



**Tax, credits, and payments**

**22** Enter the amount from line 21 (adjusted gross income). 22

**23a** Check  You were born before January 2, 1943,  Blind } **Total boxes**   
if:  Spouse was born before January 2, 1943,  Blind } **checked** ▶ 23a

**b** If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b

**24** Enter your **standard deduction** (see left margin). 24

**25** Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25

**26** If line 22 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 22 is over \$117,300, see the worksheet on page 32. 26

**27** Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.  
This is your **taxable income**. ▶ 27

**28 Tax**, including any alternative minimum tax (see page 30). 28

**29** Credit for child and dependent care expenses. Attach Schedule 2. 29

**30** Credit for the elderly or the disabled. Attach Schedule 3. 30

**31** Education credits. Attach Form 8863. 31

**32** Child tax credit (see page 35). Attach Form 8901 if required. 32

**33** Retirement savings contributions credit. Attach Form 8880. 33

**34** Add lines 29 through 33. These are your **total credits**. 34

**35** Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. 35

**36** Advance earned income credit payments from Form(s) W-2, box 9. 36

**37** Add lines 35 and 36. This is your **total tax**. ▶ 37

**38** Federal income tax withheld from Forms W-2 and 1099. 38

**39** 2007 estimated tax payments and amount applied from 2006 return. 39

**40a Earned income credit (EIC)**. 40a

**b** Nontaxable combat pay election. 40b

**41** Additional child tax credit. Attach Form 8812. 41

**42** Add lines 38, 39, 40a, and 41. These are your **total payments**. ▶ 42

**Standard Deduction for—**

- People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 30.
- All others:
  - Single or Married filing separately, \$5,350
  - Married filing jointly or Qualifying widow(er), \$10,700
  - Head of household, \$7,850

If you have a qualifying child, attach Schedule EIC.

**Refund**

**43** If line 42 is more than line 37, subtract line 37 from line 42. This is the amount you **overpaid**. 43

**44a** Amount of line 43 you want **refunded to you**. If Form 8888 is attached, check here ▶  44a

▶ **b** Routing number  ▶ **c** Type:  Checking  Savings

▶ **d** Account number

**45** Amount of line 43 you want **applied to your 2008 estimated tax**. 45

**Amount you owe**

**46 Amount you owe**. Subtract line 42 from line 37. For details on how to pay, see page 53. ▶ 46

**47** Estimated tax penalty (see page 53). 47

**Third party designee** Do you want to allow another person to discuss this return with the IRS (see page 54)?  **Yes**. Complete the following.  **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

**Step 5 Sign here**

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ( )
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

Joint return? See page 15. Keep a copy for your records.

**Paid preparer's use only**

Preparer's signature ▶ Date ▶ Check if self-employed  Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ EIN ▶ Phone no. ( )