



Instructions for preparing 1984 1040EZ and 1040A

Department of the Treasury Internal Revenue Service
1984 Form 1040EZ Income Tax Return for Single Filers with No Dependents OMB No. 1545-0045

Name & address
Use the IRS mailing label. If you don't have one, please print:
Name and address:
City, State, ZIP:
Social security number: 1234567890

Figures your tax
1. Total wages, salaries, and tips. This should be shown in Box 10 of your W-2 form(s). (Attach your W-2 form(s).)
2. Interest income of \$400 or less. If the total is more than \$400, you cannot use Form 1040EZ.
3. Add line 1 and line 2. This is your adjusted gross income.
4. Allowable part of your charitable contributions. Complete the worksheet on page 21 of the instruction booklet. Do not enter more than \$75.
5. Subtract line 4 from line 3.
6. Amount of your personal exemption.
7. Subtract line 6 from line 5. This is your taxable income.
8. Enter your Federal income tax withheld. This should be shown in Box 10 of your W-2 form(s).
9. Use the amount column in the tax table on page 11 of the instruction booklet to find the tax on your taxable income on line 7. Enter the amount of tax.
10. If line 8 is larger than line 9, subtract line 8 from line 9. Enter the amount of your refund.
11. If line 9 is larger than line 8, subtract line 8 from line 9. Enter the amount you owe. Attach check or money order for the full amount, payable to "Internal Revenue Service."
I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.
Tax preparer: _____ Date: _____

For Privacy Act and Paperwork Reduction Act Notice, see page 4 L.

Form 1040EZ

A very short form
for most single taxpayers
with no dependents.

Department of the Treasury Internal Revenue Service
1984 Form 1040A US Individual Income Tax Return OMB No. 1545-0046

Step 1 Name and address
Use the IRS mailing label. If you don't have one, print or type:
Name and address:
City, State, ZIP:
Social security number:
Federal identification number (if any):

Step 2 Check your filing status
1. Single (Use if you can use Form 1040EZ.)
2. Married filing joint return. (You may use if you had income.)
3. Married filing separate returns. (Enter spouse's social security number above and spouse's full name here.)
4. Head of household (with qualifying person). (If the qualifying person is your unmarried child but not your dependent, write the child's name here.)

Step 3 Figure your exemptions
Always check the exemption box labeled "Youself." Check other boxes if they apply.
a. Yourself Spouse 65 or over Blind
b. Spouse 65 or over Blind
c. First exonerated of your dependent children who lived with you.
d. Other dependents:
Name: _____ Relationship: _____ Number of dependents: _____

Step 4 Figure your total income
a. Total number of exemptions claimed. (Also complete line 10.)
b. Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.)
7. Interest income. (If the total is over \$400, also complete and attach Schedule 1 (Form 1040A), Part III.)
8. Dividends. (If the total is over \$400, also complete and attach Schedule 1 (Form 1040A), Part III.)
9. Taxable bond interest. See the instructions on page 16.
10. Subtract line 8b from line 7. Write the result.
11. Unemployment compensation (insurance), from Form(s) 1099-G. Total received.
12. Taxable amount, if any. (Copy the worksheet on page 17 of the instructions.)
10. Add lines 5, 7, 8c, and 10. Write the total. This is your total income.
11. Individual retirement arrangements (IRA) deduction, from the worksheet on page 18.
12. Write IRA payments made in 1984 that you deducted on line 11c.
13. Deductions for a married couple when both work. Complete and attach Schedule 1 (Form 1040A), Part III.
14. Add lines 11a and 12. Write the total. This is your total adjustments.
15. Subtract line 13 from line 10. Write the result. This is your adjusted gross income.

Form 1040A and Schedule 1

An expanded short form
you may use for the following items:

- Deduction for payments to an IRA.
- Deduction for a married couple when both work.
- Credit for child and dependent care expenses.

From the Commissioner

Two short tax forms for 1984

There are two tax forms in this tax package—**Form 1040EZ**, for certain single taxpayers with no dependents, and **Form 1040A**. Both the 1984 Form 1040EZ and Form 1040A are basically the same as last year's.

Rounding makes these forms even easier

Many people find that rounding off cents to whole dollars makes calculations easier. Rounding is easy too. Just drop amounts under 50 cents and increase amounts that are 50 cents or more to the next whole dollar. See the instructions on page 12.

Tax tip

Even if you qualify to use Form 1040EZ or Form 1040A, it might benefit you to use Form 1040 instead. For example, if you own a home, you may want to itemize your deductions; to do so, you must file Form 1040. See pages 4 through 6 to determine which form to use and whether itemizing deductions will help you.

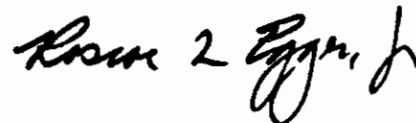
Important reminders

Be sure to report all your income. In fairness to the vast majority of taxpayers who correctly report all their income, we make every effort to identify others who understate their income. If we must increase your tax liability after you file your return, it can be more costly for you than accurate reporting when you file because of interest and penalties you may be charged.

Beginning this year, we will offer automated refund information at selected locations. If it has been at least ten weeks since you mailed your 1984 tax return, call the telephone number listed for your area and we will tell you the status of your refund. See pages 38 and 39 for the list of telephone numbers and instructions on how to use this service.

A number of Americans have seen fit to make voluntary contributions to reduce the public debt. In 1984, we received approximately 2,500 contributions totaling almost \$400,000. If you wish to contribute, just enclose in your tax return envelope a separate check made payable to "Bureau of the Public Debt." Subject to the limitations on charitable contributions, you can deduct this contribution on your 1985 tax return. But please be sure to keep your contribution to reduce the public debt separate from any amount you owe on your tax return. Make your check for taxes payable to "Internal Revenue Service."

After completing your return, check to make sure it is correct, sign it, and mail it early. Please be sure to keep a copy for your records. If you have suggestions for improving the forms or instructions, please write and let us know. Thank you for your cooperation.



Roscoe L. Egger, Jr.
Commissioner of Internal Revenue

How to use this instruction booklet

The instructions are divided into three sections. **Section 1** contains information about who must file a return and how to choose the correct form to use: Form 1040EZ, Form 1040A, or Form 1040. **Section 2** contains step-by-step instructions for Form 1040A. **Section 3** contains general information.

Section 1— Filing information

First, be sure you need to file a tax return

Your marital status, filing status, age, and gross income determine whether you have to file a tax return. Gross income usually means money, goods, and property you received that you must pay tax on. It does not include nontaxable benefits.

Use the following chart to see **whether you must file a tax return**.

You must file a tax return if—

Your marital status at the end of 1984 was:	and your filing status is:	and at the end of 1984 you were:	and your gross income was at least:
Single (including divorced and legally separated)	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300
Married with a dependent child and living apart from your spouse all year	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300
Married and living with your spouse at end of 1984 (or on the date your spouse died)	Married, joint return	under 65 (both spouses)	\$5,400
		65 or over (one spouse)	\$6,400
		65 or over (both spouses)	\$7,400
Married, not living with spouse at end of 1984	Married, separate return	any age	\$1,000
		any age	\$1,000
Widowed in 1983 or 1982 and not remarried in 1984	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300
Widowed before 1982 and not remarried in 1984	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300

Other filing requirements—

Tax Tip: Even if you do not have to file a return, you should file one to get a refund of any Federal income tax withheld from your pay. You should also file to get a refund of earned income credit if you are eligible to take the credit.

- You must also file a tax return if **any one** of the following applied for 1984:
- either** you could be claimed as a dependent on your parents' return and you had \$1,000 or more in gross income that was not earned income—for example, taxable interest and dividends. (You must file Form 1040.)
 - or** you owe any special taxes, such as social security tax on tips you did not report to your employer. (You must file Form 1040.)
 - or** you owe uncollected social security tax or RRTA tax on tips you reported to your employer. (You must file Form 1040.)
 - or** you received any advance earned income credit (EIC) payments from your employer.
 - or** you earned \$400 or more from self-employment after you deduct your business expenses. (You must file Form 1040.)
 - or** you earned wages of \$100 or more from a church or a church-controlled organization that is exempt from employer social security taxes. (You must file Form 1040.)
 - or** you were allowed to exclude income from sources within U.S. possessions and had gross income of \$1,000 or more. (You must file Form 1040.)

These rules apply to all U.S. citizens and resident aliens. They also apply to nonresident aliens and dual-status aliens who are married to U.S. citizens or residents at the end of 1984 and who have elected to be treated as resident aliens.

Second, be sure you use the tax form that is right for you

There are three tax forms for individuals—short Form 1040EZ for certain single taxpayers, Form 1040A, and Form 1040. All taxpayers may use Form 1040 if they want to, but you will probably save time if you are able to use one of the shorter forms instead. The following chart (pages 4 and 5) shows the kinds of filing statuses, exemptions, income, deductions, taxes, and credits that can be shown on each of these three forms. Use it to help determine **which form to use**.

	Filing status	Number of exemptions	Taxable income	Only income from
Form 1040EZ	Single only	Only one personal exemption for yourself	Only taxable income of less than \$50,000	<ul style="list-style-type: none"> • Wages, salaries, tips • Interest of \$400 or less
Form 1040A	<ul style="list-style-type: none"> • Single • Married filing joint • Married filing separate • Head of household 	All exemptions that you are entitled to claim	Only taxable income of less than \$50,000	<ul style="list-style-type: none"> • Wages, salaries, tips • Interest • Dividends • Unemployment compensation
Form 1040	<ul style="list-style-type: none"> • Single • Married filing joint • Married filing separate • Head of household • Qualifying widow(er) with dependent child 	All exemptions that you are entitled to claim	All amounts of taxable income	<ul style="list-style-type: none"> • Wages, salaries, tips • Interest and dividends • Taxable social security and tier 1 railroad retirement benefits (see page 13) • Unemployment compensation • Self-employment • Rents and royalties (Schedule E) • Pensions and annuities • Taxable state and local income tax refunds • Capital gains (Schedule D) • Gain from the sale of your home (Form 2119) • Alimony received • All other sources

Form 1040EZ for single filers

Form 1040EZ can be used only by *single* filers who—

- claim only **one** personal exemption, and
- claim **no dependents**, and
- have income only from wages, salaries, and tips, and have interest income of \$400 or less, and
- have no dividend income, and
- have taxable income of less than \$50,000.

If you use Form 1040EZ, the step-by-step instructions on the back of the form are the only ones you will need for completing most of the items. However, you will have to use the 1040A tax table on pages 31-36 to complete line 9 of Form 1040EZ.

Adjustments to income	Itemized deductions	Other taxes	Tax credits
No adjustments to income	No itemized deductions (You may deduct part of some amounts you gave to charitable organizations)	No other taxes	No tax credits
Adjustments to income for: <ul style="list-style-type: none"> • The deduction for a married couple when both work (Schedule 1, Part III) • The deduction for payments to an IRA 	No itemized deductions (You may deduct part of some amounts you gave to charitable organizations)	Advance earned income credit (EIC) payments	Only tax credits for: <ul style="list-style-type: none"> • Partial political contributions credit • Credit for child and dependent care expenses (Schedule 1, Part IV) • Earned income credit
All adjustments to income: <ul style="list-style-type: none"> • Alimony paid • Penalty for early withdrawal of savings • Deduction for payments to an IRA or Keogh (H.R. 10) plan • Moving expenses (Form 3903 or Form 3903F) • Employee business expenses (Form 2106) • Deduction for a married couple when both work (Schedule W) • Other adjustments 	All itemized deductions (Use Schedule A): <ul style="list-style-type: none"> • State and local income taxes • Real estate taxes • Sales taxes • Interest paid • Charitable contributions • Medical and dental expenses • Casualty and theft losses • Miscellaneous deductions 	All other taxes: <ul style="list-style-type: none"> • Advance earned income credit (EIC) payments • Self-employment tax (Schedule SE) • Tax on an IRA (Form 5329) • Alternative minimum tax (Form 6251) • Social security tax on tips not reported to your employer (Form 4137) • Uncollected social security tax on tips shown on your Form W-2 • All other income taxes 	All tax credits: <ul style="list-style-type: none"> • Partial political contributions credit • Earned income credit • Credit for child and dependent care expenses (Form 2441) • Investment credit (Form 3468) • Jobs credit (Form 5884) • Foreign tax credit (Form 1116) • Credit for the elderly and the permanently and totally disabled (Schedule R) • Residential energy credit (Form 5695) • Qualified diesel-powered highway vehicles credit (Form 4136) • All other credits

Can you itemize deductions? Many people choose to file Form 1040 so they can itemize deductions. Itemizing often benefits you when you have large deductions for items such as real estate taxes, state and local income taxes, mortgage interest, or medical expenses.

It would generally benefit you to itemize deductions if—

<p>Your filing status is:</p> <ul style="list-style-type: none"> • Single or Head of household • Married filing joint or Qualifying widow(er) with dependent child • Married filing separate 	<p>And your itemized deductions are:</p> <ul style="list-style-type: none"> • More than \$2,300 • More than \$3,400 • More than \$1,700
--	---

Taxpayers who must use Form 1040

Use the chart on pages 4 and 5 as a guide to see which form you can use. However, even if you can otherwise use Form 1040EZ or 1040A, you **MUST** use Form 1040 instead if any of the following special situations applies to you.

You MUST use Form 1040 if:

1. You received **any** of the following types of income:
 - Taxable social security or tier 1 railroad retirement benefits (see **Social security benefits** on page 13 to determine whether any of your benefits are taxable).
 - Unearned income of \$1,000 or more (for example, taxable interest or dividends) and you can be claimed as a dependent on your parents' return.
 - Tips not reported to your employer on which you owe social security tax. See page 15.
 - Interest or dividend income received as a nominee (that is, in your name) for someone else.
 - Interest on securities transferred between interest payment dates. (You must also use Form 1040 if you paid, rather than received, the interest.)
 - Capital gain distributions or nontaxable distributions.
 - Bartering income (fair market value of goods or services you received in return for your goods or services).
 - Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
2. Your marital and filing status situation is **any one** of the following:
 - You are married filing a separate return and your spouse itemizes. (**Note:** You may be able to file Form 1040A if you had a dependent child living with you in 1984 and you lived apart from your spouse all year. See page 8.)
 - You file as a qualifying widow(er) with dependent child. (See the special rule on page 8 under **Box 2, Married filing a joint return.**)
 - You were a nonresident alien during any part of 1984 and you do not file a joint return. (**Note:** You may have to file **Form 1040NR.**)
 - At the end of 1984 you were married to a nonresident alien or dual-status alien who had U.S. source income and who has not elected to be treated as a resident alien. (**Note:** You can use Form 1040A if you are considered single under the rules explained on page 8 for **Married persons who live apart.**)
3. You can exclude or deduct **any** of the following sources of income:
 - Qualified reinvested dividends from a qualified public utility. (**Note:** You must also file **Schedule B** to take the exclusion.)
 - Foreign earned income you received as a U.S. citizen or resident alien. (**Note:** You must also file **Form 2555.**)
 - Certain income received from sources in a U.S. possession. (**Note:** You must also file **Form 4563.**)
4. You made estimated tax payments in 1984 (or want to apply any part of your refund to your 1985 estimated tax). (**Note:** If you did not pay enough tax, you may have to pay a penalty. See page 27.)
5. You are a U.S. government employee or railroad employee representative and you can take a credit for excess hospital insurance benefits tax you paid in 1984. See page 25. (**Note:** You must also file **Form 4469.**)
6. You were a grantor of, or transferor to, a foreign trust that existed in 1984, OR you had an interest in, or authority over, a foreign bank account, securities account, or other foreign financial account. (**Note:** You must also file **Schedule B.**)
7. You were an employee of a church or a church-controlled organization that is exempt from employer social security taxes and you received wages of \$100 or more. (**Note:** You must also file **Schedule SE.**)

Tax Tip: If your taxable income in 1984 is substantially larger than your average taxable income for the past three years, it may benefit you to "income average." But you must use Form 1040 to do so. Get **Schedule G, Income Averaging**, for details.

Third, prepare and mail your tax return

After you have determined which form you can use (Form 1040EZ or Form 1040A), file only one of these forms as your tax return.

Instructions for Form 1040EZ are on the back of the form. Instructions for completing Form 1040A begin on the next page.

Mail your return in the enclosed envelope. If you don't have one, mail the return to the Service Center for your state. See the list on page 30.

File as soon as you can after January 1, 1985, but not later than **April 15, 1985**. If you need more time to file, you can get an automatic four-month extension by filing **Form 4868** by the due date of your return. If you file late, you may have to pay penalties and interest. See page 28 for details.

Tax Tip: Be sure to keep a copy of your tax return for your files.

**Section 2—
Step-by-step
instructions for
Form 1040A**

Use these instructions when you prepare Form 1040A. They correspond to the steps and the entry lines on the form. They also refer you to IRS publications that you might find helpful.

Form 1040A and these instructions are separated into nine main steps. At the beginning of each step of the instructions is a filled-in example of the appropriate section of Form 1040A. You might find it helpful to refer to the examples as you complete your return.

The examples show a Form 1040A filled in for Jon and Lisa Brown. The Browns are filing a joint return for 1984 and have one son, whom they claim as a dependent. Both Jon and Lisa worked. They also had interest and dividend income. Jon, who was unemployed for part of 1984, received unemployment compensation. They contributed to two charities. They also paid a babysitter to care for their son while they worked.

**Step 1
Name, address,
and social
security number**

Department of the Treasury—Internal Revenue Service

Form 1040A US Individual Income Tax Return

OMB No. 1545-0088

Use the IRS mailing label. If you don't have one, print or type:

Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security no.
Jon T. & Lisa	Brown	516-04-1492
Present home address (number and street)		Spouse's social security no.
885 Scott Street		515-10-1778
City, town or post office, State, and ZIP code		
Anytown, Maryland 01234		

***Tax Tip:** If you changed your name because of marriage, divorce, etc., be sure the Social Security Administration (SSA) has the same name in its records that you have on your tax return. This prevents delays in processing your return.*

Please use the mailing label we sent you, but don't attach it until you have completed your return. Mark through and correct any errors on it. Use of the label saves processing time and speeds refunds.

If your post office does not deliver mail to your street address and you have a P.O. box, write your P.O. box number on the line for your present home address instead of your street address.

If you don't have a label, print or type the information in the spaces provided. On a joint return, if you and your spouse use different last names, separate the names with "and"—for example, "Jon Brown and Lisa Smith." Also write your own social security number and, if you are married, your spouse's number. On a joint return, be sure the numbers are in the same order as your first names. If you don't have a social security number, get **Form SS-5** from your local SSA office and file it with them. If you don't receive a number by the time your return is due, write "applied for" in the space for your social security number.

If your spouse is a nonresident alien, has no income, and does not have a social security number, write "NRA" in the space for your spouse's social security number.

**Presidential Election
Campaign Fund**

Presidential Election Campaign Fund

Do you want \$1 to go to this fund? Yes No
If joint return, does your spouse want \$1 to go to this fund? Yes No

Congress established this fund to support public financing of Presidential election campaigns. You may have \$1 go to the fund by checking the YES box. On a joint return, each of you may choose whether to have \$1 go to the fund.

Checking YES does not change the tax or refund shown on your return. This is NOT a political contribution, so you cannot claim this amount as a partial credit for political contributions on line 21b.

**Step 2
Check your
filing
status—
Boxes 1
through 4**

- 1 Single (See if you can use Form 1040EZ.)
- 2 Married filing joint return (even if only one had income)
- 3 Married filing separate return. Enter spouse's social security number above and spouse's full name here. _____
- 4 Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here. _____

Check **only** the filing status box that applies to you. In general, your filing status depends on whether you are considered single or married.

There is a different tax rate for each filing status. The lowest rate is **married filing a joint return** followed by **head of household**. The next higher tax rate is **single**. The highest tax rate is **married filing a separate return**. If more than one filing status applies to you, choose the filing status that will give you the lowest tax.

**Box 1
Single**

***Tax Tip:** If you were widowed in 1982 or 1983 and have a dependent child, see the special rule below for widowed taxpayers. You might be able to use joint return tax rates to lower your tax.*

- Check Box 1 if **any one** of the following applies as of December 31, 1984:
- either** you were never married,
 - or** you were legally separated, according to your State law, under a decree of divorce or of separate maintenance,
 - or** you were widowed before January 1, 1984, and did not remarry in 1984,
 - or** you were married, living apart from your spouse, and you meet **all five** tests below.

Married persons who live apart. Even if you were not divorced or legally separated in 1984, you may be considered single and use tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. If you and your spouse each meet the tests, each of you can be treated as single.

You are **considered single** if **all five** of the following apply:

1. You file a separate return from your spouse, and
2. You lived apart from your spouse all of 1984, and
3. You provided over half the cost of keeping up your home for 1984, and
4. Your home was the principal home of your child or stepchild for more than 6 months of 1984, and
5. You claim this child or stepchild as your dependent.

Note: *If you meet all five tests shown above and, in addition, your dependent child lived in your home **ALL** year, you can file as head of household instead of single. (See page 9.)*

**Box 2
Married filing a
joint return**

***Tax Tip:** If both you and your spouse received wages in 1984, you may be able to take a special deduction. See page 20 for more details.*

- A husband and wife may file a joint return even if only one had income or they do not live together all year. However, both must agree to file jointly, and both must sign the return. On a joint return, each is responsible for the return. This means, for example, that if one spouse does not pay the tax due on the joint return, the other spouse may have to. You may file a joint return if **any one** of the following applies:
- either** you were married as of December 31, 1984, even if you did not live together at the end of 1984,
 - or** your spouse died in 1984 and you did not remarry in 1984.

Note: *If you file a joint return for 1984, you may not, after the due date for filing that return, amend that return to file as married filing a separate return.*

Special rule for widowed taxpayers who have a dependent child. If your spouse died in 1982 or 1983 and you did not remarry in 1984, you may be able to file as a **qualifying widow(er) with dependent child** and use joint return tax rates to lower your tax. But you will have to use Form 1040 instead of Form 1040A. You can use this filing status if **all four** of the following apply:

1. You have a child (including stepchild or foster child) whom you claim as a dependent.
2. This child lived in your home for all of 1984 (except for temporary absences).
3. You paid over half the cost of keeping up your home for this child.
4. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

If you can't file as qualifying widow(er) with dependent child, refer to page 9 to see if you can file as head of household. Otherwise, you must file as single.

Special rule for nonresident aliens and dual-status aliens. You may be able to file a joint return with your spouse if, at the end of 1984, you were a nonresident alien or a dual-status alien and were married to a citizen or resident alien of the United States. You and your spouse must also agree to be taxed on your combined worldwide income. For more details, see **Tele-Tax Information** on page 39 or get **Publication 519, U.S. Tax Guide for Aliens**.

Box 3 Married filing a separate return

Tax Tip: If you were married in 1984 but lived apart from your spouse all year, read the special rule on page 8 under the single filing status to see if you can be considered "single."

Some married couples file separate tax returns because each wants to be responsible only for his or her own tax.

However, in almost all instances, if you file a separate return, you will pay more Federal income tax. This is because the tax rate is higher for married persons filing separately. And in general, you cannot get certain important tax benefits. For example, if you file a separate return:

- You cannot take the deduction for a married couple when both work.
- You cannot take the credit for child and dependent care expenses in most instances.
- You cannot take the earned income credit.
- You will have to include in income more of any unemployment compensation you received in 1984 if you lived with your spouse at any time in 1984 than you would if you filed a joint return with your spouse.
- You must itemize your deductions if your spouse itemizes, even if it is not to your tax benefit to do so.

Special rules for filing a separate return

1. Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to taxpayers in community property states. (See list on page 15.) For more information, get **Publication 555**, Community Property and the Federal Income Tax.
2. If your spouse itemizes deductions, you must itemize and use Form 1040.
3. Each of you must enter the other's name and social security number in the spaces provided on the form. If your spouse does not file, check the boxes on line 5b that apply if you can claim the exemption(s) for your spouse.

Box 4 Head of household

Tax Tip: If you were married in 1984 but lived apart from your spouse all year, see page 8 for the special rule for **Married persons who live apart**. If you meet all the tests under this special rule, you may be able to file as head of household.

This filing status is for unmarried individuals who provide a home for certain other persons. **You may file as head of household if:**

- You were unmarried as of December 31, 1984 (this includes some married couples who lived apart all year or who were legally separated), and
- You provided over half the cost of keeping up a home that was the principal home all year for **any one** of the following relatives:
 1. Your **unmarried child** or **grandchild** who lived with you in your home all year (except for temporary absences, such as for school). This child does not have to be your dependent. However, your foster child must qualify as your dependent.

Note: You must write the child's name in the space provided on line 4 if the child is not your dependent.

2. Your **married child** or **grandchild** whom you can claim as a dependent. This child had to live with you in your home all year (except for temporary absences, such as for school).
3. Your **parent** whom you can claim as a dependent. Your parent did not have to live in your home in 1984.
4. Any **other relative** whom you can claim as a dependent. This relative must have lived with you in your home all year. For the definition of "relative," see page 11.

Note: To determine whether someone is your "dependent," see the instructions for lines 5c and 5d that begin on page 11.

Your "child" means your son, daughter, stepchild, or adopted child.

Your "grandchild" means a descendant of your son, daughter, or adopted child.

Special rules

- You do not qualify as head of household if your relative described in 2, 3, or 4 above, or your foster child is your dependent under the rules for **Dependent supported by two or more taxpayers** (explained on page 12).
- If you received payments under the program for Aid to Families with Dependent Children (AFDC), and you used them to pay part of the cost of keeping up your home, you cannot count the payments as an amount you paid for keeping up your home. You must count these payments as support from someone else.

Step 3
Figuring your
exemptions—
Lines 5a through 5e

Always check the exemption box labeled Yourself. Check other boxes if they apply.

5a <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	Write number of boxes checked on 5a and b	<u>2</u>
b <input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind		
c First names of your dependent children who lived with you <u>Sean</u>			Write number of children listed on 5c	<u>+ 1</u>
d Other dependents:				
1. Name	2. Relationship	3. Number of months lived in your home.	4. Did dependent have income of \$1,000 or more?	5. Did you provide more than one-half of dependent's support?
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
e Total number of exemptions claimed. (Also complete line 18.)			Write number of other dependents listed on 5d	<u>+</u>
			Add numbers entered on lines above	<u>- 3</u>

An exemption is a tax benefit. For each exemption you take—either for yourself, your spouse, or someone you claim as a dependent—you reduce by \$1,000 the amount of income on which you must pay tax.

Line 5a.
Exemptions for yourself

Please be sure to check the exemption box(es) that apply to you.

If you were:

- Under 65 and not blind
- 65 or over and not blind
- Under 65 and blind
- 65 or over and blind

You can take:

- One exemption for yourself
- Two exemptions for yourself
- Two exemptions for yourself
- Three exemptions for yourself

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1985, you can take the extra age exemption for 1984.

Blindness. If you were completely blind, attach a statement to your return describing this condition.

If you were partially blind, you can take the blindness exemption if:
either you can't see better than 20/200 in your better eye with eyeglasses or contact lenses,
or your field of vision is 20 degrees or less.

If you were partially blind, attach a certified statement from your eye doctor describing this condition. If your eye condition is not likely to improve, you need to attach a statement only once. In later years, just mention that you have already filed a statement.

Line 5b.
Exemptions for your spouse

The same rules apply for your spouse's exemptions as for yours. If you are filing a joint return, you can always take the exemptions that apply for your spouse.

If your spouse was:

- Under 65 and not blind
- 65 or over and not blind
- Under 65 and blind
- 65 or over and blind

You can take:

- One exemption for your spouse
- Two exemptions for your spouse
- Two exemptions for your spouse
- Three exemptions for your spouse

If you are filing a separate return, you can take exemptions for your spouse only if he or she—

1. is not filing a return, and
2. had no taxable income, and
3. was not the dependent of another person.

If at the end of 1984 you were divorced or legally separated, you cannot take an exemption for your former spouse.

Note: You are considered as married for the whole year if, as of the end of 1984, you were separated under an interlocutory (not a final) decree of divorce.

Death of your spouse. If your husband or wife died in 1984, and you did not remarry by the end of 1984, check the boxes for the exemptions you could have taken for your spouse on the date of death. For other filing instructions, see **Death of taxpayer** on page 28.

**Lines 5c and 5d.
Exemptions for
dependent children
and other
dependents**

You can claim an exemption for each of your dependents. Each person you claim as a dependent must have been alive during some part of 1984. This includes a baby born in 1984 or a person who died in 1984.

On line 5c write the name of each dependent child who lived with you.

On line 5d write the name and other information for other dependents, including your dependent children who did not live with you.

**Five tests to
determine
whether you can
claim someone as
a dependent**

There are five tests to determine whether someone is your dependent: the *relationship* test, *married dependent* test, *citizen or resident* test, *income* test, and *support* test.

Each dependent must meet **all five** of the following tests:

Test 1— Relationship. Your dependent must be:

- either** your relative,
or someone who lived in your home as a member of your household **all** year; the relationship must not violate local law.

The following are considered your *relatives*:

- Your child. Your child includes your son, daughter, stepchild, adopted child; a child who lived in your home as a family member, if placed with you by an authorized placement agency for legal adoption; and a foster child (any child who lived in your home as a family member for the whole year).
- Your grandchild.
- Your son-in-law, daughter-in-law.
- Your parent, grandparent, stepparent, parent-in-law.
- Your brother, sister, stepbrother, stepsister, brother-in-law, sister-in-law.
- If related by blood, your aunt, uncle, nephew, niece.

Any relationships that have been established by marriage are not ended by divorce or death.

Test 2— Married dependent. Your married dependent cannot file a joint return.

Note: *However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of all tax withheld, you may claim him or her if the other four tests are met.*

Test 3— Citizen or resident. The dependent must be:

- either** a U.S. citizen or resident alien,
or a resident of Canada or Mexico,
or your adopted child who is not a U.S. citizen, but who lived with you all year in a foreign country.

Test 4— Income. Generally, the dependent's gross income must be less than \$1,000. Gross income does not include nontaxable income such as welfare benefits.

Special rules for your dependent child. Your dependent who is your child does not have to meet this income test if:

- either** your child was under 19 at the end of 1984,
or your child qualifies as a **student dependent**.

Your child is a "student dependent" if he or she:

- was enrolled as a full-time student at a school during any 5 months during 1984, or
- took a full-time, on-farm training course during any 5 months of 1984. (The course had to be given by a school or a state, county, or local government agency.)

To be a full-time student, the child must be enrolled in school for the number of hours or classes that the school considers to be full time.

School includes elementary, junior and senior high schools; colleges, universities; and technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

Test 5— Support. The general rule is that you had to provide over half the dependent's support in 1984. If you file a joint return, support can come from either spouse. For exceptions to the support test, see **Children of divorced or separated parents and Dependent supported by two or more taxpayers** on page 12.

Tax Tip: *Your child can take a \$1,000 personal exemption on his or her own tax return if he or she files one. This is true even if you can also claim this child as a dependent on your own return.*

Exemptions for dependent children and other dependents (continued)

Tax Tip: If you care for a foster child, see **Tele-Tax Information** on page 39 or **Publication 501, Exemptions, for special rules that apply.**

Support includes food, a place to live, clothing, medical and dental care, and education. Support also includes such items as a car and furniture, but only if they are given to the dependent, or if the dependent buys them, solely for his or her own use or benefit. In figuring support, use the actual cost of these items. However, you should figure the cost of a place to live at its fair rental value.

In figuring support, you must include money used by the dependent for his or her own support, even if this money was not taxable. Examples are social security and welfare benefits, gifts, and savings.

Support does **not** include such items as income and social security taxes, life insurance premiums, or funeral expenses for your deceased dependent. If your dependent is a student, do not include his or her scholarships.

Children of divorced or separated parents. When both parents together give over half of the child's support, the general rule is that the parent who had custody for most of the year can take the child's exemption. But there are two exceptions.

Parent who does not have custody. If you do not have custody (or you have custody for the shorter time), you can still claim the exemption for your child or children if:

- either** you gave at least \$600 toward each child's support in 1984 and your divorce decree or separation agreement states that you can claim the child as a dependent,
- or** you gave at least \$1,200 toward each child's support in 1984 and the other parent cannot prove that he or she gave more than you did.

Caution: Beginning in 1985, the support test for children of divorced or separated parents has been changed. See **Publication 504, Tax Information for Divorced or Separated Individuals, for details.**

Dependent supported by two or more taxpayers. Even if you did not provide more than half of another person's support, you might still be able to claim the person as a dependent if ALL of the following apply:

1. You and one or more other eligible person(s) together provided over half of another person's support, and
2. You provided more than 10% of that person's support, and
3. No one alone provided over half of that person's support, and
4. Tests 1 through 4 on page 11 are met, and
5. You attach **Form 2120, Multiple Support Declaration**, to your return. Each eligible person who paid over 10% of support must complete Form 2120 so you can attach these forms to your return. The form states that you alone will claim the person as a dependent in 1984.

An "eligible" person is a person who could have claimed another person as a dependent except that he or she did not provide more than half of that person's support.

Step 4

Figuring your total income

6	Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.)	6	9,080.00
7	Interest income. (If the total is over \$400, also complete and attach Schedule 1 (Form 1040A), Part I.)	7	250.00
8a	Dividends. (If the total is over \$400, also complete and attach Schedule 1 (Form 1040A), Part II.)	8a	240.00
b	Exclusion. See the instructions on page 16.	8b	200.00
c	Subtract line 8b from line 8a. Write the result.	8c	40.00
9a	Unemployment compensation (insurance), from Form(s) 1099-G. Total received. 300 Repayment 3,000.00	9a	3,000.00
b	Taxable amount, if any, from the worksheet on page 17 of the instructions.	9b	-0-
10	Add lines 6, 7, 8c, and 9b. Write the total. This is your total income .	10	9,370.00

Rounding off to whole dollars

You may find calculations easier if you round off cents to the nearest whole dollar. But if you do round off, do so for all amounts. You can drop amounts that are less than 50 cents. For example, \$129.39 becomes \$129. Increase amounts that are 50 cents or more to the next whole dollar. For example, \$235.67 becomes \$236.

Figuring your
total income
(continued)

Refunds of state or local income taxes

If you received a refund, credit, or offset of state or local income taxes in 1984, the state or other taxing authority may send you a **Form 1099-G** showing the amount of this refund, credit, or offset.

You **do not** have to include this amount in your income for 1984 if you filed—

- Form 1040EZ for 1983, or
- Form 1040A for 1983, or
- Form 1040 for 1983 and you **did not itemize** deductions on Schedule A of Form 1040.

Note: If you itemized deductions on Form 1040 for 1983, you may have to report part or all of the amount shown on Form 1099-G as income on Form 1040 for 1984. See **Tele-Tax Information** (tape no. 134) on page 39 or **Publication 525, Taxable and Nontaxable Income**, for details.

Social security benefits (and tier 1 railroad retirement benefits)

Beginning in 1984, you may have to include some of your social security benefits in taxable income. If any of the social security benefits you received for 1984 are taxable, you **MUST** use Form 1040 instead of Form 1040EZ or Form 1040A. Social security benefits for this purpose include any monthly benefit under title II of the Social Security Act or a tier 1 railroad retirement benefit.

By January 31, 1985, you should receive **Form SSA-1099** or **Form RRB-1099** showing the total benefits paid to you for 1984 (Box 3) and the total amount of any benefits repaid in 1984 (Box 4). The difference between these two totals is your net benefits for 1984. This is shown in Box 5.

If you received more than one form, add the amounts from Box 5 of all your forms to figure your total net benefits for 1984. If a negative amount (an amount less than -0-) is shown in Box 5 on any of your forms, subtract that amount from the total of all the other amounts in Box 5.

Some of the benefits you received for 1984 may be taxable if, at the end of 1984, you were:

- **Single**, and your adjusted gross income, plus any interest income you received in 1984 that is exempt from Federal income tax, plus one-half of your net benefits (from Box 5), is more than \$25,000.
- **Married and**
 - you are filing a joint return, and your adjusted gross income, plus any interest income you or your spouse received in 1984 that is exempt from Federal income tax, plus the deduction for a married couple when both work, plus one-half of your and your spouse's net benefits (from Box 5), is more than \$32,000, **or**
 - you are **not** filing a joint return, and you **did not** live with your spouse at any time during 1984, and your adjusted gross income, plus any interest income you received in 1984 that is exempt from Federal income tax, plus one-half of your net benefits (from Box 5), is more than \$25,000, **or**
 - you are **not** filing a joint return, and you **lived** with your spouse at any time during 1984, and your adjusted gross income, plus any interest income you received in 1984 that is exempt from Federal income tax, plus one-half of your net benefits (from Box 5), is more than zero (-0-).

If none of the situations described above apply to you, none of the benefits shown on your SSA-1099 or RRB-1099 form(s) are taxable this year. You may use Form 1040EZ or Form 1040A, whichever applies. **DO NOT** list your benefits as income.

If you are still not sure whether any of your benefits are taxable, use the worksheet on page 14.

For more information, see **Publication 915, Tax Information on Social Security Benefits (and Tier 1 Railroad Retirement Benefits)**.

Tax law
change
for 1984

Figuring your total income (continued)

Worksheet to determine if any of your social security and/or tier 1 railroad retirement benefits are taxable (keep for your records)

Check only one box:

- a. Single—write \$25,000 on line M below.
- b. Married, filing a joint return—write \$32,000 on line M below.
- c. Married, not filing a joint return and DID NOT live with your spouse at any time during 1984—write \$25,000 on line M below.
- d. Married, not filing a joint return and you lived with your spouse at any time during 1984—write -0- on line M below.

Note: If you checked Box **b** above, include your spouse's amounts on the appropriate lines below.

A. Write the amount from **Box 5** of all your Forms SSA-1099 or Forms RRB-1099. (If a negative amount is shown in Box 5 on any of your forms, subtract that amount from the total of all other amounts in Box 5.)

A. _____

Note: If the amount on line A above is zero or less, stop here; none of your benefits are taxable this year.

B. Divide the amount on line A above by 2. Write the result.

B. _____

C. Write your total wages, salaries, tips, etc., from Form(s) W-2.

C. _____

D. Write your total interest income.

D. _____

E. Write your total dividend income.

E. _____

F. Write the amount, if any, of your dividend exclusion.

F. _____

G. Subtract line F from line E. Write the result.

G. _____

H. Write the taxable amount, if any, of your unemployment compensation.

H. _____

I. Write the total amount of any interest income you received in 1984 that is exempt from Federal income tax, such as interest from municipal bonds.

I. _____

J. Add lines B, C, D, G, H, and I above. Write the total.

J. _____

K. Write the amount, if any, of your IRA deduction.

K. _____

L. Subtract line K from line J. Write the result.

L. _____

M. Write: \$25,000 if you checked Box **a** or **c** above.
\$32,000 if you checked Box **b** above.
-0- if you checked Box **d** above.

M. _____

If the amount on line **M** is equal to or more than the amount on line **L**, none of your benefits are taxable this year. You may use Form 1040EZ or Form 1040A, whichever applies. DO NOT list your benefits as income.

If the amount on line **L** is more than the amount on line **M**, some of your benefits are taxable this year. You MUST use Form 1040 instead of Form 1040EZ or Form 1040A.

Figuring your
total income
(continued)

Special rules for taxpayers in community property states

Married couples living in community property states must follow state law to determine what is community property and what is individual property. Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

Be sure to get **Publication 555**, Community Property and the Federal Income Tax. It explains the rules for couples living in community property states. In general, the special rules for reporting only your own income apply if:

1. You and your spouse lived apart all year, and
2. You do not file a joint return, and
3. You did not transfer community earned income to your spouse before the end of the year, and
4. Your spouse did not transfer community earned income to you before the end of the year.

Line 6.
**Total wages,
salaries, tips, etc.**

Include the total of all income you received from wages, salaries, and tips. This should be shown in Box 10 of the W-2 form that each employer is required to give you. For a joint return, also be sure to include your spouse's income on line 6.

If you don't have a W-2 form by January 31, ask your employer for one. If you don't get one from your employer by February 15, contact your local IRS office. You must still report your earnings even if you don't get a W-2 form from your employer. If you lose your W-2 form or the one that you have is incorrect, ask your employer for a new one.

Tip income. Be sure to report income from tips you actually received, even if the income is not included in Box 10 of your W-2. If you do not include in gross income the full amount of your tip allocation as shown on your W-2 form(s), you must be able to prove the smaller amount reported with adequate books and records. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you generally will have to pay the social security tax on the tip income not included in Box 10 of your W-2 form(s). To figure this tax, complete and attach **Form 4137** to Form 1040. You may not file Form 1040A or Form 1040EZ. For more information on allocated tips, see **Publication 531**, Reporting Income From Tips.

Line 7.
Interest income

Report on line 7 your total interest income from banks, savings and loan associations, credit unions, savings bonds, seller-financed mortgages, etc. Include any interest that you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook.

Note: Generally, amounts you received from money market funds are not interest income. Instead, you should report these amounts as dividends.

Tax Tip: If you redeemed a time savings deposit early, your interest statement may show a penalty for early withdrawal. You can deduct this penalty, but you must use **Form 1040** to take the deduction.

Use Form 1040 instead of Form 1040A if **any** of the following applies:

- You received any interest from an All-Savers Certificate (ASC).
- You received interest as a nominee for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.

Each payer should send you a **Form 1099-INT** showing interest you must report. Even if you do not receive a Form 1099-INT, you must report all taxable interest. For more information on interest income, see **Tele-Tax Information** (tape no. 132) on page 39 or **Publication 550**, Investment Income and Expenses.

Note: Be sure each payer of interest income has your correct social security number. Otherwise, the payer may withhold 20% of the interest income. You may also be subject to penalties. For more information, see **Publication 550**.

If the amount on line 7 is over \$400, also complete and attach Schedule 1 (Form 1040A), Part I, Interest income.

Tax-exempt interest. If you received a Form 1099-INT for tax-exempt interest, such as from municipal bonds, do not include this income on line 7. If you are completing Schedule 1 (Form 1040A), Part I, include in line 1 the tax-exempt interest as shown on Form 1099-INT. Several lines above line 2, put a subtotal of all interest income. Below this subtotal, write "Tax-Exempt Interest" and show the amount of this interest. Subtract this amount from the subtotal and write the result on line 2 of Part I.

In the example on page 12, the Browns reported \$250 in taxable interest earned on their deposits in a savings account. Since the amount of interest they received was not more than \$400, they did not have to complete the interest section of Schedule 1.

**Line 8.
Dividends**

Use line 8 to report dividend income. There are three parts to this line.

Line 8a. Report your total dividends on line 8a.

Each payer should send you a **Form 1099-DIV**. It will show you whether your dividend qualifies for the dividend exclusion. If you are unsure, contact the corporation. Report all taxable dividends even if you did not receive a Form 1099-DIV.

Note: *Be sure each payer of dividends has your correct social security number. Otherwise, the payer may withhold 20% of the dividend income. You may also be subject to penalties. For more information, see **Publication 550, Investment Income and Expenses**.*

If the amount on line 8a is over \$400, also complete and attach Schedule 1 (Form 1040A), Part II, Dividend income.

Use Form 1040 instead of Form 1040A if **any** of the following applies:

- You had capital gain distributions or nontaxable distributions.
- You received dividends as a nominee for someone else.
- You exclude qualified reinvested dividends from a qualified public utility.

Note: *Earnings from savings and loan associations, building and loan associations, or credit unions are often called dividends. But they are really interest and should be reported on line 7.*

Line 8b, Dividend exclusion. You can exclude (subtract) up to \$100 of qualifying dividend income. (You can exclude up to \$200 on a joint return regardless of which spouse owns the stock.) On line 8b show the amount of your exclusion.

In the example on page 12, Jon Brown had \$190 in dividends on stock he owned separately. Jon and Lisa also received \$50 in dividends on stock they owned jointly. Since they are filing a joint return, they can claim a \$200 dividend exclusion. If they had filed separate returns, Jon could have claimed a \$100 dividend exclusion. However, Lisa could have claimed only a \$25 dividend exclusion. This is because she is treated as having received one-half of the jointly-owned dividends.

Qualifying dividends. Only dividends from **domestic** corporations qualify for the dividend exclusion.

Nonqualifying dividends. Dividends from the following do **not** qualify for the exclusion:

- Money market funds, unless the corporation has told you how much of the dividend you can exclude.
- Foreign corporations.
- Real estate investment trusts (REITS).
- Exempt corporations (such as charitable organizations and farmers' cooperative associations).

For more details on the dividend exclusion, get Publication 550.

Line 8c. Subtract line 8b from line 8a. Write your answer on line 8c. If it's less than zero, write -0-.

**Line 9.
Unemployment
compensation**

If you received unemployment compensation in 1984, you might have to pay tax on some or all of it. Your state will send you a **Form 1099-G** showing the amount you were paid. Write this amount on line 9a. Then use the worksheet on page 17 to see if any of it is taxable.

Do not include on line 9a any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on line 6. If you pay back these supplemental unemployment benefits in a later year because you receive payments under the Trade Act of 1974, you can deduct the repayment. However, you must use Form 1040 to do so. For more details, get **Publication 525, Taxable and Nontaxable Income**.

Note: *If you paid tax on unemployment compensation you received after 1978 for weeks of unemployment ending before December 1, 1978, you may be able to get a refund of the tax paid. See **Publication 905, Tax Information on Unemployment Compensation**, for details.*

Line 9.
Unemployment
compensation
(continued)

Unemployment compensation worksheet

SAMPLE

Check only one box:

- a. Single—write \$12,000 on line H below.
- b. Married filing a joint return—write \$18,000 on line H below.
- c. Married not filing a joint return and lived with your spouse at any time during the year—write -0- on line H below.
- d. Married not filing a joint return and DID NOT live with your spouse at any time during the year—write \$12,000 on line H below.

Here is a sample worksheet showing how the Browns figure how much, if any, of their unemployment compensation is taxable. Jon Brown received unemployment compensation of \$3,000 in 1984. He was overpaid \$300 and repaid this amount in 1984.

A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.	A. <u>3,000.00</u>
B. Write amount of any 1984 unemployment compensation payments repaid in 1984. Also write "repayment" and the amount in the space to the left of line 9a entry space.	B. <u>300.00</u>
C. Subtract line B from line A. Write the result.	C. <u>2,700.00</u>
D. Add lines 6, 7, and 8c of Form 1040A. Write the total.	D. <u>9,370.00</u>
E. Add lines C and D. Write the total.	E. <u>12,070.00</u>
F. Write the amount, if any, from line 11a, IRA deduction.	F. <u>-0-</u>
G. Subtract line F from line E. Write the result.	G. <u>12,070.00</u>
H. Write: $\left\{ \begin{array}{l} \$12,000 \text{ if you checked Box a or d above.} \\ \$18,000 \text{ if you checked Box b above.} \\ -0- \text{ if you checked Box c above.} \end{array} \right\}$	H. <u>18,000.00</u>
I. Subtract line H from line G. If zero or less, stop here and write -0- on line 9b of Form 1040A.	I. <u>-0-</u>
J. Divide the amount on line I by 2. Write the result.	J. <u>.</u>
K. Write the smaller of line C or line J. Also write this amount on line 9b of Form 1040A.	K. <u>.</u>

Unemployment compensation worksheet (keep for your records)

Check only one box:

- a. Single—write \$12,000 on line H below.
- b. Married filing a joint return—write \$18,000 on line H below.
- c. Married not filing a joint return and lived with your spouse at any time during the year—write -0- on line H below.
- d. Married not filing a joint return and DID NOT live with your spouse at any time during the year—write \$12,000 on line H below.

A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.	A. _____
B. Write amount of any 1984 unemployment compensation payments repaid in 1984. Also write "repayment" and the amount in the space to the left of line 9a entry space.	B. <u> .</u>
C. Subtract line B from line A. Write the result.	C. <u> .</u>
D. Add lines 6, 7, and 8c of Form 1040A. Write the total.	D. <u> .</u>
E. Add lines C and D. Write the total.	E. <u> .</u>
F. Write the amount, if any, from line 11a, IRA deduction.	F. <u> .</u>
G. Subtract line F from line E. Write the result.	G. <u> .</u>
H. Write: $\left\{ \begin{array}{l} \$12,000 \text{ if you checked Box a or d above.} \\ \$18,000 \text{ if you checked Box b above.} \\ -0- \text{ if you checked Box c above.} \end{array} \right\}$	H. <u> .</u>
I. Subtract line H from line G. If zero or less, stop here and write -0- on line 9b of Form 1040A.	I. <u> .</u>
J. Divide the amount on line I by 2. Write the result.	J. <u> .</u>
K. Write the smaller of line C or line J. Also write this amount on line 9b of Form 1040A.	K. <u> .</u>

Step 5 Figuring your adjusted gross income

11a Individual retirement arrangement (IRA) deduction, from the worksheet on page 19.	11a	.
b Write IRA payments made in 1985 that you included on line 11a: (\$.)		
12 Deduction for a married couple when both work. Complete and attach Schedule 1 (Form 1040A), Part III.	12	190 .00
13 Add lines 11a and 12. Write the total. These are your total adjustments .	13	190 .00
14 Subtract line 13 from line 10. Write the result. This is your adjusted gross income .	14	9,180 .00

Line 11. Deduction for payments to an Individual Retirement Arrangement (IRA)

You can deduct payments to your IRA for 1984 on line 11a of Form 1040A. Use the worksheet on page 19 to figure how much you can deduct.

You should receive a statement showing ALL payments made to your IRA during 1984. Use this amount when you complete the worksheet on page 19, BUT please note the following:

- If you made payments to your IRA in 1984 that you deducted on your 1983 income tax return, DO NOT include those payments in the worksheet on page 19 and DO NOT deduct them on your 1984 tax return. You have already deducted those payments for 1983.
- If you made or will make payments to your IRA in 1985 by April 15, 1985, that you want to deduct on your 1984 Form 1040A, be sure to include these payments when you complete the worksheet on page 19. Also write this amount on line 11b of Form 1040A.

Note: If you deduct payments that you have not yet made and you do not make the payments by April 15, 1985, you should amend your tax return by filing **Form 1040X** to show the actual payments you made to your IRA.

If **any** of the following applies, you must use Form 1040 instead of Form 1040A:

- Your employer made payments to your IRA under a Simplified Employee Pension (SEP) plan.
- You made deductible employee contributions (DECs) to your employer's qualified plan.
- You received any taxable distribution from your IRA.
- You received amounts from one IRA and transferred them to another IRA or you received amounts from one qualified pension or profit-sharing plan and transferred them to an IRA. The amounts you received and transferred are called "rollover" payments.
- You owe tax on any early distributions from your IRA, any excess payments made to your IRA, or any excess accumulations in your IRA account.

For more information, see **Tele-Tax Information** (tape no. 218) on page 39 or **Publication 590**, Individual Retirement Arrangements (IRA's).

Married taxpayers. If both you and your spouse worked and you both have IRAs, figure each spouse's deduction separately using columns 1 and 2 of lines A through F of the worksheet. Then add the separate deductions and write the total amount on line 11a of Form 1040A.

If you made payments to your nonworking spouse's IRA, complete lines A through N (column 1) of the worksheet and write the amount from line N on line 11a of Form 1040A.

Note: If you are divorced, and a nonworking spouse's IRA was set up for your benefit before the divorce, special rules regarding the deduction for payments to this IRA apply. See Publication 590 for details.

Line 11. Deduction for payments to an IRA (continued)	Worksheet to figure your IRA deduction (keep for your records)	(1) Your IRA	(2) Your working spouse's IRA
	A. Write IRA payments you made in 1984 that you are deducting for 1984.		
	Note: Do not include on line A any amount you paid in 1984 and deducted on your 1983 income tax return.	A.	A.
	B. Write IRA payments you made or will make in 1985 by April 15, 1985, that you are deducting for 1984.	B.	B.
	C. Add amounts on lines A and B. Write the total.	C.	C.
	D. Write your wages, salaries, and tips.	D.	D.
	E. Maximum amount.	E. 2,000.00	E. 2,000.00
	F. Compare amounts on lines C, D, and E. Write the smallest of the three amounts on line F. If you are married and made payments to your nonworking spouse's IRA, go on to line G. Otherwise, stop here and add the amounts in columns 1 and 2 (if applicable) from line F, and write the total on Form 1040A, line 11a.	F.	F.
Complete lines G through N only if you made payments to your nonworking spouse's IRA and you file a joint return for 1984.			
	G. Write IRA payments made in 1984 for your nonworking spouse that you are deducting for 1984.		
	Note: Do not include on line G any amount you paid in 1984 and deducted on your 1983 income tax return.	G.	G.
	H. Write IRA payments made or that will be made for your nonworking spouse in 1985 by April 15, 1985, that you are deducting for 1984.	H.	H.
	I. Add amounts on lines G and H. Write the total.	I.	I.
	J. Write the amount from line D (column 1) above.	J.	J.
	K. Maximum amount.	K. 2,000.00	K.
	L. Compare amounts on lines I, J, and K. Write on line L the smallest of the three amounts.	L.	L.
	M. Add amounts on line F (column 1) and line L. Write the total, but not more than \$2,250.	M.	M.
	N. Compare amounts on lines J and M. Write on line N the smaller of the two amounts. Also write this amount on Form 1040A, line 11a.	N.	N.
	Note: If your deduction on line 11a of Form 1040A includes payments you made or will make in 1985, you must also write the amount of these payments on line 11b of Form 1040A.		

**Line 12.
Deduction for a
married couple
when both work**

If you are married and you and your spouse both work and file a joint return, you may be able to take a deduction that will reduce your income.

Complete and attach Schedule 1 (Form 1040A), Part III, to figure the deduction. Write the amount from line 6 of Part III on line 12 of Form 1040A.

Note: Do not consider community property laws in figuring this deduction.

Here is a sample worksheet showing how the Browns figure their deduction on Schedule 1, Part III.

In the example on page 18, the Browns deducted \$190 on line 12 of their return because they both worked and they filed a joint return. Jon's wages were \$7,180 and Lisa's wages were \$1,900. Since Lisa's wages were the smaller of the two, they figured their deduction on her wages.

SAMPLE

		(a) You	(b) Your spouse
1	Wages, salaries, tips, etc., from Form 1040A, line 6.	1 7,180.00	1,900.00
2	IRA deduction, from Form 1040A, line 11a.	2 - 0-	- 0-
3	Subtract line 2 from line 1. Write the result.	3 = 7,180.00	= 1,900.00
4	Write the amount from line 3, column (a) or (b) above, whichever is smaller.		4 1,900.00
5	Percentage used to figure the deduction (10%).		5 x.10
6	Multiply the amount on line 4 by the percentage on line 5. Write your answer here and on Form 1040A, line 12.		6 = 190.00

**Line 14.
Adjusted gross
income**

Subtract line 13 from line 10. This is your adjusted gross income for 1984.

If line 14 is less than \$10,000, you might be eligible for the earned income credit. See page 25 of the instructions for more details.

**Step 6
Figuring your
taxable income**

15	Write the amount from line 14.	15 9,180.00
16	Allowable part of your charitable contributions, from the worksheet on page 21 of the instructions.	16 15.00
17	Subtract line 16 from line 15. Write the result.	17 9,165.00
18	Multiply \$1,000 by the total number of exemptions claimed on line 5e.	18 3,000.00
19	Subtract line 18 from line 17. Write the result. This is your taxable income.	19 6,165.00

**Line 16.
Allowable part of
your charitable
contributions**

You can deduct part of what you gave to certain charitable organizations when you use Form 1040EZ or Form 1040A. The amount you can deduct depends on your filing status and how much you actually contributed to qualified organizations. Qualified organizations are religious, charitable, educational, scientific, or literary in purpose, or are those that work to prevent cruelty to children or animals.

Also use these instructions when completing line 4 of Form 1040EZ.

Contributions can be in the form of cash (including checks and money orders, etc.), property, or out-of-pocket expenses you paid to do volunteer work.

Examples of contributions you CAN deduct:

- Gifts to churches, temples, synagogues, Salvation Army, Red Cross, Scouts, United Way, etc.
- Gifts to nonprofit schools and hospitals.
- Gifts to veterans' and certain cultural groups.

Examples of contributions you CANNOT deduct:

- Political contributions (but see line 21b instructions).
- Gifts to individuals, foreign organizations, and civic leagues.
- The value of your time or services.
- The cost of raffle, bingo, or lottery tickets.
- Value of blood given to a blood bank.

Tax Tip: For more details on what qualifies as a charitable contribution, get **Publication 526, Charitable Contributions.**

Line 16.
Charitable
contributions
(continued)

SAMPLE

A. Cash contributions (including checks, money orders, etc.).	A.	60.00
B. Contributions of property.	B. +	-0-
C. Add lines A and B. Do not write more than \$300 (\$150 if married filing separately).	C. =	60.00
D. Percentage used to figure the deduction (25%).	D.	x .25
E. Multiply the amount on line C by the percentage on line D. Write your answer here and on Form 1040A, line 16 (or on Form 1040EZ, line 4).	E. =	15.00

Here is a sample worksheet showing how the Browns figure their deduction. They gave \$60 to qualified charities.

Had the Browns given more than \$300, their deduction on line 16 would have been limited to \$75. This is because the deduction cannot be more than \$75.

Worksheet to figure your charitable contributions deduction
(keep for your records)

A. Cash contributions (including checks, money orders, etc.).	A.	.
B. Contributions of property.	B. +	.
C. Add lines A and B. Do not write more than \$300 (\$150 if married filing separately).	C. =	.
D. Percentage used to figure the deduction (25%).	D.	x .25
E. Multiply the amount on line C by the percentage on line D. Write your answer here and on Form 1040A, line 16 (or on Form 1040EZ, line 4).	E. =	.

Line 18.
Exemptions

You are entitled to a \$1,000 deduction for each exemption you can take. Multiply \$1,000 by the number of exemptions shown on line 5e. Write this amount on line 18.

Line 19.
Taxable income

Subtract line 18 from line 17. This is your taxable income. Your tax is figured on this amount.

IRS will figure your tax and your earned income credit for you

If you want, we will figure your tax for you. If it turns out that you have paid too much tax, we will send you a refund. If you did not pay enough tax, we'll send you a bill. We won't charge you interest or a late payment penalty if you pay within 30 days of the notice date or by the due date for your return, whichever is later.

To have IRS figure your tax for you—

1. Fill in the parts of the return through line 19 that apply to you.
2. If you file a joint return, use the space in the margin to the left of line 19 to show your own taxable income and that of your spouse.
3. Complete lines 21a, 21b, and 24a if they apply to you. If you received any advance earned income credit (EIC) payments, in the space to the left of line 23 entry space, write "AEIC" and show the amount of the payment. Your Form(s) W-2 will show these payments.
4. Attach the first copy or Copy B of all your W-2 forms.
5. Complete and attach Schedule 1 of Form 1040A if required.
6. Sign and date your return (both spouses must sign a joint return).
7. Mail your return by April 15, 1985.

If you can take the earned income credit (see line 24b instructions), we can figure it for you too. If you don't have to file a return, but are filing only to take the earned income credit, follow all of the above instructions.

Step 7
Figuring your tax, credits, and payments

If You Want IRS to Figure Your Tax, See Page 21 of the Instructions.

20	Find the tax on the amount on line 19. Use the tax table, pages 31-36.	20	<u>312.00</u>
21a	Credit for child and dependent care expenses. Complete and attach Schedule 1 (Form 1040A), Part IV.	21a	<u>90.00</u>
b	Partial credit for political contributions for which you have receipts. See page 24 of the instructions.	21b	<u> </u>
22	Add lines 21a and 21b. Write the total.	22	<u>90.00</u>
23	Subtract line 22 from line 20. Write the result (but not less than zero). This is your total tax .	23	<u>280.00</u>
24a	Total Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). (If line 6 is more than \$37,800, see page 24 of the instructions.)	24a	<u>485.00</u>
b	Earned income credit, from the worksheet on page 26 of the instructions. See page 25 of the instructions.	24b	<u>103.00</u>
25	Add lines 24a and 24b. Write the total. These are your total payments .	25	<u>588.00</u>

Line 20.
Figuring your income tax

Find your tax in the tax table on pages 31-36.

Note: *The tax in the table has been figured to give you the benefit of the zero bracket amount and the reduced tax rates.*

Line 21a.
Credit for child and dependent care expenses

You may be able to take a credit against your tax if you paid someone to care for your child, or disabled spouse, or disabled dependent so that you (or your spouse if you were married) could work or look for work. The instructions that begin below explain:

- Who can qualify you for the credit,
- Who can take the credit,
- Which expenses qualify for the credit, and
- How to figure the credit.

Who can qualify you for the credit

If you worked or looked for work in 1984, you may be able to take a tax credit for expenses you paid for the care of **any one** of the following **qualifying persons**:

- Any person under age 15 whom you can claim as a dependent (but see, **Child of divorced or separated parents**, below).
- Your disabled spouse who is not able to care for himself or herself.
- Any disabled person not able to care for himself or herself whom you can claim as a dependent (or could claim as a dependent except that the person had \$1,000 or more of gross income).

Child of divorced or separated parents. If you were divorced, legally separated, or separated under a written agreement, your child is a qualifying person if you had custody of the child for a longer time during 1984 than the other parent. The child does not have to be your dependent. However, he or she must meet **all** of the following tests: The child—

1. Received over half of his or her support from both parents, and
2. Was in the custody of one or both parents for more than half of 1984, and
3. Was under 15, or was disabled and unable to care for himself or herself.

Line 21a.
Credit for child
and dependent
care expenses
(continued)

Who can take the credit

To be eligible to take the credit, **all** of the following must apply:

1. You paid for the care so you (and your spouse if you were married) could work or look for work (but see **Spouse who is a full-time student or is disabled**, on page 24).
2. The qualifying person lived in your home.
3. You (and your spouse if you were married) paid more than half the cost of keeping up your home. (See **Tele-Tax Information** (tape no. 306) on page 39 or **Publication 503**, Child and Dependent Care Credit, and Employment Taxes for Household Employers, for an explanation of what costs are included.)
4. You must file a joint return if you were married unless—
either you were legally separated,
or you lived apart from your spouse during the last 6 months of the year. If this situation applied, the qualifying person must have lived in your home more than 6 months in 1984, and you must have provided more than half the cost of keeping up your home.
5. You paid someone, other than your spouse or a person whom you can claim as a dependent, to care for the qualifying person.

Note: If the person you paid to provide the care is your child, he or she must be at least age 19 by the end of the year.

Which expenses qualify for the credit

You can count only those expenses that are for the qualifying person's well-being and protection. These include:

- Household services needed for the care of the qualifying person as well as to run the home, and
- Expenses for the care of the qualifying person.

Generally, you cannot include amounts paid for food or schooling. However, if these costs cannot be separated from the total cost of care, you can include the total cost. You may not include any part of the cost of schooling for a child in the first grade or above.

Note: Generally, if you paid cash wages of \$50 or more in a calendar quarter for household services performed in your home, you must file an employment tax return. Get **Form 942** for details.

Care provided outside the home. You can include the cost of care provided outside your home for—

- either** your dependent who is under age 15,
or any other qualifying person who regularly spends at least 8 hours each day in your household.

If the care of the qualifying person is provided by a dependent care center, the center must meet all applicable state and local regulations. See Publication 503 for the definition of a "dependent care center."

Tax Tip: Some disabled spouse and dependent care expenses may qualify as medical expenses if you itemize deductions. However, you must use Form 1040 to claim these expenses as itemized deductions. See **Publication 503** for details.

How to figure the credit

We have provided specific instructions below for some of the lines on Schedule 1 (Form 1040A), Part IV. Those lines that do not appear below are self-explanatory.

Line 2. Write on line 2 the amount of qualified expenses you incurred and actually paid in 1984. Do not include amounts paid or incurred by your employer if those amounts are excluded from your income.

Note: If you had qualified expenses in 1983 that you did not pay until 1984, you may be able to increase the amount of credit you can take in 1984; however, you must complete and attach **Form 2441** to Form 1040. You may not use Form 1040A.

- The amount of your qualified expenses on line 2 **cannot** be more than—
either \$2,400 if you paid for the care of one qualifying person in 1984,
or \$4,800 if you paid for the care of two or more qualifying persons in 1984.

Line 3. Use line 3 to figure your earned income. The amount you use to figure the credit **cannot** be more than—

- either** your earned income if you were unmarried at the end of 1984;
or if you are married filing a joint return, the **smaller** of:
1. your earned income, or
 2. your spouse's earned income.

Earned income for this purpose generally means wages, salaries, tips, and other employee compensation. See Publication 503 for more details.

Line 21a.
Credit for child
and dependent
care expenses
(continued)

Spouse who is a full-time student or is disabled. If your spouse was a full-time student or was disabled in 1984, figure your spouse's earned income on a monthly basis to determine your spouse's earned income for the year. For each month that your spouse was disabled or a full-time student, your spouse is considered to have worked and earned income of not less than \$200 a month (\$400 a month if more than one qualifying person was cared for in 1984). For any month that your spouse was not disabled or a full-time student, use actual earned income if your spouse worked during the month.

Note: *To be a full-time student, you must be enrolled in school for the number of hours or classes that the school considers full time. You must also have been enrolled for at least 5 months in 1984.*

Line 21b.
Partial credit for
political
contributions for
which you have
receipts

You can take a credit for part of what you gave in 1984 to help pay the campaign expenses of candidates for public office and to political committees and newsletter funds of candidates and elected public officials.

Note: *You cannot deduct political contributions as a charitable contribution on line 16 of Form 1040A.*

Married couples filing a joint return:

- If you gave \$200 or more, you can take a credit for \$100.
- If you gave less than \$200, you can take a credit for one-half of what you gave.

All other filing statuses:

- If you gave \$100 or more, you can take a credit for \$50.
- If you gave less than \$100, you can take a credit for one-half of what you gave.

Note: *If you checked "Yes" for the Presidential Election Campaign Fund, do NOT include that \$1 (or \$2) on line 21b as a political contribution.*

Line 23.
Total tax

Subtract the amount on line 22 from the amount on line 20. Write the result. If the amount on line 22 is more than the amount on line 20, write -0- on line 23.

Advance earned income credit (EIC) payments. If you received advance EIC payments in 1984, include these payments, as shown on Form(s) W-2, in the total on line 23. In the space to the left of this total, write "AEIC" and show the amount of the payment.

Line 24a.
Total Federal
income tax withheld

On line 24a write the total amount of **Federal income tax withheld** during 1984. This should be shown in Box 9 of your 1984 Form(s) W-2.

If you received a Form 1099 showing income tax withheld on dividends or interest income for 1984, include the amount withheld in the total on line 24a. In the space to the left of this total, write "Form 1099."

Excess social security taxes withheld. If you had more than one employer for 1984 and your total wages were over \$37,800, your employers may have withheld too much social security tax. If so, you can add the excess amount to your income tax withheld. Use the worksheet on page 25 to figure any excess social security taxes.

Excess railroad retirement taxes (RRTA) withheld. For 1984 no more than \$3,308.10 in RRTA tax should have been withheld from your pay. If any one railroad employer withheld more than that amount, you must ask that employer to refund the excess to you. You cannot claim it on your return.

If you had more than one railroad employer and you paid more RRTA tax than you should have, contact your last railroad employer about the overpayment. **Do not** use the worksheet on page 25.

If you had both RRTA tax and social security tax withheld from your wages in 1984, see **Publication 505, Tax Withholding and Estimated Tax**, to figure the amount of any excess social security taxes withheld. **Do not** use the worksheet on page 25.

Line 24a.
Total Federal
income tax
withheld
(continued)

Worksheet to figure excess social security taxes (keep for your records)

Caution: If you were a U.S. Government employee whose wages were subject only to the 1.3% hospital insurance benefits tax, and you had other wages subject to social security or RRTA taxes that, when combined with your U.S. Government wages, totaled more than \$37,800, you must use Form 1040 to take a credit for any excess social security taxes or RRTA taxes withheld, or any excess hospital insurance benefits tax.

Note: If you are filing a joint return, you must figure excess social security tax withholding separately for each spouse. Do NOT combine amounts of both husband and wife.

Employer	Social security tax withheld (Do not enter more than \$2,532.60 for each employer.)
A.	\$.
	+
	+
B. Add amounts withheld	= .
C. Social security tax limit	— 2,532.60
D. Subtract line C from line B, and write the result here. Also add this amount to the Federal income tax withheld on line 24a (line 8 of Form 1040EZ). Write "Excess SST" and show the amount in the space to the left of line 24a (line 8 of Form 1040EZ).	= .

Note: If any one employer withheld more than \$2,532.60 in social security taxes, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Excess hospital insurance benefits tax. If you were a U.S. Government employee whose wages in 1984 were subject ONLY to the 1.3% hospital insurance benefits tax and you also had another job that was subject to social security tax or RRTA tax, you may have paid too much hospital insurance benefits tax. To get a credit on the excess, your total government wages and other wages subject to social security tax or RRTA tax must be more than \$37,800. You must use Form 1040 with **Form 4469** attached to it to claim the credit.

Line 24b.
Earned income
credit

This is a special credit that can help some people who have a child and have income under \$10,000. The credit can be as much as \$500.

To qualify for the credit, **all** of the following must apply:

1. You had earned income (explained on page 26) in 1984, and
2. The amount on line 15 of Form 1040A is less than \$10,000, and
3. You have a child who lived with you in your principal home all of 1984 (this home must have been in the United States), and
4. Your filing status is **either** married filing joint **or** head of household. In addition, special rules apply to each of these two filing statuses.

Married filing joint. Your child must be claimed as your dependent. For this purpose, your "child" means:

- Your son or daughter.
- Your stepchild, adopted child, a child placed with you by an authorized placement agency for adoption by you, or a foster child (any other child, such as your grandchild, whom you cared for as your own child for the whole year).

Head of household. If your child is **unmarried**, this child does not have to be your dependent. But you must write that child's name on line 4 of your return if the child is not your dependent. If your child is **married**, this child must be claimed as your dependent. For this purpose, your "child" means:

- Your son or daughter.
- Your stepchild, adopted child, or a descendant of your son, daughter, or adopted child.

Note: You **MUST** file a return if you get advance EIC payments. You must include the amount of these payments in the total on line 23. See line 23 instructions for more details.

Tax Tip: If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay.

Line 24b.
Earned income credit
(continued)

Earned income includes:

- Wages, salaries, tips
- Anything else of value (money, goods, services) that you get from your employer for your services even if it is not taxable (such as housing allowance or rental value of a parsonage for clergy members and meals and lodging for employees)

Earned income does not include:

- Interest and dividends
- Social security and tier 1 railroad retirement benefits
- Welfare benefits
- Nondisability pensions
- Veterans' benefits
- Workmen's compensation
- Unemployment compensation (insurance)

Tax Tip: For 1985, the amount of this credit has been increased and the rules have been changed so that more people may qualify. See **Publication 596, Earned Income Credit**, for details.

If you qualify for the credit, use the worksheet below to figure it. Otherwise, write "No" on line 24b and go on to line 25.

Here is a sample worksheet showing how the Browns figure their credit.

SAMPLE

<p>A. Write the amount from Form 1040A, line 6. Also include other earned income whether taxable or not.</p>	A. 9,080.00				
<p>B. Write the amount from Form 1040A, line 15. Note: If line 15 is \$10,000 or more, stop here. You cannot take the credit.</p>	B. 9,180.00				
<p>C. If line B is \$6,000 or less, use line A to find the credit in the table on page 37. Write the amount here and on Form 1040A, line 24b.</p>	C. .				
<p>D. If line B is more than \$6,000:</p> <p>1. First, use line A to find the credit in the table on page 37. Write the amount here.</p> <p>2. Then, use line B to find the credit in the table. Write that amount here.</p> <p>3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on Form 1040A, line 24b.</p>	<table border="0" style="margin-left: 20px;"> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">1.</td> <td style="border-bottom: 1px solid black; padding-left: 5px;">116.00</td> </tr> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">2.</td> <td style="border-bottom: 1px solid black; padding-left: 5px;">103.00</td> </tr> </table> <p>D. 103.00</p>	1.	116.00	2.	103.00
1.	116.00				
2.	103.00				

Earned income credit worksheet (keep for your records)

Note: If you have not already done so, please read the instructions for line 24b that begin on page 25 to see whether you qualify for the credit.

<p>A. Write the amount from Form 1040A, line 6. Also include other earned income whether taxable or not.</p>	A. .				
<p>B. Write the amount from Form 1040A, line 15. Note: If line 15 is \$10,000 or more, stop here. You cannot take the credit.</p>	B. .				
<p>C. If line B is \$6,000 or less, use line A to find the credit in the table on page 37. Write the amount here and on Form 1040A, line 24b.</p>	C. .				
<p>D. If line B is more than \$6,000:</p> <p>1. First, use line A to find the credit in the table on page 37. Write the amount here.</p> <p>2. Then, use line B to find the credit in the table. Write that amount here.</p> <p>3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on Form 1040A, line 24b.</p>	<table border="0" style="margin-left: 20px;"> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">1.</td> <td style="border-bottom: 1px solid black; padding-left: 5px;">.</td> </tr> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">2.</td> <td style="border-bottom: 1px solid black; padding-left: 5px;">.</td> </tr> </table> <p>D. .</p>	1.	.	2.	.
1.	.				
2.	.				

Line 25.
Total payments

Add lines 24a and 24b and write the total on line 25.

Extensions of time to file. If you filed **Form 4868** to get an automatic extension of time to file Form 1040A, include in the total on line 25 the amount of any payment you made with Form 4868. In the space to the left of line 25 entry space, write "Form 4868" and show the amount paid. Also include any amount paid with **Form 2688** that you filed to request an additional extension.

Step 8
Figuring your refund or amount you owe

26	If line 25 is larger than line 23, subtract line 23 from line 25. Write the result. This is the amount of your refund .	26	<u>308.00</u>
27	If line 23 is larger than line 25, subtract line 25 from line 23. Write the result. This is the amount you owe . Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1984 Form 1040A" on it.	27	

Line 26.
Refund

If you had more tax withheld than you owe, the amount on line 25 will be larger than that on line 23. Subtract line 23 from line 25 and write your answer on line 26—this is the amount of your refund. If line 26 is less than \$1, we will send the refund only if you request it when you file the return.

If your refund is large, see your payroll office about having less tax withheld from your pay. Ask about filling out a new **Form W-4**.

Line 27.
Amount you owe

If you did not have enough tax withheld, the amount on line 23 will be larger than that on line 25. Subtract line 25 from line 23 and write your answer on line 27—this is the amount you still owe IRS. If line 27 is less than \$1, you do not have to pay it.

Pay the full amount by check or money order, payable to the "Internal Revenue Service." On your payment write your social security number and "1984 Form 1040A," and attach the payment to your return.

Penalty for not paying enough tax during the year. There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The amount you owe IRS (line 27) is \$400 or more, and
- The amount of Federal income tax withheld (line 24a) is less than 80% of—the amount of your total tax (line 23) minus your earned income credit (line 24b).

If you owe a penalty, you must file Form 1040 and attach **Form 2210**, Underpayment of Estimated Tax by Individuals, to it. However, you may be able to avoid the penalty if you meet one of the exceptions explained on Form 2210. The penalty may be waived under certain conditions. See **Publication 505**, Tax Withholding and Estimated Tax, for details.

Step 9
Sign your return

Reminder: Be sure to attach the first copy or Copy B of your W-2 form(s) to your return.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation
X <u>Jon J. Brown</u>	<u>2/15/85</u>	<u>Clerk</u>
Spouse's signature (if joint return, both must sign)	Date	Spouse's occupation
X <u>Lisa Brown</u>	<u>2/15/85</u>	<u>Sales</u>
Paid preparer's signature	Date	Preparer's social security no.
X _____		
Firm's name (or yours, if self-employed)	Employer identification no.	
Address and ZIP code	Check if self-employed	
	<input type="checkbox"/>	

For **Privacy Act and Paperwork Reduction Act Notice**, see page 41.

Form 1040A or Form 1040EZ is not considered a return unless you sign it. Your spouse must also sign if you are filing a joint return on Form 1040A. Be sure to date your return and show your occupation in the space provided.

Tax return preparers

Paid preparers must sign your return. Generally, anyone you pay to prepare your return must sign it. Someone who prepares it for you but does not charge you should not sign. A preparer who must sign your return must sign it by hand in the space provided (signature stamps or labels cannot be used), and give you a copy of the return for your records. Paid preparers of Form 1040EZ must sign the return and provide all other required information (in their own format) at the bottom of the form below the area for the taxpayer's signature.

Note: Tax return preparers should see **Publication 1045**, Information and Order Blanks for Preparers of Federal Income Tax Returns, for details on their responsibilities as paid tax return preparers.

Filing dates, penalties, and interest

If you do not file your return by **April 15, 1985**, you may have to pay a penalty.

Filing late. You can avoid penalties for late filing by sending in your return by the due date. The penalty for filing late is 5% of the amount due for each month, or part of a month, the return is late. The penalty cannot be more than 25% of your tax due. We will charge you interest on the penalty from the due date of the return. If you have a reasonable explanation for filing late, you might not have to pay the penalty, but you must attach the explanation to your return.

Minimum penalty for extended failure to file. If you fail to file your return within 60 days of the due date (with extensions), the penalty will not be less than \$100 or the amount of any additional tax you owe, whichever is smaller.

Paying tax late. The penalty is 1/2 of 1% of the unpaid amount for each month, or part of a month, the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. The penalty applies to any unpaid tax on the return and also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill.

Other penalties. There are also other penalties that can be imposed for negligence, substantial underpayment of tax, filing a frivolous return, failure to give your social security number to certain payers, and fraud. See **Publication 17** for details.

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one which 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 any alteration or striking out of the preprinted language above the space provided for your signature.

Interest. We will charge you interest on taxes not paid by their due date.

Extension of time to file. If you need more time to file, you can get an automatic four-month extension by filing **Form 4868**, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, by April 15, 1985. If you make a payment with Form 4868, see line 25 instructions for more information.

**Section 3—
General Information**

This section contains general information about items such as how to file a return for a deceased taxpayer, how long to keep your tax records, and how to file an amended return if you need to change your return.

Corresponding with IRS

Be sure to include your social security number in any correspondence with the IRS.

Address change

If you move after you file your return and you are expecting a refund, you should notify the post office serving your old address. Also notify the IRS service center where you filed your return of your address change. This will help to forward your check to your new address as soon as possible.

Voluntary contributions to reduce the public debt

You may make voluntary contributions to reduce the public debt. Subject to the limitations on charitable contributions, you can deduct this contribution on your 1985 tax return. If you wish to contribute, enclose a **separate** check in your tax return envelope made payable to "Bureau of the Public Debt." Please keep this contribution **separate** from any amount payable on your tax return.

Note: *If you owe an amount on your tax return, make a separate check for the amount you owe payable to "Internal Revenue Service."*

Death of taxpayer

If the taxpayer died before filing a return for 1984, the taxpayer's spouse or personal representative may have to file a return and sign for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property. If the 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 should write "deceased" across the top of the return. Also write "deceased" after the deceased taxpayer's name and show the date of death in the name and address space of the return.

If your spouse died in 1984 and you did not remarry in 1984, or if your spouse died in 1985 before filing a return for 1984, you can file a joint return. A joint return should show your spouse's 1984 income before death and your income for all of 1984. Write "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.

Death of taxpayer (continued)	<p>If you are claiming a refund as a surviving spouse filing a joint return with the decedent and you follow the instructions on page 28, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due a deceased taxpayer must file Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.</p> <p>For more details, see Tele-Tax Information (<i>tape no. 128</i>) on page 39 or Publication 559, Tax Information for Survivors, Executors, and Administrators.</p>
How long to keep your tax records	<p>Keep records of all items appearing on your tax return until the statute of limitations runs out for the 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. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.</p> <p>For more details, get Publication 552, Recordkeeping for Individuals and a List of Tax Publications.</p>
How to get copies of your tax returns	<p>If you need a copy of your tax return or tax account information, use Form 4506, Request for Copy of Tax Form. The charge for a copy of a return is \$5.00. The charge for tax account information is \$2.50.</p>
How to amend your tax return	<p>If, after you file your income tax return, you become aware of any changes you must make to income, deductions, or credits, file Form 1040X, Amended U.S. Individual Income Tax Return, to change the return you already filed.</p> <p>If your return is changed for any reason (for example, as a result of an audit of your return by IRS), it may affect your state income tax return. Contact your state tax agency for more information.</p>
Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)	<p>Free help is available in most communities to lower-income, elderly, handicapped, and non-English-speaking individuals in preparing Form 1040EZ, Form 1040A, and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.</p> <p>Note: <i>If you received a Federal Income Tax Forms Package in the mail, be sure to take it with you to the assistance site.</i></p>
Unresolved tax problems	<p>IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance.</p> <p>The Problem Resolution Office will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.</p>
Substitute tax forms	<p>You may not use your own version of a tax form unless it meets the requirements explained in Publication 1167 for acceptable privately designed and printed substitute tax forms. You can order the publication by following the instructions at the bottom of page 43 or by writing to: IRS, 1111 Constitution Ave., N.W., Washington, DC 20224, Attention: Substitute Forms Program Coordinator.</p>

Income tax withholding for 1985

If the amount due IRS on line 27 or the refund IRS owes you on line 26 is large, see your payroll office. Ask about filling out a new **Form W-4** to change the amount of tax to be withheld from your pay. For example, working married couples and persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get **Publication 505, Tax Withholding and Estimated Tax**.

Estimated tax payments

In general, you do not have to make estimated tax payments if you expect that your 1985 tax return will show a tax refund OR a tax balance due IRS of less than \$500. However, if you make estimated tax payments for 1985, you must use Form 1040 to claim the payments you made. Please see Publication 505 for more details.

Where to file

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. Please use the new nine-digit ZIP code shown below. **No street address is needed.**

Alabama—Atlanta, GA 31144-4444
Alaska—Ogden, UT 84244-4444
Arizona—Ogden, UT 84244-4444
Arkansas—Austin, TX 73344-4444
California—Fresno, CA 93844-4444
Colorado—Ogden, UT 84244-4444
Connecticut—Andover, MA 05544-4444
Delaware—Philadelphia, PA 19244-4444
District of Columbia—
 Philadelphia, PA 19244-4444
Florida—Atlanta, GA 31144-4444
Georgia—Atlanta, GA 31144-4444
Hawaii—Fresno, CA 93844-4444
Idaho—Ogden, UT 84244-4444
Illinois—Kansas City, MO 64944-4444
Indiana—Memphis, TN 37544-4444
Iowa—Kansas City, MO 64944-4444
Kansas—Austin, TX 73344-4444
Kentucky—Memphis, TN 37544-4444
Louisiana—Austin, TX 73344-4444
Maine—Andover, MA 05544-4444
Maryland—Philadelphia, PA
 19244-4444
Massachusetts—Andover, MA
 05544-4444
Michigan—Cincinnati, OH 45944-4444
Minnesota—Ogden, UT 84244-4444
Mississippi—Atlanta, GA 31144-4444
Missouri—Kansas City, MO 64944-4444
Montana—Ogden, UT 84244-4444
Nebraska—Ogden, UT 84244-4444
Nevada—Ogden, UT 84244-4444
New Hampshire—Andover, MA
 05544-4444
New Jersey—Holtsville, NY 00544-4444
New Mexico—Austin, TX 73344-4444
New York—New York City and
 Counties of Nassau, Rockland,
 Suffolk, and Westchester—
 Holtsville, NY 00544-4444
 All other Counties—
 Andover, MA 05544-4444

North Carolina—Memphis, TN
 37544-4444
North Dakota—Ogden, UT 84244-4444
Ohio—Cincinnati, OH 45944-4444
Oklahoma—Austin, TX 73344-4444
Oregon—Ogden, UT 84244-4444
Pennsylvania—Philadelphia, PA
 19244-4444
Rhode Island—Andover, MA 05544-4444
South Carolina—Atlanta, GA 31144-4444
South Dakota—Ogden, UT 84244-4444
Tennessee—Memphis, TN 37544-4444
Texas—Austin, TX 73344-4444
Utah—Ogden, UT 84244-4444
Vermont—Andover, MA 05544-4444
Virginia—Memphis, TN 37544-4444
Washington—Ogden, UT 84244-4444
West Virginia—Memphis, TN 37544-4444
Wisconsin—Kansas City, MO 64944-4444
Wyoming—Ogden, UT 84244-4444
American Samoa—Philadelphia,
 PA 19244-4444
Guam—Commissioner of Revenue
 and Taxation, Agana, GU 96910
Puerto Rico (or if excluding
 income under section 933)—
 Philadelphia, PA 19244-4444
**Virgin Islands: Nonpermanent
 resident**—Philadelphia, PA 19244-4444
Virgin Islands: Permanent resident—
 Bureau of Internal Revenue, Tax
 Division, Charlotte Amalie,
 St. Thomas, VI 00801
**Foreign country: U.S. citizens and those
 filing Form 2555 or Form 4563 (even if
 you have an A.P.O. or F.P.O. address)**—
 Philadelphia, PA 19244-4444
A.P.O. or F.P.O. address of:
 Miami—Atlanta, GA 31144-4444
 New York—Holtsville, NY 00544-4444
 San Francisco—Fresno, CA 93844-4444
 Seattle—Ogden, UT 84244-4444

1984 Tax Table

Based on Taxable Income
For persons with taxable incomes of less than \$50,000.

Example: Mr. and Mrs. Green are filing a joint return. Their taxable income on line 19 of Form 1040A is \$23,270. First, they find the \$23,250–23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,174. This is the tax amount they must write on line 20 of Form 1040A.

At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
23,200	23,250	4,044	3,163	5,010	3,740
23,250	23,300	4,057	3,174	5,029	3,752
23,300	23,350	4,070	3,185	5,048	3,764
23,350	23,400	4,083	3,196	5,067	3,776

If 1040A, line 19, OR 1040EZ, line 7 is—				And you are—				If 1040A, line 19, OR 1040EZ, line 7 is—				And you are—					
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
Your tax is—				Your tax is—				Your tax is—				Your tax is—					
\$0	\$1,700	\$0	\$0	\$0	\$0	2,400	2,425	12	0	78	12	3,400	3,450	124	03	197	124
						2,425	2,450	15	0	81	15	3,450	3,500	130	8	203	129
1,700	1,725	0	0	a1	0	2,450	2,475	18	0	84	18	3,500	3,550	136	14	209	135
1,725	1,750	0	0	4	0	2,475	2,500	21	0	87	21	3,550	3,600	142	19	215	140
1,750	1,775	0	0	7	0	2,500	2,525	23	0	89	23	3,600	3,650	148	25	221	146
1,775	1,800	0	0	10	0	2,525	2,550	26	0	92	26	3,650	3,700	154	30	227	151
						2,550	2,575	29	0	95	29	3,700	3,750	160	36	233	157
1,800	1,825	0	0	12	0	2,575	2,600	32	0	98	32	3,750	3,800	166	41	239	162
1,825	1,850	0	0	15	0	2,600	2,625	34	0	100	34	3,800	3,850	172	47	245	168
1,850	1,875	0	0	18	0	2,625	2,650	37	0	103	37	3,850	3,900	178	52	252	173
1,875	1,900	0	0	21	0	2,650	2,675	40	0	106	40	3,900	3,950	184	58	259	179
						2,675	2,700	43	0	109	43	3,950	4,000	190	63	266	184
1,900	1,925	0	0	23	0	2,700	2,725	45	0	111	45	4,000					
1,925	1,950	0	0	26	0	2,725	2,750	48	0	114	48	4,000	4,050	196	69	273	190
1,950	1,975	0	0	29	0	2,750	2,775	51	0	117	51	4,050	4,100	202	74	280	195
1,975	2,000	0	0	32	0	2,775	2,800	54	0	120	54	4,100	4,150	208	80	287	201
2,000																	
2,000	2,025	0	0	34	0	2,800	2,825	56	0	123	56	4,150	4,200	214	85	294	206
2,025	2,050	0	0	37	0	2,825	2,850	59	0	126	59	4,200	4,250	220	91	301	212
2,050	2,075	0	0	40	0	2,850	2,875	62	0	129	62	4,250	4,300	226	96	308	217
2,075	2,100	0	0	43	0	2,875	2,900	65	0	132	65	4,300	4,350	232	102	315	223
						2,900	2,925	67	0	135	67	4,350	4,400	238	107	322	228
2,100	2,125	0	0	45	0	2,925	2,950	70	0	138	70	4,400	4,450	245	113	329	234
2,125	2,150	0	0	48	0	2,950	2,975	73	0	141	73	4,450	4,500	252	118	336	240
2,150	2,175	0	0	51	0	2,975	3,000	76	0	144	76	4,500	4,550	259	124	343	246
2,175	2,200	0	0	54	0	3,000				4,550	4,600	266	129	350	252		
						3,000	3,050	80	0	149	80	4,600	4,650	273	135	357	258
2,200	2,225	0	0	56	0	3,050	3,100	85	0	155	85	4,650	4,700	280	140	364	264
2,225	2,250	0	0	59	0	3,100	3,150	91	0	161	91	4,700	4,750	287	146	371	270
2,250	2,275	0	0	62	0	3,150	3,200	96	0	167	96	4,750	4,800	294	151	378	276
2,275	2,300	0	0	65	0	3,200	3,250	102	0	173	102	4,800	4,850	301	157	385	282
2,300	2,325	b1	0	67	b1	3,250	3,300	107	0	179	107	4,850	4,900	308	162	392	288
2,325	2,350	4	0	70	4	3,300	3,350	113	0	185	113	4,900	4,950	315	168	399	294
2,350	2,375	7	0	73	7	3,350	3,400	118	0	191	118	4,950	5,000	322	173	406	300
2,375	2,400	10	0	76	10												

Continued on next page

a If your taxable income is exactly \$1,700, your tax is zero. c If your taxable income is exactly \$3,400, your tax is zero.
b If your taxable income is exactly \$2,300, your tax is zero.

If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
5,000						8,000						11,000					
5,000	5,050	329	179	413	306	8,000	8,050	764	543	875	697	11,000	11,050	1,244	963	1,452	1,186
5,050	5,100	336	184	420	312	8,050	8,100	771	550	884	704	11,050	11,100	1,253	970	1,463	1,195
5,100	5,150	343	190	427	318	8,100	8,150	779	557	893	711	11,100	11,150	1,262	977	1,474	1,203
5,150	5,200	350	195	434	324	8,150	8,200	786	564	902	718	11,150	11,200	1,271	984	1,485	1,212
5,200	5,250	357	201	441	330	8,200	8,250	794	571	911	725	11,200	11,250	1,280	991	1,496	1,220
5,250	5,300	364	206	448	336	8,250	8,300	801	578	920	732	11,250	11,300	1,289	998	1,507	1,229
5,300	5,350	371	212	455	342	8,300	8,350	809	585	929	739	11,300	11,350	1,298	1,005	1,518	1,237
5,350	5,400	378	217	462	348	8,350	8,400	816	592	938	746	11,350	11,400	1,307	1,012	1,529	1,246
5,400	5,450	385	223	469	354	8,400	8,450	824	599	947	753	11,400	11,450	1,316	1,019	1,540	1,254
5,450	5,500	392	228	476	360	8,450	8,500	831	606	956	760	11,450	11,500	1,325	1,026	1,551	1,263
5,500	5,550	399	234	483	366	8,500	8,550	839	613	965	767	11,500	11,550	1,334	1,033	1,562	1,271
5,550	5,600	406	240	490	372	8,550	8,600	847	620	974	774	11,550	11,600	1,343	1,040	1,573	1,280
5,600	5,650	413	246	497	378	8,600	8,650	855	627	983	781	11,600	11,650	1,352	1,047	1,584	1,288
5,650	5,700	420	252	504	384	8,650	8,700	863	634	992	788	11,650	11,700	1,361	1,054	1,595	1,297
5,700	5,750	427	258	511	390	8,700	8,750	871	641	1,001	795	11,700	11,750	1,370	1,061	1,606	1,305
5,750	5,800	434	264	518	396	8,750	8,800	879	648	1,010	804	11,750	11,800	1,379	1,068	1,617	1,314
5,800	5,850	441	270	525	402	8,800	8,850	887	655	1,019	812	11,800	11,850	1,388	1,075	1,628	1,323
5,850	5,900	448	276	532	408	8,850	8,900	895	662	1,028	821	11,850	11,900	1,397	1,082	1,639	1,332
5,900	5,950	455	282	539	414	8,900	8,950	903	669	1,037	829	11,900	11,950	1,406	1,089	1,650	1,341
5,950	6,000	462	288	547	420	8,950	9,000	911	676	1,046	838	11,950	12,000	1,415	1,097	1,661	1,350
6,000						9,000						12,000					
6,000	6,050	469	294	555	426	9,000	9,050	919	683	1,055	846	12,000	12,050	1,424	1,105	1,672	1,359
6,050	6,100	476	300	563	432	9,050	9,100	927	690	1,064	855	12,050	12,100	1,433	1,113	1,683	1,368
6,100	6,150	483	306	571	438	9,100	9,150	935	697	1,073	863	12,100	12,150	1,442	1,121	1,694	1,377
6,150	6,200	490	312	579	444	9,150	9,200	943	704	1,082	872	12,150	12,200	1,451	1,129	1,705	1,386
6,200	6,250	497	318	587	450	9,200	9,250	951	711	1,091	880	12,200	12,250	1,460	1,137	1,716	1,395
6,250	6,300	504	324	595	456	9,250	9,300	959	718	1,100	889	12,250	12,300	1,469	1,145	1,727	1,404
6,300	6,350	511	330	603	462	9,300	9,350	967	725	1,109	897	12,300	12,350	1,478	1,153	1,739	1,413
6,350	6,400	518	336	611	468	9,350	9,400	975	732	1,118	906	12,350	12,400	1,487	1,161	1,751	1,422
6,400	6,450	525	342	619	474	9,400	9,450	983	739	1,127	914	12,400	12,450	1,496	1,169	1,764	1,431
6,450	6,500	532	348	627	480	9,450	9,500	991	746	1,136	923	12,450	12,500	1,505	1,177	1,776	1,440
6,500	6,550	539	354	635	487	9,500	9,550	999	753	1,145	931	12,500	12,550	1,514	1,185	1,789	1,449
6,550	6,600	546	360	643	494	9,550	9,600	1,007	760	1,154	940	12,550	12,600	1,523	1,193	1,801	1,458
6,600	6,650	554	366	651	501	9,600	9,650	1,015	767	1,163	948	12,600	12,650	1,532	1,201	1,814	1,467
6,650	6,700	561	372	659	508	9,650	9,700	1,023	774	1,172	957	12,650	12,700	1,541	1,209	1,826	1,476
6,700	6,750	569	378	667	515	9,700	9,750	1,031	781	1,181	965	12,700	12,750	1,550	1,217	1,839	1,485
6,750	6,800	576	384	675	522	9,750	9,800	1,039	788	1,190	974	12,750	12,800	1,559	1,225	1,851	1,494
6,800	6,850	584	390	683	529	9,800	9,850	1,047	795	1,199	982	12,800	12,850	1,568	1,233	1,864	1,503
6,850	6,900	591	396	691	536	9,850	9,900	1,055	802	1,208	991	12,850	12,900	1,577	1,241	1,876	1,512
6,900	6,950	599	402	699	543	9,900	9,950	1,063	809	1,217	999	12,900	12,950	1,586	1,249	1,889	1,521
6,950	7,000	606	408	707	550	9,950	10,000	1,071	816	1,226	1,008	12,950	13,000	1,596	1,257	1,901	1,530
7,000						10,000						13,000					
7,000	7,050	614	414	715	557	10,000	10,050	1,079	823	1,235	1,016	13,000	13,050	1,606	1,265	1,914	1,539
7,050	7,100	621	420	723	564	10,050	10,100	1,087	830	1,244	1,025	13,050	13,100	1,616	1,273	1,926	1,548
7,100	7,150	629	426	731	571	10,100	10,150	1,095	837	1,254	1,033	13,100	13,150	1,626	1,281	1,939	1,557
7,150	7,200	636	432	739	578	10,150	10,200	1,103	844	1,265	1,042	13,150	13,200	1,636	1,289	1,951	1,566
7,200	7,250	644	438	747	585	10,200	10,250	1,111	851	1,276	1,050	13,200	13,250	1,646	1,297	1,964	1,575
7,250	7,300	651	444	755	592	10,250	10,300	1,119	858	1,287	1,059	13,250	13,300	1,656	1,305	1,976	1,584
7,300	7,350	659	450	763	599	10,300	10,350	1,127	865	1,298	1,067	13,300	13,350	1,666	1,313	1,989	1,593
7,350	7,400	666	456	771	606	10,350	10,400	1,135	872	1,309	1,076	13,350	13,400	1,676	1,321	2,001	1,602
7,400	7,450	674	462	779	613	10,400	10,450	1,143	879	1,320	1,084	13,400	13,450	1,686	1,329	2,014	1,611
7,450	7,500	681	468	787	620	10,450	10,500	1,151	886	1,331	1,093	13,450	13,500	1,696	1,337	2,026	1,620
7,500	7,550	689	474	795	627	10,500	10,550	1,159	893	1,342	1,101	13,500	13,550	1,706	1,345	2,039	1,629
7,550	7,600	696	480	803	634	10,550	10,600	1,167	900	1,353	1,110	13,550	13,600	1,716	1,353	2,051	1,638
7,600	7,650	704	487	811	641	10,600	10,650	1,175	907	1,364	1,118	13,600	13,650	1,726	1,361	2,064	1,647
7,650	7,700	711	494	819	648	10,650	10,700	1,183	914	1,375	1,127	13,650	13,700	1,736	1,369	2,076	1,656
7,700	7,750	719	501	827	655	10,700	10,750	1,191	921	1,386	1,135	13,700	13,750	1,746	1,377	2,089	1,665
7,750	7,800	726	508	835	662	10,750	10,800	1,199	928	1,397	1,144	13,750	13,800	1,756	1,385	2,101	1,674
7,800	7,850	734	515	843	669	10,800	10,850	1,208	935	1,408	1,152	13,800	13,850	1,766	1,393	2,114	1,683
7,850	7,900	741	522	851	676	10,850	10,900	1,217	942	1,419	1,161	13,850	13,900	1,776	1,401	2,126	1,692
7,900	7,950	749	529	859	683	10,900	10,950	1,226	949	1,430	1,169	13,900	13,950	1,786	1,409	2,139	1,701
7,950	8,000	756	536	867	690	10,950	11,000	1,235	956	1,441	1,178	13,950	14,000	1,796	1,417	2,151	1,710

Continued on next page

If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
14,000						17,000						20,000					
14,000	14,050	1,806	1,425	2,164	1,719	17,000	17,050	2,467	1,926	2,976	2,299	20,000	20,050	3,212	2,466	3,937	2,972
14,050	14,100	1,816	1,433	2,176	1,728	17,050	17,100	2,478	1,935	2,990	2,309	20,050	20,100	3,225	2,475	3,954	2,984
14,100	14,150	1,826	1,441	2,189	1,737	17,100	17,150	2,490	1,944	3,004	2,319	20,100	20,150	3,238	2,484	3,970	2,996
14,150	14,200	1,836	1,449	2,201	1,746	17,150	17,200	2,501	1,953	3,018	2,329	20,150	20,200	3,251	2,493	3,987	3,003
14,200	14,250	1,846	1,457	2,214	1,755	17,200	17,250	2,513	1,962	3,032	2,339	20,200	20,250	3,264	2,503	4,003	3,020
14,250	14,300	1,856	1,465	2,226	1,764	17,250	17,300	2,524	1,971	3,046	2,349	20,250	20,300	3,277	2,514	4,020	3,032
14,300	14,350	1,866	1,473	2,239	1,773	17,300	17,350	2,536	1,980	3,060	2,359	20,300	20,350	3,290	2,525	4,036	3,044
14,350	14,400	1,876	1,481	2,251	1,782	17,350	17,400	2,547	1,989	3,074	2,369	20,350	20,400	3,303	2,536	4,053	3,056
14,400	14,450	1,886	1,489	2,264	1,791	17,400	17,450	2,559	1,998	3,088	2,379	20,400	20,450	3,316	2,547	4,069	3,068
14,450	14,500	1,896	1,497	2,276	1,800	17,450	17,500	2,570	2,007	3,102	2,389	20,450	20,500	3,329	2,558	4,086	3,080
14,500	14,550	1,906	1,505	2,289	1,809	17,500	17,550	2,582	2,016	3,116	2,399	20,500	20,550	3,342	2,569	4,102	3,092
14,550	14,600	1,916	1,513	2,301	1,818	17,550	17,600	2,593	2,025	3,130	2,409	20,550	20,600	3,355	2,580	4,119	3,104
14,600	14,650	1,926	1,521	2,314	1,827	17,600	17,650	2,605	2,034	3,145	2,419	20,600	20,650	3,368	2,591	4,135	3,116
14,650	14,700	1,936	1,529	2,326	1,836	17,650	17,700	2,616	2,043	3,162	2,429	20,650	20,700	3,381	2,602	4,152	3,128
14,700	14,750	1,946	1,537	2,339	1,845	17,700	17,750	2,628	2,052	3,178	2,439	20,700	20,750	3,394	2,613	4,168	3,140
14,750	14,800	1,956	1,545	2,351	1,854	17,750	17,800	2,639	2,061	3,195	2,449	20,750	20,800	3,407	2,624	4,185	3,152
14,800	14,850	1,966	1,553	2,364	1,863	17,800	17,850	2,651	2,070	3,211	2,459	20,800	20,850	3,420	2,635	4,201	3,164
14,850	14,900	1,976	1,561	2,376	1,872	17,850	17,900	2,662	2,079	3,228	2,469	20,850	20,900	3,433	2,646	4,218	3,176
14,900	14,950	1,986	1,569	2,389	1,881	17,900	17,950	2,674	2,088	3,244	2,479	20,900	20,950	3,446	2,657	4,234	3,188
14,950	15,000	1,996	1,577	2,402	1,890	17,950	18,000	2,685	2,097	3,261	2,489	20,950	21,000	3,459	2,668	4,251	3,200
15,000						18,000						21,000					
15,000	15,050	2,007	1,585	2,416	1,899	18,000	18,050	2,697	2,106	3,277	2,499	21,000	21,050	3,472	2,679	4,267	3,212
15,050	15,100	2,018	1,593	2,430	1,909	18,050	18,100	2,708	2,115	3,294	2,509	21,050	21,100	3,485	2,690	4,284	3,224
15,100	15,150	2,030	1,601	2,444	1,919	18,100	18,150	2,720	2,124	3,310	2,519	21,100	21,150	3,498	2,701	4,300	3,236
15,150	15,200	2,041	1,609	2,458	1,929	18,150	18,200	2,731	2,133	3,327	2,529	21,150	21,200	3,511	2,712	4,317	3,248
15,200	15,250	2,053	1,617	2,472	1,939	18,200	18,250	2,744	2,142	3,343	2,540	21,200	21,250	3,524	2,723	4,333	3,260
15,250	15,300	2,064	1,625	2,486	1,949	18,250	18,300	2,757	2,151	3,360	2,552	21,250	21,300	3,537	2,734	4,350	3,272
15,300	15,350	2,076	1,633	2,500	1,959	18,300	18,350	2,770	2,160	3,376	2,564	21,300	21,350	3,550	2,745	4,366	3,284
15,350	15,400	2,087	1,641	2,514	1,969	18,350	18,400	2,783	2,169	3,393	2,576	21,350	21,400	3,563	2,756	4,383	3,296
15,400	15,450	2,099	1,649	2,528	1,979	18,400	18,450	2,796	2,178	3,409	2,588	21,400	21,450	3,576	2,767	4,399	3,308
15,450	15,500	2,110	1,657	2,542	1,989	18,450	18,500	2,809	2,187	3,426	2,600	21,450	21,500	3,589	2,778	4,416	3,320
15,500	15,550	2,122	1,665	2,556	1,999	18,500	18,550	2,822	2,196	3,442	2,612	21,500	21,550	3,602	2,789	4,432	3,332
15,550	15,600	2,133	1,673	2,570	2,009	18,550	18,600	2,835	2,205	3,459	2,624	21,550	21,600	3,615	2,800	4,449	3,344
15,600	15,650	2,145	1,681	2,584	2,019	18,600	18,650	2,848	2,214	3,475	2,636	21,600	21,650	3,628	2,811	4,465	3,356
15,650	15,700	2,156	1,689	2,598	2,029	18,650	18,700	2,861	2,223	3,492	2,648	21,650	21,700	3,641	2,822	4,482	3,368
15,700	15,750	2,168	1,697	2,612	2,039	18,700	18,750	2,874	2,232	3,508	2,660	21,700	21,750	3,654	2,833	4,498	3,380
15,750	15,800	2,179	1,705	2,626	2,049	18,750	18,800	2,887	2,241	3,525	2,672	21,750	21,800	3,667	2,844	4,515	3,392
15,800	15,850	2,191	1,713	2,640	2,059	18,800	18,850	2,900	2,250	3,541	2,684	21,800	21,850	3,680	2,855	4,531	3,404
15,850	15,900	2,202	1,721	2,654	2,069	18,850	18,900	2,913	2,259	3,558	2,696	21,850	21,900	3,693	2,866	4,548	3,416
15,900	15,950	2,214	1,729	2,668	2,079	18,900	18,950	2,926	2,268	3,574	2,708	21,900	21,950	3,706	2,877	4,564	3,428
15,950	16,000	2,225	1,737	2,682	2,089	18,950	19,000	2,939	2,277	3,591	2,720	21,950	22,000	3,719	2,888	4,581	3,440
16,000						19,000						22,000					
16,000	16,050	2,237	1,746	2,696	2,099	19,000	19,050	2,952	2,286	3,607	2,732	22,000	22,050	3,732	2,899	4,597	3,452
16,050	16,100	2,248	1,755	2,710	2,109	19,050	19,100	2,965	2,295	3,624	2,744	22,050	22,100	3,745	2,910	4,614	3,464
16,100	16,150	2,260	1,764	2,724	2,119	19,100	19,150	2,978	2,304	3,640	2,756	22,100	22,150	3,758	2,921	4,630	3,476
16,150	16,200	2,271	1,773	2,738	2,129	19,150	19,200	2,991	2,313	3,657	2,768	22,150	22,200	3,771	2,932	4,647	3,488
16,200	16,250	2,283	1,782	2,752	2,139	19,200	19,250	3,004	2,322	3,673	2,780	22,200	22,250	3,784	2,943	4,663	3,500
16,250	16,300	2,294	1,791	2,766	2,149	19,250	19,300	3,017	2,331	3,690	2,792	22,250	22,300	3,797	2,954	4,680	3,512
16,300	16,350	2,306	1,800	2,780	2,159	19,300	19,350	3,030	2,340	3,706	2,804	22,300	22,350	3,810	2,965	4,696	3,524
16,350	16,400	2,317	1,809	2,794	2,169	19,350	19,400	3,043	2,349	3,723	2,816	22,350	22,400	3,823	2,976	4,713	3,536
16,400	16,450	2,329	1,818	2,808	2,179	19,400	19,450	3,056	2,358	3,739	2,828	22,400	22,450	3,836	2,987	4,729	3,548
16,450	16,500	2,340	1,827	2,822	2,189	19,450	19,500	3,069	2,367	3,756	2,840	22,450	22,500	3,849	2,998	4,746	3,560
16,500	16,550	2,352	1,836	2,836	2,199	19,500	19,550	3,082	2,376	3,772	2,852	22,500	22,550	3,862	3,009	4,762	3,572
16,550	16,600	2,363	1,845	2,850	2,209	19,550	19,600	3,095	2,385	3,789	2,864	22,550	22,600	3,875	3,020	4,779	3,584
16,600	16,650	2,375	1,854	2,864	2,219	19,600	19,650	3,108	2,394	3,805	2,876	22,600	22,650	3,888	3,031	4,795	3,596
16,650	16,700	2,386	1,863	2,878	2,229	19,650	19,700	3,121	2,403	3,822	2,888	22,650	22,700	3,901	3,042	4,812	3,608
16,700	16,750	2,398	1,872	2,892	2,239	19,700	19,750	3,134	2,412	3,838	2,900	22,700	22,750	3,914	3,053	4,828	3,620
16,750	16,800	2,409	1,881	2,906	2,249	19,750	19,800	3,147	2,421	3,855	2,912	22,750	22,800	3,927	3,064	4,845	3,632
16,800	16,850	2,421	1,890	2,920	2,259	19,800	19,850	3,160	2,430	3,871	2,924	22,800	22,850	3,940	3,075	4,861	3,644
16,850	16,900	2,432	1,899	2,934	2,269	19,850	19,900	3,173	2,439	3,888	2,936	22,850	22,900	3,953	3,086	4,878	3,656
16,900	16,950	2,444	1,908	2,948	2,279	19,900	19,950	3,186	2,448	3,904	2,948	22,900	22,950	3,966	3,097	4,896	3,668

If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
23,000						26,000						29,000					
23,000	23,050	3,992	3,119	4,934	3,692	26,000	26,050	4,873	3,821	6,074	4,513	29,000	29,050	5,782	4,571	7,214	5,362
23,050	23,100	4,005	3,130	4,953	3,704	26,050	26,100	4,888	3,834	6,093	4,527	29,050	29,100	5,799	4,584	7,233	5,378
23,100	23,150	4,018	3,141	4,972	3,716	26,100	26,150	4,903	3,846	6,112	4,541	29,100	29,150	5,816	4,596	7,252	5,394
23,150	23,200	4,031	3,152	4,991	3,728	26,150	26,200	4,918	3,859	6,131	4,555	29,150	29,200	5,833	4,609	7,271	5,410
23,200	23,250	4,044	3,163	5,010	3,740	26,200	26,250	4,933	3,871	6,150	4,569	29,200	29,250	5,850	4,621	7,290	5,426
23,250	23,300	4,057	3,174	5,029	3,752	26,250	26,300	4,948	3,884	6,169	4,583	29,250	29,300	5,867	4,634	7,309	5,442
23,300	23,350	4,070	3,185	5,048	3,764	26,300	26,350	4,963	3,896	6,188	4,597	29,300	29,350	5,884	4,646	7,328	5,458
23,350	23,400	4,083	3,196	5,067	3,776	26,350	26,400	4,978	3,909	6,207	4,611	29,350	29,400	5,901	4,659	7,347	5,474
23,400	23,450	4,096	3,207	5,086	3,788	26,400	26,450	4,993	3,921	6,226	4,625	29,400	29,450	5,918	4,671	7,366	5,490
23,450	23,500	4,109	3,218	5,105	3,800	26,450	26,500	5,008	3,934	6,245	4,639	29,450	29,500	5,935	4,684	7,385	5,506
23,500	23,550	4,123	3,229	5,124	3,813	26,500	26,550	5,023	3,946	6,264	4,653	29,500	29,550	5,952	4,696	7,404	5,522
23,550	23,600	4,138	3,240	5,143	3,827	26,550	26,600	5,038	3,959	6,283	4,667	29,550	29,600	5,969	4,709	7,423	5,538
23,600	23,650	4,153	3,251	5,162	3,841	26,600	26,650	5,053	3,971	6,302	4,681	29,600	29,650	5,986	4,721	7,442	5,554
23,650	23,700	4,168	3,262	5,181	3,855	26,650	26,700	5,068	3,984	6,321	4,695	29,650	29,700	6,003	4,734	7,461	5,570
23,700	23,750	4,183	3,273	5,200	3,869	26,700	26,750	5,083	3,996	6,340	4,709	29,700	29,750	6,020	4,746	7,480	5,586
23,750	23,800	4,198	3,284	5,219	3,883	26,750	26,800	5,098	4,009	6,359	4,723	29,750	29,800	6,037	4,759	7,499	5,602
23,800	23,850	4,213	3,295	5,238	3,897	26,800	26,850	5,113	4,021	6,378	4,737	29,800	29,850	6,054	4,771	7,518	5,618
23,850	23,900	4,228	3,306	5,257	3,911	26,850	26,900	5,128	4,034	6,397	4,751	29,850	29,900	6,071	4,784	7,537	5,634
23,900	23,950	4,243	3,317	5,276	3,925	26,900	26,950	5,143	4,046	6,416	4,765	29,900	29,950	6,088	4,797	7,556	5,650
23,950	24,000	4,258	3,328	5,295	3,939	26,950	27,000	5,158	4,059	6,435	4,779	29,950	30,000	6,105	4,811	7,575	5,666
24,000						27,000						30,000					
24,000	24,050	4,273	3,339	5,314	3,953	27,000	27,050	5,173	4,071	6,454	4,793	30,000	30,050	6,122	4,825	7,595	5,682
24,050	24,100	4,288	3,350	5,333	3,967	27,050	27,100	5,188	4,084	6,473	4,807	30,050	30,100	6,139	4,839	7,616	5,698
24,100	24,150	4,303	3,361	5,352	3,981	27,100	27,150	5,203	4,096	6,492	4,821	30,100	30,150	6,156	4,853	7,637	5,714
24,150	24,200	4,318	3,372	5,371	3,995	27,150	27,200	5,218	4,109	6,511	4,835	30,150	30,200	6,173	4,867	7,658	5,730
24,200	24,250	4,333	3,383	5,390	4,009	27,200	27,250	5,233	4,121	6,530	4,849	30,200	30,250	6,190	4,881	7,679	5,746
24,250	24,300	4,348	3,394	5,409	4,023	27,250	27,300	5,248	4,134	6,549	4,863	30,250	30,300	6,207	4,895	7,700	5,762
24,300	24,350	4,363	3,405	5,428	4,037	27,300	27,350	5,263	4,146	6,568	4,877	30,300	30,350	6,224	4,909	7,721	5,778
24,350	24,400	4,378	3,416	5,447	4,051	27,350	27,400	5,278	4,159	6,587	4,891	30,350	30,400	6,241	4,923	7,742	5,794
24,400	24,450	4,393	3,427	5,466	4,065	27,400	27,450	5,293	4,171	6,606	4,905	30,400	30,450	6,258	4,937	7,763	5,810
24,450	24,500	4,408	3,438	5,485	4,079	27,450	27,500	5,308	4,184	6,625	4,919	30,450	30,500	6,275	4,951	7,784	5,826
24,500	24,550	4,423	3,449	5,504	4,093	27,500	27,550	5,323	4,196	6,644	4,933	30,500	30,550	6,292	4,965	7,805	5,842
24,550	24,600	4,438	3,460	5,523	4,107	27,550	27,600	5,338	4,209	6,663	4,947	30,550	30,600	6,309	4,979	7,826	5,858
24,600	24,650	4,453	3,471	5,542	4,121	27,600	27,650	5,353	4,221	6,682	4,961	30,600	30,650	6,326	4,993	7,847	5,874
24,650	24,700	4,468	3,484	5,561	4,135	27,650	27,700	5,368	4,234	6,701	4,975	30,650	30,700	6,343	5,007	7,868	5,890
24,700	24,750	4,483	3,496	5,580	4,149	27,700	27,750	5,383	4,246	6,720	4,989	30,700	30,750	6,360	5,021	7,889	5,906
24,750	24,800	4,498	3,509	5,599	4,163	27,750	27,800	5,398	4,259	6,739	5,003	30,750	30,800	6,377	5,035	7,910	5,922
24,800	24,850	4,513	3,521	5,618	4,177	27,800	27,850	5,413	4,271	6,758	5,017	30,800	30,850	6,394	5,049	7,931	5,938
24,850	24,900	4,528	3,534	5,637	4,191	27,850	27,900	5,428	4,284	6,777	5,031	30,850	30,900	6,411	5,063	7,952	5,954
24,900	24,950	4,543	3,546	5,656	4,205	27,900	27,950	5,443	4,296	6,796	5,045	30,900	30,950	6,428	5,077	7,973	5,970
24,950	25,000	4,558	3,559	5,675	4,219	27,950	28,000	5,458	4,309	6,815	5,059	30,950	31,000	6,445	5,091	7,994	5,986
25,000						28,000						31,000					
25,000	25,050	4,573	3,571	5,694	4,233	28,000	28,050	5,473	4,321	6,834	5,073	31,000	31,050	6,462	5,105	8,015	6,002
25,050	25,100	4,588	3,584	5,713	4,247	28,050	28,100	5,488	4,334	6,853	5,087	31,050	31,100	6,479	5,119	8,036	6,018
25,100	25,150	4,603	3,596	5,732	4,261	28,100	28,150	5,503	4,346	6,872	5,101	31,100	31,150	6,496	5,133	8,057	6,034
25,150	25,200	4,618	3,609	5,751	4,275	28,150	28,200	5,518	4,359	6,891	5,115	31,150	31,200	6,513	5,147	8,078	6,050
25,200	25,250	4,633	3,621	5,770	4,289	28,200	28,250	5,533	4,371	6,910	5,129	31,200	31,250	6,530	5,161	8,099	6,066
25,250	25,300	4,648	3,634	5,789	4,303	28,250	28,300	5,548	4,384	6,929	5,143	31,250	31,300	6,547	5,175	8,120	6,082
25,300	25,350	4,663	3,646	5,808	4,317	28,300	28,350	5,563	4,396	6,948	5,157	31,300	31,350	6,564	5,189	8,141	6,098
25,350	25,400	4,678	3,659	5,827	4,331	28,350	28,400	5,578	4,409	6,967	5,171	31,350	31,400	6,581	5,203	8,162	6,114
25,400	25,450	4,693	3,671	5,846	4,345	28,400	28,450	5,593	4,421	6,986	5,185	31,400	31,450	6,598	5,217	8,183	6,130
25,450	25,500	4,708	3,684	5,865	4,359	28,450	28,500	5,608	4,434	7,005	5,199	31,450	31,500	6,615	5,231	8,204	6,146
25,500	25,550	4,723	3,696	5,884	4,373	28,500	28,550	5,623	4,446	7,024	5,213	31,500	31,550	6,632	5,245	8,225	6,162
25,550	25,600	4,738	3,709	5,903	4,387	28,550	28,600	5,638	4,459	7,043	5,227	31,550	31,600	6,649	5,259	8,246	6,178
25,600	25,650	4,753	3,721	5,922	4,401	28,600	28,650	5,653	4,471	7,062	5,241	31,600	31,650	6,666	5,273	8,267	6,194
25,650	25,700	4,768	3,734	5,941	4,415	28,650	28,700	5,668	4,484	7,081	5,255	31,650	31,700	6,683	5,287	8,288	6,210
25,700	25,750	4,783	3,746	5,960	4,429	28,700	28,750	5,683	4,496	7,100	5,269	31,700	31,750	6,700	5,301	8,309	6,226
25,750	25,800	4,798	3,759	5,979	4,443	28,750	28,800	5,698	4,509	7,119	5,283	31,750	31,800	6,717	5,315	8,330	6,242
25,800	25,850	4,813	3,771	5,998	4,457	28,800	28,850	5,714	4,521	7,138	5,298	31,800	31,850	6,734	5,329	8,351	6,258
25,850	25,900	4,828	3,784	6,017	4,471	28,850	28,900	5,731	4,534	7,157	5,314	31,850	31,900	6,751	5,343	8,372	6,274
25,900	25,950	4,843	3,796	6,036	4,485	28,900	28,950	5,748	4,546	7,176	5,330	31,900	31,950	6,768	5,357	8,393	6,290
25,950																	

If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
32,000		35,000				38,000		39,000				40,000					
32,000	32,050	6,802	5,385	8,435	6,322	35,000	35,050	7,859	6,225	9,695	7,310	38,000	38,050	8,999	7,206	10,955	8,360
32,050	32,100	6,819	5,399	8,456	6,338	35,050	35,100	7,878	6,239	9,716	7,327	38,050	38,100	9,018	7,223	10,976	8,377
32,100	32,150	6,836	5,413	8,477	6,354	35,100	35,150	7,897	6,253	9,737	7,345	38,100	38,150	9,037	7,239	10,997	8,395
32,150	32,200	6,853	5,427	8,498	6,370	35,150	35,200	7,916	6,267	9,758	7,362	38,150	38,200	9,056	7,256	11,018	8,412
32,200	32,250	6,870	5,441	8,519	6,386	35,200	35,250	7,935	6,282	9,779	7,380	38,200	38,250	9,075	7,272	11,039	8,430
32,250	32,300	6,887	5,455	8,540	6,402	35,250	35,300	7,954	6,299	9,800	7,397	38,250	38,300	9,094	7,289	11,060	8,447
32,300	32,350	6,904	5,469	8,561	6,418	35,300	35,350	7,973	6,315	9,821	7,415	38,300	38,350	9,113	7,305	11,081	8,465
32,350	32,400	6,921	5,483	8,582	6,434	35,350	35,400	7,992	6,332	9,842	7,432	38,350	38,400	9,132	7,322	11,102	8,482
32,400	32,450	6,938	5,497	8,603	6,450	35,400	35,450	8,011	6,348	9,863	7,450	38,400	38,450	9,151	7,338	11,123	8,500
32,450	32,500	6,955	5,511	8,624	6,466	35,450	35,500	8,030	6,365	9,884	7,467	38,450	38,500	9,170	7,355	11,144	8,517
32,500	32,550	6,972	5,525	8,645	6,482	35,500	35,550	8,049	6,381	9,905	7,485	38,500	38,550	9,189	7,371	11,165	8,535
32,550	32,600	6,989	5,539	8,666	6,498	35,550	35,600	8,068	6,398	9,926	7,502	38,550	38,600	9,208	7,388	11,186	8,552
32,600	32,650	7,006	5,553	8,687	6,514	35,600	35,650	8,087	6,414	9,947	7,520	38,600	38,650	9,227	7,404	11,207	8,570
32,650	32,700	7,023	5,567	8,708	6,530	35,650	35,700	8,106	6,431	9,968	7,537	38,650	38,700	9,246	7,421	11,228	8,587
32,700	32,750	7,040	5,581	8,729	6,546	35,700	35,750	8,125	6,447	9,989	7,555	38,700	38,750	9,265	7,437	11,249	8,605
32,750	32,800	7,057	5,595	8,750	6,562	35,750	35,800	8,144	6,464	10,010	7,572	38,750	38,800	9,284	7,454	11,270	8,622
32,800	32,850	7,074	5,609	8,771	6,578	35,800	35,850	8,163	6,480	10,031	7,590	38,800	38,850	9,303	7,470	11,291	8,640
32,850	32,900	7,091	5,623	8,792	6,594	35,850	35,900	8,182	6,497	10,052	7,607	38,850	38,900	9,322	7,487	11,312	8,657
32,900	32,950	7,108	5,637	8,813	6,610	35,900	35,950	8,201	6,513	10,073	7,625	38,900	38,950	9,341	7,503	11,333	8,675
32,950	33,000	7,125	5,651	8,834	6,626	35,950	36,000	8,220	6,530	10,094	7,642	38,950	39,000	9,360	7,520	11,354	8,692
33,000		36,000				39,000		40,000				41,000					
33,000	33,050	7,142	5,665	8,855	6,642	36,000	36,050	8,239	6,546	10,115	7,660	39,000	39,050	9,379	7,536	11,375	8,710
33,050	33,100	7,159	5,679	8,876	6,658	36,050	36,100	8,258	6,563	10,136	7,677	39,050	39,100	9,398	7,553	11,396	8,727
33,100	33,150	7,176	5,693	8,897	6,674	36,100	36,150	8,277	6,579	10,157	7,695	39,100	39,150	9,417	7,569	11,417	8,745
33,150	33,200	7,193	5,707	8,918	6,690	36,150	36,200	8,296	6,596	10,178	7,712	39,150	39,200	9,436	7,586	11,438	8,762
33,200	33,250	7,210	5,721	8,939	6,706	36,200	36,250	8,315	6,612	10,199	7,730	39,200	39,250	9,455	7,602	11,459	8,780
33,250	33,300	7,227	5,735	8,960	6,722	36,250	36,300	8,334	6,629	10,220	7,747	39,250	39,300	9,474	7,619	11,480	8,797
33,300	33,350	7,244	5,749	8,981	6,738	36,300	36,350	8,353	6,645	10,241	7,765	39,300	39,350	9,493	7,635	11,501	8,815
33,350	33,400	7,261	5,763	9,002	6,754	36,350	36,400	8,372	6,662	10,262	7,782	39,350	39,400	9,512	7,652	11,522	8,832
33,400	33,450	7,278	5,777	9,023	6,770	36,400	36,450	8,391	6,678	10,283	7,800	39,400	39,450	9,531	7,668	11,543	8,850
33,450	33,500	7,295	5,791	9,044	6,786	36,450	36,500	8,410	6,695	10,304	7,817	39,450	39,500	9,550	7,685	11,564	8,867
33,500	33,550	7,312	5,805	9,065	6,802	36,500	36,550	8,429	6,711	10,325	7,835	39,500	39,550	9,569	7,701	11,585	8,885
33,550	33,600	7,329	5,819	9,086	6,818	36,550	36,600	8,448	6,728	10,346	7,852	39,550	39,600	9,588	7,718	11,606	8,902
33,600	33,650	7,346	5,833	9,107	6,834	36,600	36,650	8,467	6,744	10,367	7,870	39,600	39,650	9,607	7,734	11,627	8,920
33,650	33,700	7,363	5,847	9,128	6,850	36,650	36,700	8,486	6,761	10,388	7,887	39,650	39,700	9,626	7,751	11,648	8,937
33,700	33,750	7,380	5,861	9,149	6,866	36,700	36,750	8,505	6,777	10,409	7,905	39,700	39,750	9,645	7,767	11,669	8,955
33,750	33,800	7,397	5,875	9,170	6,882	36,750	36,800	8,524	6,794	10,430	7,922	39,750	39,800	9,664	7,784	11,690	8,972
33,800	33,850	7,414	5,889	9,191	6,898	36,800	36,850	8,543	6,810	10,451	7,940	39,800	39,850	9,683	7,800	11,711	8,990
33,850	33,900	7,431	5,903	9,212	6,914	36,850	36,900	8,562	6,827	10,472	7,957	39,850	39,900	9,702	7,817	11,732	9,007
33,900	33,950	7,448	5,917	9,233	6,930	36,900	36,950	8,581	6,843	10,493	7,975	39,900	39,950	9,721	7,833	11,753	9,025
33,950	34,000	7,465	5,931	9,254	6,946	36,950	37,000	8,600	6,860	10,514	7,992	39,950	40,000	9,740	7,850	11,774	9,042
34,000		37,000				40,000		41,000				42,000					
34,000	34,050	7,482	5,945	9,275	6,962	37,000	37,050	8,619	6,876	10,535	8,010	40,000	40,050	9,759	7,866	11,795	9,060
34,050	34,100	7,499	5,959	9,296	6,978	37,050	37,100	8,638	6,893	10,556	8,027	40,050	40,100	9,778	7,883	11,816	9,077
34,100	34,150	7,517	5,973	9,317	6,995	37,100	37,150	8,657	6,909	10,577	8,045	40,100	40,150	9,797	7,899	11,837	9,095
34,150	34,200	7,536	5,987	9,338	7,012	37,150	37,200	8,676	6,926	10,598	8,062	40,150	40,200	9,816	7,916	11,858	9,112
34,200	34,250	7,555	6,001	9,359	7,030	37,200	37,250	8,695	6,942	10,619	8,080	40,200	40,250	9,835	7,932	11,879	9,130
34,250	34,300	7,574	6,015	9,380	7,047	37,250	37,300	8,714	6,959	10,640	8,097	40,250	40,300	9,854	7,949	11,900	9,147
34,300	34,350	7,593	6,029	9,401	7,065	37,300	37,350	8,733	6,975	10,661	8,115	40,300	40,350	9,873	7,965	11,921	9,165
34,350	34,400	7,612	6,043	9,422	7,082	37,350	37,400	8,752	6,992	10,682	8,132	40,350	40,400	9,892	7,982	11,942	9,182
34,400	34,450	7,631	6,057	9,443	7,100	37,400	37,450	8,771	7,008	10,703	8,150	40,400	40,450	9,911	7,998	11,963	9,200
34,450	34,500	7,650	6,071	9,464	7,117	37,450	37,500	8,790	7,025	10,724	8,167	40,450	40,500	9,930	8,015	11,984	9,217
34,500	34,550	7,669	6,085	9,485	7,135	37,500	37,550	8,809	7,041	10,745	8,185	40,500	40,550	9,949	8,031	12,005	9,235
34,550	34,600	7,688	6,099	9,506	7,152	37,550	37,600	8,828	7,058	10,766	8,202	40,550	40,600	9,968	8,048	12,026	9,252
34,600	34,650	7,707	6,113	9,527	7,170	37,600	37,650	8,847	7,074	10,787	8,220	40,600	40,650	9,987	8,064	12,047	9,270
34,650	34,700	7,726	6,127	9,548	7,187	37,650	37,700	8,866	7,091	10,808	8,237	40,650	40,700	10,006	8,081	12,068	9,287
34,700	34,750	7,745	6,141	9,569	7,205	37,700	37,750	8,885	7,107	10,829	8,255	40,700	40,750	10,025	8,097	12,089	9,305
34,750	34,800	7,764	6,155	9,590	7,222	37,750	37,800	8,904	7,124	10,850	8,272	40,750	40,800	10,044	8,114	12,110	9,322
34,800	34,850	7,783	6,169	9,611	7,240	37,800	37,850	8,923	7,140	10,871	8,290	40,800	40,850	10,063	8,130	12,131	9,340
34,850	34,900	7,802	6,183	9,632	7,257	37,850	37,900	8,942	7,157	10,892	8,307	40,850	40,900	10,082	8,147	12,152	9,357
34,900	34,950	7,821	6,197	9,653	7,275	37,900	37,950	8,961	7,173	10,913	8,325	40,900	40,950	10,101	8,163</		

If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 19, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
41,000						44,000						47,000					
41,000	41,050	10,139	8,196	12,215	9,410	44,000	44,050	11,380	9,186	13,511	10,460	47,000	47,050	12,640	10,238	14,861	11,673
41,050	41,100	10,158	8,213	12,236	9,427	44,050	44,100	11,401	9,203	13,534	10,477	47,050	47,100	12,661	10,257	14,884	11,694
41,100	41,150	10,177	8,229	12,257	9,445	44,100	44,150	11,422	9,219	13,556	10,495	47,100	47,150	12,682	10,276	14,906	11,715
41,150	41,200	10,196	8,246	12,278	9,462	44,150	44,200	11,443	9,236	13,579	10,512	47,150	47,200	12,703	10,295	14,929	11,736
41,200	41,250	10,215	8,262	12,299	9,480	44,200	44,250	11,464	9,252	13,601	10,530	47,200	47,250	12,724	10,314	14,951	11,757
41,250	41,300	10,234	8,279	12,320	9,497	44,250	44,300	11,485	9,269	13,624	10,547	47,250	47,300	12,745	10,333	14,974	11,778
41,300	41,350	10,253	8,295	12,341	9,515	44,300	44,350	11,506	9,285	13,646	10,565	47,300	47,350	12,766	10,352	14,996	11,799
41,350	41,400	10,272	8,312	12,362	9,532	44,350	44,400	11,527	9,302	13,669	10,582	47,350	47,400	12,787	10,371	15,019	11,820
41,400	41,450	10,291	8,328	12,383	9,550	44,400	44,450	11,548	9,318	13,691	10,600	47,400	47,450	12,808	10,390	15,041	11,841
41,450	41,500	10,310	8,345	12,404	9,567	44,450	44,500	11,569	9,335	13,714	10,617	47,450	47,500	12,829	10,409	15,064	11,862
41,500	41,550	10,330	8,361	12,425	9,585	44,500	44,550	11,590	9,351	13,736	10,635	47,500	47,550	12,850	10,428	15,086	11,883
41,550	41,600	10,351	8,378	12,446	9,602	44,550	44,600	11,611	9,368	13,759	10,652	47,550	47,600	12,871	10,447	15,109	11,904
41,600	41,650	10,372	8,394	12,467	9,620	44,600	44,650	11,632	9,384	13,781	10,670	47,600	47,650	12,892	10,466	15,131	11,925
41,650	41,700	10,393	8,411	12,488	9,637	44,650	44,700	11,653	9,401	13,804	10,687	47,650	47,700	12,913	10,485	15,154	11,946
41,700	41,750	10,414	8,427	12,509	9,655	44,700	44,750	11,674	9,417	13,826	10,707	47,700	47,750	12,934	10,504	15,176	11,967
41,750	41,800	10,435	8,444	12,530	9,672	44,750	44,800	11,695	9,434	13,849	10,728	47,750	47,800	12,955	10,523	15,199	11,988
41,800	41,850	10,456	8,460	12,551	9,690	44,800	44,850	11,716	9,450	13,871	10,749	47,800	47,850	12,976	10,542	15,221	12,009
41,850	41,900	10,477	8,477	12,572	9,707	44,850	44,900	11,737	9,467	13,894	10,770	47,850	47,900	12,997	10,561	15,244	12,030
41,900	41,950	10,498	8,493	12,593	9,725	44,900	44,950	11,758	9,483	13,916	10,791	47,900	47,950	13,018	10,580	15,266	12,051
41,950	42,000	10,519	8,510	12,614	9,742	44,950	45,000	11,779	9,500	13,939	10,812	47,950	48,000	13,039	10,599	15,289	12,072
42,000						45,000						48,000					
42,000	42,050	10,540	8,526	12,635	9,760	45,000	45,050	11,800	9,516	13,961	10,833	48,000	48,050	13,060	10,618	15,311	12,093
42,050	42,100	10,561	8,543	12,656	9,777	45,050	45,100	11,821	9,533	13,984	10,854	48,050	48,100	13,081	10,637	15,334	12,114
42,100	42,150	10,582	8,559	12,677	9,795	45,100	45,150	11,842	9,549	14,006	10,875	48,100	48,150	13,102	10,656	15,356	12,135
42,150	42,200	10,603	8,576	12,698	9,812	45,150	45,200	11,863	9,566	14,029	10,896	48,150	48,200	13,123	10,675	15,379	12,156
42,200	42,250	10,624	8,592	12,719	9,830	45,200	45,250	11,884	9,582	14,051	10,917	48,200	48,250	13,144	10,694	15,401	12,177
42,250	42,300	10,645	8,609	12,740	9,847	45,250	45,300	11,905	9,599	14,074	10,938	48,250	48,300	13,165	10,713	15,424	12,198
42,300	42,350	10,666	8,625	12,761	9,865	45,300	45,350	11,926	9,615	14,096	10,959	48,300	48,350	13,186	10,732	15,446	12,219
42,350	42,400	10,687	8,642	12,782	9,882	45,350	45,400	11,947	9,632	14,119	10,980	48,350	48,400	13,207	10,751	15,469	12,240
42,400	42,450	10,708	8,658	12,803	9,900	45,400	45,450	11,968	9,648	14,141	11,001	48,400	48,450	13,228	10,770	15,491	12,261
42,450	42,500	10,729	8,675	12,824	9,917	45,450	45,500	11,989	9,665	14,164	11,022	48,450	48,500	13,249	10,789	15,514	12,282
42,500	42,550	10,750	8,691	12,845	9,935	45,500	45,550	12,010	9,681	14,186	11,043	48,500	48,550	13,270	10,808	15,536	12,303
42,550	42,600	10,771	8,708	12,866	9,952	45,550	45,600	12,031	9,698	14,209	11,064	48,550	48,600	13,291	10,827	15,559	12,324
42,600	42,650	10,792	8,724	12,887	9,970	45,600	45,650	12,052	9,714	14,231	11,085	48,600	48,650	13,312	10,846	15,581	12,345
42,650	42,700	10,813	8,741	12,908	9,987	45,650	45,700	12,073	9,731	14,254	11,106	48,650	48,700	13,333	10,865	15,604	12,366
42,700	42,750	10,834	8,757	12,929	10,005	45,700	45,750	12,094	9,747	14,276	11,127	48,700	48,750	13,354	10,884	15,626	12,387
42,750	42,800	10,855	8,774	12,950	10,022	45,750	45,800	12,115	9,764	14,299	11,148	48,750	48,800	13,375	10,903	15,649	12,408
42,800	42,850	10,876	8,790	12,971	10,040	45,800	45,850	12,136	9,782	14,321	11,169	48,800	48,850	13,396	10,922	15,671	12,429
42,850	42,900	10,897	8,807	12,994	10,057	45,850	45,900	12,157	9,801	14,344	11,190	48,850	48,900	13,417	10,941	15,694	12,450
42,900	42,950	10,918	8,823	13,016	10,075	45,900	45,950	12,178	9,820	14,366	11,211	48,900	48,950	13,438	10,960	15,716	12,471
42,950	43,000	10,939	8,840	13,039	10,092	45,950	46,000	12,199	9,839	14,389	11,232	48,950	49,000	13,459	10,979	15,739	12,492
43,000						46,000						49,000					
43,000	43,050	10,960	8,856	13,061	10,110	46,000	46,050	12,220	9,858	14,411	11,253	49,000	49,050	13,480	10,998	15,761	12,513
43,050	43,100	10,981	8,873	13,084	10,127	46,050	46,100	12,241	9,877	14,434	11,274	49,050	49,100	13,501	11,017	15,784	12,534
43,100	43,150	11,002	8,889	13,106	10,145	46,100	46,150	12,262	9,896	14,456	11,295	49,100	49,150	13,522	11,036	15,806	12,555
43,150	43,200	11,023	8,906	13,129	10,162	46,150	46,200	12,283	9,915	14,479	11,316	49,150	49,200	13,543	11,055	15,829	12,576
43,200	43,250	11,044	8,922	13,151	10,180	46,200	46,250	12,304	9,934	14,501	11,337	49,200	49,250	13,564	11,074	15,851	12,597
43,250	43,300	11,065	8,939	13,174	10,197	46,250	46,300	12,325	9,953	14,524	11,358	49,250	49,300	13,585	11,093	15,874	12,618
43,300	43,350	11,086	8,955	13,196	10,215	46,300	46,350	12,346	9,972	14,546	11,379	49,300	49,350	13,606	11,112	15,896	12,639
43,350	43,400	11,107	8,972	13,219	10,232	46,350	46,400	12,367	9,991	14,569	11,400	49,350	49,400	13,627	11,131	15,919	12,660
43,400	43,450	11,128	8,988	13,241	10,250	46,400	46,450	12,388	10,010	14,591	11,421	49,400	49,450	13,648	11,150	15,941	12,681
43,450	43,500	11,149	9,005	13,264	10,267	46,450	46,500	12,409	10,029	14,614	11,442	49,450	49,500	13,669	11,169	15,964	12,702
43,500	43,550	11,170	9,021	13,286	10,285	46,500	46,550	12,430	10,048	14,636	11,463	49,500	49,550	13,690	11,188	15,986	12,723
43,550	43,600	11,191	9,038	13,309	10,302	46,550	46,600	12,451	10,067	14,659	11,484	49,550	49,600	13,711	11,207	16,009	12,744
43,600	43,650	11,212	9,054	13,331	10,320	46,600	46,650	12,472	10,086	14,681	11,505	49,600	49,650	13,732	11,226	16,031	12,765
43,650	43,700	11,233	9,071	13,354	10,337	46,650	46,700	12,493	10,105	14,704	11,526	49,650	49,700	13,753	11,245	16,054	12,786
43,700	43,750	11,254	9,087	13,376	10,355	46,700	46,750	12,514	10,124	14,726	11,547	49,700	49,750	13,774	11,264	16,076	12,807
43,750	43,800	11,275	9,104	13,399	10,372	46,750	46,800	12,535	10,143	14,749	11,568	49,750	49,800	13,795	11,283	16,099	12,828
43,800	43,850	11,296	9,120	13,421	10,390	46,800	46,850	12,556	10,162	14,771	11,58						

1984 Earned Income Credit Table

(Caution—This is not a tax table)

Read down the column titled "If line A or B of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 26. Read across to the right and find the amount of your earned income credit. Enter that amount on line C or D of the worksheet, whichever applies.

	If line A or B of the worksheet is—		Your earned income credit is—	If line A or B of the worksheet is—		Your earned income credit is—	If line A or B of the worksheet is—		Your earned income credit is—
	Over	But not over		Over	But not over		Over	But not over	
	\$0	\$50	\$3	3,000	3,050	303	6,950	7,000	378
	50	100	8	3,050	3,100	308	7,000	7,050	372
	100	150	13	3,100	3,150	313	7,050	7,100	366
	150	200	18	3,150	3,200	318	7,100	7,150	359
	200	250	23	3,200	3,250	323	7,150	7,200	353
	250	300	28	3,250	3,300	328	7,200	7,250	347
	300	350	33	3,300	3,350	333	7,250	7,300	341
	350	400	38	3,350	3,400	338	7,300	7,350	334
	400	450	43	3,400	3,450	343	7,350	7,400	328
	450	500	48	3,450	3,500	348	7,400	7,450	322
	500	550	53	3,500	3,550	353	7,450	7,500	316
	550	600	58	3,550	3,600	358	7,500	7,550	309
	600	650	63	3,600	3,650	363	7,550	7,600	303
	650	700	68	3,650	3,700	368	7,600	7,650	297
	700	750	73	3,700	3,750	373	7,650	7,700	291
	750	800	78	3,750	3,800	378	7,700	7,750	284
	800	850	83	3,800	3,850	383	7,750	7,800	278
	850	900	88	3,850	3,900	388	7,800	7,850	272
	900	950	93	3,900	3,950	393	7,850	7,900	266
	950	1,000	98	3,950	4,000	398	7,900	7,950	259
	1,000	1,050	103	4,000	4,050	403	7,950	8,000	253
	1,050	1,100	108	4,050	4,100	408	8,000	8,050	247
	1,100	1,150	113	4,100	4,150	413	8,050	8,100	241
	1,150	1,200	118	4,150	4,200	418	8,100	8,150	234
	1,200	1,250	123	4,200	4,250	423	8,150	8,200	228
	1,250	1,300	128	4,250	4,300	428	8,200	8,250	222
	1,300	1,350	133	4,300	4,350	433	8,250	8,300	216
	1,350	1,400	138	4,350	4,400	438	8,300	8,350	209
	1,400	1,450	143	4,400	4,450	443	8,350	8,400	203
	1,450	1,500	148	4,450	4,500	448	8,400	8,450	197
	1,500	1,550	153	4,500	4,550	453	8,450	8,500	191
	1,550	1,600	158	4,550	4,600	458	8,500	8,550	184
	1,600	1,650	163	4,600	4,650	463	8,550	8,600	178
	1,650	1,700	168	4,650	4,700	468	8,600	8,650	172
	1,700	1,750	173	4,700	4,750	473	8,650	8,700	166
	1,750	1,800	178	4,750	4,800	478	8,700	8,750	159
	1,800	1,850	183	4,800	4,850	483	8,750	8,800	153
	1,850	1,900	188	4,850	4,900	488	8,800	8,850	147
	1,900	1,950	193	4,900	4,950	493	8,850	8,900	141
	1,950	2,000	198	4,950	5,000	498	8,900	8,950	134
	2,000	2,050	203	5,000	6,000	500	8,950	9,000	128
	2,050	2,100	208	6,000	6,050	497	9,000	9,050	122
	2,100	2,150	213	6,050	6,100	491	9,050	9,100	116
	2,150	2,200	218	6,100	6,150	484	9,100	9,150	109
	2,200	2,250	223	6,150	6,200	478	9,150	9,200	103
	2,250	2,300	228	6,200	6,250	472	9,200	9,250	97
	2,300	2,350	233	6,250	6,300	466	9,250	9,300	91
	2,350	2,400	238	6,300	6,350	459	9,300	9,350	84
	2,400	2,450	243	6,350	6,400	453	9,350	9,400	78
	2,450	2,500	248	6,400	6,450	447	9,400	9,450	72
	2,500	2,550	253	6,450	6,500	441	9,450	9,500	66
	2,550	2,600	258	6,500	6,550	434	9,500	9,550	59
	2,600	2,650	263	6,550	6,600	428	9,550	9,600	53
	2,650	2,700	268	6,600	6,650	422	9,600	9,650	47
	2,700	2,750	273	6,650	6,700	416	9,650	9,700	41
	2,750	2,800	278	6,700	6,750	409	9,700	9,750	34
	2,800	2,850	283	6,750	6,800	403	9,750	9,800	28
	2,850	2,900	288	6,800	6,850	397	9,800	9,850	22
	2,900	2,950	293	6,850	6,900	391	9,850	9,900	16
	2,950	3,000	298	6,900	6,950	384	9,900	9,950	9
							9,950	9,999	3

\$10,000 or more—
you cannot take the credit

Tele-Tax

How To Use Tele-Tax Information

Recorded Tax Information. IRS has recorded about 150 tapes of tax information that answer many Federal tax questions. You can hear up to three tapes on each call you make. **Automated Refund Information** is available at selected locations after March 15. If it has been ten weeks since you mailed your 1984 tax return, we will be able to check the status of your refund.

Tele-Tax is not a toll-free call. Long-distance charges apply if you call from outside the local dialing area of the numbers listed below. A complete list of these tapes and instructions on how to use Tele-Tax are on the next page.

Note: Cities with a **1** or **2** before them only have recorded tax information. Cities with a **1** before them can be called **only** if you have a push-button (tone signalling) phone. Cities with a **2** before them can be called if you have a rotary (dial) or push-button (pulse dial) phone. Cities with a **3** before them have recorded tax information and automated refund information and can be called by using any type of phone.

Alabama

1 Birmingham, 251-9454
2 Birmingham, 251-3881
1 Huntsville, 534-5203
1 Mobile, 433-6993
1 Montgomery, 262-8304

Alaska

1 Anchorage, 279-0653
2 Anchorage, 279-8689

Arizona

3 Phoenix, 261-3560
1 Tucson, 624-9042

Arkansas

1 Little Rock, 372-3891
2 Little Rock, 374-3117

California

1 Bakersfield, 861-4105
1 Carson, 632-3555
1 El Monte, 571-6902
1 Fresno, 268-5395
2 Laguna Niguel, 831-4246
3 Los Angeles, 617-3177
3 Oakland, 839-4245
1 Oxnard, 485-7236
1 Riverside, 351-6769
1 Sacramento, 448-4367
2 Sacramento, 448-4556
1 San Diego, 293-5020
1 San Francisco, 863-4039
1 San Jose, 293-5606
2 San Jose, 287-4631
1 Santa Ana, 836-2974
1 Santa Maria, 928-7503
1 Santa Rosa, 528-6233
1 Stockton, 463-6005
1 Van Nuys, 904-6393
1 Visalia, 733-8194

Colorado

1 Colorado Springs, 597-6344
3 Denver, 592-1118
1 Ft. Collins, 223-0688

Connecticut

1 Bridgeport, 335-0070
1 Hartford, 547-0015
2 Hartford, 247-5500

Delaware

1 Dover, 674-1118
1 Wilmington, 652-0272
2 Wilmington, 571-1097

District of Columbia

3 Call, 628-2929

Florida

1 Daytona Beach, 253-0669
1 Ft. Lauderdale, 523-3100
3 Jacksonville, 353-9579
1 Miami, 374-5144
2 Miami, 372-0397

Georgia

1 Albany, 435-1415
3 Atlanta, 221-6572
1 Augusta, 722-9068
1 Columbus, 327-0298
1 Macon, 745-2890
1 Savannah, 355-9632

Hawaii

1 Honolulu, 546-7162
2 Honolulu, 546-3700

Idaho

1 Boise, 383-0034
2 Boise, 344-8628

Illinois

1 Aurora, 851-2718
1 Bloomington, 828-6116
1 Champaign, 398-1779
3 Chicago, 886-9614
1 East St. Louis, 875-4050
1 Ottawa, 433-1568
1 Peoria, 637-9305
1 Quad Cities, 326-1720
1 Rockford, 987-4280
1 Springfield, 789-0489
2 Springfield, 753-0316

Indiana

1 Evansville, 422-1026
1 Gary, 884-4465
3 Indianapolis, 634-1550

Iowa

1 Cedar Rapids, 399-2210
1 Des Moines, 284-6117
2 Des Moines, 284-4050
1 Quad Cities, 326-1720
1 Waterloo, 234-0817

Kansas

1 Wichita, 264-3147
2 Wichita, 262-4454

Kentucky

1 Erlanger, 727-3338
1 Lexington, 233-2889
1 Louisville, 582-5599
2 Louisville, 582-6372

Louisiana

1 New Orleans, 529-2854
2 New Orleans, 589-4620

Maine

2 Augusta, 623-3854
1 Portland, 775-0465

Maryland

3 Baltimore, 244-7306
1 Cumberland, 722-5331
1 Frederick, 663-5798
1 Hagerstown, 733-6815
1 Salisbury, 742-9458

Massachusetts

3 Boston, 523-8602
1 Springfield, 739-6624

Michigan

1 Ann Arbor, 665-4544
3 Detroit, 961-4282
1 Flint, 238-4599
1 Grand Rapids, 451-2034
1 Kalamazoo, 343-0255
1 Lansing, 372-2454
1 Mt. Clemens, 463-9550
1 Pontiac, 858-2336
1 Saginaw, 753-9911

Minnesota

1 Duluth, 722-5494
1 Rochester, 288-5595
3 St. Paul, 224-4288

Mississippi

1 Gulfport, 863-3302
1 Jackson, 960-4168
2 Jackson, 960-4808

Missouri

1 Jefferson City, 636-8312
1 Kansas City, 421-3741
1 Springfield, 883-3419
3 St. Louis, 241-4700

Montana

1 Billings, 656-1422
1 Great Falls, 727-4902
1 Helena, 443-7034
2 Helena, 443-0600

Nebraska

1 Lincoln, 471-5450
1 Omaha, 221-3324
2 Omaha, 221-3326

Nevada

1 Las Vegas, 385-1778
2 Las Vegas, 382-1189

New Hampshire

1 Manchester, 623-5778
2 Portsmouth, 431-0780

New Jersey

1 Atlantic City, 348-2636
1 Camden, 966-3412
1 Hackensack, 487-1817
3 Newark, 624-1223
1 Paterson, 278-5442
1 Trenton, 599-2150

New Mexico

1 Albuquerque, 766-1102
2 Albuquerque, 243-4557

New York

1 Albany, 465-8318
2 Albany, 465-3566
3 Brooklyn, 858-4461
3 Buffalo, 856-9320
3 Manhattan, 406-4080
1 Mineola, 248-6790
1 Poughkeepsie, 452-1877
1 Rochester, 454-3330
1 Smithtown, 979-0720
1 Syracuse, 471-1630
1 White Plains, 683-0134

North Carolina

1 Asheville, 254-3044
1 Charlotte, 567-9885
1 Durham, 541-5283
1 Fayetteville, 483-0735
1 Greensboro, 378-1572
2 Greensboro, 379-1168
1 Raleigh, 755-1498
1 Winston-Salem, 725-3013

North Dakota

1 Bismarck, 258-8210
1 Fargo, 232-9360
2 Fargo, 232-1070
1 Grand Forks, 746-0324
1 Minot, 838-1234

Ohio

1 Akron, 253-1170
3 Cincinnati, 684-3531
3 Cleveland, 522-3037
1 Columbus, 469-2266
1 Dayton, 225-7237
1 Toledo, 255-3743

Oklahoma

1 Oklahoma City, 235-3434
2 Oklahoma City, 235-4907
1 Tulsa, 599-0555

Oregon

1 Eugene, 687-6737
3 Portland, 294-5363
1 Salem, 399-5784

Pennsylvania

1 Bethlehem, 861-0325
1 Erie, 459-7419
1 Harrisburg, 236-1356
1 Jenkintown, 887-1261
1 Lancaster, 392-0980
1 Norristown, 275-0242
3 Philadelphia, 592-8946
1 Pittsburgh, 281-3120
2 Pittsburgh, 281-3138
1 Reading, 373-4568
1 Scranton, 961-0325
1 Wilkes-Barre, 823-9552
1 Williamsport, 323-4242

Puerto Rico

1 & 2 Call, 753-4055

Rhode Island

1 Providence, 861-5220
2 Providence, 521-6440

South Carolina

1 Charleston, 722-0369
1 Columbia, 254-4749
2 Columbia, 799-8169
1 Greenville, 235-8093

South Dakota

2 Aberdeen, 229-6856
1 Brookings, 692-4507
1 Rapid City, 348-3454
1 Sioux Falls, 335-7081
1 Watertown, 882-4979

Tennessee

1 Chattanooga, 892-5577
1 Jackson, 664-1858
1 Johnson City, 282-1917
1 Knoxville, 521-7478
1 Memphis, 525-2611
3 Nashville, 242-1541

Texas

1 Austin, 479-0391
2 Austin, 478-6422
3 Dallas, 767-1792
1 El Paso, 778-9907
1 Ft. Worth, 334-3888
3 Houston, 850-8801
1 San Antonio, 680-9591

Utah

1 Salt Lake City, 355-9328
2 Salt Lake City, 359-9218

Vermont

1 Burlington, 658-0007
2 Burlington, 658-1149

Virginia

1 Bailey's Crossroads, 557-0034
1 Bristol, 669-0565
1 Danville, 797-2223
1 Norfolk, 441-3623
1 Richmond, 771-2369
2 Richmond, 771-2165
1 Roanoke, 982-6062

Washington

3 Seattle, 343-7221
1 Spokane, 455-9213
1 Tacoma, 383-4668

West Virginia

1 Charleston, 343-3597
1 Huntington, 523-0104
2 Parkersburg, 422-4011

Wisconsin

1 Green Bay, 433-3884
1 Madison, 264-5349
3 Milwaukee, 291-1783
1 Racine, 886-1615

Wyoming

1 Cheyenne, 634-1198
2 Cheyenne, 638-6109

How to Use Tele-Tax**Recorded Tax Information**

1. Select, by number, the tape you want to hear.
2. Have paper and pencil handy to take notes.
3. Call the appropriate phone number listed on page 38.
4. ● If you have a push-button (tone signalling) phone, follow the recorded instructions, or
 - If you have a rotary (dial) or push-button (pulse dial) phone, ask the IRS operator for the tape number you want to hear.
5. Available service:
 - Push-button (tone signalling) service is available 24 hours a day, 7 days a week.
 - Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours.

Automated Refund Information

1. Have a copy of your tax return available.
2. Call the appropriate phone number listed on page 38.
3. Follow the recorded instructions.
4. Available service:
 - Push-button (tone signalling) service is available Monday through Friday from 7:30 A.M. to 6:00 P.M.
 - Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours.

Tele-Tax Tape Numbers and Subjects

<i>Tape No.</i>	<i>Subject</i>	<i>Tape No.</i>	<i>Subject</i>
IRS Procedures and Services			
100	IRS help available—Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program	117	Filing as qualifying widow/widower
101	Tax assistance for handicapped individuals and the deaf	118	Filing status for separated individuals
102	Small business tax workshops—Tax help for the new business person	119	Exemptions for age and blindness
103	Problem resolution program—Special help for problem situations	120	Dependent—Who can be claimed?
104	Public libraries—Tax information tapes and reproducible tax forms	121	Dependent child—Divorced or separated parents
105	Examination procedures and how to prepare for an audit	122	Dependent—Items to include in determining support
106	The collection process	126	Estimated tax
107	Tax fraud—How to report	127	Amended returns
108	Special enrollment examination to practice before IRS	128	Decedents
109	Organizations—How to apply for exempt status	Types of Income	
Filing Requirements, Filing Status, Exemptions			
110	Who must file?	130	Wages and salaries
111	Which form—1040, 1040A, or 1040EZ?	131	Tips
112	When, where, and how to file	132	Interest received
113	Filing requirements for a dependent child	133	Dividends and dividend exclusion
114	Filing as single	134	Refund of state and local taxes
115	Filing joint or separate	135	Alimony received
116	Filing as head of household	136	Business income
		137	Sole proprietorship
		138	Capital gains and losses
		139	Pensions and annuities
		140	Pensions—The general rule
		141	Lump-sum distributions-Profit-sharing plans
		143	Rental income and expenses
		200	Renting vacation property/Renting to relatives
		201	Royalties
		202	Farming and fishing income
		203	Earnings for clergy members
		204	Unemployment compensation
		205	Gambling income and expenses

<i>Tape No.</i>	<i>Subject</i>
206	Bartering income
207	Scholarships, fellowships, and grants
208	Nontaxable income
209	Social security and tier 1 railroad retirement taxability
210	Social Security Benefit Statement—Form SSA-1099

Adjustments to Income

211	Charitable contributions deduction for those who do not itemize
212	Deduction for married couples when both work
213	Moving expenses
214	Employee business expenses
215	Business use of car
216	Business travel expenses
217	Business entertainment expenses
218	Individual retirement accounts (IRA's)
219	Alimony paid
225	Bad debt deduction
226	Tax shelters

Itemized Deductions

227	Should I itemize?
228	Medical and dental expenses
229	Medical insurance
231	Taxes
232	Sales tax
233	Interest expense
234	Contributions
235	Casualty losses
236	Miscellaneous expenses
237	Office-in-the-home expenses
238	Educational expenses

Tax Computation

240	Tax table
241	Tax rate schedules
243	Tax and credits figured by IRS
244	Income averaging
300	Self-employment tax
301	Ten-year averaging for lump-sum distributions
303	Alternative minimum tax
304	Gift tax
305	Estate tax

Tax Credits

306	Child care credit
307	Earned income credit
308	Residential energy credit
309	Credit for the elderly and the permanently and totally disabled
310	Tax credit for contributions to candidates for public office
311	Investment credit

<i>Tape No.</i>	<i>Subject</i>
312	Qualified royalty owners exemption (windfall profit tax)

General Information

315	Highlights of 1984 tax changes
316	Refunds—How long they should take
317	Copy of your tax return—How to get one
318	Forms/Publications—How to order
319	Tax shelter registration
320	Extensions for time to file your tax return
325	Form W-2—What to do if not received
326	Penalty and interest charges
327	IRS notices and bills—How to pay
328	Tax benefits for low income Americans
329	Penalty for underpayment of estimated tax—Form 2210

Recordkeeping

330	Recordkeeping
331	How to choose a tax preparer
332	Audit appeal rights
333	Failure to pay child/spousal support
334	Highlights of 1985 tax changes
335	Withholding on interest and dividends
336	Highway use tax
337	Checklist/Common errors when preparing your tax return
338	Withholding on pensions and annuities
339	Your tax form is overdue—Let us hear from you
340	Second request for information about your tax form
341	Notice of intent to levy
342	Notice of underreported income—CP 2000

Basis of Assets, Depreciation, Sale of Assets

343	Sale of personal residence—General
344	Sale of personal residence—How to report gain
400	Sale of personal residence—Exclusion of gain, age 55 and over
401	Basis of assets
402	Depreciation—General
403	Depreciation—Accelerated cost recovery system
404	Installment sales
Employer Tax Information	
406	Social security withholding rates
407	Form W-2—Where, when, and how to file

<i>Tape No.</i>	<i>Subject</i>
408	Form W-4—Employee's Withholding Allowance Certificate
409	Federal tax deposits—General
410	Employer identification number—How to apply
411	Paying taxes on your employees
412	Form 942—Employers Quarterly Tax Return for Household Employees
413	Form 941—Deposit requirements
414	Form 941—Employer's Quarterly Federal Tax Return
415	Form 940—Deposit requirements
416	Form 940—Employer's Annual Federal Unemployment Tax Return
417	Targeted jobs credit
418	Tips—Withholding and reporting

Tax Information for Aliens and U.S. Citizens Living Abroad

420	Resident and nonresident aliens
425	Dual-status alien
426	Alien tax clearance
428	Foreign earned income exclusion—General
429	Foreign earned income exclusion—Who qualifies?
430	Foreign earned income exclusion—What income qualifies?
431	Foreign tax credit

The following tapes are in Spanish

433	Who must file?
434	Which form to use?
435	Filing status—Single, married filing jointly, and married filing separately
436	Filing status—Head of household and qualifying widow/widower
437	Earned income credit
438	Highlights of 1984 tax changes
439	Forms and publications—How to order
440	Alien tax clearance
441	Refunds—How long they should take
442	IRS help available—Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program
443	Social security and tier 1 railroad retirement taxability
444	Social Security Benefit Statement—Form SSA-1099

To Call IRS Toll-Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution: "Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number given.

We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that IRS employees give courteous responses and correct information to taxpayers, a second IRS employee sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your social security number when you write.

The IRS has a telephone service called Tele-Tax. It provides automated refund information and recorded tax information tapes on about 150 topics covering such areas as filing requirements, dependents, itemized deductions, and tax credits. Tele-Tax is available 24 hours a day, 7 days a week, to taxpayers using push-button (tone signaling) telephones, and Monday through Friday, during office hours, to taxpayers using push-button (pulse dial) or rotary (dial) phones. See Tele-Tax Information pages on 38 and 39 for the telephone numbers, available topics, and instructions describing how to use this service.

Alabama Call 1-800-424-1040	District of Columbia Call 488-3100	Maine Call 1-800-424-1040
Alaska Anchorage, 276-1040 Elsewhere in Alaska, call operator and ask for Zenith 3700	Florida Jacksonville, 354-1760	Maryland Baltimore, 962-2590 Montgomery County, 488-3100 Prince George's County, 488-3100
Arizona Phoenix, 257-1233 Tucson, 882-4181	Georgia Atlanta, 522-0050	Massachusetts Boston, 523-1040
Arkansas Call 1-800-424-1040	Hawaii Oahu, 546-8660 All other islands, 1-800-232-2511	Michigan Detroit, 237-0800
California Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.	Idaho Call 1-800-424-1040	Minnesota Minneapolis, 291-1422 St. Paul, 291-1422
Colorado Denver, 825-7041	Illinois Chicago, 435-1040	Mississippi Call 1-800-424-1040
Connecticut Call 1-800-424-1040	Indiana Indianapolis, 269-5477	Missouri St. Louis, 342-1040
Delaware Wilmington, 573-6400	Iowa Des Moines, 283-0523	Montana Call 1-800-424-1040
	Kansas Call 1-800-424-1040	Nebraska Omaha, 422-1500
	Kentucky Call 1-800-424-1040	Nevada Las Vegas, 388-6291
	Louisiana Call 1-800-424-1040	

New Hampshire Call 1-800-424-1040	Texas Austin, 472-1974 Corpus Christi, 888-9431 Dallas, 742-2440 El Paso, 532-6116 Ft. Worth, 335-1370 Houston, 965-0440 San Antonio, 229-1700
New Jersey Newark, 622-0600	Utah Salt Lake City, 524-4060
New Mexico Call 1-800-424-1040	Vermont Burlington, 658-1870
New York Bronx, 732-0100 Brooklyn, 596-3770 Buffalo, 855-3955 Manhattan, 732-0100 Nassau, 294-3600 Queens, 596-3770 Rockland County, 997-1510 Staten Island, 732-0100 Suffolk, 724-5000 Westchester County, 997-1510	Virginia Bailey's Crossroads, 557-9230 Richmond, 649-2361
North Carolina Greensboro, 274-3711	Washington Seattle, 442-1040
North Dakota Call 1-800-424-1040	West Virginia Call 1-800-424-1040
Ohio Cincinnati, 621-6281 Cleveland, 522-3000	Wisconsin Milwaukee, 271-3780
Oklahoma Call 1-800-424-1040	Wyoming Call 1-800-424-1040
Oregon Portland, 221-3960	Note: If there is no number listed for your specific area, please call 1-800-424-1040.
Pennsylvania Philadelphia, 574-9900 Pittsburgh, 281-0112	
Puerto Rico San Juan Metro Area, 753-4040 Isla DDD, 753-4549	
Rhode Island Providence, 274-1040	
South Carolina Call 1-800-424-1040	
South Dakota Call 1-800-424-1040	
Tennessee Nashville, 259-4601	

Telephone Assistance
Services for Deaf
Taxpayers Who Have
Access to TV/
Telephone—TTY
Equipment.

Hours of Operation
8:00 A.M. to 6:45 P.M. EST
(Filing Season)
8:00 A.M. to 4:30 P.M. EST
(Nonfiling Season)
Indiana residents,
1-800-382-4059
Elsewhere in U.S., including
Alaska, Hawaii, Virgin
Islands, and Puerto Rico,
1-800-428-4732

Toll-Free "Forms Only" Telephone Numbers

If you only need to order tax forms and publications and do not have any tax questions, please call the number listed below for your area. If there is no telephone number listed for your state or specific area, please refer to the toll-free telephone numbers listed above.

Alabama Call 1-800-241-3860	Maryland Baltimore, 962-0801	Montana Call 1-800-547-4960	Rhode Island Call 1-800-225-0717
Alaska Anchorage, 276-4368	Massachusetts Boston, 367-1040 Elsewhere in Massachusetts, 1-800-892-0288	Nebraska Omaha, 221-3321 Elsewhere in Nebraska, 1-800-642-8278	South Carolina Call 1-800-241-3860
Arizona Phoenix, 257-9722 Tucson, 882-0730	Michigan Detroit, 237-0794 Residents in Area Code 313, 1-800-462-9910 Elsewhere in Michigan, 1-800-482-0828	Nevada Las Vegas, 388-6516	Tennessee Call 1-800-241-3860
Connecticut Call 1-800-225-0717	Minnesota St. Paul, 224-7461	New Hampshire Call 1-800-225-0717	Utah Salt Lake City, 524-4368
Florida Call 1-800-241-3860	Mississippi Call 1-800-241-3860	New Jersey Camden, 966-7200 Hackensack, 342-1211 Newark, 622-5550 Paterson, 278-0339 Trenton, 393-0900 Elsewhere in New Jersey, 1-800-242-0249	Vermont Call 1-800-225-0717
Georgia Atlanta, 221-6023 Elsewhere in Georgia, 1-800-282-6689	Missouri Kansas City, 421-2330 St. Louis, 231-6505	New York Albany, 1-800-225-0717 Bronx, 732-0240	Washington Seattle, 442-5100 Elsewhere in Washington, 1-800-542-7890
Hawaii Honolulu, 546-7300		North Carolina Call 1-800-241-3860	Wisconsin Milwaukee, 291-3244 Elsewhere in Wisconsin 1-800-242-9699
Maine Call 1-800-225-0717		Oregon Portland, 221-3933 Elsewhere in Oregon 1-800-452-1996	
		Pennsylvania Allentown, 866-2914 Philadelphia, 627-7373 Pittsburgh, 281-0137	

**Privacy Act and
Paperwork
Reduction Act
Notice**

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information we must tell you:

- Our legal right to ask for the information.
- What major purposes we have in asking for the information, and how it will be used.
- What could happen if we do not receive the information.
- Whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

For the Internal Revenue Service, the laws include:

- Tax returns and any papers filed with them.
- Any questions we need to ask you so we can—
 1. Complete, correct, or process your return.
 2. Figure your tax.
 3. Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and 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.

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

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

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

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.

How to get forms and publications

Generally, we mail forms directly to you based on what seems to be right for you. But if you need other forms or publications, you can call the "Forms Only" telephone numbers listed on page 40 OR you can order them from IRS by following the instructions at the bottom of page 43. Please allow two weeks to receive your order.

How to get forms

To save time, you can get the following items at many participating banks, post offices, and public libraries or order them from IRS:

Form 1040, U.S. Individual Income Tax Return
Instructions for Form 1040

Form 1040A
Instructions for Form 1040A

Form 1040EZ
Instructions for Form 1040EZ

Schedule A for itemized deductions

Schedule B for interest income if more than \$400 or if from All-Savers Certificates; for dividends and other distributions on stock if more than \$400, or for qualified reinvested dividends from qualified public utilities; and for answering the Foreign Accounts or Foreign Trusts Questions

Schedule G for income averaging

Schedule W for the deduction for a married couple when both work

You can photocopy the following items (as well as those listed above) at many participating public libraries or order them from IRS:

Schedule C for income from a personally owned business

Schedule D for income from the sale or exchange of capital assets

Schedule E for income from rents, royalties, partnerships, estates, trusts, etc.

Schedule F for income from farming

Schedule R for credit for the elderly and the permanently and totally disabled

Schedule SE for reporting net earnings from self-employment

Form 1040-ES to make estimated tax payments

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

Form 2210, Underpayment of Estimated Tax by Individuals

Form 2441, Credit for Child and Dependent Care Expenses

Form 3468, Computation of Investment Credit

Form 3903, Moving Expense Adjustment

Form 4136, Computation of Credit for Federal Tax on Gasoline and Special Fuels

Form 4562, Depreciation and Amortization

Form 4684, Casualties and Thefts

Form 4797, Supplemental Schedule of Gains and Losses

Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

Form 5695, Residential Energy Credit

How to get publications

You can read or photocopy the following publications at many participating public libraries or order them from IRS:

17 Your Federal Income Tax

54 Tax Guide for U.S. Citizens and Resident Aliens Abroad

334 Tax Guide for Small Business

463 Travel, Entertainment, and Gift Expenses

501 Exemptions

502 Medical and Dental Expenses

503 Child and Dependent Care Credit, and Employment Taxes for Household Employers

504 Tax Information for Divorced or Separated Individuals

505 Tax Withholding and Estimated Tax

506 Income Averaging

508 Educational Expenses

521 Moving Expenses

523 Tax Information on Selling Your Home

524 Credit for the Elderly and the Permanently and Totally Disabled

525 Taxable and Nontaxable Income

526 Charitable Contributions

527 Rental Property

529 Miscellaneous Deductions

530 Tax Information for Owners of Homes, Condominiums, and Cooperative Apartments

531 Reporting Income From Tips

533 Self-Employment Tax

545 Interest Expense

547 Nonbusiness Disasters, Casualties, and Thefts

550 Investment Income and Expenses

552 Recordkeeping for Individuals and a List of Tax Publications

553 Highlights of 1984 Tax Changes

554 Tax Benefits for Older Americans

575 Pension and Annuity Income

583 Information for Business Taxpayers

587 Business Use of Your Home

590 Individual Retirement Arrangements (IRA's)

596 Earned Income Credit

903 Energy Credits for Individuals

905 Tax Information on Unemployment Compensation

907 Tax Information for Handicapped and Disabled Individuals

910 Taxpayer's Guide to IRS Information, Assistance, and Publications

915 Tax Information on Social Security Benefits (and Tier 1 Railroad Retirement Benefits)

Other publications and forms referred to in the instructions are also available without cost from the "Forms Distribution Center" for your state.

Where to Send Your Order for Free Forms and Publications

Please send your order to the "Forms Distribution Center" for your state. If there is more than one Center for your state, send the order to the Center nearest you.

Alabama—Caller No. 848, Atlanta, GA 30370
Alaska—P.O. Box 12626, Fresno, CA 93778
Arizona—P.O. Box 12626, Fresno, CA 93778
Arkansas—P.O. Box 2924, Austin, TX 78769
California—P.O. Box 12626, Fresno, CA 93778
Colorado—P.O. Box 2924, Austin, TX 78769
Connecticut—P.O. Box 1040, Methuen, MA 01844
Delaware—P.O. Box 25866, Richmond, VA 23260
District of Columbia—P.O. Box 25866, Richmond, VA 23260
Florida—Caller No. 848, Atlanta, GA 30370
Georgia—Caller No. 848, Atlanta, GA 30370
Hawaii—P.O. Box 12626, Fresno, CA 93778
Idaho—P.O. Box 12626, Fresno, CA 93778
Illinois—P.O. Box 338, Kansas City, MO 64141
Indiana—P.O. Box 6900, Florence, KY 41042
Iowa—P.O. Box 338, Kansas City, MO 64141
Kansas—P.O. Box 2924, Austin, TX 78769
Kentucky—P.O. Box 6900, Florence, KY 41042
Louisiana—P.O. Box 2924, Austin, TX 78769
Maine—P.O. Box 1040, Methuen, MA 01844
Maryland—P.O. Box 25866, Richmond, VA 23260
Massachusetts—P.O. Box 1040, Methuen, MA 01844
Michigan—P.O. Box 6900, Florence, KY 41042
Minnesota—P.O. Box 338, Kansas City, MO 64141
Mississippi—Caller No. 848, Atlanta, GA 30370
Missouri—P.O. Box 338, Kansas City, MO 64141
Montana—P.O. Box 12626, Fresno, CA 93778
Nebraska—P.O. Box 338, Kansas City, MO 64141
Nevada—P.O. Box 12626, Fresno, CA 93778
New Hampshire—P.O. Box 1040, Methuen, MA 01844

New Jersey—P.O. Box 25866, Richmond, VA 23260

New Mexico—P.O. Box 2924, Austin, TX 78769

New York—

Eastern New York: P.O. Box 1040, Methuen, MA 01844

Western New York: P.O. Box 260, Buffalo, NY 14201

New York City: P.O. Box 1040, Methuen, MA 01844

North Carolina—Caller No. 848, Atlanta, GA 30370

North Dakota—P.O. Box 338, Kansas City, MO 64141

Ohio—P.O. Box 6900, Florence, KY 41042

Oklahoma—P.O. Box 2924, Austin, TX 78769

Oregon—P.O. Box 12626, Fresno, CA 93778

Pennsylvania—P.O. Box 25866, Richmond, VA 23260

Rhode Island—P.O. Box 1040, Methuen, MA 01844

South Carolina—Caller No. 848, Atlanta, GA 30370

South Dakota—P.O. Box 338, Kansas City, MO 64141

Tennessee—Caller No. 848, Atlanta, GA 30370

Texas—P.O. Box 2924, Austin, TX 78769

Utah—P.O. Box 12626, Fresno, CA 93778

Vermont—P.O. Box 1040, Methuen, MA 01844

Virginia—P.O. Box 25866, Richmond, VA 23260

Washington—P.O. Box 12626, Fresno, CA 93778

West Virginia—P.O. Box 6900, Florence, KY 41042

Wisconsin—P.O. Box 338, Kansas City, MO 64141

Wyoming—P.O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with mailing addresses in foreign countries should send this order blank to either: Forms Distribution Center, Caller No. 848, Atlanta, GA 30370 or Forms Distribution Center, P.O. Box 12626, Fresno, CA 93778, whichever is closer. Send letter requests for other forms and publications to: Richmond Distribution Center, P.O. Box 25866, Richmond, VA 23260.

Puerto Rico—Director's Representative, U.S. Internal Revenue Service, Federal Office Building, Chardon Street, Hato Rey, PR 00918

Virgin Islands—Bureau of Internal Revenue, Charlotte Amalie, St. Thomas, VI 00801

Detach At This Line

Order blank—The forms and publications listed here are available at no cost. Cut the order blank on the dotted line and mail it in your own envelope to the address shown above for your state. Be sure to print your name and address on the other side. Attach a separate sheet of paper listing any additional forms and publications you need that are not listed on the order blank. We will send you 2 copies of each form and 1 copy of each set of instructions or publication you ask for. To help reduce waste, order only what you need. Be sure to allow 10 days to receive your order.

Circle Desired Forms and Publications		Schedule G (1040)	2119	4562	5695	Pub. 521	Pub. 545
		Schedule R (1040)	2210	4562 Instructions	Pub. 463	Pub. 523	Pub. 552
1040	Schedules A&B (1040)	Instructions for Sch. R	2441	4684	Pub. 501	Pub. 524	Pub. 553
Instructions for 1040 & Schedules	Schedule C (1040)	Schedule SE (1040)	3468	4684 Instructions	Pub. 502	Pub. 526	Pub. 554
1040A	Schedule D (1040)	Schedule W (1040)	3468 Instructions	4797	Pub. 503	Pub. 527	Pub. 903
1040EZ	Schedule E (1040)	1040-ES (1985)	3903	4797 Instructions	Pub. 504	Pub. 529	
1040A & 1040EZ Instructions	Schedule F (1040)	2106	4136	4868	Pub. 506	Pub. 530	

Index to Instructions

<p>A Address Change 28 Address of Internal Revenue Service Centers 30 Advance Earned Income Credit Payments 24 Allocated Tip Income 15 All-Savers Certificates 15 Amended Return 29 Amount You Owe IRS 27</p> <p>B Blindness 10</p> <p>C Charitable Contributions 20 and 21 Child and Dependent Care Expenses, Credit for 22, 23, and 24 Community Property States 15 Corresponding with IRS 28</p> <p>D Death of Spouse 10 Death of Taxpayer 28 and 29 Deduction for a Married Couple When Both Work 20 Deduction for Payments to an Individual Retirement Arrangement (IRA) 18 and 19 Dependents— Birth or Death of Dependent 11 Children 11 and 12 Other 11 and 12 Student 11 Supported by Two or More Taxpayers 12 Who Have Unearned Income 6 Dividends and Exclusion 16</p>	<p>Divorced or Separated Parents, Children of 12 Dual-Status Alien 8</p> <p>E Earned Income Credit 25 and 26 Earned Income Credit Table 37 Estimated Tax Payments 30 Excess Hospital Insurance Benefits Tax 25 Excess Social Security and RRTA Taxes Withheld 24 and 25 Exemptions 10, 11, 12, and 21 Extensions of Time To File 6, 26, and 28</p> <p>F Figuring Your Income Tax 22 Filing Information 3-6 Filing Instructions When To File 28 Where To File 30 Filing Status— Which Box To Check 7, 8, and 9 Foreign Bank Account 6 Foreign Trust 6 Form 1040EZ 4 and 5 Form 1040EZ, 1040A, or 1040? 4, 5, and 6 Form W-2 15 Forms, How to Get 42 and 43 Forms Order Blank 43</p> <p>G General Information 28, 29, and 30</p> <p>H Head of Household 9</p> <p>I Income Tax Withheld (Federal) 24 and 25 Individual Retirement Arrangement (IRA)—Deduction for Payments to 18 and 19</p>	<p>Interest Income 15 Interest—Late Payment of Tax 28 Itemized Deductions 5</p> <p>M Married Persons— Filing Joint Returns 8 Filing Separate Returns 9 Married Persons Living Apart 8</p> <p>N Name and Address 7 Nonresident Alien 6, 7, and 8</p> <p>P Paperwork Reduction Act Notice 41 Penalty— Late Filing 28 Late Payment 28 Pensions and Annuities 4 Political Campaigns— Tax Credit 24 \$1 Check-off 7 Preparer, Tax Return 27 Privacy Act Notice 41 Problems, Unresolved Tax 29 Publications, How To Get 42 and 43</p> <p>R Recordkeeping 29 Refund of Tax 27 Refunds of State and Local Income Taxes 13 Rounding Off to Whole Dollars 12</p> <p>S Salaries 15 Sign Your Return 27</p>	<p>Single Person 8 Social Security Benefits 13 and 14 Social Security Number 7 State and Local Income Taxes, Refunds of 13 Step-by-Step Instructions 7-27 Student Dependent 11 Substitute Tax Forms 29</p> <p>T Tax Assistance for Taxpayers 29, 38, 39, and 40 Tax Computation by IRS 21 Tax Table 31-36 Telephone Assistance—Federal Tax Information 38, 39, and 40 Tele-Tax Information 38 and 39 Tier 1 Railroad Retirement Benefits 13 and 14 Tip Income 15</p> <p>U Unemployment Compensation 16 and 17</p> <p>V Voluntary Contributions To Reduce the Public Debt 28</p> <p>W Wages 15 When To File 28 Where To File 30 Who Can Use Form 1040A 4 and 5 Form 1040EZ 4 and 5 Who Must File 3 Who Must Use Form 1040 4, 5, and 6 Who Should File 3 Widows and Widowers 8 Withholding for 1985 30 Working Married Couple, Deduction for 20</p>
--	---	---	---

 Detach At This Line

Order blank

Use your own envelope. Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

Print or type your name and address on this label. It will be used to speed your order for forms to you.

 Name

 Number and street

 City or town, State, and ZIP code