

# 1040EZ

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

## INSTRUCTIONS 2007



Explore all electronic filing and payment options, including Free File.



**TAKE THE FREE WAY**

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

See page 4 or go to: [www.irs.gov](http://www.irs.gov)

### MAILING YOUR RETURN

You may be mailing your return to a different address this year. See the back cover.





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Department  
of the  
Treasury

Internal  
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Service

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## The IRS Mission

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

## IRS Customer Service Standards

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

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

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

# Help With Unresolved Tax Issues

## Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. You may be eligible for assistance if:

- You are experiencing economic harm or significant cost (including fees for professional representation),
- You have experienced a delay of more than 30 days to resolve your tax issue, or
- You have not received a response or resolution to the problem by the date promised by the IRS.

The service is free, confidential, tailored to meet your needs, and available for businesses as well as individuals. There is at least one local taxpayer advocate in each state, the District of Columbia, and Puerto Rico. Because advocates are part of the IRS, they know the tax system and how to navigate it. If you qualify for assistance, you will receive personalized service from a knowledgeable advocate who will:

- Listen to your problem,
- Help you understand what needs to be done to resolve it, and
- Stay with you every step of the way until your problem is resolved.

You can contact the Taxpayer Advocate Service by:

- Calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059,
- Calling or writing your local taxpayer advocate, whose address and phone number are listed in the government listings in your local telephone directory and in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS,
- Filing Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), with the Taxpayer Advocate Service, or
- Asking an IRS employee to complete Form 911 on your behalf.

To get a copy of Form 911 or learn more about the Taxpayer Advocate Service, go to [www.irs.gov/advocate](http://www.irs.gov/advocate).

### Low Income Taxpayer Clinics (LITCs)

LITCs are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide tax education and outreach for taxpayers with limited English proficiency or who speak English as a second language. Pub. 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area. It is available at [www.irs.gov](http://www.irs.gov) or your local IRS office.



## Make \$54,000 or less? e-file For Free!

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

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

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

## Use IRS e-file—there are three ways:

### → Use a computer.

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

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

### → Use a volunteer.

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

### → Use a tax professional.

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

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

## e-file! It's Never Been Easier.

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

### e-file and Get the Benefits

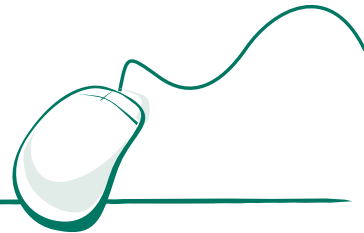
- A **faster refund** than by paper filing—in as little as 10 days with Direct Deposit.
- An **emailed proof of receipt** within 48 hours after the IRS receives your return, which you can't get with paper filing.
- **Reduced chance of making mistakes** since **IRS e-file** software checks your return.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



### Totally Safe and Secure

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

**Visit:** [www.irs.gov/efile](http://www.irs.gov/efile) for the latest information.



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

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# Before You Fill In Form 1040EZ

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## What's New for 2007

### Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$12,590 (\$14,590 if married filing jointly). See the instructions for lines 8a and 8b that begin on page 10.

### Mailing Your Return

You may be mailing your return to a different address this year because the IRS has changed the filing location for several areas. If you received an envelope with your tax package, please use it. Otherwise, see *Where Do You File?* on the back cover.

### Telephone Excise Tax Credit

This credit was available only on your 2006 return. If you filed but did not request it on your 2006 return, file Form 1040X using a

simplified procedure explained in its instructions to amend your 2006 return. If you were not required to file a 2006 return, see the 2006 Form 1040EZ-T.

## What's New for 2008

### Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$12,880 (\$15,880 if married filing jointly).

The election to include nontaxable combat pay in earned income for the EIC is scheduled to expire and will not apply for 2008.

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## Filing Requirements

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

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### Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2007? If you were born on January 1, 1943, you are considered to be age 65 at the end of 2007.

- Yes.** Use Pub. 501, Exemptions, Standard Deduction, and Filing Information, to find out if you must file a return. If you do, you must use Form 1040A or 1040.
- No.** Use Chart A, B, or C on page 7 to see if you must file a return.



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



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

**Exception for children under age 18.** If you are planning to file a tax return for your child who was under age 18 at the end of 2007 and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 1040 and Form 8814 to do so. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 30) or see Form 8814.

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

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

**Nonresident aliens and dual-status aliens.** These rules also apply if you were a 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 2007.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



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

### When Should You File?

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

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone, qualified hazardous duty area, or a contingency operation, see Pub. 3.

### What if You Cannot File on Time?

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

However, even if you get an extension, the tax you owe is still due April 15, 2008. If you make a payment with your extension request, see the instructions for line 9 on page 15.

### What if You File or Pay Late?

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

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. We will charge you interest on the penalty from the due date of the return (including extensions). If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

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

### Are There Other Penalties?

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

In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous

position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2007-30, 2007-14 I.R.B. 883, available at [www.irs.gov/irb/2007-14\\_IRB/ar20.html](http://www.irs.gov/irb/2007-14_IRB/ar20.html).

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## Where Do You File?

See the back cover.

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

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

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

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

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

## Who Can Use Form 1040EZ?

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

- Your filing status is single or married filing jointly (see below). If you were a nonresident alien at any time in 2007, see *Nonresident aliens* below.

- You do not claim any dependents.
- You do not claim any adjustments to income. Use TeleTax topics 451–453 and 455–458 (see page 30).
- The only tax credit you can claim is the earned income credit. Use TeleTax topics 601–602, 607–608, and 610 (see page 30).
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2007. If you were born on January 1, 1943, you are considered to be age 65 at the end of 2007 and cannot use Form 1040EZ.
- Your taxable income (line 6 of Form 1040EZ) is less than \$100,000.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.
- You did not receive any advance earned income credit payments.
- You do not owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 30).
- You are not a debtor in a chapter 11 bankruptcy case filed after October 16, 2005.
- You do not owe any alternative minimum tax.

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 30) to find out which form to use.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. You can claim the retirement savings contributions credit (saver’s credit) only on Form 1040A or 1040. Use TeleTax topic 610 (see page 30). Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than your standard deduction, which is \$5,350 for most single people and \$10,700 for most married people filing a joint return. Use TeleTax topic 501 (see page 30). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount entered on line E of the worksheet on page 2 of Form 1040EZ.

**Nonresident aliens.** If you were a nonresident alien at any time in 2007, your filing status must be married filing jointly to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use Form 1040NR or 1040NR-EZ. Specific rules apply to determine if you were a nonresident or resident alien. See Pub. 519 for details, including the rules for students and scholars who are aliens.

## Single

You can use this filing status if any of the following was true on December 31, 2007.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2007, and did not remarry in 2007.

## Married Filing Jointly

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

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

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

**Joint and several tax liability.** If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent spouse relief* on page 27.

## Chart A—For Most People

IF your filing status is . . .	THEN file a return if your gross income* was at least . . .
Single	\$ 8,750
Married filing jointly**	\$17,500

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

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

## Chart B—For Children and Other Dependents

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

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



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

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

- Your **unearned income** was over \$850.
- Your **earned income** was over \$5,350.
- Your **gross income** was more than the **larger** of—
  - \$850, or
  - Your earned income (up to \$5,050) plus \$300.

## 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 2007.

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


- You owe tax from the recapture of an education credit (see **Form 8863**).
- You claim a credit for excess social security and tier 1 RRTA tax withheld.
- You claim a credit for the retirement savings contributions credit (saver's credit) (see **Form 8880**).

You must file a return using Form 1040 if **any** of the following apply for 2007.

• You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.

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

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

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

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

Form	Item and Box in Which It Should Appear	Where To Report on Form 1040EZ
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8) Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to a health savings account (box 12, code W) Amount reported in box 12, code R or Z	Line 1 See page 9 Must file Form 1040A or 1040  Must file Form 1040 Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889) Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040, but first see the instructions on Form 1098-T
1099-C	Canceled debt (box 2)	Must file Form 1040 if taxable (see the instructions on Form 1099-C)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-G	Unemployment compensation (box 1)	Line 3. But if you repaid any unemployment compensation in 2007, see the instructions for line 3 on page 10
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6) Tax-exempt interest (box 8)	Line 2 See the instructions for line 2 beginning on page 9  Must file Form 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax See the instructions for line 2 beginning on page 9
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions on Form 1099-OID  Must file Form 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040
1099-R	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.

## Line Instructions for Form 1040EZ



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

### Name and Address

#### Use the Peel-Off Label

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

#### Address Change

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

#### Name Change

If you changed your name because of marriage, divorce, etc., be sure to inform the change to your local Social Security Administra-

tion office before you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See page 27 for details. If you received a peel-off label, cross out your former name and print your new name.

#### What if You Do Not Have a Label?

Print the information in the spaces provided.



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



## P.O. Box

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

## Foreign Address

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

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## Social Security Number (SSN)

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

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 27 for more details.

**IRS individual taxpayer identification numbers (ITINs) for aliens.** If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It usually takes about 4–6 weeks to get an ITIN.

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



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

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

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## Presidential Election Campaign Fund

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

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## Income

### Rounding Off to Whole Dollars

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

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

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

### Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2007, you may receive a Form 1099-G.

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

- Yes.** None of your refund is taxable.
- No.** You may have to report part or all of the refund as income on Form 1040 for 2007.

## Social Security Benefits

You should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2007 and the amount of any benefits you repaid in 2007. Use the worksheet on page 10 to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.

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### Line 1

#### Wages, Salaries, and Tips

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

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,500 in 2007. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.
- Tip income you did not report to your employer. But you must use Form 1040 and Form 4137 if: (a) you received tips of \$20 or more in any month and did not report the full amount to your employer, or (b) your Form(s) W-2 show allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They are not included as income in box 1. See Pub. 531 for more details.
- Scholarship and fellowship grants not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. However, if you were a degree candidate, include on line 1 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1.



*You must use Form 1040A or 1040 if you received dependent care benefits for 2007. You must use Form 1040 if you received employer-provided adoption benefits for 2007.*

### Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2008. If you do not receive it by early February, use TeleTax topic 154 (see page 30) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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### Line 2

#### Taxable Interest

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

Include taxable interest from banks, savings and loan associations, credit unions, savings bonds, etc. If interest was credited in 2007 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 2007 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.

If you cashed series EE or I U.S. savings bonds in 2007 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or 1040 to do so.

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

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2007 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2007.

**Tax-Exempt Interest**

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

**Line 3**

**Unemployment Compensation and Alaska Permanent Fund Dividends**

**Unemployment compensation.** You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2007. Report the amount in box 1 on line 3. However, if you made contributions to a governmental unemployment compensation program, reduce the amount you report on line 3 by those contributions.

If you received an overpayment of unemployment compensation in 2007 and you repaid any of it in 2007, subtract the amount you repaid from the total amount you received. Include the result in the total on line 3. Also, enter “Repaid” and the amount you repaid in the space to the left of line 3. If you repaid unemployment compensation in 2007 that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

**Alaska Permanent Fund dividends.** Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was under age 18 at the end of 2007 if the child’s dividends are more than \$1,700. Instead, you must file Form 8615 and Form 1040A or 1040 for the child. You must also use Form 8615 and

Form 1040A or 1040 for the child if the child’s dividends and taxable interest (line 2) total more than \$1,700. A child born on January 1, 1990, is considered to be age 18 at the end of 2007. Do not use Form 8615 for such a child.

**Payments and Tax**

**Line 7**

**Federal Income Tax Withheld**

Enter the total amount of federal income tax withheld. This should be shown on your 2007 Form(s) W-2 in box 2.

If you received a 2007 Form 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

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

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

**What Is the EIC?**

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

**Note.** If you have a qualifying child (see page 11), you may be able to take the credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For details, see Pub. 596.

**To Take the EIC:**

- Follow the steps on pages 11 through 12.

**Worksheet To See if Any of Your Social Security Benefits Are Taxable** *Keep for Your Records*



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

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

- Complete the worksheet on page 13 or let the IRS figure the credit for you.

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



*If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, who must file, on page 12. You may also have to pay penalties.*

**Step 1 All Filers**

- Is the amount on Form 1040EZ, line 4, less than \$12,590 (\$14,590 if married filing jointly)?  
 **Yes.** Continue →  **No.** You cannot take the credit.

---

- Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 12)?  
 **Yes.** Go to question 3.  **No.** You cannot take the credit. Enter “No” in the space to the left of line 8a.

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- Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else’s 2007 tax return?  
 **Yes.** You cannot take the credit.  **No.** Continue →

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- Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2007?  
 **Yes.** Continue →  **No.** You cannot take the credit.

---

- Was your home, and your spouse’s if filing a joint return, in the United States for more than half of 2007? Members of the military stationed outside the United States, see page 12 before you answer.  
 **Yes.** Continue →  **No.** You cannot take the credit. Enter “No” in the space to the left of line 8a.

- Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2007?

- Yes.** You cannot take the credit. Enter “No” in the space to the left of line 8a.
- No.** Go to Step 2 on the next page.

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

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

**AND**



**was**

Under age 19 at the end of 2007

or

Under age 24 at the end of 2007 and a student (see page 12)

or

Any age and permanently and totally disabled (see page 12)

**AND**



**who...**

Either lived with another person in the United States for more than half of 2007 or was born or died in 2007 and that person’s home was the child’s home for the entire time the child was alive in 2007.



*Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 30) or see Pub. 596.*

**Step 2 Earned Income**

1. Figure earned income:

Form 1040EZ, line 1 _____ Subtract, if included in line 1, any:		
<ul style="list-style-type: none"> <li>• Taxable scholarship or fellowship grant not reported on a Form W-2.</li> <li>• Amount received for work performed while an inmate in a penal institution (enter "PRI" in the space to the left of line 1 on Form 1040EZ).</li> <li>• Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown on your Form W-2 in box 11. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.</li> </ul>	}	- _____
Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040EZ, line 8b. See <i>Combat pay, nontaxable</i> on this page.		+ _____



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

**Earned Income =**

2. Is your earned income less than \$12,590 (\$14,590 if married filing jointly)?

- Yes.** Go to Step 3.       **No.**

You cannot take the credit.

**Step 3 How To Figure the Credit**

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

- Yes.** See *Credit figured by the IRS* on this page.       **No.** Go to the worksheet on page 13.

**Definitions and Special Rules**

(listed in alphabetical order)

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

The amount of your nontaxable combat pay should be shown in Form(s) W-2, box 12, with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election.

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

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

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

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

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

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

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

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

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

To find out how to get an SSN, see page 9. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?* on page 5.

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

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

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

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

Keep for Your Records



**Part 1**

**All Filers**

1. Enter your earned income from Step 2 on page 12. 1

2. Look up the amount on line 1 above in the EIC Table on page 14 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. 2

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

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

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

**Part 2**

**Filers Who Answered "No" on Line 4**

5. Is the amount on line 3 less than \$7,000 (\$9,000 if married filing jointly)?

**Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

**No.** Look up the amount on line 3 in the EIC Table on page 14 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. 5

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

**Part 3**

**Your Earned Income Credit**

6. This is your earned income credit. 6

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



*If your EIC for a year after 1996 was reduced or disallowed, see page 12 to find out if you must file Form 8862 to take the credit for 2007.*



**2007 Earned Income Credit (EIC) Table**

**Caution. This is not a tax table.**

- To find your credit, read down the "At least—But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet on page 13.
- Then, read across to the column for your filing status. Enter the credit from that column on your EIC Worksheet.

If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
Your credit is -		Your credit is -		Your credit is -		Your credit is -		Your credit is -		Your credit is -		Your credit is -		Your credit is -					
\$1	\$50	\$2	\$2	3,000	3,050	231	231	6,000	6,050	428	428	9,000	9,050	273	426	12,000	12,050	43	196
50	100	6	6	3,050	3,100	235	235	6,050	6,100	428	428	9,050	9,100	269	422	12,050	12,100	39	192
100	150	10	10	3,100	3,150	239	239	6,100	6,150	428	428	9,100	9,150	265	418	12,100	12,150	36	189
150	200	13	13	3,150	3,200	243	243	6,150	6,200	428	428	9,150	9,200	261	414	12,150	12,200	32	185
200	250	17	17	3,200	3,250	247	247	6,200	6,250	428	428	9,200	9,250	257	410	12,200	12,250	28	181
250	300	21	21	3,250	3,300	251	251	6,250	6,300	428	428	9,250	9,300	254	407	12,250	12,300	24	177
300	350	25	25	3,300	3,350	254	254	6,300	6,350	428	428	9,300	9,350	250	403	12,300	12,350	20	173
350	400	29	29	3,350	3,400	258	258	6,350	6,400	428	428	9,350	9,400	246	399	12,350	12,400	16	169
400	450	33	33	3,400	3,450	262	262	6,400	6,450	428	428	9,400	9,450	242	395	12,400	12,450	13	166
450	500	36	36	3,450	3,500	266	266	6,450	6,500	428	428	9,450	9,500	238	391	12,450	12,500	9	162
500	550	40	40	3,500	3,550	270	270	6,500	6,550	428	428	9,500	9,550	234	387	12,500	12,550	5	158
550	600	44	44	3,550	3,600	273	273	6,550	6,600	428	428	9,550	9,600	231	384	12,550	12,600	*	154
600	650	48	48	3,600	3,650	277	277	6,600	6,650	428	428	9,600	9,650	227	380	12,600	12,650	0	150
650	700	52	52	3,650	3,700	281	281	6,650	6,700	428	428	9,650	9,700	223	376	12,650	12,700	0	146
700	750	55	55	3,700	3,750	285	285	6,700	6,750	428	428	9,700	9,750	219	372	12,700	12,750	0	143
750	800	59	59	3,750	3,800	289	289	6,750	6,800	428	428	9,750	9,800	215	368	12,750	12,800	0	139
800	850	63	63	3,800	3,850	293	293	6,800	6,850	428	428	9,800	9,850	212	365	12,800	12,850	0	135
850	900	67	67	3,850	3,900	296	296	6,850	6,900	428	428	9,850	9,900	208	361	12,850	12,900	0	131
900	950	71	71	3,900	3,950	300	300	6,900	6,950	428	428	9,900	9,950	204	357	12,900	12,950	0	127
950	1,000	75	75	3,950	4,000	304	304	6,950	7,000	428	428	9,950	10,000	200	353	12,950	13,000	0	124
1,000	1,050	78	78	4,000	4,050	308	308	7,000	7,050	426	428	10,000	10,050	196	349	13,000	13,050	0	120
1,050	1,100	82	82	4,050	4,100	312	312	7,050	7,100	422	428	10,050	10,100	192	345	13,050	13,100	0	116
1,100	1,150	86	86	4,100	4,150	316	316	7,100	7,150	418	428	10,100	10,150	189	342	13,100	13,150	0	112
1,150	1,200	90	90	4,150	4,200	319	319	7,150	7,200	414	428	10,150	10,200	185	338	13,150	13,200	0	108
1,200	1,250	94	94	4,200	4,250	323	323	7,200	7,250	410	428	10,200	10,250	181	334	13,200	13,250	0	104
1,250	1,300	98	98	4,250	4,300	327	327	7,250	7,300	407	428	10,250	10,300	177	330	13,250	13,300	0	101
1,300	1,350	101	101	4,300	4,350	331	331	7,300	7,350	403	428	10,300	10,350	173	326	13,300	13,350	0	97
1,350	1,400	105	105	4,350	4,400	335	335	7,350	7,400	399	428	10,350	10,400	169	322	13,350	13,400	0	93
1,400	1,450	109	109	4,400	4,450	339	339	7,400	7,450	395	428	10,400	10,450	166	319	13,400	13,450	0	89
1,450	1,500	113	113	4,450	4,500	342	342	7,450	7,500	391	428	10,450	10,500	162	315	13,450	13,500	0	85
1,500	1,550	117	117	4,500	4,550	346	346	7,500	7,550	387	428	10,500	10,550	158	311	13,500	13,550	0	81
1,550	1,600	120	120	4,550	4,600	350	350	7,550	7,600	384	428	10,550	10,600	154	307	13,550	13,600	0	78
1,600	1,650	124	124	4,600	4,650	354	354	7,600	7,650	380	428	10,600	10,650	150	303	13,600	13,650	0	74
1,650	1,700	128	128	4,650	4,700	358	358	7,650	7,700	376	428	10,650	10,700	146	299	13,650	13,700	0	70
1,700	1,750	132	132	4,700	4,750	361	361	7,700	7,750	372	428	10,700	10,750	143	296	13,700	13,750	0	66
1,750	1,800	136	136	4,750	4,800	365	365	7,750	7,800	368	428	10,750	10,800	139	292	13,750	13,800	0	62
1,800	1,850	140	140	4,800	4,850	369	369	7,800	7,850	365	428	10,800	10,850	135	288	13,800	13,850	0	59
1,850	1,900	143	143	4,850	4,900	373	373	7,850	7,900	361	428	10,850	10,900	131	284	13,850	13,900	0	55
1,900	1,950	147	147	4,900	4,950	377	377	7,900	7,950	357	428	10,900	10,950	127	280	13,900	13,950	0	51
1,950	2,000	151	151	4,950	5,000	381	381	7,950	8,000	353	428	10,950	11,000	124	277	13,950	14,000	0	47
2,000	2,050	155	155	5,000	5,050	384	384	8,000	8,050	349	428	11,000	11,050	120	273	14,000	14,050	0	43
2,050	2,100	159	159	5,050	5,100	388	388	8,050	8,100	345	428	11,050	11,100	116	269	14,050	14,100	0	39
2,100	2,150	163	163	5,100	5,150	392	392	8,100	8,150	342	428	11,100	11,150	112	265	14,100	14,150	0	36
2,150	2,200	166	166	5,150	5,200	396	396	8,150	8,200	338	428	11,150	11,200	108	261	14,150	14,200	0	32
2,200	2,250	170	170	5,200	5,250	400	400	8,200	8,250	334	428	11,200	11,250	104	257	14,200	14,250	0	28
2,250	2,300	174	174	5,250	5,300	404	404	8,250	8,300	330	428	11,250	11,300	101	254	14,250	14,300	0	24
2,300	2,350	178	178	5,300	5,350	407	407	8,300	8,350	326	428	11,300	11,350	97	250	14,300	14,350	0	20
2,350	2,400	182	182	5,350	5,400	411	411	8,350	8,400	322	428	11,350	11,400	93	246	14,350	14,400	0	16
2,400	2,450	186	186	5,400	5,450	415	415	8,400	8,450	319	428	11,400	11,450	89	242	14,400	14,450	0	13
2,450	2,500	189	189	5,450	5,500	419	419	8,450	8,500	315	428	11,450	11,500	85	238	14,450	14,500	0	9
2,500	2,550	193	193	5,500	5,550	423	423	8,500	8,550	311	428	11,500	11,550	81	234	14,500	14,550	0	5
2,550	2,600	197	197	5,550	5,600	428	428	8,550	8,600	307	428	11,550	11,600	78	231	14,550	14,590	0	2
2,600	2,650	201	201	5,600	5,650	428	428	8,600	8,650	303	428	11,600	11,650	74	227				
2,650	2,700	205	205	5,650	5,700	428	428	8,650	8,700	299	428	11,650	11,700	70	223				
2,700	2,750	208	208	5,700	5,750	428	428	8,700	8,750	296	428	11,700	11,750	66	219				
2,750	2,800	212	212	5,750	5,800	428	428	8,750	8,800	292	428	11,750	11,800	62	215				
2,800	2,850	216	216	5,800	5,850	428	428	8,800	8,850	288	428	11,800	11,850	59	212				
2,850	2,900	220	220	5,850	5,900	428	428	8,850	8,900	284	428	11,850	11,900	55	208				
2,900	2,950	224	224	5,900	5,950	428	428	8,900	8,950	280	428	11,900	11,950	51	204				
2,950	3,000	228	228	5,950	6,000	428	428	8,950	9,000	277	428	11,950	12,000	47	200				

\* If the amount you are looking up from the worksheet is at least \$12,550 but less than \$12,590, your credit is \$2. Otherwise, you cannot take the credit.

## Line 9

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

**Amount paid with request for extension of time to file.** If you filed Form 4868 to get an automatic extension of time to file, include in the total on line 9 any amount you paid with that form or by electronic funds withdrawal or credit card. If you paid by credit 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.

## Line 10

### Tax

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

- Yes.** See Pub. 967 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
- No.** Use the Tax Table that starts on page 18.

## Refund

If line 11a is under \$1, we will send the refund only if you request it when you file your return. If you want to check the status of your refund, please wait at least 6 weeks (3 weeks if you filed electronically) from the date you filed to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically). See page 29 for details.



*If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2008 on page 27.*

## Refund Offset

If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the refund on line 11a may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have a question about it, contact the agency(ies) you owe the debt to.

**Injured spouse.** If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 11a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 30) or see Form 8379.

## Lines 11a Through 11d

### DIRECT DEPOSIT

*Simple. Safe. Secure.*

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

## Why Use Direct Deposit?

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

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

- Check the box on line 11a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or
- Complete lines 11b through 11d if you want your refund deposited to only one account. Otherwise, we will send you a check.

**Note.** If you do not want your refund directly deposited into your account, do not check the box on line 11a. Draw a line through the boxes on lines 11b and 11d.



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

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

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

**Line 11a.** You cannot file Form 8888 and split your refund among two or three accounts if Form 8379 is filed with your return.

**Line 11b.** The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check below, the routing number is 250250025. William and Doris Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

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

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

**Line 11c.** Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an IRA, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted.

**Line 11d.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.



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

## Sample Check—Lines 11b Through 11d

William Maple  
Doris Maple  
1234 Redwood Circle  
Anytown, MD 20000

PAY TO THE ORDER OF

Routing number (line 11b): 250250025  
Account number (line 11d): 20202086

1234  
19-0000/0000

ANYTOWN BANK  
Anytown, MD 20000

For: 250250025 20202086 1234

Do not include the check number.

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

## Amount You Owe



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

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

## Line 12



To save interest and penalties, pay your taxes in full by April 15, 2008. You do not have to pay if line 12 is under \$1.

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

**To pay by check or money order.** Enclose in the envelope with your return a check or money order payable to the "United States Treasury" for the full amount when you file. Do not attach the payment to your return. Do not send cash. Write "2007 Form 1040EZ" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

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

**To pay by credit card.** You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll-free or visit the website of either service provider listed on this page and follow the instructions. A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

Link2Gov Corporation  
1-888-PAY-1040<sup>SM</sup>  
(1-888-729-1040)  
1-888-658-5465  
(Customer Service)  
[www.PAY1040.com](http://www.PAY1040.com)

Official Payments Corporation  
1-800-2PAY-TAX<sup>SM</sup>  
(1-800-272-9829)  
1-877-754-4413  
(Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4 or (b) increase the tax withheld from other income by filing Form W-4V. See Income tax withholding and estimated tax payments for 2008 on page 27.

## What if You Cannot Pay?

**Installment payments.** If you cannot pay the full amount shown on line 12 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2008. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [www.irs.gov](http://www.irs.gov), use the pull-down menu under "I need to ..." and select "Set Up a Payment Plan." If you use Form 9465, you should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Need more information or forms? See page 31.

## Penalty for Not Paying Enough Tax During the Year

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

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

**Exceptions to the penalty.** You will not owe the penalty if your 2006 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2006 return and you were a U.S. citizen or resident for all of 2006, or
2. Line 7 on your 2007 return is at least as much as the tax shown on your 2006 return.

## Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2007 tax return with the IRS, check the "Yes" box in the "Third party designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2008 tax return. This is April 15, 2009, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

## Sign Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see *Death of a taxpayer* on page 28.


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

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

**Paid preparer must sign your return.** Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records.



Someone who prepares your return but does not charge you should not sign your return.

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

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2006 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2006 Form 1040, line 38; Form 1040A, line 21; or Form 1040EZ, line 4. If you do not have your 2006 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you

used to electronically sign your 2006 return.) You will also be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual social security statement.

If you are filing your return electronically using a tax practitioner, you are required to sign the return electronically. The practitioner will tell you how.



*You cannot sign your return electronically (but can still file electronically) if you are not using a tax practitioner and you are a first-time filer under age 16 at the end of 2007.*

For more details, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on “Individual Taxpayers.”

**Form 8453-OL.** Your return is not complete without your signature. If you are not filing through a tax practitioner and you are not eligible or choose not to sign your return electronically, you must complete, sign, and file Form 8453-OL.

# 2007 Tax Table

**Example.** Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is \$26,250. First, he finds the \$26,250-26,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is \$3,550. This is the tax amount he should enter on line 10 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
26,200	26,250	3,543	3,151
26,250	26,300	<b>3,550</b>	3,159
26,300	26,350	3,558	3,166
26,350	26,400	3,565	3,174

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—		Your tax is—		Your tax is—		Your tax is—					
0	5	0	0	1,500	1,525	151	151	<b>3,000</b>		<b>6,000</b>					
5	15	1	1	1,525	1,550	154	154	3,000	3,050	303	303	6,000	6,050	603	603
15	25	2	2	1,550	1,575	156	156	3,050	3,100	308	308	6,050	6,100	608	608
25	50	4	4	1,575	1,600	159	159	3,100	3,150	313	313	6,100	6,150	613	613
50	75	6	6	1,600	1,625	161	161	3,150	3,200	318	318	6,150	6,200	618	618
75	100	9	9	1,625	1,650	164	164	3,200	3,250	323	323	6,200	6,250	623	623
100	125	11	11	1,650	1,675	166	166	3,250	3,300	328	328	6,250	6,300	628	628
125	150	14	14	1,675	1,700	169	169	3,300	3,350	333	333	6,300	6,350	633	633
150	175	16	16	1,700	1,725	171	171	3,350	3,400	338	338	6,350	6,400	638	638
175	200	19	19	1,725	1,750	174	174	3,400	3,450	343	343	6,400	6,450	643	643
200	225	21	21	1,750	1,775	176	176	3,450	3,500	348	348	6,450	6,500	648	648
225	250	24	24	1,775	1,800	179	179	3,500	3,550	353	353	6,500	6,550	653	653
250	275	26	26	1,800	1,825	181	181	3,550	3,600	358	358	6,550	6,600	658	658
275	300	29	29	1,825	1,850	184	184	3,600	3,650	363	363	6,600	6,650	663	663
300	325	31	31	1,850	1,875	186	186	3,650	3,700	368	368	6,650	6,700	668	668
325	350	34	34	1,875	1,900	189	189	3,700	3,750	373	373	6,700	6,750	673	673
350	375	36	36	1,900	1,925	191	191	3,750	3,800	378	378	6,750	6,800	678	678
375	400	39	39	1,925	1,950	194	194	3,800	3,850	383	383	6,800	6,850	683	683
400	425	41	41	1,950	1,975	196	196	3,850	3,900	388	388	6,850	6,900	688	688
425	450	44	44	1,975	2,000	199	199	3,900	3,950	393	393	6,900	6,950	693	693
450	475	46	46	<b>2,000</b>				3,950	4,000	398	398	6,950	7,000	698	698
475	500	49	49	2,000	2,025	201	201	<b>4,000</b>				<b>7,000</b>			
500	525	51	51	2,025	2,050	204	204	4,000	4,050	403	403	7,000	7,050	703	703
525	550	54	54	2,050	2,075	206	206	4,050	4,100	408	408	7,050	7,100	708	708
550	575	56	56	2,075	2,100	209	209	4,100	4,150	413	413	7,100	7,150	713	713
575	600	59	59	2,100	2,125	211	211	4,150	4,200	418	418	7,150	7,200	718	718
600	625	61	61	2,125	2,150	214	214	4,200	4,250	423	423	7,200	7,250	723	723
625	650	64	64	2,150	2,175	216	216	4,250	4,300	428	428	7,250	7,300	728	728
650	675	66	66	2,175	2,200	219	219	4,300	4,350	433	433	7,300	7,350	733	733
675	700	69	69	2,200	2,225	221	221	4,350	4,400	438	438	7,350	7,400	738	738
700	725	71	71	2,225	2,250	224	224	4,400	4,450	443	443	7,400	7,450	743	743
725	750	74	74	2,250	2,275	226	226	4,450	4,500	448	448	7,450	7,500	748	748
750	775	76	76	2,275	2,300	229	229	4,500	4,550	453	453	7,500	7,550	753	753
775	800	79	79	2,300	2,325	231	231	4,550	4,600	458	458	7,550	7,600	758	758
800	825	81	81	2,325	2,350	234	234	4,600	4,650	463	463	7,600	7,650	763	763
825	850	84	84	2,350	2,375	236	236	4,650	4,700	468	468	7,650	7,700	768	768
850	875	86	86	2,375	2,400	239	239	4,700	4,750	473	473	7,700	7,750	773	773
875	900	89	89	2,400	2,425	241	241	4,750	4,800	478	478	7,750	7,800	778	778
900	925	91	91	2,425	2,450	244	244	4,800	4,850	483	483	7,800	7,850	783	783
925	950	94	94	2,450	2,475	246	246	4,850	4,900	488	488	7,850	7,900	790	788
950	975	96	96	2,475	2,500	249	249	4,900	4,950	493	493	7,900	7,950	798	793
975	1,000	99	99	2,500	2,525	251	251	4,950	5,000	498	498	7,950	8,000	805	798
<b>1,000</b>				2,525	2,550	254	254	<b>5,000</b>				<b>8,000</b>			
1,000	1,025	101	101	2,550	2,575	256	256	5,000	5,050	503	503	8,000	8,050	813	803
1,025	1,050	104	104	2,575	2,600	259	259	5,050	5,100	508	508	8,050	8,100	820	808
1,050	1,075	106	106	2,600	2,625	261	261	5,100	5,150	513	513	8,100	8,150	828	813
1,075	1,100	109	109	2,625	2,650	264	264	5,150	5,200	518	518	8,150	8,200	835	818
1,100	1,125	111	111	2,650	2,675	266	266	5,200	5,250	523	523	8,200	8,250	843	823
1,125	1,150	114	114	2,675	2,700	269	269	5,250	5,300	528	528	8,250	8,300	850	828
1,150	1,175	116	116	2,700	2,725	271	271	5,300	5,350	533	533	8,300	8,350	858	833
1,175	1,200	119	119	2,725	2,750	274	274	5,350	5,400	538	538	8,350	8,400	865	838
1,200	1,225	121	121	2,750	2,775	276	276	5,400	5,450	543	543	8,400	8,450	873	843
1,225	1,250	124	124	2,775	2,800	279	279	5,450	5,500	548	548	8,450	8,500	880	848
1,250	1,275	126	126	2,800	2,825	281	281	5,500	5,550	553	553	8,500	8,550	888	853
1,275	1,300	129	129	2,825	2,850	284	284	5,550	5,600	558	558	8,550	8,600	895	858
1,300	1,325	131	131	2,850	2,875	286	286	5,600	5,650	563	563	8,600	8,650	903	863
1,325	1,350	134	134	2,875	2,900	289	289	5,650	5,700	568	568	8,650	8,700	910	868
1,350	1,375	136	136	2,900	2,925	291	291	5,700	5,750	573	573	8,700	8,750	918	873
1,375	1,400	139	139	2,925	2,950	294	294	5,750	5,800	578	578	8,750	8,800	925	878
1,400	1,425	141	141	2,950	2,975	296	296	5,800	5,850	583	583	8,800	8,850	933	883
1,425	1,450	144	144	2,975	3,000	299	299	5,850	5,900	588	588	8,850	8,900	940	888
1,450	1,475	146	146					5,900	5,950	593	593	8,900	8,950	948	893
1,475	1,500	149	149					5,950	6,000	598	598	8,950	9,000	955	898

(Continued on page 19)

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—					
<b>9,000</b>				<b>12,000</b>				<b>15,000</b>				<b>18,000</b>			
9,000	9,050	963	903	12,000	12,050	1,413	1,203	15,000	15,050	1,863	1,503	18,000	18,050	2,313	1,921
9,050	9,100	970	908	12,050	12,100	1,420	1,208	15,050	15,100	1,870	1,508	18,050	18,100	2,320	1,929
9,100	9,150	978	913	12,100	12,150	1,428	1,213	15,100	15,150	1,878	1,513	18,100	18,150	2,328	1,936
9,150	9,200	985	918	12,150	12,200	1,435	1,218	15,150	15,200	1,885	1,518	18,150	18,200	2,335	1,944
9,200	9,250	993	923	12,200	12,250	1,443	1,223	15,200	15,250	1,893	1,523	18,200	18,250	2,343	1,951
9,250	9,300	1,000	928	12,250	12,300	1,450	1,228	15,250	15,300	1,900	1,528	18,250	18,300	2,350	1,959
9,300	9,350	1,008	933	12,300	12,350	1,458	1,233	15,300	15,350	1,908	1,533	18,300	18,350	2,358	1,966
9,350	9,400	1,015	938	12,350	12,400	1,465	1,238	15,350	15,400	1,915	1,538	18,350	18,400	2,365	1,974
9,400	9,450	1,023	943	12,400	12,450	1,473	1,243	15,400	15,450	1,923	1,543	18,400	18,450	2,373	1,981
9,450	9,500	1,030	948	12,450	12,500	1,480	1,248	15,450	15,500	1,930	1,548	18,450	18,500	2,380	1,989
9,500	9,550	1,038	953	12,500	12,550	1,488	1,253	15,500	15,550	1,938	1,553	18,500	18,550	2,388	1,996
9,550	9,600	1,045	958	12,550	12,600	1,495	1,258	15,550	15,600	1,945	1,558	18,550	18,600	2,395	2,004
9,600	9,650	1,053	963	12,600	12,650	1,503	1,263	15,600	15,650	1,953	1,563	18,600	18,650	2,403	2,011
9,650	9,700	1,060	968	12,650	12,700	1,510	1,268	15,650	15,700	1,960	1,569	18,650	18,700	2,410	2,019
9,700	9,750	1,068	973	12,700	12,750	1,518	1,273	15,700	15,750	1,968	1,576	18,700	18,750	2,418	2,026
9,750	9,800	1,075	978	12,750	12,800	1,525	1,278	15,750	15,800	1,975	1,584	18,750	18,800	2,425	2,034
9,800	9,850	1,083	983	12,800	12,850	1,533	1,283	15,800	15,850	1,983	1,591	18,800	18,850	2,433	2,041
9,850	9,900	1,090	988	12,850	12,900	1,540	1,288	15,850	15,900	1,990	1,599	18,850	18,900	2,440	2,049
9,900	9,950	1,098	993	12,900	12,950	1,548	1,293	15,900	15,950	1,998	1,606	18,900	18,950	2,448	2,056
9,950	10,000	1,105	998	12,950	13,000	1,555	1,298	15,950	16,000	2,005	1,614	18,950	19,000	2,455	2,064
<b>10,000</b>				<b>13,000</b>				<b>16,000</b>				<b>19,000</b>			
10,000	10,050	1,113	1,003	13,000	13,050	1,563	1,303	16,000	16,050	2,013	1,621	19,000	19,050	2,463	2,071
10,050	10,100	1,120	1,008	13,050	13,100	1,570	1,308	16,050	16,100	2,020	1,629	19,050	19,100	2,470	2,079
10,100	10,150	1,128	1,013	13,100	13,150	1,578	1,313	16,100	16,150	2,028	1,636	19,100	19,150	2,478	2,086
10,150	10,200	1,135	1,018	13,150	13,200	1,585	1,318	16,150	16,200	2,035	1,644	19,150	19,200	2,485	2,094
10,200	10,250	1,143	1,023	13,200	13,250	1,593	1,323	16,200	16,250	2,043	1,651	19,200	19,250	2,493	2,101
10,250	10,300	1,150	1,028	13,250	13,300	1,600	1,328	16,250	16,300	2,050	1,659	19,250	19,300	2,500	2,109
10,300	10,350	1,158	1,033	13,300	13,350	1,608	1,333	16,300	16,350	2,058	1,666	19,300	19,350	2,508	2,116
10,350	10,400	1,165	1,038	13,350	13,400	1,615	1,338	16,350	16,400	2,065	1,674	19,350	19,400	2,515	2,124
10,400	10,450	1,173	1,043	13,400	13,450	1,623	1,343	16,400	16,450	2,073	1,681	19,400	19,450	2,523	2,131
10,450	10,500	1,180	1,048	13,450	13,500	1,630	1,348	16,450	16,500	2,080	1,689	19,450	19,500	2,530	2,139
10,500	10,550	1,188	1,053	13,500	13,550	1,638	1,353	16,500	16,550	2,088	1,696	19,500	19,550	2,538	2,146
10,550	10,600	1,195	1,058	13,550	13,600	1,645	1,358	16,550	16,600	2,095	1,704	19,550	19,600	2,545	2,154
10,600	10,650	1,203	1,063	13,600	13,650	1,653	1,363	16,600	16,650	2,103	1,711	19,600	19,650	2,553	2,161
10,650	10,700	1,210	1,068	13,650	13,700	1,660	1,368	16,650	16,700	2,110	1,719	19,650	19,700	2,560	2,169
10,700	10,750	1,218	1,073	13,700	13,750	1,668	1,373	16,700	16,750	2,118	1,726	19,700	19,750	2,568	2,176
10,750	10,800	1,225	1,078	13,750	13,800	1,675	1,378	16,750	16,800	2,125	1,734	19,750	19,800	2,575	2,184
10,800	10,850	1,233	1,083	13,800	13,850	1,683	1,383	16,800	16,850	2,133	1,741	19,800	19,850	2,583	2,191
10,850	10,900	1,240	1,088	13,850	13,900	1,690	1,388	16,850	16,900	2,140	1,749	19,850	19,900	2,590	2,199
10,900	10,950	1,248	1,093	13,900	13,950	1,698	1,393	16,900	16,950	2,148	1,756	19,900	19,950	2,598	2,206
10,950	11,000	1,255	1,098	13,950	14,000	1,705	1,398	16,950	17,000	2,155	1,764	19,950	20,000	2,605	2,214
<b>11,000</b>				<b>14,000</b>				<b>17,000</b>				<b>20,000</b>			
11,000	11,050	1,263	1,103	14,000	14,050	1,713	1,403	17,000	17,050	2,163	1,771	20,000	20,050	2,613	2,221
11,050	11,100	1,270	1,108	14,050	14,100	1,720	1,408	17,050	17,100	2,170	1,779	20,050	20,100	2,620	2,229
11,100	11,150	1,278	1,113	14,100	14,150	1,728	1,413	17,100	17,150	2,178	1,786	20,100	20,150	2,628	2,236
11,150	11,200	1,285	1,118	14,150	14,200	1,735	1,418	17,150	17,200	2,185	1,794	20,150	20,200	2,635	2,244
11,200	11,250	1,293	1,123	14,200	14,250	1,743	1,423	17,200	17,250	2,193	1,801	20,200	20,250	2,643	2,251
11,250	11,300	1,300	1,128	14,250	14,300	1,750	1,428	17,250	17,300	2,200	1,809	20,250	20,300	2,650	2,259
11,300	11,350	1,308	1,133	14,300	14,350	1,758	1,433	17,300	17,350	2,208	1,816	20,300	20,350	2,658	2,266
11,350	11,400	1,315	1,138	14,350	14,400	1,765	1,438	17,350	17,400	2,215	1,824	20,350	20,400	2,665	2,274
11,400	11,450	1,323	1,143	14,400	14,450	1,773	1,443	17,400	17,450	2,223	1,831	20,400	20,450	2,673	2,281
11,450	11,500	1,330	1,148	14,450	14,500	1,780	1,448	17,450	17,500	2,230	1,839	20,450	20,500	2,680	2,289
11,500	11,550	1,338	1,153	14,500	14,550	1,788	1,453	17,500	17,550	2,238	1,846	20,500	20,550	2,688	2,296
11,550	11,600	1,345	1,158	14,550	14,600	1,795	1,458	17,550	17,600	2,245	1,854	20,550	20,600	2,695	2,304
11,600	11,650	1,353	1,163	14,600	14,650	1,803	1,463	17,600	17,650	2,253	1,861	20,600	20,650	2,703	2,311
11,650	11,700	1,360	1,168	14,650	14,700	1,810	1,468	17,650	17,700	2,260	1,869	20,650	20,700	2,710	2,319
11,700	11,750	1,368	1,173	14,700	14,750	1,818	1,473	17,700	17,750	2,268	1,876	20,700	20,750	2,718	2,326
11,750	11,800	1,375	1,178	14,750	14,800	1,825	1,478	17,750	17,800	2,275	1,884	20,750	20,800	2,725	2,334
11,800	11,850	1,383	1,183	14,800	14,850	1,833	1,483	17,800	17,850	2,283	1,891	20,800	20,850	2,733	2,341
11,850	11,900	1,390	1,188	14,850	14,900	1,840	1,488	17,850	17,900	2,290	1,899	20,850	20,900	2,740	2,349
11,900	11,950	1,398	1,193	14,900	14,950	1,848	1,493	17,900	17,950	2,298	1,906	20,900	20,950	2,748	2,356
11,950	12,000	1,405	1,198	14,950	15,000	1,855	1,498	17,950	18,000	2,305	1,914	20,950	21,000	2,755	2,364

(Continued on page 20)

2007 Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
		Your tax is—				Your tax is—				Your tax is—					
<b>21,000</b>				<b>24,000</b>				<b>27,000</b>				<b>30,000</b>			
21,000	21,050	2,763	2,371	24,000	24,050	3,213	2,821	27,000	27,050	3,663	3,271	30,000	30,050	4,113	3,721
21,050	21,100	2,770	2,379	24,050	24,100	3,220	2,829	27,050	27,100	3,670	3,279	30,050	30,100	4,120	3,729
21,100	21,150	2,778	2,386	24,100	24,150	3,228	2,836	27,100	27,150	3,678	3,286	30,100	30,150	4,128	3,736
21,150	21,200	2,785	2,394	24,150	24,200	3,235	2,844	27,150	27,200	3,685	3,294	30,150	30,200	4,135	3,744
21,200	21,250	2,793	2,401	24,200	24,250	3,243	2,851	27,200	27,250	3,693	3,301	30,200	30,250	4,143	3,751
21,250	21,300	2,800	2,409	24,250	24,300	3,250	2,859	27,250	27,300	3,700	3,309	30,250	30,300	4,150	3,759
21,300	21,350	2,808	2,416	24,300	24,350	3,258	2,866	27,300	27,350	3,708	3,316	30,300	30,350	4,158	3,766
21,350	21,400	2,815	2,424	24,350	24,400	3,265	2,874	27,350	27,400	3,715	3,324	30,350	30,400	4,165	3,774
21,400	21,450	2,823	2,431	24,400	24,450	3,273	2,881	27,400	27,450	3,723	3,331	30,400	30,450	4,173	3,781
21,450	21,500	2,830	2,439	24,450	24,500	3,280	2,889	27,450	27,500	3,730	3,339	30,450	30,500	4,180	3,789
21,500	21,550	2,838	2,446	24,500	24,550	3,288	2,896	27,500	27,550	3,738	3,346	30,500	30,550	4,188	3,796
21,550	21,600	2,845	2,454	24,550	24,600	3,295	2,904	27,550	27,600	3,745	3,354	30,550	30,600	4,195	3,804
21,600	21,650	2,853	2,461	24,600	24,650	3,303	2,911	27,600	27,650	3,753	3,361	30,600	30,650	4,203	3,811
21,650	21,700	2,860	2,469	24,650	24,700	3,310	2,919	27,650	27,700	3,760	3,369	30,650	30,700	4,210	3,819
21,700	21,750	2,868	2,476	24,700	24,750	3,318	2,926	27,700	27,750	3,768	3,376	30,700	30,750	4,218	3,826
21,750	21,800	2,875	2,484	24,750	24,800	3,325	2,934	27,750	27,800	3,775	3,384	30,750	30,800	4,225	3,834
21,800	21,850	2,883	2,491	24,800	24,850	3,333	2,941	27,800	27,850	3,783	3,391	30,800	30,850	4,233	3,841
21,850	21,900	2,890	2,499	24,850	24,900	3,340	2,949	27,850	27,900	3,790	3,399	30,850	30,900	4,240	3,849
21,900	21,950	2,898	2,506	24,900	24,950	3,348	2,956	27,900	27,950	3,798	3,406	30,900	30,950	4,248	3,856
21,950	22,000	2,905	2,514	24,950	25,000	3,355	2,964	27,950	28,000	3,805	3,414	30,950	31,000	4,255	3,864
<b>22,000</b>				<b>25,000</b>				<b>28,000</b>				<b>31,000</b>			
22,000	22,050	2,913	2,521	25,000	25,050	3,363	2,971	28,000	28,050	3,813	3,421	31,000	31,050	4,263	3,871
22,050	22,100	2,920	2,529	25,050	25,100	3,370	2,979	28,050	28,100	3,820	3,429	31,050	31,100	4,270	3,879
22,100	22,150	2,928	2,536	25,100	25,150	3,378	2,986	28,100	28,150	3,828	3,436	31,100	31,150	4,278	3,886
22,150	22,200	2,935	2,544	25,150	25,200	3,385	2,994	28,150	28,200	3,835	3,444	31,150	31,200	4,285	3,894
22,200	22,250	2,943	2,551	25,200	25,250	3,393	3,001	28,200	28,250	3,843	3,451	31,200	31,250	4,293	3,901
22,250	22,300	2,950	2,559	25,250	25,300	3,400	3,009	28,250	28,300	3,850	3,459	31,250	31,300	4,300	3,909
22,300	22,350	2,958	2,566	25,300	25,350	3,408	3,016	28,300	28,350	3,858	3,466	31,300	31,350	4,308	3,916
22,350	22,400	2,965	2,574	25,350	25,400	3,415	3,024	28,350	28,400	3,865	3,474	31,350	31,400	4,315	3,924
22,400	22,450	2,973	2,581	25,400	25,450	3,423	3,031	28,400	28,450	3,873	3,481	31,400	31,450	4,323	3,931
22,450	22,500	2,980	2,589	25,450	25,500	3,430	3,039	28,450	28,500	3,880	3,489	31,450	31,500	4,330	3,939
22,500	22,550	2,988	2,596	25,500	25,550	3,438	3,046	28,500	28,550	3,888	3,496	31,500	31,550	4,338	3,946
22,550	22,600	2,995	2,604	25,550	25,600	3,445	3,054	28,550	28,600	3,895	3,504	31,550	31,600	4,345	3,954
22,600	22,650	3,003	2,611	25,600	25,650	3,453	3,061	28,600	28,650	3,903	3,511	31,600	31,650	4,353	3,961
22,650	22,700	3,010	2,619	25,650	25,700	3,460	3,069	28,650	28,700	3,910	3,519	31,650	31,700	4,360	3,969
22,700	22,750	3,018	2,626	25,700	25,750	3,468	3,076	28,700	28,750	3,918	3,526	31,700	31,750	4,368	3,976
22,750	22,800	3,025	2,634	25,750	25,800	3,475	3,084	28,750	28,800	3,925	3,534	31,750	31,800	4,375	3,984
22,800	22,850	3,033	2,641	25,800	25,850	3,483	3,091	28,800	28,850	3,933	3,541	31,800	31,850	4,383	3,991
22,850	22,900	3,040	2,649	25,850	25,900	3,490	3,099	28,850	28,900	3,940	3,549	31,850	31,900	4,393	3,999
22,900	22,950	3,048	2,656	25,900	25,950	3,498	3,106	28,900	28,950	3,948	3,556	31,900	31,950	4,405	4,006
22,950	23,000	3,055	2,664	25,950	26,000	3,505	3,114	28,950	29,000	3,955	3,564	31,950	32,000	4,418	4,014
<b>23,000</b>				<b>26,000</b>				<b>29,000</b>				<b>32,000</b>			
23,000	23,050	3,063	2,671	26,000	26,050	3,513	3,121	29,000	29,050	3,963	3,571	32,000	32,050	4,430	4,021
23,050	23,100	3,070	2,679	26,050	26,100	3,520	3,129	29,050	29,100	3,970	3,579	32,050	32,100	4,443	4,029
23,100	23,150	3,078	2,686	26,100	26,150	3,528	3,136	29,100	29,150	3,978	3,586	32,100	32,150	4,455	4,036
23,150	23,200	3,085	2,694	26,150	26,200	3,535	3,144	29,150	29,200	3,985	3,594	32,150	32,200	4,468	4,044
23,200	23,250	3,093	2,701	26,200	26,250	3,543	3,151	29,200	29,250	3,993	3,601	32,200	32,250	4,480	4,051
23,250	23,300	3,100	2,709	26,250	26,300	3,550	3,159	29,250	29,300	4,000	3,609	32,250	32,300	4,493	4,059
23,300	23,350	3,108	2,716	26,300	26,350	3,558	3,166	29,300	29,350	4,008	3,616	32,300	32,350	4,505	4,066
23,350	23,400	3,115	2,724	26,350	26,400	3,565	3,174	29,350	29,400	4,015	3,624	32,350	32,400	4,518	4,074
23,400	23,450	3,123	2,731	26,400	26,450	3,573	3,181	29,400	29,450	4,023	3,631	32,400	32,450	4,530	4,081
23,450	23,500	3,130	2,739	26,450	26,500	3,580	3,189	29,450	29,500	4,030	3,639	32,450	32,500	4,543	4,089
23,500	23,550	3,138	2,746	26,500	26,550	3,588	3,196	29,500	29,550	4,038	3,646	32,500	32,550	4,555	4,096
23,550	23,600	3,145	2,754	26,550	26,600	3,595	3,204	29,550	29,600	4,045	3,654	32,550	32,600	4,568	4,104
23,600	23,650	3,153	2,761	26,600	26,650	3,603	3,211	29,600	29,650	4,053	3,661	32,600	32,650	4,580	4,111
23,650	23,700	3,160	2,769	26,650	26,700	3,610	3,219	29,650	29,700	4,060	3,669	32,650	32,700	4,593	4,119
23,700	23,750	3,168	2,776	26,700	26,750	3,618	3,226	29,700	29,750	4,068	3,676	32,700	32,750	4,605	4,126
23,750	23,800	3,175	2,784	26,750	26,800	3,625	3,234	29,750	29,800	4,075	3,684	32,750	32,800	4,618	4,134
23,800	23,850	3,183	2,791	26,800	26,850	3,633	3,241	29,800	29,850	4,083	3,691	32,800	32,850	4,630	4,141
23,850	23,900	3,190	2,799	26,850	26,900	3,640	3,249	29,850	29,900	4,090	3,699	32,850	32,900	4,643	4,149
23,900	23,950	3,198	2,806	26,900	26,950	3,648	3,256	29,900	29,950	4,098	3,706	32,900	32,950	4,655	4,156
23,950	24,000	3,205	2,814	26,950	27,000	3,655	3,264	29,950	30,000	4,105	3,714	32,950	33,000	4,668	4,164

(Continued on page 21)

2007 Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
<b>33,000</b>				<b>36,000</b>				<b>39,000</b>				<b>42,000</b>			
33,000	33,050	4,680	4,171	36,000	36,050	5,430	4,621	39,000	39,050	6,180	5,071	42,000	42,050	6,930	5,521
33,050	33,100	4,693	4,179	36,050	36,100	5,443	4,629	39,050	39,100	6,193	5,079	42,050	42,100	6,943	5,529
33,100	33,150	4,705	4,186	36,100	36,150	5,455	4,636	39,100	39,150	6,205	5,086	42,100	42,150	6,955	5,536
33,150	33,200	4,718	4,194	36,150	36,200	5,468	4,644	39,150	39,200	6,218	5,094	42,150	42,200	6,968	5,544
33,200	33,250	4,730	4,201	36,200	36,250	5,480	4,651	39,200	39,250	6,230	5,101	42,200	42,250	6,980	5,551
33,250	33,300	4,743	4,209	36,250	36,300	5,493	4,659	39,250	39,300	6,243	5,109	42,250	42,300	6,993	5,559
33,300	33,350	4,755	4,216	36,300	36,350	5,505	4,666	39,300	39,350	6,255	5,116	42,300	42,350	7,005	5,566
33,350	33,400	4,768	4,224	36,350	36,400	5,518	4,674	39,350	39,400	6,268	5,124	42,350	42,400	7,018	5,574
33,400	33,450	4,780	4,231	36,400	36,450	5,530	4,681	39,400	39,450	6,280	5,131	42,400	42,450	7,030	5,581
33,450	33,500	4,793	4,239	36,450	36,500	5,543	4,689	39,450	39,500	6,293	5,139	42,450	42,500	7,043	5,589
33,500	33,550	4,805	4,246	36,500	36,550	5,555	4,696	39,500	39,550	6,305	5,146	42,500	42,550	7,055	5,596
33,550	33,600	4,818	4,254	36,550	36,600	5,568	4,704	39,550	39,600	6,318	5,154	42,550	42,600	7,068	5,604
33,600	33,650	4,830	4,261	36,600	36,650	5,580	4,711	39,600	39,650	6,330	5,161	42,600	42,650	7,080	5,611
33,650	33,700	4,843	4,269	36,650	36,700	5,593	4,719	39,650	39,700	6,343	5,169	42,650	42,700	7,093	5,619
33,700	33,750	4,855	4,276	36,700	36,750	5,605	4,726	39,700	39,750	6,355	5,176	42,700	42,750	7,105	5,626
33,750	33,800	4,868	4,284	36,750	36,800	5,618	4,734	39,750	39,800	6,368	5,184	42,750	42,800	7,118	5,634
33,800	33,850	4,880	4,291	36,800	36,850	5,630	4,741	39,800	39,850	6,380	5,191	42,800	42,850	7,130	5,641
33,850	33,900	4,893	4,299	36,850	36,900	5,643	4,749	39,850	39,900	6,393	5,199	42,850	42,900	7,143	5,649
33,900	33,950	4,905	4,306	36,900	36,950	5,655	4,756	39,900	39,950	6,405	5,206	42,900	42,950	7,155	5,656
33,950	34,000	4,918	4,314	36,950	37,000	5,668	4,764	39,950	40,000	6,418	5,214	42,950	43,000	7,168	5,664
<b>34,000</b>				<b>37,000</b>				<b>40,000</b>				<b>43,000</b>			
34,000	34,050	4,930	4,321	37,000	37,050	5,680	4,771	40,000	40,050	6,430	5,221	43,000	43,050	7,180	5,671
34,050	34,100	4,943	4,329	37,050	37,100	5,693	4,779	40,050	40,100	6,443	5,229	43,050	43,100	7,193	5,679
34,100	34,150	4,955	4,336	37,100	37,150	5,705	4,786	40,100	40,150	6,455	5,236	43,100	43,150	7,205	5,686
34,150	34,200	4,968	4,344	37,150	37,200	5,718	4,794	40,150	40,200	6,468	5,244	43,150	43,200	7,218	5,694
34,200	34,250	4,980	4,351	37,200	37,250	5,730	4,801	40,200	40,250	6,480	5,251	43,200	43,250	7,230	5,701
34,250	34,300	4,993	4,359	37,250	37,300	5,743	4,809	40,250	40,300	6,493	5,259	43,250	43,300	7,243	5,709
34,300	34,350	5,005	4,366	37,300	37,350	5,755	4,816	40,300	40,350	6,505	5,266	43,300	43,350	7,255	5,716
34,350	34,400	5,018	4,374	37,350	37,400	5,768	4,824	40,350	40,400	6,518	5,274	43,350	43,400	7,268	5,724
34,400	34,450	5,030	4,381	37,400	37,450	5,780	4,831	40,400	40,450	6,530	5,281	43,400	43,450	7,280	5,731
34,450	34,500	5,043	4,389	37,450	37,500	5,793	4,839	40,450	40,500	6,543	5,289	43,450	43,500	7,293	5,739
34,500	34,550	5,055	4,396	37,500	37,550	5,805	4,846	40,500	40,550	6,555	5,296	43,500	43,550	7,305	5,746
34,550	34,600	5,068	4,404	37,550	37,600	5,818	4,854	40,550	40,600	6,568	5,304	43,550	43,600	7,318	5,754
34,600	34,650	5,080	4,411	37,600	37,650	5,830	4,861	40,600	40,650	6,580	5,311	43,600	43,650	7,330	5,761
34,650	34,700	5,093	4,419	37,650	37,700	5,843	4,869	40,650	40,700	6,593	5,319	43,650	43,700	7,343	5,769
34,700	34,750	5,105	4,426	37,700	37,750	5,855	4,876	40,700	40,750	6,605	5,326	43,700	43,750	7,355	5,776
34,750	34,800	5,118	4,434	37,750	37,800	5,868	4,884	40,750	40,800	6,618	5,334	43,750	43,800	7,368	5,784
34,800	34,850	5,130	4,441	37,800	37,850	5,880	4,891	40,800	40,850	6,630	5,341	43,800	43,850	7,380	5,791
34,850	34,900	5,143	4,449	37,850	37,900	5,893	4,899	40,850	40,900	6,643	5,349	43,850	43,900	7,393	5,799
34,900	34,950	5,155	4,456	37,900	37,950	5,905	4,906	40,900	40,950	6,655	5,356	43,900	43,950	7,405	5,806
34,950	35,000	5,168	4,464	37,950	38,000	5,918	4,914	40,950	41,000	6,668	5,364	43,950	44,000	7,418	5,814
<b>35,000</b>				<b>38,000</b>				<b>41,000</b>				<b>44,000</b>			
35,000	35,050	5,180	4,471	38,000	38,050	5,930	4,921	41,000	41,050	6,680	5,371	44,000	44,050	7,430	5,821
35,050	35,100	5,193	4,479	38,050	38,100	5,943	4,929	41,050	41,100	6,693	5,379	44,050	44,100	7,443	5,829
35,100	35,150	5,205	4,486	38,100	38,150	5,955	4,936	41,100	41,150	6,705	5,386	44,100	44,150	7,455	5,836
35,150	35,200	5,218	4,494	38,150	38,200	5,968	4,944	41,150	41,200	6,718	5,394	44,150	44,200	7,468	5,844
35,200	35,250	5,230	4,501	38,200	38,250	5,980	4,951	41,200	41,250	6,730	5,401	44,200	44,250	7,480	5,851
35,250	35,300	5,243	4,509	38,250	38,300	5,993	4,959	41,250	41,300	6,743	5,409	44,250	44,300	7,493	5,859
35,300	35,350	5,255	4,516	38,300	38,350	6,005	4,966	41,300	41,350	6,755	5,416	44,300	44,350	7,505	5,866
35,350	35,400	5,268	4,524	38,350	38,400	6,018	4,974	41,350	41,400	6,768	5,424	44,350	44,400	7,518	5,874
35,400	35,450	5,280	4,531	38,400	38,450	6,030	4,981	41,400	41,450	6,780	5,431	44,400	44,450	7,530	5,881
35,450	35,500	5,293	4,539	38,450	38,500	6,043	4,989	41,450	41,500	6,793	5,439	44,450	44,500	7,543	5,889
35,500	35,550	5,305	4,546	38,500	38,550	6,055	4,996	41,500	41,550	6,805	5,446	44,500	44,550	7,555	5,896
35,550	35,600	5,318	4,554	38,550	38,600	6,068	5,004	41,550	41,600	6,818	5,454	44,550	44,600	7,568	5,904
35,600	35,650	5,330	4,561	38,600	38,650	6,080	5,011	41,600	41,650	6,830	5,461	44,600	44,650	7,580	5,911
35,650	35,700	5,343	4,569	38,650	38,700	6,093	5,019	41,650	41,700	6,843	5,469	44,650	44,700	7,593	5,919
35,700	35,750	5,355	4,576	38,700	38,750	6,105	5,026	41,700	41,750	6,855	5,476	44,700	44,750	7,605	5,926
35,750	35,800	5,368	4,584	38,750	38,800	6,118	5,034	41,750	41,800	6,868	5,484	44,750	44,800	7,618	5,934
35,800	35,850	5,380	4,591	38,800	38,850	6,130	5,041	41,800	41,850	6,880	5,491	44,800	44,850	7,630	5,941
35,850	35,900	5,393	4,599	38,850	38,900	6,143	5,049	41,850	41,900	6,893	5,499	44,850	44,900	7,643	5,949
35,900	35,950	5,405	4,606	38,900	38,950	6,155	5,056	41,900	41,950	6,905	5,506	44,900	44,950	7,655	5,956
35,950	36,000	5,418	4,614	38,950	39,000	6,168	5,064	41,950	42,000	6,918	5,514	44,950	45,000	7,668	5,964

(Continued on page 22)

2007 Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
		Your tax is—				Your tax is—				Your tax is—					
<b>45,000</b>				<b>48,000</b>				<b>51,000</b>				<b>54,000</b>			
45,000	45,050	7,680	5,971	48,000	48,050	8,430	6,421	51,000	51,050	9,180	6,871	54,000	54,050	9,930	7,321
45,050	45,100	7,693	5,979	48,050	48,100	8,443	6,429	51,050	51,100	9,193	6,879	54,050	54,100	9,943	7,329
45,100	45,150	7,705	5,986	48,100	48,150	8,455	6,436	51,100	51,150	9,205	6,886	54,100	54,150	9,955	7,336
45,150	45,200	7,718	5,994	48,150	48,200	8,468	6,444	51,150	51,200	9,218	6,894	54,150	54,200	9,968	7,344
45,200	45,250	7,730	6,001	48,200	48,250	8,480	6,451	51,200	51,250	9,230	6,901	54,200	54,250	9,980	7,351
45,250	45,300	7,743	6,009	48,250	48,300	8,493	6,459	51,250	51,300	9,243	6,909	54,250	54,300	9,993	7,359
45,300	45,350	7,755	6,016	48,300	48,350	8,505	6,466	51,300	51,350	9,255	6,916	54,300	54,350	10,005	7,366
45,350	45,400	7,768	6,024	48,350	48,400	8,518	6,474	51,350	51,400	9,268	6,924	54,350	54,400	10,018	7,374
45,400	45,450	7,780	6,031	48,400	48,450	8,530	6,481	51,400	51,450	9,280	6,931	54,400	54,450	10,030	7,381
45,450	45,500	7,793	6,039	48,450	48,500	8,543	6,489	51,450	51,500	9,293	6,939	54,450	54,500	10,043	7,389
45,500	45,550	7,805	6,046	48,500	48,550	8,555	6,496	51,500	51,550	9,305	6,946	54,500	54,550	10,055	7,396
45,550	45,600	7,818	6,054	48,550	48,600	8,568	6,504	51,550	51,600	9,318	6,954	54,550	54,600	10,068	7,404
45,600	45,650	7,830	6,061	48,600	48,650	8,580	6,511	51,600	51,650	9,330	6,961	54,600	54,650	10,080	7,411
45,650	45,700	7,843	6,069	48,650	48,700	8,593	6,519	51,650	51,700	9,343	6,969	54,650	54,700	10,093	7,419
45,700	45,750	7,855	6,076	48,700	48,750	8,605	6,526	51,700	51,750	9,355	6,976	54,700	54,750	10,105	7,426
45,750	45,800	7,868	6,084	48,750	48,800	8,618	6,534	51,750	51,800	9,368	6,984	54,750	54,800	10,118	7,434
45,800	45,850	7,880	6,091	48,800	48,850	8,630	6,541	51,800	51,850	9,380	6,991	54,800	54,850	10,130	7,441
45,850	45,900	7,893	6,099	48,850	48,900	8,643	6,549	51,850	51,900	9,393	6,999	54,850	54,900	10,143	7,449
45,900	45,950	7,905	6,106	48,900	48,950	8,655	6,556	51,900	51,950	9,405	7,006	54,900	54,950	10,155	7,456
45,950	46,000	7,918	6,114	48,950	49,000	8,668	6,564	51,950	52,000	9,418	7,014	54,950	55,000	10,168	7,464
<b>46,000</b>				<b>49,000</b>				<b>52,000</b>				<b>55,000</b>			
46,000	46,050	7,930	6,121	49,000	49,050	8,680	6,571	52,000	52,050	9,430	7,021	55,000	55,050	10,180	7,471
46,050	46,100	7,943	6,129	49,050	49,100	8,693	6,579	52,050	52,100	9,443	7,029	55,050	55,100	10,193	7,479
46,100	46,150	7,955	6,136	49,100	49,150	8,705	6,586	52,100	52,150	9,455	7,036	55,100	55,150	10,205	7,486
46,150	46,200	7,968	6,144	49,150	49,200	8,718	6,594	52,150	52,200	9,468	7,044	55,150	55,200	10,218	7,494
46,200	46,250	7,980	6,151	49,200	49,250	8,730	6,601	52,200	52,250	9,480	7,051	55,200	55,250	10,230	7,501
46,250	46,300	7,993	6,159	49,250	49,300	8,743	6,609	52,250	52,300	9,493	7,059	55,250	55,300	10,243	7,509
46,300	46,350	8,005	6,166	49,300	49,350	8,755	6,616	52,300	52,350	9,505	7,066	55,300	55,350	10,255	7,516
46,350	46,400	8,018	6,174	49,350	49,400	8,768	6,624	52,350	52,400	9,518	7,074	55,350	55,400	10,268	7,524
46,400	46,450	8,030	6,181	49,400	49,450	8,780	6,631	52,400	52,450	9,530	7,081	55,400	55,450	10,280	7,531
46,450	46,500	8,043	6,189	49,450	49,500	8,793	6,639	52,450	52,500	9,543	7,089	55,450	55,500	10,293	7,539
46,500	46,550	8,055	6,196	49,500	49,550	8,805	6,646	52,500	52,550	9,555	7,096	55,500	55,550	10,305	7,546
46,550	46,600	8,068	6,204	49,550	49,600	8,818	6,654	52,550	52,600	9,568	7,104	55,550	55,600	10,318	7,554
46,600	46,650	8,080	6,211	49,600	49,650	8,830	6,661	52,600	52,650	9,580	7,111	55,600	55,650	10,330	7,561
46,650	46,700	8,093	6,219	49,650	49,700	8,843	6,669	52,650	52,700	9,593	7,119	55,650	55,700	10,343	7,569
46,700	46,750	8,105	6,226	49,700	49,750	8,855	6,676	52,700	52,750	9,605	7,126	55,700	55,750	10,355	7,576
46,750	46,800	8,118	6,234	49,750	49,800	8,868	6,684	52,750	52,800	9,618	7,134	55,750	55,800	10,368	7,584
46,800	46,850	8,130	6,241	49,800	49,850	8,880	6,691	52,800	52,850	9,630	7,141	55,800	55,850	10,380	7,591
46,850	46,900	8,143	6,249	49,850	49,900	8,893	6,699	52,850	52,900	9,643	7,149	55,850	55,900	10,393	7,599
46,900	46,950	8,155	6,256	49,900	49,950	8,905	6,706	52,900	52,950	9,655	7,156	55,900	55,950	10,405	7,606
46,950	47,000	8,168	6,264	49,950	50,000	8,918	6,714	52,950	53,000	9,668	7,164	55,950	56,000	10,418	7,614
<b>47,000</b>				<b>50,000</b>				<b>53,000</b>				<b>56,000</b>			
47,000	47,050	8,180	6,271	50,000	50,050	8,930	6,721	53,000	53,050	9,680	7,171	56,000	56,050	10,430	7,621
47,050	47,100	8,193	6,279	50,050	50,100	8,943	6,729	53,050	53,100	9,693	7,179	56,050	56,100	10,443	7,629
47,100	47,150	8,205	6,286	50,100	50,150	8,955	6,736	53,100	53,150	9,705	7,186	56,100	56,150	10,455	7,636
47,150	47,200	8,218	6,294	50,150	50,200	8,968	6,744	53,150	53,200	9,718	7,194	56,150	56,200	10,468	7,644
47,200	47,250	8,230	6,301	50,200	50,250	8,980	6,751	53,200	53,250	9,730	7,201	56,200	56,250	10,480	7,651
47,250	47,300	8,243	6,309	50,250	50,300	8,993	6,759	53,250	53,300	9,743	7,209	56,250	56,300	10,493	7,659
47,300	47,350	8,255	6,316	50,300	50,350	9,005	6,766	53,300	53,350	9,755	7,216	56,300	56,350	10,505	7,666
47,350	47,400	8,268	6,324	50,350	50,400	9,018	6,774	53,350	53,400	9,768	7,224	56,350	56,400	10,518	7,674
47,400	47,450	8,280	6,331	50,400	50,450	9,030	6,781	53,400	53,450	9,780	7,231	56,400	56,450	10,530	7,681
47,450	47,500	8,293	6,339	50,450	50,500	9,043	6,789	53,450	53,500	9,793	7,239	56,450	56,500	10,543	7,689
47,500	47,550	8,305	6,346	50,500	50,550	9,055	6,796	53,500	53,550	9,805	7,246	56,500	56,550	10,555	7,696
47,550	47,600	8,318	6,354	50,550	50,600	9,068	6,804	53,550	53,600	9,818	7,254	56,550	56,600	10,568	7,704
47,600	47,650	8,330	6,361	50,600	50,650	9,080	6,811	53,600	53,650	9,830	7,261	56,600	56,650	10,580	7,711
47,650	47,700	8,343	6,369	50,650	50,700	9,093	6,819	53,650	53,700	9,843	7,269	56,650	56,700	10,593	7,719
47,700	47,750	8,355	6,376	50,700	50,750	9,105	6,826	53,700	53,750	9,855	7,276	56,700	56,750	10,605	7,726
47,750	47,800	8,368	6,384	50,750	50,800	9,118	6,834	53,750	53,800	9,868	7,284	56,750	56,800	10,618	7,734
47,800	47,850	8,380	6,391	50,800	50,850	9,130	6,841	53,800	53,850	9,880	7,291	56,800	56,850	10,630	7,741
47,850	47,900	8,393	6,399	50,850	50,900	9,143	6,849	53,850	53,900	9,893	7,299	56,850	56,900	10,643	7,749
47,900	47,950	8,405	6,406	50,900	50,950	9,155	6,856	53,900	53,950	9,905	7,306	56,900	56,950	10,655	7,756
47,950	48,000	8,418	6,414	50,950	51,000	9,168	6,864	53,950	54,000	9,918	7,314	56,950	57,000	10,668	7,764

(Continued on page 23)

2007 Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
<b>57,000</b>				<b>60,000</b>				<b>63,000</b>				<b>66,000</b>			
57,000	57,050	10,680	7,771	60,000	60,050	11,430	8,221	63,000	63,050	12,180	8,671	66,000	66,050	12,930	9,354
57,050	57,100	10,693	7,779	60,050	60,100	11,443	8,229	63,050	63,100	12,193	8,679	66,050	66,100	12,943	9,366
57,100	57,150	10,705	7,786	60,100	60,150	11,455	8,236	63,100	63,150	12,205	8,686	66,100	66,150	12,955	9,379
57,150	57,200	10,718	7,794	60,150	60,200	11,468	8,244	63,150	63,200	12,218	8,694	66,150	66,200	12,968	9,391
57,200	57,250	10,730	7,801	60,200	60,250	11,480	8,251	63,200	63,250	12,230	8,701	66,200	66,250	12,980	9,404
57,250	57,300	10,743	7,809	60,250	60,300	11,493	8,259	63,250	63,300	12,243	8,709	66,250	66,300	12,993	9,416
57,300	57,350	10,755	7,816	60,300	60,350	11,505	8,266	63,300	63,350	12,255	8,716	66,300	66,350	13,005	9,429
57,350	57,400	10,768	7,824	60,350	60,400	11,518	8,274	63,350	63,400	12,268	8,724	66,350	66,400	13,018	9,441
57,400	57,450	10,780	7,831	60,400	60,450	11,530	8,281	63,400	63,450	12,280	8,731	66,400	66,450	13,030	9,454
57,450	57,500	10,793	7,839	60,450	60,500	11,543	8,289	63,450	63,500	12,293	8,739	66,450	66,500	13,043	9,466
57,500	57,550	10,805	7,846	60,500	60,550	11,555	8,296	63,500	63,550	12,305	8,746	66,500	66,550	13,055	9,479
57,550	57,600	10,818	7,854	60,550	60,600	11,568	8,304	63,550	63,600	12,318	8,754	66,550	66,600	13,068	9,491
57,600	57,650	10,830	7,861	60,600	60,650	11,580	8,311	63,600	63,650	12,330	8,761	66,600	66,650	13,080	9,504
57,650	57,700	10,843	7,869	60,650	60,700	11,593	8,319	63,650	63,700	12,343	8,769	66,650	66,700	13,093	9,516
57,700	57,750	10,855	7,876	60,700	60,750	11,605	8,326	63,700	63,750	12,355	8,779	66,700	66,750	13,105	9,529
57,750	57,800	10,868	7,884	60,750	60,800	11,618	8,334	63,750	63,800	12,368	8,791	66,750	66,800	13,118	9,541
57,800	57,850	10,880	7,891	60,800	60,850	11,630	8,341	63,800	63,850	12,380	8,804	66,800	66,850	13,130	9,554
57,850	57,900	10,893	7,899	60,850	60,900	11,643	8,349	63,850	63,900	12,393	8,816	66,850	66,900	13,143	9,566
57,900	57,950	10,905	7,906	60,900	60,950	11,655	8,356	63,900	63,950	12,405	8,829	66,900	66,950	13,155	9,579
57,950	58,000	10,918	7,914	60,950	61,000	11,668	8,364	63,950	64,000	12,418	8,841	66,950	67,000	13,168	9,591
<b>58,000</b>				<b>61,000</b>				<b>64,000</b>				<b>67,000</b>			
58,000	58,050	10,930	7,921	61,000	61,050	11,680	8,371	64,000	64,050	12,430	8,854	67,000	67,050	13,180	9,604
58,050	58,100	10,943	7,929	61,050	61,100	11,693	8,379	64,050	64,100	12,443	8,866	67,050	67,100	13,193	9,616
58,100	58,150	10,955	7,936	61,100	61,150	11,705	8,386	64,100	64,150	12,455	8,879	67,100	67,150	13,205	9,629
58,150	58,200	10,968	7,944	61,150	61,200	11,718	8,394	64,150	64,200	12,468	8,891	67,150	67,200	13,218	9,641
58,200	58,250	10,980	7,951	61,200	61,250	11,730	8,401	64,200	64,250	12,480	8,904	67,200	67,250	13,230	9,654
58,250	58,300	10,993	7,959	61,250	61,300	11,743	8,409	64,250	64,300	12,493	8,916	67,250	67,300	13,243	9,666
58,300	58,350	11,005	7,966	61,300	61,350	11,755	8,416	64,300	64,350	12,505	8,929	67,300	67,350	13,255	9,679
58,350	58,400	11,018	7,974	61,350	61,400	11,768	8,424	64,350	64,400	12,518	8,941	67,350	67,400	13,268	9,691
58,400	58,450	11,030	7,981	61,400	61,450	11,780	8,431	64,400	64,450	12,530	8,954	67,400	67,450	13,280	9,704
58,450	58,500	11,043	7,989	61,450	61,500	11,793	8,439	64,450	64,500	12,543	8,966	67,450	67,500	13,293	9,716
58,500	58,550	11,055	7,996	61,500	61,550	11,805	8,446	64,500	64,550	12,555	8,979	67,500	67,550	13,305	9,729
58,550	58,600	11,068	8,004	61,550	61,600	11,818	8,454	64,550	64,600	12,568	8,991	67,550	67,600	13,318	9,741
58,600	58,650	11,080	8,011	61,600	61,650	11,830	8,461	64,600	64,650	12,580	9,004	67,600	67,650	13,330	9,754
58,650	58,700	11,093	8,019	61,650	61,700	11,843	8,469	64,650	64,700	12,593	9,016	67,650	67,700	13,343	9,766
58,700	58,750	11,105	8,026	61,700	61,750	11,855	8,476	64,700	64,750	12,605	9,029	67,700	67,750	13,355	9,779
58,750	58,800	11,118	8,034	61,750	61,800	11,868	8,484	64,750	64,800	12,618	9,041	67,750	67,800	13,368	9,791
58,800	58,850	11,130	8,041	61,800	61,850	11,880	8,491	64,800	64,850	12,630	9,054	67,800	67,850	13,380	9,804
58,850	58,900	11,143	8,049	61,850	61,900	11,893	8,499	64,850	64,900	12,643	9,066	67,850	67,900	13,393	9,816
58,900	58,950	11,155	8,056	61,900	61,950	11,905	8,506	64,900	64,950	12,655	9,079	67,900	67,950	13,405	9,829
58,950	59,000	11,168	8,064	61,950	62,000	11,918	8,514	64,950	65,000	12,668	9,091	67,950	68,000	13,418	9,841
<b>59,000</b>				<b>62,000</b>				<b>65,000</b>				<b>68,000</b>			
59,000	59,050	11,180	8,071	62,000	62,050	11,930	8,521	65,000	65,050	12,680	9,104	68,000	68,050	13,430	9,854
59,050	59,100	11,193	8,079	62,050	62,100	11,943	8,529	65,050	65,100	12,693	9,116	68,050	68,100	13,443	9,866
59,100	59,150	11,205	8,086	62,100	62,150	11,955	8,536	65,100	65,150	12,705	9,129	68,100	68,150	13,455	9,879
59,150	59,200	11,218	8,094	62,150	62,200	11,968	8,544	65,150	65,200	12,718	9,141	68,150	68,200	13,468	9,891
59,200	59,250	11,230	8,101	62,200	62,250	11,980	8,551	65,200	65,250	12,730	9,154	68,200	68,250	13,480	9,904
59,250	59,300	11,243	8,109	62,250	62,300	11,993	8,559	65,250	65,300	12,743	9,166	68,250	68,300	13,493	9,916
59,300	59,350	11,255	8,116	62,300	62,350	12,005	8,566	65,300	65,350	12,755	9,179	68,300	68,350	13,505	9,929
59,350	59,400	11,268	8,124	62,350	62,400	12,018	8,574	65,350	65,400	12,768	9,191	68,350	68,400	13,518	9,941
59,400	59,450	11,280	8,131	62,400	62,450	12,030	8,581	65,400	65,450	12,780	9,204	68,400	68,450	13,530	9,954
59,450	59,500	11,293	8,139	62,450	62,500	12,043	8,589	65,450	65,500	12,793	9,216	68,450	68,500	13,543	9,966
59,500	59,550	11,305	8,146	62,500	62,550	12,055	8,596	65,500	65,550	12,805	9,229	68,500	68,550	13,555	9,979
59,550	59,600	11,318	8,154	62,550	62,600	12,068	8,604	65,550	65,600	12,818	9,241	68,550	68,600	13,568	9,991
59,600	59,650	11,330	8,161	62,600	62,650	12,080	8,611	65,600	65,650	12,830	9,254	68,600	68,650	13,580	10,004
59,650	59,700	11,343	8,169	62,650	62,700	12,093	8,619	65,650	65,700	12,843	9,266	68,650	68,700	13,593	10,016
59,700	59,750	11,355	8,176	62,700	62,750	12,105	8,626	65,700	65,750	12,855	9,279	68,700	68,750	13,605	10,029
59,750	59,800	11,368	8,184	62,750	62,800	12,118	8,634	65,750	65,800	12,868	9,291	68,750	68,800	13,618	10,041
59,800	59,850	11,380	8,191	62,800	62,850	12,130	8,641	65,800	65,850	12,880	9,304	68,800	68,850	13,630	10,054
59,850	59,900	11,393	8,199	62,850	62,900	12,143	8,649	65,850	65,900	12,893	9,316	68,850	68,900	13,643	10,066
59,900	59,950	11,405	8,206	62,900	62,950	12,155	8,656	65,900	65,950	12,905	9,329	68,900	68,950	13,655	10,079
59,950	60,000	11,418	8,214	62,950	63,000	12,168	8,664	65,950	66,000	12,918	9,341	68,950	69,000	13,668	10,091

(Continued on page 24)

2007 Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
		Your tax is—				Your tax is—				Your tax is—					
<b>69,000</b>				<b>72,000</b>				<b>75,000</b>				<b>78,000</b>			
69,000	69,050	13,680	10,104	72,000	72,050	14,430	10,854	75,000	75,050	15,180	11,604	78,000	78,050	15,958	12,354
69,050	69,100	13,693	10,116	72,050	72,100	14,443	10,866	75,050	75,100	15,193	11,616	78,050	78,100	15,972	12,366
69,100	69,150	13,705	10,129	72,100	72,150	14,455	10,879	75,100	75,150	15,205	11,629	78,100	78,150	15,986	12,379
69,150	69,200	13,718	10,141	72,150	72,200	14,468	10,891	75,150	75,200	15,218	11,641	78,150	78,200	16,000	12,391
69,200	69,250	13,730	10,154	72,200	72,250	14,480	10,904	75,200	75,250	15,230	11,654	78,200	78,250	16,014	12,404
69,250	69,300	13,743	10,166	72,250	72,300	14,493	10,916	75,250	75,300	15,243	11,666	78,250	78,300	16,028	12,416
69,300	69,350	13,755	10,179	72,300	72,350	14,505	10,929	75,300	75,350	15,255	11,679	78,300	78,350	16,042	12,429
69,350	69,400	13,768	10,191	72,350	72,400	14,518	10,941	75,350	75,400	15,268	11,691	78,350	78,400	16,056	12,441
69,400	69,450	13,780	10,204	72,400	72,450	14,530	10,954	75,400	75,450	15,280	11,704	78,400	78,450	16,070	12,454
69,450	69,500	13,793	10,216	72,450	72,500	14,543	10,966	75,450	75,500	15,293	11,716	78,450	78,500	16,084	12,466
69,500	69,550	13,805	10,229	72,500	72,550	14,555	10,979	75,500	75,550	15,305	11,729	78,500	78,550	16,098	12,479
69,550	69,600	13,818	10,241	72,550	72,600	14,568	10,991	75,550	75,600	15,318	11,741	78,550	78,600	16,112	12,491
69,600	69,650	13,830	10,254	72,600	72,650	14,580	11,004	75,600	75,650	15,330	11,754	78,600	78,650	16,126	12,504
69,650	69,700	13,843	10,266	72,650	72,700	14,593	11,016	75,650	75,700	15,343	11,766	78,650	78,700	16,140	12,516
69,700	69,750	13,855	10,279	72,700	72,750	14,605	11,029	75,700	75,750	15,355	11,779	78,700	78,750	16,154	12,529
69,750	69,800	13,868	10,291	72,750	72,800	14,618	11,041	75,750	75,800	15,368	11,791	78,750	78,800	16,168	12,541
69,800	69,850	13,880	10,304	72,800	72,850	14,630	11,054	75,800	75,850	15,380	11,804	78,800	78,850	16,182	12,554
69,850	69,900	13,893	10,316	72,850	72,900	14,643	11,066	75,850	75,900	15,393	11,816	78,850	78,900	16,196	12,566
69,900	69,950	13,905	10,329	72,900	72,950	14,655	11,079	75,900	75,950	15,405	11,829	78,900	78,950	16,210	12,579
69,950	70,000	13,918	10,341	72,950	73,000	14,668	11,091	75,950	76,000	15,418	11,841	78,950	79,000	16,224	12,591
<b>70,000</b>				<b>73,000</b>				<b>76,000</b>				<b>79,000</b>			
70,000	70,050	13,930	10,354	73,000	73,050	14,680	11,104	76,000	76,050	15,430	11,854	79,000	79,050	16,238	12,604
70,050	70,100	13,943	10,366	73,050	73,100	14,693	11,116	76,050	76,100	15,443	11,866	79,050	79,100	16,252	12,616
70,100	70,150	13,955	10,379	73,100	73,150	14,705	11,129	76,100	76,150	15,455	11,879	79,100	79,150	16,266	12,629
70,150	70,200	13,968	10,391	73,150	73,200	14,718	11,141	76,150	76,200	15,468	11,891	79,150	79,200	16,280	12,641
70,200	70,250	13,980	10,404	73,200	73,250	14,730	11,154	76,200	76,250	15,480	11,904	79,200	79,250	16,294	12,654
70,250	70,300	13,993	10,416	73,250	73,300	14,743	11,166	76,250	76,300	15,493	11,916	79,250	79,300	16,308	12,666
70,300	70,350	14,005	10,429	73,300	73,350	14,755	11,179	76,300	76,350	15,505	11,929	79,300	79,350	16,322	12,679
70,350	70,400	14,018	10,441	73,350	73,400	14,768	11,191	76,350	76,400	15,518	11,941	79,350	79,400	16,336	12,691
70,400	70,450	14,030	10,454	73,400	73,450	14,780	11,204	76,400	76,450	15,530	11,954	79,400	79,450	16,350	12,704
70,450	70,500	14,043	10,466	73,450	73,500	14,793	11,216	76,450	76,500	15,543	11,966	79,450	79,500	16,364	12,716
70,500	70,550	14,055	10,479	73,500	73,550	14,805	11,229	76,500	76,550	15,555	11,979	79,500	79,550	16,378	12,729
70,550	70,600	14,068	10,491	73,550	73,600	14,818	11,241	76,550	76,600	15,568	11,991	79,550	79,600	16,392	12,741
70,600	70,650	14,080	10,504	73,600	73,650	14,830	11,254	76,600	76,650	15,580	12,004	79,600	79,650	16,406	12,754
70,650	70,700	14,093	10,516	73,650	73,700	14,843	11,266	76,650	76,700	15,593	12,016	79,650	79,700	16,420	12,766
70,700	70,750	14,105	10,529	73,700	73,750	14,855	11,279	76,700	76,750	15,605	12,029	79,700	79,750	16,434	12,779
70,750	70,800	14,118	10,541	73,750	73,800	14,868	11,291	76,750	76,800	15,618	12,041	79,750	79,800	16,448	12,791
70,800	70,850	14,130	10,554	73,800	73,850	14,880	11,304	76,800	76,850	15,630	12,054	79,800	79,850	16,462	12,804
70,850	70,900	14,143	10,566	73,850	73,900	14,893	11,316	76,850	76,900	15,643	12,066	79,850	79,900	16,476	12,816
70,900	70,950	14,155	10,579	73,900	73,950	14,905	11,329	76,900	76,950	15,655	12,079	79,900	79,950	16,490	12,829
70,950	71,000	14,168	10,591	73,950	74,000	14,918	11,341	76,950	77,000	15,668	12,091	79,950	80,000	16,504	12,841
<b>71,000</b>				<b>74,000</b>				<b>77,000</b>				<b>80,000</b>			
71,000	71,050	14,180	10,604	74,000	74,050	14,930	11,354	77,000	77,050	15,680	12,104	80,000	80,050	16,518	12,854
71,050	71,100	14,193	10,616	74,050	74,100	14,943	11,366	77,050	77,100	15,693	12,116	80,050	80,100	16,532	12,866
71,100	71,150	14,205	10,629	74,100	74,150	14,955	11,379	77,100	77,150	15,706	12,129	80,100	80,150	16,546	12,879
71,150	71,200	14,218	10,641	74,150	74,200	14,968	11,391	77,150	77,200	15,720	12,141	80,150	80,200	16,560	12,891
71,200	71,250	14,230	10,654	74,200	74,250	14,980	11,404	77,200	77,250	15,734	12,154	80,200	80,250	16,574	12,904
71,250	71,300	14,243	10,666	74,250	74,300	14,993	11,416	77,250	77,300	15,748	12,166	80,250	80,300	16,588	12,916
71,300	71,350	14,255	10,679	74,300	74,350	15,005	11,429	77,300	77,350	15,762	12,179	80,300	80,350	16,602	12,929
71,350	71,400	14,268	10,691	74,350	74,400	15,018	11,441	77,350	77,400	15,776	12,191	80,350	80,400	16,616	12,941
71,400	71,450	14,280	10,704	74,400	74,450	15,030	11,454	77,400	77,450	15,790	12,204	80,400	80,450	16,630	12,954
71,450	71,500	14,293	10,716	74,450	74,500	15,043	11,466	77,450	77,500	15,804	12,216	80,450	80,500	16,644	12,966
71,500	71,550	14,305	10,729	74,500	74,550	15,055	11,479	77,500	77,550	15,818	12,229	80,500	80,550	16,658	12,979
71,550	71,600	14,318	10,741	74,550	74,600	15,068	11,491	77,550	77,600	15,832	12,241	80,550	80,600	16,672	12,991
71,600	71,650	14,330	10,754	74,600	74,650	15,080	11,504	77,600	77,650	15,846	12,254	80,600	80,650	16,686	13,004
71,650	71,700	14,343	10,766	74,650	74,700	15,093	11,516	77,650	77,700	15,860	12,266	80,650	80,700	16,700	13,016
71,700	71,750	14,355	10,779	74,700	74,750	15,105	11,529	77,700	77,750	15,874	12,279	80,700	80,750	16,714	13,029
71,750	71,800	14,368	10,791	74,750	74,800	15,118	11,541	77,750	77,800	15,888	12,291	80,750	80,800	16,728	13,041
71,800	71,850	14,380	10,804	74,800	74,850	15,130	11,554	77,800	77,850	15,902	12,304	80,800	80,850	16,742	13,054
71,850	71,900	14,393	10,816	74,850	74,900	15,143	11,566	77,850	77,900	15,916	12,316	80,850	80,900	16,756	13,066
71,900	71,950	14,405	10,829	74,900	74,950	15,155	11,579	77,900	77,950	15,930	12,329	80,900	80,950	16,770	13,079
71,950	72,000	14,418	10,841	74,950	75,000	15,168	11,591	77,950	78,000	15,944	12,341	80,950	81,000	16,784	13,091

(Continued on page 25)



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—	
<b>81,000</b>				<b>84,000</b>				<b>87,000</b>				<b>90,000</b>			
81,000	81,050	16,798	13,104	84,000	84,050	17,638	13,854	87,000	87,050	18,478	14,604	90,000	90,050	19,318	15,354
81,050	81,100	16,812	13,116	84,050	84,100	17,652	13,866	87,050	87,100	18,492	14,616	90,050	90,100	19,332	15,366
81,100	81,150	16,826	13,129	84,100	84,150	17,666	13,879	87,100	87,150	18,506	14,629	90,100	90,150	19,346	15,379
81,150	81,200	16,840	13,141	84,150	84,200	17,680	13,891	87,150	87,200	18,520	14,641	90,150	90,200	19,360	15,391
81,200	81,250	16,854	13,154	84,200	84,250	17,694	13,904	87,200	87,250	18,534	14,654	90,200	90,250	19,374	15,404
81,250	81,300	16,868	13,166	84,250	84,300	17,708	13,916	87,250	87,300	18,548	14,666	90,250	90,300	19,388	15,416
81,300	81,350	16,882	13,179	84,300	84,350	17,722	13,929	87,300	87,350	18,562	14,679	90,300	90,350	19,402	15,429
81,350	81,400	16,896	13,191	84,350	84,400	17,736	13,941	87,350	87,400	18,576	14,691	90,350	90,400	19,416	15,441
81,400	81,450	16,910	13,204	84,400	84,450	17,750	13,954	87,400	87,450	18,590	14,704	90,400	90,450	19,430	15,454
81,450	81,500	16,924	13,216	84,450	84,500	17,764	13,966	87,450	87,500	18,604	14,716	90,450	90,500	19,444	15,466
81,500	81,550	16,938	13,229	84,500	84,550	17,778	13,979	87,500	87,550	18,618	14,729	90,500	90,550	19,458	15,479
81,550	81,600	16,952	13,241	84,550	84,600	17,792	13,991	87,550	87,600	18,632	14,741	90,550	90,600	19,472	15,491
81,600	81,650	16,966	13,254	84,600	84,650	17,806	14,004	87,600	87,650	18,646	14,754	90,600	90,650	19,486	15,504
81,650	81,700	16,980	13,266	84,650	84,700	17,820	14,016	87,650	87,700	18,660	14,766	90,650	90,700	19,500	15,516
81,700	81,750	16,994	13,279	84,700	84,750	17,834	14,029	87,700	87,750	18,674	14,779	90,700	90,750	19,514	15,529
81,750	81,800	17,008	13,291	84,750	84,800	17,848	14,041	87,750	87,800	18,688	14,791	90,750	90,800	19,528	15,541
81,800	81,850	17,022	13,304	84,800	84,850	17,862	14,054	87,800	87,850	18,702	14,804	90,800	90,850	19,542	15,554
81,850	81,900	17,036	13,316	84,850	84,900	17,876	14,066	87,850	87,900	18,716	14,816	90,850	90,900	19,556	15,566
81,900	81,950	17,050	13,329	84,900	84,950	17,890	14,079	87,900	87,950	18,730	14,829	90,900	90,950	19,570	15,579
81,950	82,000	17,064	13,341	84,950	85,000	17,904	14,091	87,950	88,000	18,744	14,841	90,950	91,000	19,584	15,591
<b>82,000</b>				<b>85,000</b>				<b>88,000</b>				<b>91,000</b>			
82,000	82,050	17,078	13,354	85,000	85,050	17,918	14,104	88,000	88,050	18,758	14,854	91,000	91,050	19,598	15,604
82,050	82,100	17,092	13,366	85,050	85,100	17,932	14,116	88,050	88,100	18,772	14,866	91,050	91,100	19,612	15,616
82,100	82,150	17,106	13,379	85,100	85,150	17,946	14,129	88,100	88,150	18,786	14,879	91,100	91,150	19,626	15,629
82,150	82,200	17,120	13,391	85,150	85,200	17,960	14,141	88,150	88,200	18,800	14,891	91,150	91,200	19,640	15,641
82,200	82,250	17,134	13,404	85,200	85,250	17,974	14,154	88,200	88,250	18,814	14,904	91,200	91,250	19,654	15,654
82,250	82,300	17,148	13,416	85,250	85,300	17,988	14,166	88,250	88,300	18,828	14,916	91,250	91,300	19,668	15,666
82,300	82,350	17,162	13,429	85,300	85,350	18,002	14,179	88,300	88,350	18,842	14,929	91,300	91,350	19,682	15,679
82,350	82,400	17,176	13,441	85,350	85,400	18,016	14,191	88,350	88,400	18,856	14,941	91,350	91,400	19,696	15,691
82,400	82,450	17,190	13,454	85,400	85,450	18,030	14,204	88,400	88,450	18,870	14,954	91,400	91,450	19,710	15,704
82,450	82,500	17,204	13,466	85,450	85,500	18,044	14,216	88,450	88,500	18,884	14,966	91,450	91,500	19,724	15,716
82,500	82,550	17,218	13,479	85,500	85,550	18,058	14,229	88,500	88,550	18,898	14,979	91,500	91,550	19,738	15,729
82,550	82,600	17,232	13,491	85,550	85,600	18,072	14,241	88,550	88,600	18,912	14,991	91,550	91,600	19,752	15,741
82,600	82,650	17,246	13,504	85,600	85,650	18,086	14,254	88,600	88,650	18,926	15,004	91,600	91,650	19,766	15,754
82,650	82,700	17,260	13,516	85,650	85,700	18,100	14,266	88,650	88,700	18,940	15,016	91,650	91,700	19,780	15,766
82,700	82,750	17,274	13,529	85,700	85,750	18,114	14,279	88,700	88,750	18,954	15,029	91,700	91,750	19,794	15,779
82,750	82,800	17,288	13,541	85,750	85,800	18,128	14,291	88,750	88,800	18,968	15,041	91,750	91,800	19,808	15,791
82,800	82,850	17,302	13,554	85,800	85,850	18,142	14,304	88,800	88,850	18,982	15,054	91,800	91,850	19,822	15,804
82,850	82,900	17,316	13,566	85,850	85,900	18,156	14,316	88,850	88,900	18,996	15,066	91,850	91,900	19,836	15,816
82,900	82,950	17,330	13,579	85,900	85,950	18,170	14,329	88,900	88,950	19,010	15,079	91,900	91,950	19,850	15,829
82,950	83,000	17,344	13,591	85,950	86,000	18,184	14,341	88,950	89,000	19,024	15,091	91,950	92,000	19,864	15,841
<b>83,000</b>				<b>86,000</b>				<b>89,000</b>				<b>92,000</b>			
83,000	83,050	17,358	13,604	86,000	86,050	18,198	14,354	89,000	89,050	19,038	15,104	92,000	92,050	19,878	15,854
83,050	83,100	17,372	13,616	86,050	86,100	18,212	14,366	89,050	89,100	19,052	15,116	92,050	92,100	19,892	15,866
83,100	83,150	17,386	13,629	86,100	86,150	18,226	14,379	89,100	89,150	19,066	15,129	92,100	92,150	19,906	15,879
83,150	83,200	17,400	13,641	86,150	86,200	18,240	14,391	89,150	89,200	19,080	15,141	92,150	92,200	19,920	15,891
83,200	83,250	17,414	13,654	86,200	86,250	18,254	14,404	89,200	89,250	19,094	15,154	92,200	92,250	19,934	15,904
83,250	83,300	17,428	13,666	86,250	86,300	18,268	14,416	89,250	89,300	19,108	15,166	92,250	92,300	19,948	15,916
83,300	83,350	17,442	13,679	86,300	86,350	18,282	14,429	89,300	89,350	19,122	15,179	92,300	92,350	19,962	15,929
83,350	83,400	17,456	13,691	86,350	86,400	18,296	14,441	89,350	89,400	19,136	15,191	92,350	92,400	19,976	15,941
83,400	83,450	17,470	13,704	86,400	86,450	18,310	14,454	89,400	89,450	19,150	15,204	92,400	92,450	19,990	15,954
83,450	83,500	17,484	13,716	86,450	86,500	18,324	14,466	89,450	89,500	19,164	15,216	92,450	92,500	20,004	15,966
83,500	83,550	17,498	13,729	86,500	86,550	18,338	14,479	89,500	89,550	19,178	15,229	92,500	92,550	20,018	15,979
83,550	83,600	17,512	13,741	86,550	86,600	18,352	14,491	89,550	89,600	19,192	15,241	92,550	92,600	20,032	15,991
83,600	83,650	17,526	13,754	86,600	86,650	18,366	14,504	89,600	89,650	19,206	15,254	92,600	92,650	20,046	16,004
83,650	83,700	17,540	13,766	86,650	86,700	18,380	14,516	89,650	89,700	19,220	15,266	92,650	92,700	20,060	16,016
83,700	83,750	17,554	13,779	86,700	86,750	18,394	14,529	89,700	89,750	19,234	15,279	92,700	92,750	20,074	16,029
83,750	83,800	17,568	13,791	86,750	86,800	18,408	14,541	89,750	89,800	19,248	15,291	92,750	92,800	20,088	16,041
83,800	83,850	17,582	13,804	86,800	86,850	18,422	14,554	89,800	89,850	19,262	15,304	92,800	92,850	20,102	16,054
83,850	83,900	17,596	13,816	86,850	86,900	18,436	14,566	89,850	89,900	19,276	15,316	92,850	92,900	20,116	16,066
83,900	83,950	17,610	13,829	86,900	86,950	18,450	14,579	89,900	89,950	19,290	15,329	92,900	92,950	20,130	16,079
83,950	84,000	17,624	13,841	86,950	87,000	18,464	14,591	89,950	90,000	19,304	15,341	92,950	93,000	20,144	16,091

(Continued on page 26)

2007 Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
		Your tax is—				Your tax is—				Your tax is—					
<b>93,000</b>				<b>95,000</b>				<b>97,000</b>				<b>99,000</b>			
93,000	93,050	20,158	16,104	95,000	95,050	20,718	16,604	97,000	97,050	21,278	17,104	99,000	99,050	21,838	17,604
93,050	93,100	20,172	16,116	95,050	95,100	20,732	16,616	97,050	97,100	21,292	17,116	99,050	99,100	21,852	17,616
93,100	93,150	20,186	16,129	95,100	95,150	20,746	16,629	97,100	97,150	21,306	17,129	99,100	99,150	21,866	17,629
93,150	93,200	20,200	16,141	95,150	95,200	20,760	16,641	97,150	97,200	21,320	17,141	99,150	99,200	21,880	17,641
93,200	93,250	20,214	16,154	95,200	95,250	20,774	16,654	97,200	97,250	21,334	17,154	99,200	99,250	21,894	17,654
93,250	93,300	20,228	16,166	95,250	95,300	20,788	16,666	97,250	97,300	21,348	17,166	99,250	99,300	21,908	17,666
93,300	93,350	20,242	16,179	95,300	95,350	20,802	16,679	97,300	97,350	21,362	17,179	99,300	99,350	21,922	17,679
93,350	93,400	20,256	16,191	95,350	95,400	20,816	16,691	97,350	97,400	21,376	17,191	99,350	99,400	21,936	17,691
93,400	93,450	20,270	16,204	95,400	95,450	20,830	16,704	97,400	97,450	21,390	17,204	99,400	99,450	21,950	17,704
93,450	93,500	20,284	16,216	95,450	95,500	20,844	16,716	97,450	97,500	21,404	17,216	99,450	99,500	21,964	17,716
93,500	93,550	20,298	16,229	95,500	95,550	20,858	16,729	97,500	97,550	21,418	17,229	99,500	99,550	21,978	17,729
93,550	93,600	20,312	16,241	95,550	95,600	20,872	16,741	97,550	97,600	21,432	17,241	99,550	99,600	21,992	17,741
93,600	93,650	20,326	16,254	95,600	95,650	20,886	16,754	97,600	97,650	21,446	17,254	99,600	99,650	22,006	17,754
93,650	93,700	20,340	16,266	95,650	95,700	20,900	16,766	97,650	97,700	21,460	17,266	99,650	99,700	22,020	17,766
93,700	93,750	20,354	16,279	95,700	95,750	20,914	16,779	97,700	97,750	21,474	17,279	99,700	99,750	22,034	17,779
93,750	93,800	20,368	16,291	95,750	95,800	20,928	16,791	97,750	97,800	21,488	17,291	99,750	99,800	22,048	17,791
93,800	93,850	20,382	16,304	95,800	95,850	20,942	16,804	97,800	97,850	21,502	17,304	99,800	99,850	22,062	17,804
93,850	93,900	20,396	16,316	95,850	95,900	20,956	16,816	97,850	97,900	21,516	17,316	99,850	99,900	22,076	17,816
93,900	93,950	20,410	16,329	95,900	95,950	20,970	16,829	97,900	97,950	21,530	17,329	99,900	99,950	22,090	17,829
93,950	94,000	20,424	16,341	95,950	96,000	20,984	16,841	97,950	98,000	21,544	17,341	99,950	100,000	22,104	17,841
<b>94,000</b>				<b>96,000</b>				<b>98,000</b>				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> <b>\$100,000 or over — use Form 1040</b> </div>			
94,000	94,050	20,438	16,354	96,000	96,050	20,998	16,854	98,000	98,050	21,558	17,354				
94,050	94,100	20,452	16,366	96,050	96,100	21,012	16,866	98,050	98,100	21,572	17,366				
94,100	94,150	20,466	16,379	96,100	96,150	21,026	16,879	98,100	98,150	21,586	17,379				
94,150	94,200	20,480	16,391	96,150	96,200	21,040	16,891	98,150	98,200	21,600	17,391				
94,200	94,250	20,494	16,404	96,200	96,250	21,054	16,904	98,200	98,250	21,614	17,404				
94,250	94,300	20,508	16,416	96,250	96,300	21,068	16,916	98,250	98,300	21,628	17,416				
94,300	94,350	20,522	16,429	96,300	96,350	21,082	16,929	98,300	98,350	21,642	17,429				
94,350	94,400	20,536	16,441	96,350	96,400	21,096	16,941	98,350	98,400	21,656	17,441				
94,400	94,450	20,550	16,454	96,400	96,450	21,110	16,954	98,400	98,450	21,670	17,454				
94,450	94,500	20,564	16,466	96,450	96,500	21,124	16,966	98,450	98,500	21,684	17,466				
94,500	94,550	20,578	16,479	96,500	96,550	21,138	16,979	98,500	98,550	21,698	17,479				
94,550	94,600	20,592	16,491	96,550	96,600	21,152	16,991	98,550	98,600	21,712	17,491				
94,600	94,650	20,606	16,504	96,600	96,650	21,166	17,004	98,600	98,650	21,726	17,504				
94,650	94,700	20,620	16,516	96,650	96,700	21,180	17,016	98,650	98,700	21,740	17,516				
94,700	94,750	20,634	16,529	96,700	96,750	21,194	17,029	98,700	98,750	21,754	17,529				
94,750	94,800	20,648	16,541	96,750	96,800	21,208	17,041	98,750	98,800	21,768	17,541				
94,800	94,850	20,662	16,554	96,800	96,850	21,222	17,054	98,800	98,850	21,782	17,554				
94,850	94,900	20,676	16,566	96,850	96,900	21,236	17,066	98,850	98,900	21,796	17,566				
94,900	94,950	20,690	16,579	96,900	96,950	21,250	17,079	98,900	98,950	21,810	17,579				
94,950	95,000	20,704	16,591	96,950	97,000	21,264	17,091	98,950	99,000	21,824	17,591				

## General Information

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

1. Be sure to enter the correct social security number for you and your spouse if married in the space provided on Form 1040EZ. Check that your name and SSN agree with your social security card.

2. Use the amount from line 6 to find your tax in the tax table. Be sure you enter the correct tax on line 10.

3. If you think you can take the earned income credit, read the instructions for lines 8a and 8b that begin on page 10 to make sure you qualify. If you do, make sure you use the correct column of the EIC Table for your filing status.

4. Check your math, especially when figuring your taxable income, federal income tax withheld, earned income credit, total payments, and your refund or amount you owe.

5. Check one or both boxes on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2007 return. Check the box even if that person chooses not to claim you (or your spouse). If no one can claim you (or your spouse) as a dependent, do not check any of the boxes.

6. Enter an amount on line 5. If you check any of the boxes, use the worksheet on the back of Form 1040EZ to figure the amount to enter. If you do not check any of the boxes, enter \$8,750 if single; \$17,500 if married filing jointly.

7. Remember to sign and date Form 1040EZ and enter your occupation(s).

8. If you got a peel-off label, make sure it shows the correct name(s) and address. If not, enter the correct information. If you did not get a label, enter your name and address in the spaces provided on Form 1040EZ.

9. Attach your Form(s) W-2 to the left margin of Form 1040EZ.

10. If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 12 on page 16 for details.

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

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

**Income tax withholding and estimated tax payments for 2008.** If the amount you owe or your refund is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2008 pay. For details on how to complete Form W-4, see Pub. 919. If you receive certain government payments (such as unemployment compensation or social security benefits) you can have tax withheld from those payments by giving the payer Form W-4V. In general, you do not have to make estimated tax payments if you expect that your 2008 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

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

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

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



*You may be able to deduct this gift on your 2008 tax return.*

**How do you get a copy of your tax return?** If you need a copy of your tax return, use Form 4506. There is a \$39 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a Presidentially declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us. See page 29 for the number.

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

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

**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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request 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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit the IRS website at [www.irs.gov](http://www.irs.gov) to learn more about identity theft and how to reduce your risk.

**Death of a taxpayer.** If a taxpayer died before filing a return for 2007, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, the processing of the return may be delayed.

If your spouse died in 2007 and you did not remarry in 2007, or if your spouse died in 2008 before filing a return for 2007, you can file a joint return. A joint return should show your spouse's 2007 income before death and your income for all of 2007. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

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

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

For more details, use TeleTax topic 356 (see page 30) or see Pub. 559.

**Past due returns.** The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual, family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 (see page 30) or visit [www.irs.gov](http://www.irs.gov) and click on "Individuals" for help in filing those returns.

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## Other Ways To Get Help

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

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

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics. This is an online version of the TeleTax topics listed on page 30.

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**Free help with your return.** Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return preparation. VITA/TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Free electronic filing is offered by IRS authorized *e-file* providers at many of the VITA/TCE locations nationwide. Volunteers will help you with claiming the credits and deductions you may be entitled to. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone tax benefits, at an office within your installation. For more information on these programs, go to [www.irs.gov](http://www.irs.gov) and enter keyword "VITA" in the upper right corner. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at [www.aarp.org/taxaide](http://www.aarp.org/taxaide) or call 1-888-227-7669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2006 tax return (if available), all your Forms W-2, 1099, and 1098 for 2007, and any other information about your 2007 income and expenses.

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

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

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

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## Refund Information

You can check on the status of your 2007 refund if it has been at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).

Be sure to have a copy of your 2007 tax return available because you will need to know the exact whole-dollar amount of your refund. You will also need to know your filing status. Then, do one of the following.

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



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

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

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

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## Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* below. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



*If you want to check the status of your 2007 refund, see Refund Information above.*

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## Before You Call

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

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

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

**Evaluation of services provided.** The IRS uses several methods to evaluate our telephone service. One method is to record telephone

calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

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## Making the Call

Call 1-800-829-1040 (deaf customers with access to TTY/TDD equipment may call 1-800-829-4059). Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

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## Before You Hang Up

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

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

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## What Is TeleTax?

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### Recorded Tax Information

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

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### Topics by Internet

TeleTax topics are also available through the IRS website at [www.irs.gov](http://www.irs.gov).

<b>TeleTax Topics</b>				<b>Topic No.</b>	<b>Subject</b>	<b>Topic No.</b>	<b>Subject</b>	<b>Topic No.</b>	<b>Subject</b>
All topics are available in Spanish.				419	Gambling income and expenses	555	Ten-year tax option for lump-sum distributions	758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
<b>Topic No.</b>	<b>Subject</b>	<b>Topic No.</b>	<b>Subject</b>	420	Bartering income	556	Alternative minimum tax	761	Tips—Withholding and reporting
<b>IRS Help Available</b>		<b>Alternative Filing Methods</b>		421	Scholarship and fellowship grants	557	Tax on early distributions from traditional and Roth IRAs	762	Independent contractor vs. employee
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs	253	Substitute tax forms	423	Social security and equivalent railroad retirement benefits	558	Tax on early distributions from retirement plans	<b>Magnetic Media Filers—1099 Series and Related Information Returns</b>	
		<b>General Information</b>		424	401(k) plans	<b>Tax Credits</b>		801	Who must file magnetically
102	Tax assistance for individuals with disabilities and the hearing impaired	301	When, where, and how to file	425	Passive activities—Losses and credits	601	Earned income credit (EIC)	802	Applications, forms, and information
103	Tax help for small businesses and the self-employed	303	Checklist of common errors when preparing your tax return	427	Stock options	602	Child and dependent care credit	803	Waivers and extensions
104	Taxpayer Advocate Service—Help for problem situations	304	Extension of time to file your tax return	429	Traders in securities (information for Form 1040 filers)	607	Adoption credit	804	Test files and combined federal and state filing
105	Armed Forces tax information	305	Recordkeeping	430	Exchange of policyholder interest for stock	608	Excess social security and RRTA tax withheld	805	Electronic filing of information returns
107	Tax relief in disaster situations	306	Penalty for underpayment of estimated tax	<b>Adjustments to Income</b>		610	Retirement savings contributions credit	<b>Tax Information for Aliens and U.S. Citizens Living Abroad</b>	
		307	Backup withholding	451	Individual retirement arrangements (IRAs)	<b>IRS Notices</b>		851	Resident and nonresident aliens
<b>IRS Procedures</b>		308	Amended returns	452	Alimony paid	651	Notices—What to do	856	Foreign tax credit
151	Your appeal rights	309	Roth IRA contributions	453	Bad debt deduction	652	Notice of underreported income—CP 2000	857	Individual taxpayer identification number (ITIN)—Form W-7
152	Refund information	310	Coverdell education savings accounts	455	Moving expenses	653	IRS notices and bills, penalties, and interest charges	858	Alien tax clearance
153	What to do if you haven't filed your tax return	311	Power of attorney information	456	Student loan interest deduction	<b>Basis of Assets, Depreciation, and Sale of Assets</b>		<b>Tax Information for Residents of Puerto Rico (in Spanish only)</b>	
154	Forms W-2 and Form 1099-R—What to do if not received	312	Disclosure authorizations	457	Tuition and fees deduction	701	Sale of your home	901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
155	Forms and publications—How to order	313	Qualified tuition programs (QTPs)	458	Educator expense deduction	703	Basis of assets	902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
156	Copy of your tax return—How to get one	<b>Filing Requirements, Filing Status, and Exemptions</b>		<b>Itemized Deductions</b>		704	Depreciation	903	Federal employment tax in Puerto Rico
157	Change of address—How to notify IRS	352	Which form—1040, 1040A, or 1040EZ?	501	Should I itemize?	705	Installment sales	904	Tax assistance for residents of Puerto Rico
158	Ensuring proper credit of payments	356	Decedents	502	Medical and dental expenses	<b>Employer Tax Information</b>			
159	Prior year(s) Form W-2—How to get a copy of	<b>Types of Income</b>		503	Deductible taxes	751	Social security and Medicare withholding rates		
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)	401	Wages and salaries	504	Home mortgage points	752	Form W-2—Where, when, and how to file		
		403	Interest received	505	Interest expense	753	Form W-4—Employee's Withholding Allowance Certificate		
<b>Collection</b>		404	Dividends	506	Contributions	754	Form W-5—Advance earned income credit		
201	The collection process	407	Business income	507	Casualty and theft losses	755	Employer identification number (EIN)—How to apply		
202	Tax payment options	409	Capital gains and losses	508	Miscellaneous expenses	756	Employment taxes for household employees		
203	Failure to pay child support and federal nontax and state income tax obligations	410	Pensions and annuities	509	Business use of home	757	Forms 941 and 944—Deposit requirements		
204	Offers in compromise	411	Pensions—The general rule and the simplified method	510	Business use of car				
205	Innocent spouse relief (and separation of liability and equitable relief)	412	Lump-sum distributions	511	Business travel expenses				
		413	Rollovers from retirement plans	512	Business entertainment expenses				
		414	Rental income and expenses	513	Educational expenses				
		415	Renting residential and vacation property	514	Employee business expenses				
		416	Farming and fishing income	515	Casualty, disaster, and theft losses				
		417	Earnings for clergy	<b>Tax Computation</b>					
		418	Unemployment compensation	551	Standard deduction				
				552	Tax and credits figured by the IRS				
				553	Tax on a child's investment income				
				554	Self-employment tax				
						<b>Topic numbers are effective January 1, 2008.</b>			

# Quick and Easy Access to Tax Help and Tax Products




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



## Internet

You can access the IRS website 24 hours a day, 7 days a week, at [www.irs.gov](http://www.irs.gov).

**Online services and help.** Go to [www.irs.gov](http://www.irs.gov) to:

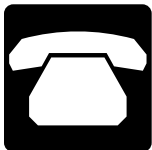
-  **Access Free File**, a free commercial income tax preparation and electronic filing service available to taxpayers with adjusted gross income of \$54,000 or less.
- Check the status of your 2007 refund. Click on “Where’s My Refund.”
- See answers to many questions. Click on “Frequently Asked Questions.”
- Figure your withholding allowances using our Withholding Calculator at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Sign up for e-News Subscriptions to get the latest tax news on a variety of topics by email.
- Send us your comments or request help.
- Get disaster relief information. Enter keyword “Disaster.”
- Safeguard your privacy. Enter keyword “Privacy Policy.”

**View and download products.** Click on “More Forms and Publications” or go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

- For forms and instructions, click on “Form and Instruction number.”
- For publications, click on “Publication number.”
- For a subject index to forms, instructions, and publications, click on “Topical index.”
- For prior year forms, instructions, and publications, click on “Previous years.”

**Online ordering of products.** To order tax products delivered by mail, go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

- For current year products, click on “Forms and publications by U.S. mail.”
- For a tax booklet of forms and instructions, click on “Tax packages.”
- For tax products on a CD, click on “Tax products on CD-ROM (Pub. 1796).” See *CD/DVD* on this page.



## Phone

**Tax forms and publications.** Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

**Tax help and questions.** Call 1-800-829-1040.

**Hearing Impaired TTY/TDD.** Call 1-800-829-4059.

**TeleTax information - 24 hour tax information.** Call 1-800-829-4477. See page 30 for topic numbers and details.

**Refund hotline.** 1-800-829-1954.



## Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Also, some grocery stores, copy centers, city and county government offices, credit unions, and

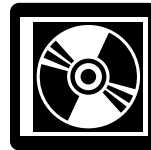
office supply stores have reproducible tax products available to photocopy or print from a CD.



## Mail

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

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



## CD/DVD

Buy IRS Publication 1796 (IRS Tax Products CD) for \$35. Price is subject to change. There may be a handling fee. The CD includes current-year and prior-year forms, instructions, and publications; Internal Revenue Bulletins;

and toll-free and email technical support. As a bonus, you will get the IRS Tax Products DVD. The CD is released twice during the year. The first release will ship the beginning of January 2008 and the final release (including the bonus DVD) will ship the beginning of March 2008. The CD does not support electronic filing.

**Internet.** Buy the CD from:

- National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders)
- Government Printing Office (GPO) at <http://bookstore.gpo.gov> (search for Pub. 1796)

**Telephone.** Buy the CD from:

- NTIS at 1-877-233-6767
- GPO at 1-866-512-1800

**Other ways to get help.** See page 28 for information.

## Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information which we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this

information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

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

### Estimates of Taxpayer Burden

The table below shows burden estimates by form type and type of taxpayer. Time burden is further broken out by taxpayer activity. The largest component of time burden for all taxpayers is record-keeping, as opposed to form completion and submission. In addition, the time burden associated with form completion and submission activities is closely tied to preparation method (self-prepared without software, self-prepared with software, and prepared by paid preparer).

Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax preparation software costs, photocopying costs, and phone calls (if not toll-free).

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the average time burden for all taxpayers filing a 1040, 1040A, or 1040EZ was 26.4 hours, with an average cost of \$207 per return. This average includes all associated forms and schedules, across all preparation methods and all taxpayer activities. Taxpayers filing Form 1040 had an average burden of about 34 hours, and taxpayers filing Form 1040A and Form 1040EZ averaged about 10 hours. However, within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best estimates available as of September 24, 2007, from tax returns filed for 2006. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new data becomes available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicates that electronically prepared and e-filed returns have fewer errors, implying a lower overall post-filing burden.

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

### Estimated Average Taxpayer Burden for Individuals by Activity

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

Major Form Filed or Type of Taxpayer	Percentage of Returns	Average Time Burden (Hours)						Average Cost (Dollars)
		Total Time	Record Keeping	Tax Planning	Form Completion	Form Submission	All Other	
All taxpayers . . . . .	100	26.4	15.0	4.7	3.3	0.6	2.8	\$207
Major forms filed								
1040 . . . . .	69	33.5	19.8	5.9	3.7	0.6	3.4	267
1040A & 1040EZ . . . . .	31	10.4	4.2	1.8	2.5	0.5	1.4	72
Type of taxpayer								
Nonbusiness* . . . . .	71	14.1	5.6	3.3	3.0	0.5	1.6	114
Business* . . . . .	29	56.9	38.4	8.0	4.2	0.7	5.7	440

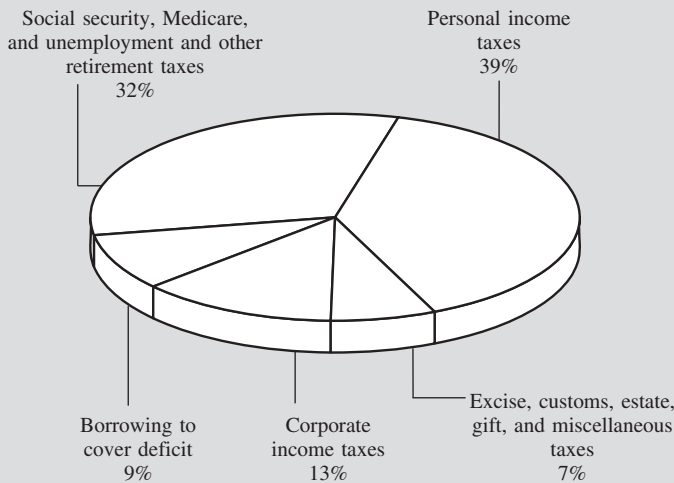
\* You are a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are a "nonbusiness" filer if you did not file any of those schedules or forms with Form 1040.



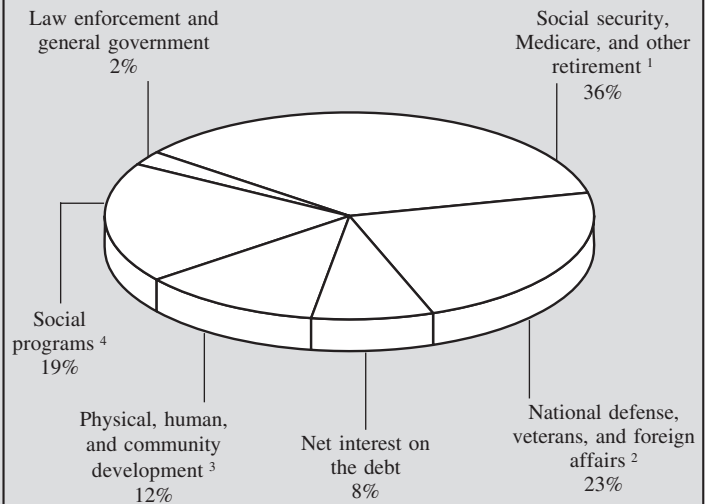
## Major Categories of Federal Income and Outlays for Fiscal Year 2006

**Income and Outlays.** These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2006.

### Income



### Outlays



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

In fiscal year 2006 (which began on October 1, 2005, and ended on September 30, 2006), federal income was \$2.407 trillion and outlays were \$2.655 trillion, leaving a deficit of \$0.248 trillion.

### Footnotes for Certain Federal Outlays

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

2. **National defense, veterans, and foreign affairs:** About 19% of outlays were to equip, modernize, and pay our armed forces and to fund the Global War on Terrorism and other national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

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

4. **Social programs:** About 13% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

**Note.** The percentages on this page exclude undistributed offsetting receipts, which were \$68 billion in fiscal year 2006. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

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## Where Do You File?

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

address shown below that applies to you. If you want to use a private delivery service, see page 6. Envelopes without enough postage will be returned to you by the post office.

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

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

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