Form

Income Tax Return for Single and Joint Filers With No Dependents

1040EZ	Joint Filers With No Dependents (99) 2008	OMB No. 1545-0074
Label	Your first name and initial Last name	Your social security number
(See page 9.) Use the	L A B If a joint return, spouse's first name and initial Last name	Spouse's social security number
IRS label. Otherwise,	Home address (number and street). If you have a P.O. box, see page 9. Apt. no.	You must enter your SSN(s) above.
please print or type. Presidential Election Campaign (page 9)	City, town or post office, state, and ZIP code. If you have a foreign address, see page 9. Check here if you, or your spouse if a joint return, want \$3 to go to this fund	Checking a box below will not change your tax or refund. You Spouse
	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.	
Income	Attach your Form(s) W-2.	1
Attach Form(s) W-2 here.	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
Enclose, but do not	3 Unemployment compensation and Alaska Permanent Fund dividends (see page 11).	3
attach, any payment.	4 Add lines 1, 2, and 3. This is your adjusted gross income.	4
	5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back.	
	☐ You ☐ Spouse If no one can claim you (or your spouse if a joint return), enter \$8,950 if single; \$17,900 if married filing jointly. See back for explanation.	5
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0 This is your taxable income. ▶	6
Payments and tax	7 Federal income tax withheld from box 2 of your Form(s) W-2.	7
	8a Earned income credit (EIC) (see page 12). b Nontaxable combat pay election. 8b	8a
	9 Recovery rebate credit (see worksheet on pages 17 and 18).	9
	10 Add lines 7, 8a, and 9. These are your total payments.	10
	11 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 28–36 of the booklet. Then, enter the tax from the table on this line.	11
Refund Have it directly deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.	12a If line 10 is larger than line 11, subtract line 11 from line 10. This is your refund. If Form 8888 is attached, check here ▶ □	12a
	▶ b Routing number	
	▶ d Account number	
Amount you owe	13 If line 11 is larger than line 10, subtract line 10 from line 11. This is the amount you owe. For details on how to pay, see page 19.	13
Third party designee	Do you want to allow another person to discuss this return with the IRS (see page 20)?	s. Complete the following. No
	Designee's Phone Personal ide no. ► () number (PIN) •
Sign here	Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and be accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other to all information of which the preparer has any knowledge.	than the taxpayer) is based
Joint return? See page 6.	Your signature Date Your occupation	Daytime phone number
Keep a copy for your records.	Spouse's signature. If a joint return, both must sign. Date Spouse's occupation	
Paid	Preparer's signature Date Check if self-employed	Preparer's SSN or PTIN
preparer's use only	Firm's name (or yours if self-employed),	
	address, and ZIP code Phone no.	()

2008

Page 2 Form 1040EZ (2008)

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see page 6.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2008. If you were born on January 1, 1944, you are considered to be age 65 at the end of 2008.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use TeleTax topics 451–453 and 455–458 (see page 27).
- The only tax credits you can claim are the earned income credit (EIC) and the recovery rebate credit. You do not need a qualifying child to claim the EIC. For information on credits, use TeleTax topics 601, 602, 607, 608, 610, and 611 (see page 27).
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see page 10). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 11.
- You did not receive any advance earned income credit payments. If you cannot use this form, use TeleTax topic 352 (see page 27).

Filling in vour return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see page 22.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for dependents who checked one or both boxes on line 5

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

(keep a copy for your records)

A. Amount, if any, from line 1 on front .		
\pm 300.00 Enter total \triangleright	A	
B. Minimum standard deduction	B 900.00	
C. Enter the larger of line A or line B here	C	
D. Maximum standard deduction. If single , enter \$5,450; if married filing jointly , enter \$10,900	D	
E . Enter the smaller of line C or line D here. This is your standard deduction	E	
F. Exemption amount.		
• If single, enter -0		
• If married filing jointly and—	F	
—both you and your spouse can be claimed as dependents, enter -0		
—only one of you can be claimed as a dependent, enter \$3,500.		
G. Add lines E and E. Enter the total here and on line 5 on the front	G.	

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

• Single, enter \$8,950. This is the total of your standard deduction (\$5,450) and your exemption (\$3,500).

G. Add lines E and F. Enter the total here and on line 5 on the front

• Married filing jointly, enter \$17,900. This is the total of your standard deduction (\$10,900), your exemption (\$3,500), and your spouse's exemption (\$3,500).

Mailing return

Mail your return by April 15, 2009. Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.