	12,509	87,100	87,150	17,520	13,259
78,150	78,200	15,283	11,021	81,150	81,200	16,033	11,771	84,150	84,200	16,783	12,521	87,150	87,200	17,533	13,271
78,200	78,250	15,295	11,034	81,200	81,250	16,045	11,784	84,200	84,250	16,795	12,534	87,200	87,250	17,545	13,284
78,250	78,300	15,308	11,046	81,250	81,300	16,058	11,796	84,250	84,300	16,808	12,546	87,250	87,300	17,558	13,296
78,300	78,350	15,320	11,059	81,300	81,350	16,070	11,809	84,300	84,350	16,820	12,559	87,300	87,350	17,570	13,309
78,350	78,400	15,333	11,071	81,350	81,400	16,083	11,821	84,350	84,400	16,833	12,571	87,350	87,400	17,583	13,321
78,400	78,450	15,345	11,084	81,400	81,450	16,095	11,834	84,400	84,450	16,845	12,584	87,400	87,450	17,595	13,334
78,450	78,500	15,358	11,096	81,450	81,500	16,108	11,846	84,450	84,500	16,858	12,596	87,450	87,500	17,608	13,346
78,500	78,550	15,370	11,109	81,500	81,550	16,120	11,859	84,500	84,550	16,870	12,609	87,500	87,550	17,620	13,359
78,550	78,600	15,383	11,121	81,550	81,600	16,133	11,871	84,550	84,600	16,883	12,621	87,550	87,600	17,633	13,371
78,600	78,650	15,395	11,134	81,600	81,650	16,145	11,884	84,600	84,650	16,895	12,634	87,600	87,650	17,645	13,384
78,650	78,700	15,408	11,146	81,650	81,700	16,158	11,896	84,650	84,700	16,908	12,646	87,650	87,700	17,658	13,396
78,700	78,750	15,420	11,159	81,700	81,750	16,170	11,909	84,700	84,750	16,920	12,659	87,700	87,750	17,670	13,409
78,750	78,800	15,433	11,171	81,750	81,800	16,183	11,921	84,750	84,800	16,933	12,671	87,750	87,800	17,683	13,421
78,800	78,850	15,445	11,184	81,800	81,850	16,195	11,934	84,800	84,850	16,945	12,684	87,800	87,850	17,695	13,434
78,850	78,900	15,458	11,196	81,850	81,900	16,208	11,946	84,850	84,900	16,958	12,696	87,850	87,900	17,708	13,446
78,900	78,950	15,470	11,209	81,900	81,950	16,220	11,959	84,900	84,950	16,970	12,709	87,900	87,950	17,720	13,459
78,950	79,000	15,483	11,221	81,950	82,000	16,233	11,971	84,950	85,000	16,983	12,721	87,950	88,000	17,733	13,471
79,000				82,000				85,000				88,000			
79,000	79,050	15,495	11,234	82,000	82,050	16,245	11,984	85,000	85,050	16,995	12,734	88,000	88,050	17,745	13,484
79,050	79,100	15,508	11,246	82,050	82,100	16,258	11,996	85,050	85,100	17,008	12,746	88,050	88,100	17,758	13,496
79,100	79,150	15,520	11,259	82,100	82,150	16,270	12,009	85,100	85,150	17,020	12,759	88,100	88,150	17,770	13,509
79,150	79,200	15,533	11,271	82,150	82,200	16,283	12,021	85,150	85,200	17,033	12,771	88,150	88,200	17,783	13,521
79,200	79,250	15,545	11,284	82,200	82,250	16,295	12,034	85,200	85,250	17,045	12,784	88,200	88,250	17,795	13,534
79,250	79,300	15,558	11,296	82,250	82,300	16,308	12,046	85,250	85,300	17,058	12,796	88,250	88,300	17,808	13,546
79,300	79,350	15,570	11,309	82,300	82,350	16,320	12,059	85,300	85,350	17,070	12,809	88,300	88,350	17,820	13,559
79,350	79,400	15,583	11,321	82,350	82,400	16,333	12,071	85,350	85,400	17,083	12,821	88,350	88,400	17,833	13,571
79,400	79,450	15,595	11,334	82,400	82,450	16,345	12,084	85,400	85,450	17,095	12,834	88,400	88,450	17,845	13,584
79,450	79,500	15,608	11,346	82,450	82,500	16,358	12,096	85,450	85,500	17,108	12,846	88,450	88,500	17,858	13,596
79,500	79,550	15,620	11,359	82,500	82,550	16,370	12,109	85,500	85,550	17,120	12,859	88,500	88,550	17,870	13,609
79,550	79,600	15,633	11,371	82,550	82,600	16,383	12,121	85,550	85,600	17,133	12,871	88,550	88,600	17,883	13,621
79,600	79,650	15,645	11,384	82,600	82,650	16,395	12,134	85,600	85,650	17,145	12,884	88,600	88,650	17,895	13,634
79,650	79,700	15,658	11,396	82,650	82,700	16,408	12,146	85,650	85,700	17,158	12,896	88,650	88,700	17,908	13,646
79,700	79,750	15,670	11,409	82,700	82,750	16,420	12,159	85,700	85,750	17,170	12,909	88,700	88,750	17,920	13,659
79,750	79,800	15,683	11,421	82,750	82,800	16,433	12,171	85,750	85,800	17,183	12,921	88,750	88,800	17,933	13,671
79,800	79,850	15,695	11,434	82,800	82,850	16,445	12,184	85,800	85,850	17,195	12,934	88,800	88,850	17,945	13,684
79,850	79,900	15,708	11,446	82,850	82,900	16,458	12,196	85,850	85,900	17,208	12,946	88,850	88,900	17,958	13,696
79,900	79,950	15,720	11,459	82,900	82,950	16,470	12,209	85,900	85,950	17,220	12,959	88,900	88,950	17,970	13,709
79,950	80,000	15,733	11,471	82,950	83,000	16,483	12,221	85,950	86,000	17,233	12,971	88,950	89,000	17,983	13,721

(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—			
89,000				92,000				95,000				98,000			
89,000	89,050	17,995	13,734	92,000	92,050	18,749	14,484	95,000	95,050	19,589	15,234	98,000	98,050	20,429	15,984
89,050	89,100	18,008	13,746	92,050	92,100	18,763	14,496	95,050	95,100	19,603	15,246	98,050	98,100	20,443	15,996
89,100	89,150	18,020	13,759	92,100	92,150	18,777	14,509	95,100	95,150	19,617	15,259	98,100	98,150	20,457	16,009
89,150	89,200	18,033	13,771	92,150	92,200	18,791	14,521	95,150	95,200	19,631	15,271	98,150	98,200	20,471	16,021
89,200	89,250	18,045	13,784	92,200	92,250	18,805	14,534	95,200	95,250	19,645	15,284	98,200	98,250	20,485	16,034
89,250	89,300	18,058	13,796	92,250	92,300	18,819	14,546	95,250	95,300	19,659	15,296	98,250	98,300	20,499	16,046
89,300	89,350	18,070	13,809	92,300	92,350	18,833	14,559	95,300	95,350	19,673	15,309	98,300	98,350	20,513	16,059
89,350	89,400	18,083	13,821	92,350	92,400	18,847	14,571	95,350	95,400	19,687	15,321	98,350	98,400	20,527	16,071
89,400	89,450	18,095	13,834	92,400	92,450	18,861	14,584	95,400	95,450	19,701	15,334	98,400	98,450	20,541	16,084
89,450	89,500	18,108	13,846	92,450	92,500	18,875	14,596	95,450	95,500	19,715	15,346	98,450	98,500	20,555	16,096
89,500	89,550	18,120	13,859	92,500	92,550	18,889	14,609	95,500	95,550	19,729	15,359	98,500	98,550	20,569	16,109
89,550	89,600	18,133	13,871	92,550	92,600	18,903	14,621	95,550	95,600	19,743	15,371	98,550	98,600	20,583	16,121
89,600	89,650	18,145	13,884	92,600	92,650	18,917	14,634	95,600	95,650	19,757	15,384	98,600	98,650	20,597	16,134
89,650	89,700	18,158	13,896	92,650	92,700	18,931	14,646	95,650	95,700	19,771	15,396	98,650	98,700	20,611	16,146
89,700	89,750	18,170	13,909	92,700	92,750	18,945	14,659	95,700	95,750	19,785	15,409	98,700	98,750	20,625	16,159
89,750	89,800	18,183	13,921	92,750	92,800	18,959	14,671	95,750	95,800	19,799	15,421	98,750	98,800	20,639	16,171
89,800	89,850	18,195	13,934	92,800	92,850	18,973	14,684	95,800	95,850	19,813	15,434	98,800	98,850	20,653	16,184
89,850	89,900	18,208	13,946	92,850	92,900	18,987	14,696	95,850	95,900	19,827	15,446	98,850	98,900	20,667	16,196
89,900	89,950	18,220	13,959	92,900	92,950	19,001	14,709	95,900	95,950	19,841	15,459	98,900	98,950	20,681	16,209
89,950	90,000	18,233	13,971	92,950	93,000	19,015	14,721	95,950	96,000	19,855	15,471	98,950	99,000	20,695	16,221
90,000				93,000				96,000				99,000			
90,000	90,050	18,245	13,984	93,000	93,050	19,029	14,734	96,000	96,050	19,869	15,484	99,000	99,050	20,709	16,234
90,050	90,100	18,258	13,996	93,050	93,100	19,043	14,746	96,050	96,100	19,883	15,496	99,050	99,100	20,723	16,246
90,100	90,150	18,270	14,009	93,100	93,150	19,057	14,759	96,100	96,150	19,897	15,509	99,100	99,150	20,737	16,259
90,150	90,200	18,283	14,021	93,150	93,200	19,071	14,771	96,150	96,200	19,911	15,521	99,150	99,200	20,751	16,271
90,200	90,250	18,295	14,034	93,200	93,250	19,085	14,784	96,200	96,250	19,925	15,534	99,200	99,250	20,765	16,284
90,250	90,300	18,308	14,046	93,250	93,300	19,099	14,796	96,250	96,300	19,939	15,546	99,250	99,300	20,779	16,296
90,300	90,350	18,320	14,059	93,300	93,350	19,113	14,809	96,300	96,350	19,953	15,559	99,300	99,350	20,793	16,309
90,350	90,400	18,333	14,071	93,350	93,400	19,127	14,821	96,350	96,400	19,967	15,571	99,350	99,400	20,807	16,321
90,400	90,450	18,345	14,084	93,400	93,450	19,141	14,834	96,400	96,450	19,981	15,584	99,400	99,450	20,821	16,334
90,450	90,500	18,358	14,096	93,450	93,500	19,155	14,846	96,450	96,500	19,995	15,596	99,450	99,500	20,835	16,346
90,500	90,550	18,370	14,109	93,500	93,550	19,169	14,859	96,500	96,550	20,009	15,609	99,500	99,550	20,849	16,359
90,550	90,600	18,383	14,121	93,550	93,600	19,183	14,871	96,550	96,600	20,023	15,621	99,550	99,600	20,863	16,371
90,600	90,650	18,395	14,134	93,600	93,650	19,197	14,884	96,600	96,650	20,037	15,634	99,600	99,650	20,877	16,384
90,650	90,700	18,408	14,146	93,650	93,700	19,211	14,896	96,650	96,700	20,051	15,646	99,650	99,700	20,891	16,396
90,700	90,750	18,420	14,159	93,700	93,750	19,225	14,909	96,700	96,750	20,065	15,659	99,700	99,750	20,905	16,409
90,750	90,800	18,433	14,171	93,750	93,800	19,239	14,921	96,750	96,800	20,079	15,671	99,750	99,800	20,919	16,421
90,800	90,850	18,445	14,184	93,800	93,850	19,253	14,934	96,800	96,850	20,093	15,684	99,800	99,850	20,933	16,434
90,850	90,900	18,458	14,196	93,850	93,900	19,267	14,946	96,850	96,900	20,107	15,696	99,850	99,900	20,947	16,446
90,900	90,950	18,470	14,209	93,900	93,950	19,281	14,959	96,900	96,950	20,121	15,709	99,900	99,950	20,961	16,459
90,950	91,000	18,483	14,221	93,950	94,000	19,295	14,971	96,950	97,000	20,135	15,721	99,950	100,000	20,975	16,471
91,000				94,000				97,000				\$100,000 or over — use Form 1040			
91,000	91,050	18,495	14,234	94,000	94,050	19,309	14,984	97,000	97,050	20,149	15,734				
91,050	91,100	18,508	14,246	94,050	94,100	19,323	14,996	97,050	97,100	20,163	15,746				
91,100	91,150	18,520	14,259	94,100	94,150	19,337	15,009	97,100	97,150	20,177	15,759				
91,150	91,200	18,533	14,271	94,150	94,200	19,351	15,021	97,150	97,200	20,191	15,771				
91,200	91,250	18,545	14,284	94,200	94,250	19,365	15,034	97,200	97,250	20,205	15,784				
91,250	91,300	18,558	14,296	94,250	94,300	19,379	15,046	97,250	97,300	20,219	15,796				
91,300	91,350	18,570	14,309	94,300	94,350	19,393	15,059	97,300	97,350	20,233	15,809				
91,350	91,400	18,583	14,321	94,350	94,400	19,407	15,071	97,350	97,400	20,247	15,821				
91,400	91,450	18,595	14,334	94,400	94,450	19,421	15,084	97,400	97,450	20,261	15,834				
91,450	91,500	18,608	14,346	94,450	94,500	19,435	15,096	97,450	97,500	20,275	15,846				
91,500	91,550	18,620	14,359	94,500	94,550	19,449	15,109	97,500	97,550	20,289	15,859				
91,550	91,600	18,633	14,371	94,550	94,600	19,463	15,121	97,550	97,600	20,303	15,871				
91,600	91,650	18,645	14,384	94,600	94,650	19,477	15,134	97,600	97,650	20,317	15,884				
91,650	91,700	18,658	14,396	94,650	94,700	19,491	15,146	97,650	97,700	20,331	15,896				
91,700	91,750	18,670	14,409	94,700	94,750	19,505	15,159	97,700	97,750	20,345	15,909				
91,750	91,800	18,683	14,421	94,750	94,800	19,519	15,171	97,750	97,800	20,359	15,921				
91,800	91,850	18,695	14,434	94,800	94,850	19,533	15,184	97,800	97,850	20,373	15,934				
91,850	91,900	18,708	14,446	94,850	94,900	19,547	15,196	97,850	97,900	20,387	15,946				
91,900	91,950	18,721	14,459	94,900	94,950	19,561	15,209	97,900	97,950	20,401	15,959				
91,950	92,000	18,735	14,471	94,950	95,000	19,575	15,221	97,950	98,000	20,415	15,971				

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

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

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

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

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

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments through [IRS.gov/FormsComments](https://www.irs.gov/formscomments). Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send your return to this address. Instead, see the addresses at the end of these instructions.

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

Estimates of Taxpayer Burden

The table below shows burden estimates based upon current statutory requirements as of September 2017 for taxpayers filing a 2017 Form 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with record keeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates don't include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

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

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

Estimated Average Taxpayer Burden for Individuals by Activity

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

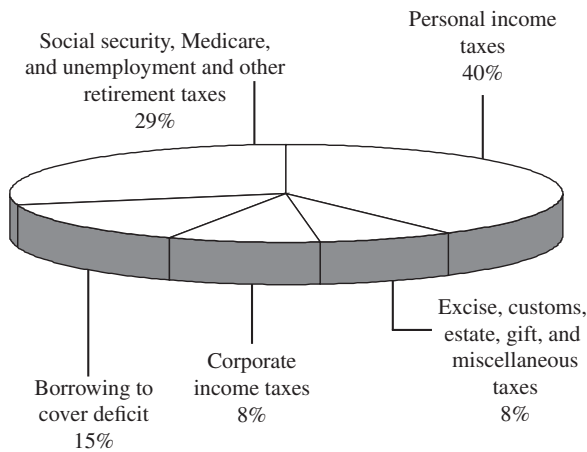
*Rounds to less than one hour.

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

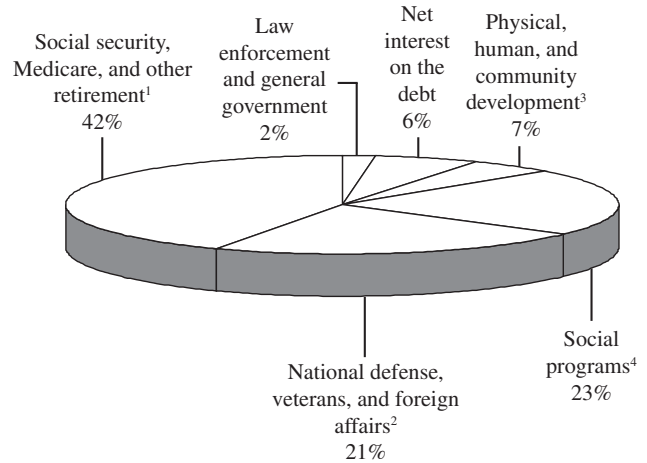
Major Categories of Federal Income and Outlays for Fiscal Year 2016

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2016.

Income



Outlays*



* Numbers may not total to 100% due to rounding.

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 2016 (which began on October 1, 2015, and ended on September 30, 2016), federal income was \$3.268 trillion and outlays were \$3.853 trillion, leaving a deficit of \$585 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 15% of federal outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; 4% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of United States embassies abroad.

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

4. **Social programs:** About 16% of total outlays were for Medicaid, Supplemental Nutrition Assistance Program (formerly food stamps), temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentage calculations in this section and the dollar chart for outlays exclude undistributed offsetting receipts, which were \$95 billion in 2016. In the budget, these receipts are offset against spending in the calculation of the outlay total. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

Free Software Options for Doing Your Taxes

Why have 49 million Americans used Free File?

- *Security*—Free File uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 17, 2018.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through *IRS.gov/FreeFile*.
- *Faster Refunds*—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

freefile Do Your Taxes for Free

If your adjusted gross income was \$66,000 or less in 2017, you can use free tax software to prepare and *e-file* your tax return. Earned more? Use Free File Fillable Forms.

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

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

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

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

Free Tax Help Available Nationwide

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

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

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

Make your tax payments electronically—it's easy.

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

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Where Do You File?



Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see [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 requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0014	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Delaware, Maine, Massachusetts, Missouri, New Hampshire, New York, Vermont	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
Connecticut, District of Columbia, Maryland, Pennsylvania, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0014	Internal Revenue Service P.O. Box 37910 Hartford, CT 06176-7910
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.