



**You can use this form if:**

- Your filing status is single.
- You do not claim exemptions for being 65 or over, OR for being blind.
- You do not claim any dependents.
- Your taxable income is less than \$50,000.
- You deduct only certain cash charitable contributions. See instructions for line 4, below.
- You had **only** wages, salaries, and tips, and your interest income was \$400 or less. **Caution:** If you received tips (including allocated tips) that you did not report to your employer, you may not be able to use Form 1040EZ. See page 15 in the **Instructions for preparing 1040EZ and 1040A.**

If you can't use this form, you must use Form 1040A or Form 1040 instead. See pages 4 through 6 in the instruction booklet. If you are uncertain about your filing status, dependents, or exemptions, read the step-by-step instructions for Form 1040A that begin on page 7.

**Completing your return**

It will make it easier for us to process your return if you print your numbers (do not type) and keep them inside the boxes. Do not use dollar signs.

You may find calculations easier if you round off cents to whole dollars. See page 13 of the instruction booklet for details.

**Name and address**

Use the mailing label we sent you. After you complete your return, carefully place the label in the name and address area. Mark through any errors on the label and print the correct information right on the label. Use of the label saves processing time. If you don't have a label, print the information on the name and address lines. If your post office does not deliver mail to your street address and you have a P.O. box, enter your P.O. box number on the line for your present home address instead of your street address.

**Presidential election campaign fund**

Congress set up this fund to help pay for Presidential election campaigns. You may have one of your tax dollars go to this fund by checking the "Yes" box. Checking the "Yes" box does not change the tax or refund shown on your return.

**Report your income**

**Line 1.** Enter on line 1 the total amount you received in wages, salaries, and tips. This should be shown in Box 10 of your 1986 wage statement(s), **Form W-2**. If you don't receive your W-2 form by February 15, contact your local IRS office. Attach the first copy or Copy B of your W-2 form(s) to your return.

**Line 2.** Enter on line 2 the total interest income you received from all sources, such as banks, savings and loans, and credit unions. You should receive a **Form 1099-INT** from each institution that paid you interest. You cannot use Form 1040EZ if your total interest income is over \$400.

**Line 4.** Enter on line 4 what you gave in cash (including checks and money orders) to qualified charitable organizations in 1986. But if you gave \$3,000 or more to any one organization, or you made any noncash contributions, you cannot use Form 1040EZ. See page 20 of the instruction booklet for information on qualified charitable organizations and other limitations.

**Line 6.** Every taxpayer is entitled to one \$1,080 personal exemption. If you are also entitled to additional exemptions for being 65 or over, for blindness, for your spouse, or for your dependent children or other dependents, you cannot use Form 1040EZ.

**Figure your tax**

**Line 8.** Enter the amount of Federal income tax withheld. This should be shown in Box 9 of your 1986 W-2 form(s). If you had two or more employers and had total wages of over \$42,000, see page 25 of the instruction booklet. If you want IRS to figure your tax for you, complete lines 1 through 8, sign and date your return. If you want to figure your own tax, continue with these instructions.

**Line 9.** Use the amount on line 7 to find your tax in the tax table on pages 31-36 of the instruction booklet. Be sure to use the column in the tax table for **single** taxpayers. Enter the amount of tax on line 9. If your tax from the tax table is zero, enter 0.

**Refund or amount you owe—Compare line 8 with line 9**

**Line 10.** If line 8 is larger than line 9, you are entitled to a refund. Subtract line 9 from line 8, and enter the result on line 10.

**Line 11.** If line 9 is larger than line 8, you owe more tax. Subtract line 8 from line 9, and enter the result on line 11. Attach your check or money order for the full amount. Write your social security number, daytime phone number, and "1986 Form 1040EZ" on your payment.

**Sign your return**

You must sign and date your return. If you pay someone to prepare your return, that person must also sign it below the space for your signature and supply the other information required by IRS. See page 28.

**Mailing your return**

File your return by **April 15, 1987**. Mail it to us in the addressed envelope that came with the instruction booklet. If you don't have an addressed envelope, see page 30 of the instruction booklet for the address.