

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS



2008

The IRS Mission

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



A Message From the Commissioner

Dear Taxpayer,

U.S. Supreme Court Justice Oliver Wendell Holmes, Jr. notably said "Taxes are what we pay for civilized society." We should be proud that the vast majority of American citizens pay their taxes honestly and of their own free will. In an ever more complex and global world, we cannot take for granted this cornerstone principle of our democracy.

For the IRS's part, we owe it to all taxpayers to make the process of paying taxes as easy as possible. IRS employees are dedicated to helping taxpayers to quickly get their questions answered, complete their forms, pay their taxes, and get back to their lives. From the telephone representative who answers tax law questions, to the walk-in site employees who help low-income taxpayers, to the technicians that design and build our web site – www.irs.gov – we are committed to providing top-quality service.

Unfortunately, there will always be some that cheat their fellow citizens by avoiding the payment of their fair share of taxes. The IRS owes it to the millions of you who promptly pay your taxes in full to pursue these people through strong enforcement programs. I believe this is a basic matter of fairness.

If you need more information about taxes, I hope you'll visit us online at www.irs.gov, or call us toll free at 1-800-829-1040. Your government works for you, so please do not hesitate to contact us if you need help.

Sincerely,

Douglas H. Shulman

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Department of the Treasury

Internal Revenue Service

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Introduction

About This Booklet

We have designed the booklet to make your tax return filing as simple and clear as possible. We did this by arranging the instructions for Form 1040EZ preparation in the most helpful order.

- "Section 2—Filing Requirements" will help you decide if you even have to file.
- "Section 3—Line Instructions for Form 1040EZ" follows the main sections of the form, starting with "Top of the Form" and ending with "Signing Your Return." Cut-outs from the form connect the instructions visually to the
- "Section 4— After You Have Finished" gives you a checklist to help you complete a correct return. Then we give you information about filing the return.
- "Section 6— Getting Tax Help" has topics such as how to get tax help and tax products, getting refund information, and useful tax facts.

Helpful Hints

Filing status. We want you to use the proper filing status as you go through the instructions and tables. You can file as "Single" or "Married filing jointly."

Icons. We use icons throughout the booklet to draw your attention to special information. Here are some key icons:



Fig. 188 e-file. This alerts you to the many electronic benefits, particularly tax filing, available to you at www.irs.gov.

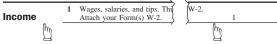


Tip. This lets you know about possible tax benefits, helpful actions to take, or sources for additional information.



Caution. This tells you about special rules, possible consequences to actions, and areas where you need to take special care to make correct entries.

Writing in information. Sometimes we will ask you to make an entry "in the space to the left of line . . ." The following examples (using line 1) will help you make the proper entry:



Do not make the entry here.

Make the entry here.

Section 1—Before You Begin

What's New for 2008

Economic Stimulus Payment

Any economic stimulus payment you received is not taxable for federal income tax purposes but reduces your recovery rebate credit.

Recovery Rebate Credit

This credit is figured like last year's economic stimulus payment, except that the amounts are based on tax year 2008 instead of tax year 2007. The maximum credit is \$600 (\$1,200 if married filing jointly). See the instructions for line 9 on page

Withdrawal of Economic Stimulus Payment From **Certain Accounts**

If your economic stimulus payment was directly deposited to a tax-favored account and you withdraw the payment by the due date of your return (including extensions), the amount withdrawn will not be taxed and no additional tax or penalty will apply. For a Coverdell education savings account, the withdrawal can be made by the later of the above date or June 1, 2009.

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$12,880 (\$15,880 if married filing jointly). See the instructions for lines 8a and 8b that begin on page 12.

Tax Relief for Kansas Disaster Area

Temporary tax relief was enacted as a result of May 4, 2007, storms and tornadoes affecting the Kansas disaster area. For more details on the tax benefits provided by this relief, see Pub. 4492-A.

Tax Relief for Midwestern Disaster Areas.

Temporary tax relief was enacted as a result of severe storms, tornadoes, or flooding affecting Midwestern disaster areas after May 19, 2008, and before August 1, 2008. For more details on the tax benefits provided by this relief, see Pub. 4492-B.

Mailing Your Return

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

What's New for 2009

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$13,440 (\$16,560 if married filing jointly).

Do Both the Name and Social Security Number (SSN) on Your Tax Forms Agree with Your Social **Security Card?**

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

Death of a Taxpayer

If a taxpayer died before filing a return for 2008, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be

filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, the processing of the return may be delayed.

If your spouse died in 2008 and you did not remarry in 2008, or if your spouse died in 2009 before filing a return for 2008, you can file a joint return. A joint return should show your spouse's 2008 income before death and your income for all of 2008. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she also must sign.

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

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

For more details, use TeleTax topic 356 (see page 27) or see Pub. 559.

Parent of a Kidnapped Child

The parent of a child who is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member may be able to take the child into account in determining his or her eligibility for the head of household or qualifying widow(er) filing status, deduction for dependents, child tax credit, and the earned income credit (EIC). But you have to file Form 1040 or Form 1040A to take the child into account to claim these benefits. For details, see Pub. 501 (Pub. 596 for the EIC).

Section 2—Filing Requirements

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

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older 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.

Yes. Use Pub. 501, Exemptions, Standard Deduction,
and Filing Information, to find out if you must file a
return. If you do, you must use Form 1040A or 1040.
No. Use the Filing Requirement Charts beginning on
page 6 to see if you must file a return.



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



Have you tried IRS e-file? It's the fastest way to get your refund and it's free if you are eligible. Visit www.irs.gov for details.

Special rule for certain children under age 19 or

full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2008 or was a full-time student under age 24 at the end of 2008. But you must use Form 1040 and Form 8814 to do so. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 27) or see Form 8814.

A child born on January 1, 1990, is considered to be age 19 at the end of 2008. Similarly, a child born on January 1, 1985, is considered to be age 24 at the end of 2008. Do not use Form 8814 for such a child.

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

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2008.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR

or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law, including tax treaty benefits, and special rules for students and scholars.

When Should You File?

File Form 1040EZ by April 15, 2009. If you file after this date, you may have to pay interest and penalties. See What if You Cannot File on Time? on page 22 for information on how to get more time to file. There is also information about interest and penalties.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone, qualified hazardous duty area, or a contingency operation, you can file later. See Pub. 3 for details.

Checklist for Using Form 1040EZ

You can use Form 1040EZ if all the items in this checklist apply.

	Your filing status is single or married filing jointly (see page 6). If you were a nonresident alien at any time in 2008, see <i>Nonresident aliens</i> on page 6.
	You do not claim any dependents.
	You do not claim any adjustments to income. Use TeleTax topics 451-453 and 455-458 (see page 27).
	You can claim only the earned income credit and the recovery rebate credit. Use TeleTax topics 601-602, 607-608, and 610-611 (see page 27).
	You (and your spouse if filing a joint return) 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 and cannot use Form 1040EZ.
	Your taxable income (line 6 of Form 1040EZ) is less than \$100,000.
	You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.
	You did not receive any advance earned income credit payments.

Ш	You do not owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 27).
	You are not a debtor in a chapter 11 bankruptcy case filed after October 16, 2005.
	You are not claiming the additional standard deduction for real estate taxes or disaster losses.

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 27) to find out which form to use.

Nonresident aliens. If you were a nonresident alien at any time in 2008, your filing status must be married filing jointly to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use Form 1040NR or 1040NR-EZ. Specific rules apply to determine if you were a nonresident or resident alien. See Pub. 519 for details, including the rules for students and scholars who are aliens.

Should You Use Another Form?

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. You can claim the retirement savings contributions credit (saver's credit) only on Form 1040A or 1040. Use TeleTax topic 610 (see page 27).

Itemized deductions. You can itemize deductions only on Form 1040. You would benefit by itemizing if your itemized deductions total more than your standard deduction: \$5,450 for most single people; \$10,900 for most married people filing a joint return. Use TeleTax topic 501 (see page 27). But if someone can claim you (or your spouse if married) as a depen-

dent, your standard deduction is the amount on line E of the worksheet on page 2 of Form 1040EZ.

What Filing Status Can You Use?

Single. Use this filing status if any of the following was true on December 31, 2008.

- You never were married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2008, and did not remarry in 2008.

Married filing jointly. Use this filing status if any of the following apply.

- You were married at the end of 2008, even if you did not live with your spouse at the end of 2008.
- Your spouse died in 2008 and you did not remarry in 2008.
- You were married at the end of 2008, and your spouse died in 2009 before filing a 2008 return.

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

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent spouse relief* on page 23.

Filing Requirement Charts



Chart A and B users—if you have to file a return, you may be able to file Form 1040EZ. See Checklist for Using Form 1040EZ beginning on page 5.

Chart A— For Most People

IF your filing status is	AND your gross income* was at least	THEN
Single	\$ 8,950	File a return
Married filing jointly**	\$17,900	File a return

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

**If you did not live with your spouse at the end of 2008 (or on the date your spouse died) and your gross income was at least \$3,500, you must file a return.

Chart B— For Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart.



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

File a return if any of the following apply.

- Your unearned income¹ was over \$900.
- Your earned income² was over \$5,450.
- Your gross income³ was more than the larger of—
 - \$900, or
 - Your earned income (up to \$5,150) plus \$300.

¹ **Unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust.

² Earned income includes salaries, wages, tips, professional fees, and taxable scholarship or fellowship grants.

³ **Gross income** is the total of your unearned and earned income.

Chart C— Other Situations When You Must File

You must file a return using Form 1040A or 1040 if **any** of the following apply for 2008.

- You received any advance earned income credit payments from your employer. These payments are shown in box 9 of your Form W-2.
- You claim the additional standard deduction for real estate taxes.
- You owe tax from the recapture of an education credit (see **Form 8863**).
- You claim a credit for excess social security and tier 1 RRTA tax withheld.
- You claim a credit for the retirement savings contributions credit (saver's credit) (see Form 8880).
- You are filing a return only to claim the recovery rebate credit.

You must file a return using Form 1040 if any of the following apply for 2008.

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life
 insurance.
- You had net earnings from self-employment of at least \$400.
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
- You claim the additional standard deduction for disaster losses.

Where To Report Certain Items From 2008 Forms W-2, 1098, and 1099

IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income

Part 1	Items That Can Be Reported on Form 1040EZ	If any federal income tax withheld is shown on the forms in Part 1, include the tax withheld on Form 1040EZ, line 7.
Form	Item and Box in Which It Should Appear	Where To Report on Form 1040EZ
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8)	Line 1 See page 10
1099-G	Unemployment compensation (box 1)	Line 3. But if you repaid any unemployment compensation in 2008, see the instructions for line 3 on page 11
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3)	Line 2 See the instructions for line 2 beginning on page 10
	Tax-exempt interest (box 8)	See the instructions for line 2 beginning on page 10
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID See the instructions on Form 1099-OID
Part 2		
Form	Items That May Require Filing Another Form	Other Form
W-2	Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to a health savings account (box 12, code W) Amount reported in box 12, code R or Z	Must file Form 1040A or 1040 Must file Form 1040A or 1040 Must file Form 1040 Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889) Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040, but first see the instructions on Form 1098-T
1099-C	Canceled debt (box 2)	Must file Form 1040 if taxable (see Pub. 4681)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-INT	Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6)	See the instructions for line 2 beginning on page 10 Must file Form 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040
1099-OID	Early withdrawal penalty (box 3)	Must file Form 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or 1040

Distributions from HSAs and MSAs* * This includes distributions from Archer and Medicare Advantage MSAs.

1099-SA

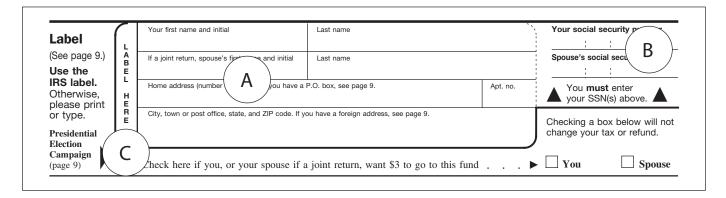
Must file Form 1040

Section 3—Line Instructions for Form 1040EZ



Let IRS *e-file* complete your return! You also may be eligible to use Free File to file your federal income tax return. Visit *www.irs. qov* for details.

Top of the Form





Name and Address

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

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

Name change. If you changed your name because of marriage, divorce, etc., be sure to report the change to your local Social Security Administration office before you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See page 4 for details. If you received a peel-off label, cross out your former name and print your new name.

What if you do not have a label? Print the information in the spaces provided.



If you filed a joint return for 2007 and you are filing a joint return for 2008 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2007 return.

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

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



Social Security Number (SSN)

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

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 4 for more details.

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

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



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

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



Presidential Election Campaign

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

Income (Lines 1–6)

Incom 1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.
Attach Form(s) W-2 here.	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.
Enclose, but do not attach, any	3 Unemployment compensation and Alaska I Fund dividends (see page 11). 3
payment.	4 Add lines 1, 2, and 3. This is your adjusted gross income. 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.
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0 This is your taxable income. 6

Round Off to Whole Dollars

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

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2008, you may receive a Form 1099-G.

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

- **Yes.** None of your refund is taxable.
- No. You may have to report part or all of the refund as income on Form 1040 for 2008.

Social Security Benefits

You should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2008 and the amount of any benefits you repaid in 2008. Use the worksheet on page 11 to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.



Line 1, Wages , Salaries, and Tips

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

 Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,600 in 2008. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.

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



You must use Form 1040A or 1040 if you received dependent care benefits for 2008. You must use Form 1040 if you received employer-provided adoption benefits for 2008.

Missing or Incorrect Form W-2? Your employer is required to provide or send Form W-2 to you no later than February 2, 2009. If you do not receive it by early February, use TeleTax topic 154 (see page 27) to find out what to do. Even if you do not get a Form W-2, you still must report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.



Line 2, Taxable Interest

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

Include taxable interest from banks, savings and loan associations, credit unions, savings bonds, etc. If interest was credited in 2008 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 2008 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.

If you cashed series EE or I U.S. savings bonds in 2008 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or 1040 to do so.

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

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2008 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2008.

Tax-Exempt Interest

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



Line 3, Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2008. Report the amount in box 1 on line 3. However, if you made contributions to a governmental unemployment compensation program, reduce the amount you report on line 3 by those contributions.

If you received an overpayment of unemployment compensation in 2008 and you repaid any of it in 2008, subtract the amount you repaid from the total amount you received. Enter

the result on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If, in 2008, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was age 18 or under or a full-time student under age 24 at the end of 2008 if the child's dividends are more than \$1,800. Instead, you must file Form 8615 and Form 1040A or 1040 for the child. You also must use Form 8615 and Form 1040A or 1040 for the child if the child's dividends and taxable interest (line 2) total more than \$1,800. A child born on January 1, 1990, is considered to be age 19 at the end of 2008. A child born on January 1, 1985, is considered to be age 24 at the end of 2008. Do not use Form 8615 for such a child.



Line 6, Taxable Income

Your taxable income and filing status will determine the amount of tax you enter on line 11.



Figuring taxable income incorrectly is one of the most common errors on Form 1040EZ. So please take extra care when subtracting line 5 from line 4.

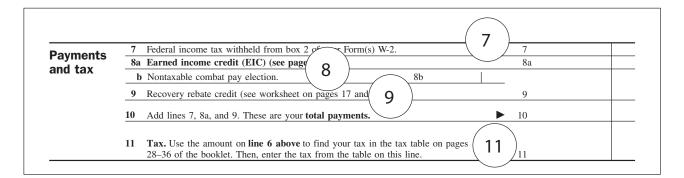
Worksheet To See if Any of Your Social Security Benefits Are Taxable

Keep for Your Records



Before you begin: ✓ If you are filing a joint return, be sure to include any amounts you entering amounts on lines 1, 3, and 4 below.	our spouse received when	
1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 1.		
2. Is the amount on line 1 more than zero?		
No. None of your social security benefits are taxable.		
Yes. Enter one-half of line 1	2.	
3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see the instructions for line 3 above)		
4. Enter your total interest income, including any tax-exempt interest	4.	
5. Add lines 2, 3, and 4	5.	
6. If you are: • Single, enter \$25,000 • Married filing jointly, enter \$32,000	6.	
7. Is the amount on line 6 less than the amount on line 5?		
No. None of your social security benefits are taxable this year. You can use Form 104 Do not list your benefits as income.	10EZ.	
Yes. Some of your benefits are taxable this year. You must use Form 1040A or 1040.		

Payments and Tax (Lines 7-12)



(7)

Line 7, Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2008 Form(s) W-2 in box 2.

If you received a 2008 Form 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

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



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

What Is the EIC?

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



You may be able to elect to use your 2007 earned income to figure your EIC if (a) your 2007 earned income is more than your 2008 earned income, and (b) your main home was in a Midwestern disaster area.

Also, special rules may apply for people who had to relocate because of the storms, tornadoes, or flooding in a Midwestern disaster area. For details, see Pub. 4492-B.

Note. If you have a qualifying child (see page 13), you may be able to take the credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For details, see Pub. 596.

To Take the EIC:

- Follow the steps on this page through page 14.
- Complete the worksheet on page 14 or let the IRS figure the credit for you.



For help in determining if you are eligible for the EIC, go to www.irs.gov/eitc and click on "EITC Assistant." This service is available in English and Spanish.



If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are

allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, who must file, on page 14. You also may have to pay penalties.

Step 1	All Filers
3 C P	/ 111 1 11 61 5

1.	Is the amount on Form 104 (\$15,880 if married filing joi	OEZ, line 4, less than \$12,880 ntly)?
	Yes. Go to question	☐ No. (STOP)
	2.	You cannot take the credit.
2.	Do you, and your spouse if social security number that for EIC purposes (see page	allows you to work or is valid
	Yes. Go to question	☐ No. (STOP)
	3.	You cannot take the credit. Enter "No" in the space to the left of line 8a.
3.	Can you, or your spouse if f as a dependent on someon	filing a joint return, be claimed e else's 2008 tax return?
	Yes. STOP	No. Go to guestion 4.
	1 cs. (SIOP)	\square No. Go to question 4.
	You cannot take the credit.	No. do to question 4.
4.	You cannot take the credit.	filing a joint return, at least
4.	You cannot take the credit. Were you, or your spouse if age 25 but under age 65 at	filing a joint return, at least
4.	You cannot take the credit. Were you, or your spouse if age 25 but under age 65 at	filing a joint return, at least the end of 2008?
 4. 5. 	You cannot take the credit. Were you, or your spouse if age 25 but under age 65 at Yes. Go to question 5. Was your home, and your s	Filing a joint return, at least the end of 2008? No. STOP You cannot take the credit. pouse's if filing a joint return, re than half of 2008? Members tside the United States, see

You cannot take the

credit. Enter "No" in the

space to the left of line 8a.

6.	Look at the qualifying child or your spouse if filing a jo of another person in 2008?	l conditions below. Could you, int return, be a qualifying child
	Yes. (STOP) You cannot take the credit. Enter "No" in the space to the left of line 8a.	■ No. Go to Step 2 on this page.

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

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



was

Under age 19 at the end of 2008

or

Under age 24 at the end of 2008 and a student (see page 15)

٥r

Any age and permanently and totally disabled (see page 15)



who...

Either lived with another person in the United States for more than half of 2008 or was born or died in 2008 and that person's home was the child's home for the entire time the child was alive in 2008.



Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 27) or see

Pub. 596.

Step 2 Earned Income

1. Figure earned income*:

Form 1040EZ, line 1

a. Subtract, if included in line 1, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount received for work performed while an inmate in a penal institution (enter "PRI" in the space to the left of line 1 on Form 1040EZ).
- Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown on your Form W-2 in box 11. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.

b. Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040EZ, line 8b. See *Combat pay, nontaxable* on page 14, and the Caution below.

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

F	
Earned Income =	

*You may be able to elect to use your 2007 earned income instead of your 2008 earned income to figure your 2008 EIC if (a) your 2007 earned income is more than your 2008 earned income, and (b) your main home was in a Midwestern disaster area. For details, see Pub. 4492-B. If you make this election, skip question 1 and go to question 2.

Electing to use your 2007 earned income may increase or decrease your EIC. Figure the credit using your 2008 earned income. Then figure the credit using your 2007 earned income. Compare the two amounts before making the election. If you elect to use your 2007 earned income, enter "PYEI" and the amount of your 2007 earned income in the space to the left of line 8a.

2.	Is your earned income less than \$12,880 (\$15,880 if married filing jointly)?	 Enter "EIC" in the space to the left of 1040EZ. 	of line 8a on Form
	☐ Yes. Go to Step 3. ☐ No. STOP	Be sure you enter the nontaxable conclude in earned income on Form Combat pay, nontaxable, on this page	1040EZ, line 8b. See
	You cannot take the credit.	3. If your EIC for a year after 1996 was see Form 8862, who must file, below	
	How To Figure the Credit Do you want us to figure the credit for you?	Form 8862, who must file. You must EIC for a year after 1996 was reduced or reason other than a math or clerical erro 8862 if either of the following applies.	r disallowed for any
	☐ Yes. See <i>Credit</i> ☐ No. Go to the worksheet figured by the IRS on this page.	 You filed Form 8862 for another yea for that year, and your EIC has not k lowed again for any reason other th error. 	peen reduced or disal-
	initions and Special Rules ed in alphabetical order)	The only reason your EIC was reduce earlier year was because it was deter listed on Schedule EIC was not your	ermined that a child
Armo exclu 3. You when pay a you received	nbat pay, nontaxable. If you were a member of the U.S. ed Forces who served in a combat zone, certain pay is uded from your income. See <i>Combat Zone Exclusion</i> in Pub. ou can elect to include this pay in your earned income in figuring the EIC. The amount of your nontaxable combat should be shown in box 12 of Form(s) W-2 with code Q. If are filing a joint return and both you and your spouse ived nontaxable combat pay, you each can make your own tion. dit figured by the IRS. To have the IRS figure the credit	Also, do not file Form 8862 or take the of 2 years after the most recent tax year a final determination that your EIC reckless or intentional disregard of 10 years after the most recent tax years a final determination that your fraud. Members of the military. If you were duty outside the United States, your ho in the United States during that duty peduty is military duty ordered for an indeperiod of more than 90 days. Once you	ear for which there wa claim was due to the EIC rules, or year for which there r EIC claim was due to e on extended active me is considered to be eriod. Extended active
	ned Income Credit (EIC) Worksheet— Lines 8a and 8b		for Your Records
	Enter your earned income from Step 2 on page 13 Look up the amount on line 1 above in the EIC Table on page 13		-
	use the correct column for your filing status (Single or Ma	arried filing jointly).	
	Enter the credit here		. 2.
3.	Enter the amount from Form 1040EZ, line 4	3.	_
4.	Are the amounts on lines 3 and 1 the same?		
	Yes. Skip line 5; enter the amount from line 2 on line	e 6.	
	No. Go to line 5.		
5.	Is the amount on line 3 less than \$7,200 (\$10,200 if marrie		
	Yes. Leave line 5 blank; enter the amount from line 2		
	No. Look up the amount on line 3 in the EIC Table o you use the correct column for your filing status Enter the credit here	s (Single or Married filing jointly).	5
	Look at the amounts on lines 5 and 2. Then, ent		
6.	Earned income credit. Enter this amount on Form 1040E	Z, line 8a	. 6.

If your EIC for a year after 1996 was reduced or disallowed, see above to find out if you must file Form 8862 to take the credit for 2008.

tended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2008, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

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

To find out how to get an SSN, see page 9. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?* on page 22.

Student. A student is a child who during any part of 5 calendar months of 2008 was enrolled as a full-time student at a

school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or a school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC will not be used to determine if you are eligible for the following programs or how much you can receive from them.

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

But if the refund you receive because of the EIC is not spent within a certain period of time, it can count as an asset (or resource) and affect your eligibility.

2008 Earned Income Credit (EIC) Table

Follow the two steps below to find your credit.



This is not a tax table.

Step 1. Read down the "At least — But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet on page 14. Step 2. Then, read across the column for your filing status (Single or Married filing jointly). Enter the credit from that column on your EIC Worksheet.

	ount you are o from the t is –	And your filing status is –	If the amor looking up worksheet	unt you are from the is –	And you status is		If the amou looking up worksheet	from the	And yo status i	ur filing s –	If the amo looking up worksheet		And you status is		If the amo looking up worksheet	unt you are from the is –	And yo status i	ur filing s –
At least	But less than	Single Married filing jointly Your credit is –	At least	But less than	Single Your cre	Married filing jointly edit is –	At least	But less than	Single Your cr	Married filing jointly edit is –	At least	But less than	Single Your cre	Married filing jointly edit is –	At least	But less than	Single Your cr	Married filing jointly edit is –
\$1 50 100 150 200	\$50 100 150 200 250	\$2 \$2 6 6 10 10 13 13 17 17	3,250 3,300 3,350 3,400 3,450	3,300 3,350 3,400 3,450 3,500	251 254 258 262 266	251 254 258 262 266	6,500 6,550 6,600 6,650 6,700	6,550 6,600 6,650 6,700 6,750	438 438 438 438 438	438 438 438 438 438	9,750 9,800 9,850 9,900 9,950	9,800 9,850 9,900 9,950 10,000	238 234 230 226 222	438 438 438 438 438	13,050 13,100 13,150	13,050 13,100 13,150 13,200 13,250	0 0 0 0	218 215 211 207 203
250 300 350 400 450	300 350 400 450 500	21 21 25 25 29 29 33 33 36 36	3,500 3,550 3,600 3,650 3,700	3,550 3,600 3,650 3,700 3,750	270 273 277 281 285	270 273 277 281 285	6,750 6,800 6,850 6,900 6,950	6,800 6,850 6,900 6,950 7,000	438 438 438 438 438	438 438 438 438 438	10,000 10,050 10,100 10,150 10,200	10,050 10,100 10,150 10,200 10,250	218 215 211 207 203	438 438 438 438 438	13,300 13,350	13,300 13,350 13,400 13,450 13,500	0 0 0 0	199 195 192 188 184
500 550 600 650 700	550 600 650 700 750	40 40 44 44 48 48 52 52 55 55	3,750 3,800 3,850 3,900 3,950	3,800 3,850 3,900 3,950 4,000	289 293 296 300 304	289 293 296 300 304	7,000 7,050 7,100 7,150 7,200	7,050 7,100 7,150 7,200 7,250	438 438 438 438 433	438 438 438 438 438	10,250 10,300 10,350 10,400 10,450	10,300 10,350 10,400 10,450 10,500	199 195 192 188 184	429 425 421 417 413	13,550 13,600 13,650	13,550 13,600 13,650 13,700 13,750	0 0 0 0	180 176 173 169 165
750 800 850 900 950	800 850 900 950 1,000	59 59 63 63 67 67 71 71 75 75	4,000 4,050 4,100 4,150 4,200	4,050 4,100 4,150 4,200 4,250	308 312 316 319 323	308 312 316 319 323	7,250 7,300 7,350 7,400 7,450	7,300 7,350 7,400 7,450 7,500	429 425 421 417 413	438 438 438 438 438	10,500 10,550 10,600 10,650 10,700	10,550 10,600 10,650 10,700 10,750	180 176 173 169 165	410 406 402 398 394	13,850 13,900	13,800 13,850 13,900 13,950 14,000	0 0 0 0	161 157 153 150 146
1,000 1,050 1,100 1,150 1,200	1,050 1,100 1,150 1,200 1,250	78 78 82 82 86 86 90 90 94 94	4,250 4,300 4,350 4,400 4,450	4,300 4,350 4,400 4,450 4,500	327 331 335 339 342	327 331 335 339 342	7,500 7,550 7,600 7,650 7,700	7,550 7,600 7,650 7,700 7,750	410 406 402 398 394	438 438 438 438 438		10,800 10,850 10,900 10,950 11,000	161 157 153 150 146	391 387 383 379 375	14,050 14,100	14,050 14,100 14,150 14,200 14,250	0 0 0 0	142 138 134 130 127
1,250 1,300 1,350 1,400 1,450	1,300 1,350 1,400 1,450 1,500	98 98 101 101 105 105 109 109 113 113	4,500 4,550 4,600 4,650 4,700	4,550 4,600 4,650 4,700 4,750	346 350 354 358 361	346 350 354 358 361	7,750 7,800 7,850 7,900 7,950	7,800 7,850 7,900 7,950 8,000	391 387 383 379 375	438 438 438 438 438	11,150	11,050 11,100 11,150 11,200 11,250	142 138 134 130 127	371 368 364 360 356	14,400	14,300 14,350 14,400 14,450 14,500	0 0 0 0	123 119 115 111 107
1,500 1,550 1,600 1,650 1,700	1,550 1,600 1,650 1,700 1,750	117 117 120 120 124 124 128 128 132 132	4,750 4,800 4,850 4,900 4,950	4,800 4,850 4,900 4,950 5,000	365 369 373 377 381	365 369 373 377 381	8,000 8,050 8,100 8,150 8,200	8,050 8,100 8,150 8,200 8,250	371 368 364 360 356	438 438 438 438 438	11,250 11,300 11,350 11,400 11,450	11,300 11,350 11,400 11,450 11,500	123 119 115 111 107	352 348 345 341 337	14,550 14,600 14,650	14,550 14,600 14,650 14,700 14,750	0 0 0 0	104 100 96 92 88
1,750 1,800 1,850 1,900 1,950	1,800 1,850 1,900 1,950 2,000	136 136 140 140 143 143 147 147 151 151	5,000 5,050 5,100 5,150 5,200	5,050 5,100 5,150 5,200 5,250	384 388 392 396 400	384 388 392 396 400	8,250 8,300 8,350 8,400 8,450	8,300 8,350 8,400 8,450 8,500	352 348 345 341 337	438 438 438 438 438	11,550 11,600 11,650	11,550 11,600 11,650 11,700 11,750	104 100 96 92 88	333 329 326 322 318	14,800 14,850 14,900	14,800 14,850 14,900 14,950 15,000	0 0 0 0	85 81 77 73 69
2,000 2,050 2,100 2,150 2,200	2,050 2,100 2,150 2,200 2,250	155 155 159 159 163 163 166 166 170 170	5,250 5,300 5,350 5,400 5,450	5,300 5,350 5,400 5,450 5,500	404 407 411 415 419	404 407 411 415 419	8,500 8,550 8,600 8,650 8,700	8,550 8,600 8,650 8,700 8,750	333 329 326 322 318	438 438 438 438 438	11,750 11,800 11,850 11,900 11,950	11,800 11,850 11,900 11,950 12,000	85 81 77 73 69	314 310 306 303 299	15,050 15,100 15,150	15,050 15,100 15,150 15,200 15,250	0 0 0 0	65 62 58 54 50
2,250 2,300 2,350 2,400 2,450	2,300 2,350 2,400 2,450 2,500	174 174 178 178 182 182 186 186 189 189	5,500 5,550 5,600 5,650 5,700	5,550 5,600 5,650 5,700 5,750	423 426 430 434 438	423 426 430 434 438	8,750 8,800 8,850 8,900 8,950	8,800 8,850 8,900 8,950 9,000	314 310 306 303 299	438 438 438 438 438	12,100 12,150	12,050 12,100 12,150 12,200 12,250	65 62 58 54 50	295 291 287 283 280	15,300 15,350 15,400	15,300 15,350 15,400 15,450 15,500	0 0 0 0	46 42 39 35 31
2,500 2,550 2,600 2,650 2,700	2,550 2,600 2,650 2,700 2,750	193 193 197 197 201 201 205 205 208 208	5,750 5,800 5,850 5,900 5,950	5,800 5,850 5,900 5,950 6,000	438 438	438 438 438 438 438	9,000 9,050 9,100 9,150 9,200	9,050 9,100 9,150 9,200 9,250	295 291 287 283 280	438 438 438 438 438	12,300 12,350 12,400	12,300 12,350 12,400 12,450 12,500	46 42 39 35 31	276 272 268 264 260	15,550 15,600 15,650	15,550 15,600 15,650 15,700 15,750	0 0 0 0	27 23 20 16 12
2,750 2,800 2,850 2,900 2,950	2,800 2,850 2,900 2,950 3,000	220 220 224 224	6,000 6,050 6,100 6,150 6,200	6,050 6,100 6,150 6,200 6,250	438	438 438 438 438 438	9,250 9,300 9,350 9,400 9,450	9,300 9,350 9,400 9,450 9,500	276 272 268 264 260	438 438 438 438 438	12,550 12,600 12,650	12,550 12,600 12,650 12,700 12,750	27 23 20 16 12	257 253 249 245 241	15,800	15,800 15,850 15,880	0 0 0	8 4 1
3,000 3,050 3,100 3,150 3,200	3,050 3,100 3,150 3,200 3,250		6,250 6,300 6,350 6,400 6,450	6,300 6,350 6,400 6,450 6,500	438 438 438	438 438 438 438 438	9,500 9,550 9,600 9,650 9,700	9,550 9,600 9,650 9,700 9,750	257 253 249 245 241	438 438 438 438 438	12,800 12,850 12,900	12,800 12,850 12,900 12,950 13,000	8 4 * 0 0	238 234 230 226 222				

^{*}If the amount you are looking up from the worksheet is at least \$12,850 but less than \$12,880, your credit is \$1. Otherwise, you cannot take the credit.



Line 9, Recovery Rebate Credit

This credit is figured in the same manner as the economic stimulus payment you may have received in 2008 except that your 2008 tax information is used to figure this credit. Your 2007 tax information was used to figure your economic stimulus payment.

You may be able to take this credit only if:

- You did not get an economic stimulus payment, or
- Your economic stimulus payment was less than \$600 (\$1,200 if married filing jointly for 2007).

However, you do not qualify for this credit if all of the following apply.

- You received an economic stimulus payment of \$300 (\$600 if married filing jointly for 2007) before any offset (see Refund Offset on page 18),
- Your 2008 tax on Form 1040EZ, line 11, is \$300 or less (\$600 or less if married filing jointly for 2008), and
- Your 2008 filing status is the same as your 2007 filing status.

Use the worksheet that begins below to figure the credit you can take, if any. Or you can use the recovery rebate credit calculator on *www.irs.gov*.

Recovery Rebate Credit Worksheet — Line 9



В	efore you begin:	
	If you received Notice 1378, have it available. The notice shows the amount of your economic stim need to fill in line 24 on page 18. If you do not have Notice 1378, you can find the amount of your eco www.irs.gov.	ulus payment, which you will nomic stimulus payment on
1.	Can you, or your spouse if filing a joint return, be claimed as a dependent on another person's return? No. Go to line 2. Yes. You cannot take the credit. Stop here.	
2.	Does your tax return include a valid social security number for you and, if filing a joint return, your spouse? Yes. Skip lines 3 and 4 and go to line 5. No. Go to line 3.	
3.	Are you filing a joint return for 2008? Yes. Go to line 4. No. You cannot take the credit. Stop here.	
4.	Were either you or your spouse a member of the U.S. Armed Forces at any time during 2008? Yes. Go to line 5. No. You cannot take the credit. Stop here.	
_	Enter the amount from Form 1040EZ, line 11	-
5. 6.	Enter \$600 (\$1,200 if married filing jointly)	5. 6.
7.	Enter the smaller of line 5 or line 6	7.
8.	Is the amount on line 7 at least \$300 (\$600 if married filing jointly)?	
	Yes. Skip lines 9 through 17 and enter the amount from line 7 on line 18.	
	No. If line 5 is more than zero, go to line 9. Otherwise, skip lines 9 through 11 and go to line 12.	
9.	Enter the amount from Form 1040EZ, line 4	9.
	Enter the amount shown below for your filing status. • Single – \$8,950	
	• Married filing jointly – \$17,900	10.
11.	Is the amount on line 9 more than the amount on line 10?	
	No. Go to line 12.	
	Yes. If line 5 is more than zero, skip lines 12 through 16 and go to line 17. Otherwise, go to line 12.	
	Enter the amount of any social security benefits you received in 2008	
	Enter the amount of any nontaxable veterans' disability or death benefits you received in 2008	13.
14.	Earned income. Complete Step 2 — Earned Income on page 13. Enter the amount from Step 2. (If you (or your spouse, if filing jointly) had nontaxable combat pay and did not enter an amount on line 8b, add your (and your spouse's) nontaxable combat pay to the amount on this line.)	14.
15.	Qualifying income. Add lines 12 through 14	
	Is line 15 at least \$3,000?	
	No. Skip line 17 and enter the amount from line 7 on line 18.	
	Yes. Go to line 17.	
17.	Enter \$300 (\$600 if married filing jointly)	17.
	Enter the larger of line 7 or line 17	18.

Recovery Rebate Credit—Line 9 (continued)

Keep for Your Records



19.	Enter the amount from Form 1040EZ, line 4	19.
20.	ls your filing status single?	
	No. Skip lines 21 and 22 and enter the amount from line 18 on line 23.	
	Yes. Enter \$75,000	20.
21.	Is the amount on line 19 more than the amount on line 20?	
	No. Skip line 22. Enter the amount from line 18 on line 23 below.	
	Yes. Subtract line 20 from line 19	21 .
22.	Multiply line 21 by 5% (.05)	22.
23.	Subtract line 22 from line 18. If zero or less, enter -0	23.
24.	Enter the amount, if any, of the economic stimulus payment you received (before offset) as shown on Notice 1378 or www.irs.gov. If you received more than one payment, enter the total of all payments you received as shown on all Notices 1378 or on www.irs.gov. If filing a joint return, include your spouse's payment as shown on your spouse's Notice 1378 or on www.irs.gov. If you filed a joint return for 2007 and received an economic stimulus payment, you and your spouse are each treated as having received half of the payment	
25.	zero, on Form 1040EZ, line 9. If you entered an amount on line 13 on page 17, enter "VA" in the space to the left of Form 1040EZ, line 9. If you (or your spouse if filing jointly) had nontaxable combat pay and did not enter an amount on line 8b, enter "NCP" in the space to the left of Form 1040EZ, line 9. If line 24 is more than line 23, you do not have	25.

Credit figured by the IRS. If you want us to figure the credit for you, enter "RRC" in the space to the left of line 9. If you (or your spouse, if filing jointly) received any nontaxable veterans' disability or death benefits, also enter "VA" in the space to the left of line 9. If you (or your spouse, if filing jointly) had nontaxable combat pay and did not enter an amount on line 8b, also enter "NCP" in the space to the left of line 9.

Line 10

Add lines 7, 8a, and 9. Enter the total on line 10.

Amount paid with request for extension of time to file. If you filed Form 4868 to get an automatic extension of time to file, include in the total on line 10 any amount you paid with that form or by electronic funds withdrawal or credit card. If you paid by credit card, do not include on line 10 the convenience fee you were charged. To the left of line 10, enter "Form 4868" and show the amount paid.



Line 11, Tax

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

	Yes. See Pub. 967 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
	•
Ш	No. Use the Tax Table that starts on page 28.

Refund

If line 12a is under \$1, we will send the refund only on written request.

If you want to check the status of your refund, please wait at least 72 hours after the IRS acknowledges receipt of your e-filed return (3 to 4 weeks after you mail a paper return) to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically). See page 26 for details.



If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2009 on page 23.

Refund Offset

If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the refund on line 12a may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have a question about it, contact the agency(ies) you owe the debt to.

Injured spouse. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 12a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 27) or see Form 8379.

Lines 12a Through 12d



Simple. Safe. Secure.

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

Why Use Direct Deposit?

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

 It saves tax dollars. It costs the government less to refund by direct deposit.

If you want us to directly deposit the amount shown on line 12a into your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Check the box on line 12a and attach Form 8888 if you
 want to split the direct deposit of your refund among two
 or three accounts, or
- Complete lines 12b through 12d if you want your refund deposited to only one account.

Otherwise, we will send you a check.

Note. If you do not want your refund directly deposited into your account, do not check the box on line 12a. Draw a line through the boxes on lines 12b and 12d.



The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the **correct** routing and account numbers and to make sure your direct deposit will be

accepted. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.

If you file a joint return and check the box on line 12a and attach Form 8888 or fill in lines 12b through 12d, your spouse may get at least part of the refund.

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

TreasuryDirect. You can request a deposit of your refund to a TreasuryDirect online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to www.treasurydirect.gov.

Line 12a. You cannot file Form 8888 and split your refund among two or three accounts if Form 8379 is filed with your return.

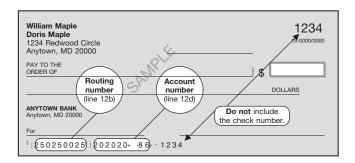
Line 12b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check below, the routing number is 250250025. William and Doris Maple would use that routing number unless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

Ask your financial institution for the correct routing number to enter on line 12b if:

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

Line 12c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage

Sample Check—Lines 12b Through 12d



account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect online account, check the "Savings" box.

Line 12d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on this page, the account number is 20202086. Do not include the check number.

You cannot request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).



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

direct deposit.

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

Amount You Owe

®**e**≁file

IRS e-file offers you the electronic payment option of electronic funds withdrawal (EFW). EFW can be

used to pay your current year balance due and can be used to make up to four estimated tax payments. If you are filing early, you can schedule your payment for withdrawal from your account on a future date, up to and including April 15, 2009. If you file your return after April 15, 2009, you now can include interest and penalty in your payment. Visit www.irs.gov and enter "e-pay" in the search box for details.

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

Line 13, Amount You Owe



To save interest and penalties, pay your taxes in full by April 15, 2009. You do not have to pay if line 13 is under \$1.

If you are not using EFW or EFTPS, you have three other ways to pay.

Pay by check or money order. Enclose in the envelope with your return a check or money order payable to the "United States Treasury" for the full amount when you file. Do not attach the payment to your return. Do not send cash. Write "2008 Form 1040EZ" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

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

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

calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

Official Payments Corporation 1-800-2PAY-TAXSM (1-800-272-9829) Customer Service: 1-877-754-4413 www.officialpayments.com Link2Gov Corporation 1-888-PAY-1040SM (1-888-729-1040) Customer Service: 1-888-658-5465 www.PAY1040.com



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4V, or (c) make estimated tax payments for

2009. See Income tax withholding and estimated tax payments for 2009 on page 23.

What if You Cannot Pay?

Installment payments. If you cannot pay the full amount shown on line 13 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2009. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

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

Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 13 is at least \$1,000 and it is more than 10% of the tax shown on your return. The "tax shown on your return" is the amount on line 11 minus the amounts on lines 8a and 9. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or 1040 to do so.

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

Exceptions to the penalty. You will not owe the penalty if your 2007 tax return was for a tax year of 12 full months and either of the following applies.

- 1. You had no tax shown on your 2007 return and you were a U.S. citizen or resident for all of 2007, or
- 2. Line 7 on your 2008 return is at least as much as the tax shown on your 2007 return.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2008 tax return with the IRS, check the "Yes" box in the "Third party designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer

any questions that may arise during the processing of your return. You also are authorizing the designee to:

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2009 tax return. This is April 15, 2010, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

Signing Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse also must sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see *Death of a taxpayer* beginning on page 4.

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

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

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

RSE file

Electronic return signatures!

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse each will need to create a PIN and enter these PINs as your electronic signatures.

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2007 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2007 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2007 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2007 return.) You also will be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and

matches the information on record with the Social Security Administration by checking your annual social security statement.



You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2008.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you are attaching or filing Form 2848 (for an electronic return signed by an agent).

For more details, visit www.irs.gov/efile and click on "Individual Taxpayers."

Section 4—After You Have Finished

Return Checklist

This checklist can help you file a correct return. Mistakes can delay your refund or result in notices being sent to you.

Did you:

Enter the correct social security number for you and your spouse if married in the space provided on Form 1040EZ? Check that your name and SSN agree with your social security card.
Use the amount from line 6, and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 11.
Go through the three steps on pages 12 through 14, if you thought you could take the EIC? If you could take the EIC, did you take special care to use the proper filing status column in the EIC Table?
Check your math, especially when figuring your taxable income, federal income tax withheld, earned income credit, total payments, and your refund or amount you owe?
Check one or both boxes on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2008 return? Did you check the box even if that person chooses not to claim you (or your spouse)? Did you leave the boxes blank if no one can claim you (or your spouse) as a dependent?
Enter an amount on line 5? If you checked any of the boxes, did you use the worksheet on the back of Form 1040EZ to figure the amount to enter? If you did not check any of the boxes, did you enter \$8,950 if single; \$17,900 if married filing jointly?
Sign and date Form 1040EZ and enter your occupation(s)?
Use your peel-off label (if you got one)? If it did not show your correct name(s) and address, did you enter the right information? If you did not get a label, did you enter your name and address in the spaces provided on Form 1040EZ?
Include your apartment number in your address if you live in an apartment?
Attach your Form(s) W-2 to the left margin of Form 1040EZ?
Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 13 beginning on page 19 for details.
File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you

Filing the Return

Due Date

File Form 1040EZ by *April 15, 2009*. If you file after this date, you may have to pay interest and penalties, discussed later on this page.

to do so) could delay your refund.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone, qualified hazardous duty area, or a contingency operation, you can file later. See Pub. 3 for details.

What if You Cannot File on Time?

If you cannot file on time, you can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 15, 2009. If you make a payment with your extension request, see the instructions for line 11 on page 18.

What if You File or Pay Late?

We can charge you interest and penalties on the amount you owe.

Late filing. If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. We will charge you interest on the penalty from the due date of the return (including extensions). If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

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

Frivolous return. In addition to any other penalties, there is a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2008-14, 2008-4 I.R.B. 310, available at www.irs.gov/irb/2008-04_IRB/ar12.html

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

Where Do You File?

See the back cover.

Private delivery services. You can use only the IRS-designated private delivery services below to meet the "timely mailing as timely filing/paying" rule for tax returns and payments.

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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

Section 5—General Information

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

Income tax withholding and estimated tax payments for 2009. If the amount you owe or your refund is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2009 pay. For details on how to complete Form W-4, see Pub. 919. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V. In general, you do not have to make estimated tax payments if you expect that your 2009 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

Secure your records from identity theft. Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Theft Hotline at 1-800-908-4490.

For more information, see Pub. 4535.

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

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

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to <code>phishing@irs.gov</code>. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at <code>spam@uce.gov</code> or contact them at <code>www.ftc.gov/idtheft</code> or 1-877-IDTHEFT (1-877-438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

How long should you keep your tax return? Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the

statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. See Pub. 552 for details.

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

How do you get a copy of your tax return? If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us. See page 25 for the number.

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

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

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 (see page 27) or visit www.irs.gov and click on "Individuals" for help in filing those returns. Send the returns to the address that applies to you in the latest Form 1040EZ instruction booklet. For example, if you are filing a 2005 return in 2009, use the address in this booklet. However, if you got an IRS notice, mail the return to the address in the notice.

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

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



You may be able to deduct this gift on your 2009 tax return.

Internal Revenue Service Customer Service Standards

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

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

For information about our standards and a report of our accomplishments, see Publication 2183.

Help With Unresolved Tax Issues (Taxpayer Advocate Service)

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

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

The service is free, confidential, tailored to meet your needs, and available for businesses as well as individuals. There is at

least one local taxpayer advocate in each state, the District of Columbia, and Puerto Rico. Because advocates are part of the IRS, they know the tax system and how to navigate it. If you qualify for assistance, you will receive personalized service from a knowledgeable advocate who will:

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

You can contact the Taxpayer Advocate Service by:

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

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

Low Income Tax Clinics (LITCs)

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

Section 6—Getting Tax Help

The Internet and the phone are the two easiest ways to get the help you need.

TIP

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



Internet

You can access the IRS website 24 hours a day, 7 days a week at www.irs.gov.

Online services and help. Here are just a few of the many things you can do at *www.irs.qov*:

- Access Free File, a free commercial income tax preparation and electronic filing service available to eligible taxpayers (see page 39).
- Check the status of your 2008 refund.
- See "Frequently Asked Questions."
- Get TeleTax topics (see page 27).
- Use our Withholding Calculator at www.irs.gov/ individuals.
- Find an authorized e-file Provider.
- View information on accessible IRS tax products. Click on "Accessibility."
- View and download products. Click on "More Forms and Publications."
- Order tax products online. Go to www.irs.gov/formspubs to order tax products delivered by mail.

If you do not see the link you need, use the search box.



Phone

If you cannot find the answer to your questions in this booklet or online, please call us for assistance. See "Calling Us" next.

Calling Us

There is live and recorded tax help available. You will not be charged for the call unless your phone company charges you for toll-free calls. Live tax help is available Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. Recorded tax help is available anytime.



If you want to check the status of your 2008 refund, see Refund Information on page 26.

Live Tax Help

Making the call. Call **1-800-829-1040 (TTY/TDD 1-800-829-4059).** Our menu allows you to speak your responses or use your keypad to select a menu option. Follow the voice prompts.

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

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information: (a) your social security number, date of birth, or personal identification number (PIN) if you have one, and (b) the amount of refund shown on your tax return, your filing status, the "Caller ID Number" shown at the top of any

notice you received, the numbers in your street address, or your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of services provided. We use several methods to evaluate our telephone service. For quality assurance purposes only, we may record telephone calls. A random sample of recorded calls is selected for review. We may also listen to live calls in progress. Finally, we randomly select customers for participation in a customer satisfaction survey.

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

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

Ordering Tax Products

Call 1-800-TAX-FORM (1-800-829-3676). Receive your order within 10 working days.

National Taxpayer Advocate Helpline

Call 1-877-777-4778.

Other Ways To Get Help

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

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

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics. This is an online version of the TeleTax topics listed on page 27.

Free help with your return. Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test.

Volunteer Income Tax Assistance (VITA). The VITA program is designed to help low-income taxpayers.

Tax Counseling for the Elderly (TCE). The TCE program is designed to assist taxpayers age 60 or older with their tax return preparation.

VITA/TCE sites. VITA/TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Free electronic filing is offered by IRS-authorized *e-file* providers at many of the VITA/TCE locations nationwide. Volunteers will help you with claiming the credits and deductions you may be entitled to.

Members of the military. If you are a member of the military, you also can get assistance on military tax benefits, such as combat zone tax benefits, at an office within your installation

Further information. For more information on these programs, go to *www.irs.gov* and enter keyword "VITA" in the search box. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at *www.aarp.org/money/taxaide* or call 1-888-227-7669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2007 tax return (if available), all your Forms W-2, 1099, and 1098 for 2008, and any other information about your 2008 income and expenses. Also bring Notice 1378 if you received an economic stimulus payment during 2008.

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

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

Help for people with disabilities. The TTY/TDD number for telephone help is 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.



Walk-In

Pick up some of the most requested tax products at many IRS offices, post offices, and libraries. Also, some grocery stores, copy centers, city and county government offices, and credit unions have reproducible tax products available to photocopy or print from a DVD.



Mail

Order tax products from:

Internal Revenue Service 1201 N. Mitsubishi Motorway Bloomington, IL 61705-6613

Receive your order within 10 working days after your request is received.



DVD

Buy IRS Publication 1796 (IRS Tax Products DVD) for \$30. Price is subject to change. There may be a handling fee. The DVD includes current-year and

prior-year tax products; Internal Revenue Bulletins; and toll-free and email technical support. The DVD is released twice during the year. The first release will ship early January 2009 and the final release will ship early March 2009.

Get the DVD by Internet or phone. Buy it from:

- National Technical Information Service (NTIS) at www.irs. gov/cdorders (or 1-877-233-6767)
- Government Printing Office (GPO) at http://bookstore.gpo. gov (search for Pub. 1796) (or 1-866-512-1800)

Refund Information



You can go online to check the status of your refund 72 hours after the IRS acknowledges receipt of your

e-filed return, or 3 to 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



Go to www.irs.gov and click on Where's My Refund. Have a copy of your tax return handy. You will need to provide the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.



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

If you do not have Internet access, call:

- 1-800-829-1954 during the hours shown on page 25 under *Calling Us*, or
- 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

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

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

Refund information also is available in Spanish at www.irs.gov/espanol and the phone numbers listed above.

Recorded Tax Help (TeleTax)

TeleTax is a wide-ranging directory of recorded tax information that is available anytime. A complete list of topics is on page 27.

Select the number of the topic you want to hear. Then, call **1-800-829-4477.** Be ready to take notes.

TeleTax topics by Internet. TeleTax topics are also available at *www.irs.gov*.

Tele	Tax Topics			Topic No.	Subject	Topic No.	: Subject	Topic No. Subject			
Call 1	I-800-829-4477			418	Unemployment	554	Self-employment tax		Form		
1	pics are available	in Sp	oanish.	110	compensation	556	Alternative	750	941 — Employer's		
Topic	·	Topi		419	Gambling income		minimum tax		Quarterly Federal Tax Return and		
No.	Subject	No.	Subject	420	and expenses	557	Tax on early		Form		
IR	S Help Available	206	Dishonored	420 421	Bartering income Scholarship and		distributions from traditional and Roth		944— Employer's Annual Federal Tax		
101	IRS		payments	121	fellowship grants		IRAs		Return		
	services — Volunteer tax assistance.		Alternative Filing	423	Social security and	558	Tax on early distributions from	761	Tips — Withholding and reporting		
	toll-free telephone,		Methods		equivalent railroad retirement benefits		retirement plans	762	Independent		
	walk-in assistance, and outreach	253	Substitute tax forms	424	401(k) plans				contractor vs.		
	programs	254	How to choose a	425	Passive		Tax Credits		employee		
102	Tax assistance for	paid tax preparer			activities — Losses and credits	601	Earned income				
	individuals with disabilities and the	G	eneral Information	427	Stock options		credit (EIC)		magnetically 2 Applications, forms, and information 33 Waivers and extensions 34 Test files and combined federal and state filing 35 Electronic filing of information returns 36 Tax Information for Aliens and U.S. Citizens Living Abroad 31 Resident and nonresident aliens Foreign tax credit for Individual taxpayer identification number (ITIN) — Form W-7 Alien tax clearance 37 Information for Residents of Puerto Rico (in Spanish only) 30 Is a person with income from Puerto		
	hearing impaired	301	When, where, and	429	Traders in securities	602	Child and		Returns		
103	Tax help for small		how to file		(information for Form 1040 filers)		dependent care credit	801			
	businesses and the self-employed	303	Checklist of common errors	430	Exchange of	607	Adoption credit	802	Applications, forms,		
104	Taxpayer Advocate		when preparing	150	policyholder interest	608	Excess social	803			
	Service — Help for problem situations	204	your tax return	421	for stock		security and RRTA tax withheld	803			
105	Armed Forces tax	304	Extension of time to file your tax return	431	Canceled debt — is it taxable or not?	610	Retirement savings	804			
103	information	305	Recordkeeping				contributions credit				
107	Tax relief in disaster	306	Penalty for	Adju	ustments to Income	611	First-time	805	Electronic filing of		
	situations		underpayment of	451	Individual retirement		homebuyer credit				
	IRS Procedures	307	estimated tax Backup withholding	452	arrangements (IRAs) Alimony paid						
151	Your appeal rights	308	Amended returns	452 453	Bad debt deduction		IRS Notices	Allei			
152	Refund information	309	Roth IRA	455	Moving expenses	651	Notices — What to do	851	Resident and		
153	What to do if you		contributions	456	Student loan	652	Notice of	056			
	haven't filed your tax return	310	Coverdell education savings accounts		interest deduction	002	underreported	856 857			
154	Forms W-2 and	311	Power of attorney	457	Tuition and fees deduction	653	income — CP 2000		identification		
	Form 1099-R— What		information	458	Educator expense	653	IRS notices and bills, penalties, and				
155	to do if not received Forms and	312	Disclosure		deduction		interest charges	858			
133	publications — How	313	authorizations Qualified tuition	lte	mized Deductions						
456	to order	313	programs (QTPs)	501	Should I itemize?	_	Basis of Assets,				
156	Copy of your tax return — How to get			502	Medical and dental	Depr	eciation, and Sale of Assets	901	•		
	one		ling Requirements, Filing Status, and	502	expenses	701	Sale of your home	901			
157	Change of address — How to		Exemptions	503	Deductible taxes	703	Basis of assets		Rican sources required to file a		
	notify IRS	352	Which form—1040,	504	Home mortgage points	704	Depreciation		U.S. federal income		
158	Ensuring proper	254	1040A, or 1040EZ?	505	Interest expense	705	Installment sales	902	tax return? Credits and		
150	credit of payments	356	Decedents	506	Contributions			902	deductions for		
159	Prior year(s) Form W-2— How to get a		Types of Income	507	Casualty and theft		Employer Tax		taxpayers with		
	copy of	401	Wages and salaries	508	losses Miscellaneous		Information		Puerto Rican source income that is		
160	Form 1099-A (Acquisition or	403	Interest received	306	expenses	751	Social security and		exempt from U.S.		
	Abandonment of	404	Dividends	509	Business use of		Medicare withholding rates	903	tax Federal employment		
	Secured Property) and Form 1099-C	407	Business income	F10	home	752	Form W-2— Where,	904	tax in Puerto Ŕico		
	(Cancellation of	409	Capital gains and losses	510 511	Business use of car Business travel		when, and how to	904	Tax assistance for residents of Puerto		
	Debt)	410	Pensions and	111	expenses	753	file Form		Rico		
	Collection		annuities	512	Business		W-4 — Employee's				
201	The collection	411	Pensions — The		entertainment expenses		Withholding Allowance Certificate				
201	process		general rule and the simplified method	513	Educational	754	Form				
202	Tax payment	412	Lump-sum		expenses		W-5 — Advance				
202	options		distributions	514	Employee business expenses		earned income credit				
203	Failure to pay child support and federal	413	Rollovers from retirement plans	515	Casualty, disaster,	755	Employer				
	nontax and state	414	Rental income and		and theft losses		identification number (EIN) — How				
	income tax obligations	• •	expenses	_	ax Computation		to apply				
204	Offers in	415	Renting residential		•	756	Employment taxes				
205	compromise		and vacation property	551 552	Standard deduction Tax and credits		for household employees				
205	Innocent spouse relief (and	416	Farming and fishing	∠در	figured by the IRS	757	Forms 941 and	Topic	numbers are		
	separation of liability	44-	income	553	Tax on a child's		944 — Deposit	effect	ive		
	and equitable relief)	417	Earnings for clergy		investment income		requirements	Janua	ry 1, 2009.		

2008 Tax Table

Example. Mr. Brown is single. His **taxable income** on line 6 of Form 1040EZ is \$26,250. He follows two easy steps to figure his tax: **1.** He finds the \$26,250-26,300 taxable income line. **2.** He finds the Single filing status column and reads down the column. The **tax** amount shown where the taxable income line and the filing status line meet is \$3,540. He enters this amount on line 11 of Form 1040EZ.

	At least	But less than		Married filing jointly
			Your t	ax is—
	26,200	26,250	3,533	3,131
-	26,250	26,300	(3,540)	3,139
	26,300	26,350	3,548	3,146
	26,350	26,400	3,555	3,154

If Form		And yo	u are-	If Form 1		And yo	ou are-	If Form 1		And yo	u are –	If Form		And yo	ou are –
At least	But less than	Single	Married filing iointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
	triari	Your t	, ,		tiuii	Your t			ciuii	Your t			tian	Your	tax is –
0	5	0	0	1,500	1,525	151	151	3,000)			6,00	0		
5 15		1 2	1 2	1,525 1,550	1,550 1,575	154 156	154 156	3,000	3,050	303	303	6,000		603	603
25	50	4	4	1,575	1,600	159	159	3,050 3,100	3,100 3,150	308 313	308 313	6,050 6,100	6,100	608	608 613
50 75	75 100	6 9	6 9	1,600 1,625	1,625 1,650	161 164	161 164	3,150	3,200	318	318	6,150		618	618
100	125	11 14	11	1,650	1,675	166	166	3,200 3,250	3,250 3,300	323 328	323 328	6,200 6,250		623 628	623 628
125 150	150 175	16	14 16	1,675 1,700	1,700 1,725	169 171	169 171	3,300	3,350	333	333	6,300	6,350	633	633
175 200	200 225	19 21	19 21	1,725 1,750	1,750 1,775	174 176	174 176	3,350 3,400	3,400 3,450	338 343	338 343	6,350 6,400		638	638 643
225	250	24	24	1,775	1,800	179	179	3,450	3,500	348	348	6,450	6,500	648	648
250 275	275 300	26 29	26 29	1,800 1,825	1,825 1,850	181 184	181 184	3,500 3,550	3,550 3,600	353 358	353 358	6,500 6,550		653 658	653 658
300	325	31	31	1,850	1,875	186	186	3,600 3,650	3,650 3,700	363 368	363 368	6,600 6,650		663 668	663 668
325 350	350 375	34 36	34 36	1,875 1,900	1,900 1,925	189 191	189 191	3,700	3,750	373	373	6,700	6,750	673	673
375	400	39	39	1,925	1,950	194	194	3,750 3,800	3,800 3,850	378 383	378 383	6,750 6,800		678	678 683
400 425	425 450	41 44	41 44	1,950 1,975	1,975 2,000	196 199	196 199	3,850	3,900	388	388	6,850	6,900	688	688
450 475	475 500	46 49	46 49	2,000)			3,900 3,950	3,950 4,000	393 398	393 398	6,900 6,950		693 698	693 698
500 525	525 550	51 54	51 54	2,000	2,025	201	201	4,000)			7,00	0		
550	575	56	56	2,025 2,050	2,050 2,075	204 206	204 206	4,000	4,050	403	403	7,000	7,050	703	703
575 600	600 625	59 61	59 61	2,075	2,100	209	209	4,050 4,100	4,100 4,150	408 413	408 413	7,050 7,100		708 713	708 713
625	650	64	64	2,100 2,125	2,125 2,150	211 214	211 214	4,150	4,200	418	418	7,150	7,200	718	718
650 675	675 700	66 69	66 69	2,150 2,175	2,175 2,200	216 219	216 219	4,200 4,250	4,250 4,300	423 428	423 428	7,200 7,250		723 728	723 728
700 725	725 750	71 74	71 74	2,200	2,225	221	221	4,300 4,350	4,350 4,400	433 438	433 438	7,300 7,350	7,350	733 738	733 738
750	775	76	76	2,225 2,250	2,250 2,275	224 226	224 226	4,400	4,450	443	443	7,400	7,450	743	743
775 800	800 825	79 81	79 81	2,275	2,300	229	229	4,450 4,500	4,500 4,550	448 453	448 453	7,450 7,500		748 753	748 753
825	850	84	84	2,300 2,325	2,325 2,350	231 234	231 234	4,550	4,600	458	458	7,550	7,600	758	758
850 875	875 900	86 89	86 89	2,350 2,375	2,375 2,400	236 239	236 239	4,600 4,650	4,650 4,700	463 468	463 468	7,600 7,650		763 768	763 768
900	925	91	91 94	2,400	2,425	241	241	4,700 4,750	4,750 4,800	473 478	473 478	7,700 7,750	7,750	773 778	773 778
925 950	950 975	94 96	96	2,425 2,450	2,450 2,475	244 246	244 246	4,800	4,850	483	483	7,730		783	783
975	1,000	99	99	2,475	2,500	249	249	4,850 4,900	4,900 4,950	488 493	488 493	7,850 7,900	7,900	788 793	788 793
1,00	0			2,500 2,525	2,525 2,550	251 254	251 254	4,950	5,000	498	498	7,950		798	798
1,000 1,025	1,025 1,050	101 104	101 104	2,550 2,575	2,575 2,600	256 259	256 259	5,000)			8,00	0		
1,050 1,075	1,075	106 109	106 109	2,600 2,625	2,625	261	261	5,000 5,050	5,050 5,100	503 508	503 508	8,000 8,050		803 810	803 808
1,100	1,125	111	111	2,650	2,650 2,675	264 266	264 266	5,100	5,150	513	513	8,100	8,150	818	813
1,125 1,150	1,150 1,175	114 116	114 116	2,675 2,700	2,700 2,725	269 271	269 271	5,150 5,200	5,200 5,250	518 523	518 523	8,150 8,200		825 833	818 823
1,175	1,200	119	119	2,725	2,750	274	274	5,250	5,300	528	528	8,250	8,300	840	828
1,200 1,225	1,225 1,250	121 124	121 124	2,750 2,775	2,775 2,800	276 279	276 279	5,300 5,350	5,350 5,400	533 538	533 538	8,300 8,350		848 855	833 838
1,250 1,275	1,275 1,300	126 129	126 129	2,800	2,825	281	281	5,400	5,450 5,500	543	543 548	8,400	8,450	863 870	843 848
1,300	1,325	131	131	2,825 2,850	2,850 2,875	284 286	284 286	5,450 5,500	5,500 5,550	548 553	548 553	8,450 8,500	8,550	878	853
1,325 1,350	1,350 1,375	134 136	134 136	2,875 2,900	2,900 2,925	289 291	289 291	5,550 5,600	5,600 5,650	558 563	558 563	8,550 8,600		885 893	858 863
1,375	1,400	139	139	2,925	2,950	294	294	5,650	5,700	568	568	8,650	8,700	900	868
1,400 1,425	1,425 1,450	141 144	141 144	2,950 2,975	2,975 3,000	296 299	296 299	5,700 5,750	5,750 5,800	573 578	573 578	8,700 8,750	8,750 8,800	908 915	873 878
1,450 1,475	1,475 1,500	146 149	146 149					5,800 5,850	5,850 5,900	583 588	583 588	8,800 8,850	8,850 8,900	923 930	883 888
., 3	.,500							5,900	5,950	593	593	8,900	8,950	938	893
								5,950	6,000	598	598	8,950	9,000	945	898

2008 Tax Table - Continued

											200	B lax I	able – C	ontinued	
At But Single Married			If Form 1 line 6, is		And yo	ou are-	If Form 1 line 6, is	040EZ, -	And yo	u are-	If Form fine 6, is		And you are-		
At But least less than		Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	
	Your tax				Your t				Your t	, ,			Your tax is -		
9,000		12,000 15,000		00			18,00	00							
9,000 9,050	953	903	12,000	12,050	1,403	1,203	15,000	15,050	1,853	1,503	18,000	18,050	2,303	1,901	
9,050 9,100	960	908	12,050	12,100	1,410	1,208	15,050	15,100	1,860	1,508	18,050	18,100	2,310	1,909	
9,100 9,150	968	913	12,100	12,150	1,418	1,213	15,100	15,150	1,868	1,513	18,100	18,150	2,318	1,916	
9,150 9,200	975	918	12,150	12,200	1,425	1,218	15,150	15,200	1,875	1,518	18,150	18,200	2,325	1,924	
9,200 9,250	983	923	12,200	12,250	1,433	1,223	15,200	15,250	1,883	1,523	18,200	18,250	2,333	1,931	
9,250 9,300	990	928	12,250	12,300	1,440	1,228	15,250	15,300	1,890	1,528	18,250	18,300	2,340	1,939	
9,300 9,350	998	933	12,300	12,350	1,448	1,233	15,300	15,350	1,898	1,533	18,300	18,350	2,348	1,946	
9,350 9,400	1,005	938	12,350	12,400	1,455	1,238	15,350	15,400	1,905	1,538	18,350	18,400	2,355	1,954	
9,400 9,450	1,013	943	12,400	12,450	1,463	1,243	15,400	15,450	1,913	1,543	18,400	18,450	2,363	1,961	
9,450 9,500	1,020	948	12,450	12,500	1,470	1,248	15,450	15,500	1,920	1,548	18,450	18,500	2,370	1,969	
9,500 9,550	1,028	953	12,500	12,550	1,478	1,253	15,500	15,550	1,928	1,553	18,500	18,550	2,378	1,976	
9,550 9,600	1,035	958	12,550	12,600	1,485	1,258	15,550	15,600	1,935	1,558	18,550	18,600	2,385	1,984	
9,600 9,650	1,043	963	12,600	12,650	1,493	1,263	15,600	15,650	1,943	1,563	18,600	18,650	2,393	1,991	
9,650 9,700	1,050	968	12,650	12,700	1,500	1,268	15,650	15,700	1,950	1,568	18,650	18,700	2,400	1,999	
9,700 9,750	1,058	973	12,700	12,750	1,508	1,273	15,700	15,750	1,958	1,573	18,700	18,750	2,408		
9,750 9,800	1,065	978	12,750	12,800	1,515	1,278	15,750	15,800	1,965	1,578	18,750	18,800	2,415	2,014	
9,800 9,850	1,073	983	12,800	12,850	1,523	1,283	15,800	15,850	1,973	1,583	18,800	18,850	2,423	2,021	
9,850 9,900	1,080	988	12,850	12,900	1,530	1,288	15,850	15,900	1,980	1,588	18,850	18,900	2,430	2,029	
9,900 9,950	1,088	993	12,900	12,950	1,538	1,293	15,900	15,950	1,988	1,593	18,900	18,950	2,438	2,036	
9,950 10,000	1,095	998	12,950	13,000	1,545	1,298	15,950	16,000	1,995	1,598	18,950	19,000	2,445	2,044	
10,000			13,00	0			16,00	00			19,00	00			
10,000 10,050		1,003	13,000	13,050	1,553	1,303	16,000	16,050	2,003	1,603	19,000	19,050	2,453	2,051	
10,050 10,100	1,110	1,008	13,050	13,100	1,560	1,308	16,050	16,100	2,010	1,609	19,050	19,100	2,460	2,059	
10,100 10,150	1,118	1,013	13,100	13,150	1,568	1,313	16,100	16,150	2,018	1,616	19,100	19,150	2,468	2,066	
10,150 10,200	1,125	1,018	13,150	13,200	1,575	1,318	16,150	16,200	2,025	1,624	19,150	19,200	2,475	2,074	
10,200 10,250	1,133	1,023	13,200	13,250	1,583	1,323	16,200	16,250	2,033	1,631	19,200	19,250	2,483	2,081	
10,250 10,300	1,140	1,028	13,250	13,300	1,590	1,328	16,250	16,300	2,040	1,639	19,250	19,300	2,490	2,089	
10,300 10,350	1,148	1,033	13,300	13,350	1,598	1,333	16,300	16,350	2,048	1,646	19,300	19,350	2,498	2,096	
10,350 10,400	1,155	1,038	13,350	13,400	1,605	1,338	16,350	16,400	2,055	1,654	19,350	19,400	2,505	2,104	
10,400 10,450	1,163	1,043	13,400	13,450	1,613	1,343	16,400	16,450	2,063	1,661	19,400	19,450	2,513	2,111	
10,450 10,500	1,170	1,048	13,450	13,500	1,620	1,348	16,450	16,500	2,070	1,669	19,450	19,500	2,520	2,119	
10,500 10,550	1,178	1,053	13,500	13,550	1,628	1,353	16,500	16,550	2,078	1,676	19,500	19,550	2,528	2,126	
10,550 10,600	1,185	1,058	13,550	13,600	1,635	1,358	16,550	16,600	2,085	1,684	19,550	19,600	2,535	2,134	
10,600 10,650	1,193	1,063	13,600	13,650	1,643	1,363	16,600	16,650	2,093	1,691	19,600	19,650	2,543	2,141	
10,650 10,700	1,200	1,068	13,650	13,700	1,650	1,368	16,650	16,700	2,100	1,699	19,650	19,700	2,550	2,149	
10,700 10,750 10,750 10,800	1,208	1,073	13,700	13,750 13,800	1,658 1,665	1,373 1,378	16,700 16,750	16,750	2,108 2,115	1,706	19,700 19,750	19,750	2,558 2,565	2,156 2,164	
10,800 10,850	1,223	1,078 1,083	13,800	13,850	1,673	1,383	16,800	16,800 16,850	2,123	1,714 1,721	19,800	19,800 19,850	2,573	2,171	
10,850 10,900	1,230	1,088	13,850	13,900	1,680	1,388	16,850	16,900	2,130	1,729	19,850	19,900	2,580	2,179	
10,900 10,950	1,238	1,093	13,900	13,950	1,688	1,393	16,900	16,950	2,138	1,736	19,900	19,950	2,588	2,186	
10,950 11,000	1,245	1,098	13,950	14,000	1,695	1,398	16,950	17,000	2,145	1,744	19,950	20,000	2,595	2,194	
11,000	4.050	1.100	14,00		4.700	4 400	17,00		2.152		20,00		2 (22	0.004	
11,000 11,050 11,050 11,100	1,260	1,103 1,108	14,000 14,050	14,050 14,100	1,703 1,710	1,403 1,408	17,000 17,050	17,050 17,100	2,153 2,160	1,751 1,759	20,000 20,050	20,050 20,100	2,603 2,610	2,201	
11,100 11,150		1,113	14,100	14,150	1,718	1,413	17,100	17,150	2,168	1,766	20,100	20,150	2,618	2,216	
11,150 11,200		1,118	14,150	14,200	1,725	1,418	17,150	17,200	2,175	1,774	20,150	20,200	2,625	2,224	
11,200 11,250	1,283	1,123	14,200	14,250	1,733	1,423	17,200	17,250	2,183	1,781	20,200	20,250	2,633	2,231	
11,250 11,300	1,290	1,128	14,250	14,300	1,740	1,428	17,250	17,300	2,190	1,789	20,250	20,300	2,640	2,239	
11,300 11,350	1,298	1,133	14,300	14,350	1,748	1,433	17,300	17,350	2,198	1,796	20,300	20,350	2,648	2,246	
11,350 11,400		1,138	14,350	14,400	1,755	1,438	17,350	17,400	2,205	1,804	20,350	20,400	2,655	2,254	
11,400 11,450	1,313	1,143	14,400	14,450	1,763	1,443	17,400	17,450	2,213	1,811	20,400	20,450	2,663	2,261	
11,450 11,500		1,148	14,450	14,500	1,770	1,448	17,450	17,500	2,220	1,819	20,450	20,500	2,670	2,269	
11,500 11,550		1,153	14,500	14,550	1,778	1,453	17,500	17,550	2,228	1,826	20,500	20,550	2,678	2,276	
		1,158 1,163	14,550 14,600	14,600 14,650	1,785 1,793	1,458 1.463	17,550 17,600	17,600 17,650		1,834 1.841	20,550	20,600 20,650	2,685 2.693	2,284 2,291	
11,650 11,700	1,350	1,168	14,650	14,700	1,800	1,468	17,650	17,700	2,250	1,849	20,650	20,700	2,700	2,299 2,306	
11,750 11,800	1,365	1,178	14,750	14,800	1,815	1,478	17,750	17,800	2,265	1,864	20,750	20,800	2,715	2,314	
11,850 11,900	1,380	1,183 1,188	14,800 14,850	14,850 14,900	1,823 1,830	1,483 1,488	17,800 17,850	17,850 17,900	2,273 2,280	1,871 1,879	20,800 20,850	20,900	2,723 2,730	2,321 2,329	
11,900 11,950	1,388	1,193	14,900	14,950	1,838	1,493	17,900	17,950	2,288	1,886	20,900	20,950	2,738	2,336	
11,950 12,000		1,198	14,950	15,000	1,845	1,498	17,950	18,000	2,295	1,894	20,950	21,000	2,745	2,344	
11,500 11,550	1,328	1,153	14,500	14,550	1,778	1,453	17,500	17,550	2,228	1,826	20,500	20,550	2,678	_	
11,550 11,600	1,335	1,158	14,550	14,600	1,785	1,458	17,550	17,600	2,235	1,834	20,550	20,600	2,685		
11,600 11,650	1,343	1,163	14,600	14,650	1,793	1,463	17,600	17,650	2,243	1,841	20,600	20,650	2,693		
11,650 11,700	1,350	1,168	14,650	14,700	1,800	1,468	17,650	17,700	2,250	1,849	20,650	20,700	2,700		
11,700 11,750	1,358	1,173	14,700	14,750	1,808	1,473	17,700	17,750	2,258	1,856	20,700	20,750	2,708		
11,750 11,800	1,365	1,178	14,750	14,800	1,815	1,478	17,750	17,800	2,265	1,864	20,750	20,800	2,715		
11,800 11,850	1,373	1,183	14,800	14,850	1,823	1,483	17,800	17,850	2,273	1,871	20,800	20,850	2,723		
11,850 11,900	1,380	1,188	14,850	14,900	1,830	1,488	17,850	17,900	2,280	1,879	20,850	20,900	2,730		
11,900 11,950	1,388	1,193	14,900	14,950	1,838	1,493	17,900	17,950	2,288	1,886	20,900	20,950	2,738		

(Continued on page 30)

If Form 1 line 6, is		And yo	u are-	If Form 1 line 6, is		And yo	ou are-	If Form line 6, is		And yo	u are-	If Form		And yo	u are-
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your t	ax is-			Your tax is-				Your t	ax is-			Your t	ax is-
21,00	00			24,000				27,0	00			30,0	00		
21,000 21,050 21,100 21,150	21,050 21,100 21,150 21,200	2,753 2,760 2,768 2,775	2,351 2,359 2,366 2,374	24,000 24,050 24,100 24,150	24,050 24,100 24,150 24,200	3,203 3,210 3,218 3,225	2,801 2,809 2,816 2,824	27,000 27,050 27,100 27,150	27,100 27,150	3,653 3,660 3,668 3,675	3,251 3,259 3,266 3,274	30,000 30,050 30,100 30,150	30,050 30,100 30,150 30,200	4,103 4,110 4,118 4,125	3,70 3,70 3,71 3,72
21,200 21,250 21,300 21,350	21,250 21,300 21,350 21,400	2,783 2,790 2,798 2,805	2,381 2,389 2,396 2,404	24,200 24,250 24,300 24,350	24,250 24,300 24,350 24,400	3,233 3,240 3,248 3,255	2,831 2,839 2,846 2,854	27,200 27,250 27,300 27,350	27,300 27,350	3,683 3,690 3,698 3,705	3,281 3,289 3,296 3,304	30,200 30,250 30,300 30,350	30,250 30,300 30,350 30,400	4,133 4,140 4,148 4,155	3,73 3,73 3,74 3,75
21,400 21,450 21,500 21,550	21,450 21,500 21,550 21,600	2,813 2,820 2,828 2,835	2,411 2,419 2,426 2,434	24,400 24,450 24,500 24,550	24,450 24,500 24,550 24,600	3,263 3,270 3,278 3,285	2,861 2,869 2,876 2,884	27,400 27,450 27,500 27,550	27,450 27,500 27,550	3,713 3,720 3,728 3,735	3,311 3,319 3,326 3,334	30,400 30,450 30,500 30,550	30,450 30,500 30,550 30,600	4,163 4,170 4,178 4,185	3,76 3,76 3,77 3,78
21,600 21,650 21,700 21,750	21,650 21,700 21,750 21,800	2,843 2,850 2,858 2,865	2,441 2,449 2,456 2,464	24,600 24,650 24,700 24,750	24,650 24,700 24,750 24,800	3,293 3,300 3,308 3,315	2,891 2,899 2,906 2,914	27,600 27,650 27,700 27,750	27,650 27,700 27,750	3,743 3,750 3,758 3,765	3,341 3,349 3,356 3,364	30,600 30,650 30,700 30,750	30,650 30,700 30,750 30,800	4,193 4,200 4,208 4,215	3,79 3,79 3,80 3,81
21,800 21,850 21,900 21,950	21,850 21,900 21,950 22,000	2,873 2,880 2,888 2,895	2,471 2,479 2,486 2,494	24,800 24,850 24,900 24,950	24,850 24,900 24,950 25,000	3,323 3,330 3,338 3,345	2,921 2,929 2,936 2,944	27,800 27,850 27,900 27,950	27,850 27,900 27,950	3,773 3,780 3,788 3,795	3,371 3,379 3,386 3,394	30,800 30,850 30,900 30,950	30,850 30,900 30,950 31,000	4,223 4,230 4,238 4,245	3,82 3,82 3,83 3,84
22,00	00			25,00	00			28,0	00			31,0	00		
22,000 22,050 22,100 22,150	22,050 22,100 22,150 22,200	2,903 2,910 2,918 2,925	2,501 2,509 2,516 2,524	25,000 25,050 25,100 25,150	25,050 25,100 25,150 25,200	3,353 3,360 3,368 3,375	2,951 2,959 2,966 2,974	28,000 28,050 28,100 28,150	28,100 28,150	3,803 3,810 3,818 3,825	3,401 3,409 3,416 3,424	31,000 31,050 31,100 31,150	31,050 31,100 31,150 31,200	4,253 4,260 4,268 4,275	3,85 3,85 3,86 3,87
22,200 22,250 22,300 22,350	22,250 22,300 22,350 22,400	2,933 2,940 2,948 2,955	2,531 2,539 2,546 2,554	25,200 25,250 25,300 25,350	25,250 25,300 25,350 25,400	3,383 3,390 3,398 3,405	2,981 2,989 2,996 3,004	28,200 28,250 28,300 28,350	28,250 28,300 28,350	3,833 3,840 3,848 3,855	3,431 3,439 3,446 3,454	31,200 31,250 31,300 31,350	31,250 31,300 31,350 31,400	4,283 4,290 4,298 4,305	3,88 3,88 3,89 3,90
22,400 22,450 22,500 22,550	22,450 22,500 22,550 22,600	2,963 2,970 2,978 2,985	2,561 2,569 2,576 2,584	25,400 25,450 25,500 25,550	25,450 25,500 25,550 25,600	3,413 3,420 3,428 3,435	3,011 3,019 3,026 3,034	28,400 28,450 28,500 28,550	28,500 28,550	3,863 3,870 3,878 3,885	3,461 3,469 3,476 3,484	31,400 31,450 31,500 31,550	31,450 31,500 31,550 31,600	4,313 4,320 4,328 4,335	3,91 3,91 3,92 3,93
22,600 22,650 22,700 22,750	22,650 22,700 22,750 22,800	2,993 3,000 3,008 3,015	2,591 2,599 2,606 2,614	25,600 25,650 25,700 25,750	25,650 25,700 25,750 25,800	3,443 3,450 3,458 3,465	3,041 3,049 3,056 3,064	28,600 28,650 28,700 28,750	28,700 28,750	3,893 3,900 3,908 3,915	3,491 3,499 3,506 3,514	31,600 31,650 31,700 31,750	31,650 31,700 31,750 31,800	4,343 4,350 4,358 4,365	3,94 3,94 3,95 3,96
22,800 22,850 22,900 22,950	22,850 22,900 22,950 23,000	3,023 3,030 3,038 3,045	2,621 2,629 2,636 2,644	25,800 25,850 25,900 25,950	25,850 25,900 25,950 26,000	3,473 3,480 3,488 3,495	3,071 3,079 3,086 3,094	28,800 28,850 28,900 28,950	28,900 28,950	3,923 3,930 3,938 3,945	3,521 3,529 3,536 3,544	31,800 31,850 31,900 31,950	31,850 31,900 31,950 32,000	4,373 4,380 4,388 4,395	3,97 3,97 3,98 3,99
23,00	00			26,00	00			29,0	00			32,0	00		
23,000 23,050 23,100 23,150	23,050 23,100 23,150 23,200	3,053 3,060 3,068 3,075	2,651 2,659 2,666 2,674	26,000 26,050 26,100 26,150	26,050 26,100 26,150 26,200	3,503 3,510 3,518 3,525	3,101 3,109 3,116 3,124	29,000 29,050 29,100 29,150	29,100 29,150	3,953 3,960 3,968 3,975	3,551 3,559 3,566 3,574	32,000 32,050 32,100 32,150	32,050 32,100 32,150 32,200	4,403 4,410 4,418 4,425	4,00 4,00 4,01 4,02
23,200 23,250 23,300 23,350	23,250 23,300 23,350 23,400	3,083 3,090 3,098 3,105	2,681 2,689 2,696 2,704	26,200 26,250 26,300 26,350	26,250 26,300 26,350 26,400	3,533 3,540 3,548 3,555	3,131 3,139 3,146 3,154	29,200 29,250 29,300 29,350	29,250 29,300 29,350	3,983 3,990 3,998 4,005	3,581 3,589 3,596 3,604	32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400	4,433 4,440 4,448 4,455	4,03 4,03 4,04 4,05
23,400 23,450 23,500 23,550	23,450 23,500 23,550 23,600	3,113 3,120 3,128 3,135	2,711 2,719 2,726 2,734	26,400 26,450 26,500 26,550	26,450 26,500 26,550 26,600	3,563 3,570 3,578 3,585	3,161 3,169 3,176 3,184	29,400 29,450 29,500 29,550	29,500 29,550	4,013 4,020 4,028 4,035	3,611 3,619 3,626 3,634	32,400 32,450 32,500 32,550	32,450 32,500 32,550 32,600	4,463 4,470 4,478 4,488	4,06 4,06 4,07 4,08
23,600 23,650 23,700 23,750	23,650 23,700 23,750 23,800	3,143 3,150 3,158 3,165	2,741 2,749 2,756 2,764	26,600 26,650 26,700 26,750	26,650 26,700 26,750 26,800	3,593 3,600 3,608 3,615	3,191 3,199 3,206 3,214	29,600 29,650 29,700 29,750	29,700 29,750 29,800	4,043 4,050 4,058 4,065	3,641 3,649 3,656 3,664	32,600 32,650 32,700 32,750	32,650 32,700 32,750 32,800	4,500 4,513 4,525 4,538	4,09 4,09 4,10 4,11
23,800 23,850 23,900 23,950	23,850 23,900 23,950 24,000	3,173 3,180 3,188 3,195	2,771 2,779 2,786 2,794	26,800 26,850 26,900 26,950	26,850 26,900 26,950 27,000	3,623 3,630 3,638 3,645	3,221 3,229 3,236 3,244	29,800 29,850 29,900 29,950	29,900 29,950	4,073 4,080 4,088 4,095	3,671 3,679 3,686 3,694	32,800 32,850 32,900 32,950	32,850 32,900 32,950 33,000	4,550 4,563 4,575 4,588	4,12 4,12 4,13 4,14

(Continued on page 31)

2008 Tax Table - Continued If Form 1040EZ, If Form 1040EZ, If Form 1040EZ, If Form 1040EZ, And you are -And you are -And you are -And you are line 6. is Αt Rut Single Married Αt But Single Married Αt Rut Single Married Αt Rut Single Married less least less filina least less filina least less filina least filina than jointly than than jointly than jointly jointly Your tax is-Your tax is-Your tax is-Your tax is-42,000 33,000 36,000 39,000 33,000 33,050 4,600 4,151 36,000 36,050 5,350 4,601 39,000 39,050 6,100 5,051 42,000 42,050 6,850 5,501 5,509 5,516 5,524 33,050 33,100 4,613 4,159 36,050 36,100 36,150 5,363 4,609 39,050 39,100 6,113 5,059 42,050 42,100 6,863 33,100 33,150 4625 4,166 4,174 36,100 5 375 4.616 39,100 39,150 6,125 5.066 42,100 42,150 42,150 6875 5,074 5,388 4,624 42,200 33,150 33,200 4.638 36,150 36,200 39,150 39,200 6.138 6.888 33,200 33,250 4,650 4,181 36,200 36,250 5,400 4,631 39,200 39,250 6,150 5,081 42,200 42,250 6,900 5,531 33,250 33,300 39,300 5,539 4,663 4,189 36,250 36,300 5,413 4,639 39,250 6,163 5,089 42,250 42,300 6,913 33,300 33,350 4,675 4,196 36,300 36,350 5,425 4,646 39,300 39,350 6,175 5,096 42,300 42,350 6,925 5,546 33,350 33,400 4,204 36,400 5,438 4,654 39,350 6,188 5,104 42,350 42,400 5,554 4,688 36,350 39,400 6,938 33,400 33,450 4,700 4,211 36,400 36,450 5,450 4,661 39,400 39,450 6,200 42,400 42,450 6,950 5,561 5,111 33,450 33,500 4,713 4,219 36,450 36,500 5,463 4,669 39,450 39,500 6,213 5,119 42,450 42,500 6,963 5,569 5,126 5,134 33,500 33,550 4,725 4,226 36.500 36.550 5.475 4,676 39,500 39.550 6.225 42,500 42,550 6 975 5,576 4,234 6.238 33,550 33,600 4,738 36,550 36,600 5.488 4,684 39,550 39,600 42,550 42,600 6,988 5,584 42,600 5,591 33,600 33,650 4.750 4,241 36,600 36,650 5.500 4.691 39.600 39,650 6.250 5,141 42,650 7.000 33,700 4,249 4,699 6,263 5,149 42,700 5,599 33,650 4,763 36,650 36,700 39,650 39,700 42,650 5,513 7,013 5,156 5,164 33,700 33,750 4,775 4,256 36,700 36,750 5,525 4,706 39,700 39,750 6,275 42,700 42,750 7,025 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37,250 5,650 4,781 40,200 40,250 6,400 5,231 43,200 43,250 5,681 34,250 7,163 34,300 4,913 4,339 37,250 37,300 5,663 4,789 40,250 40,300 6,413 5,239 43,250 43,300 5,689 34,300 34,350 4,925 4,346 37,300 5,675 40,300 40,350 5,246 43,300 5,696 34,350 34,400 4,938 4,354 37,350 37,400 5,688 4,804 40,350 40,400 6,438 5,254 43,350 43,400 7,188 5,704 43,400 34,400 34,450 4,950 4,361 37,400 37,450 5,700 4,811 40,400 40,450 6,450 5,261 43,450 7,200 5,711 34,450 34,500 4,963 4,369 37,450 37,500 5,713 4,819 40,450 40,500 6,463 5,269 43,450 43,500 7,213 5,719 34,500 34,550 4.975 4,376 37,500 37,550 5,725 4,826 40,500 40,550 6,475 5,276 43,500 43,550 7,225 5,726 34,550 34,600 4.988 4,384 37,550 37,600 5.738 4.834 40,550 40,600 6.488 5,284 43,550 43,600 7.238 5,734 5,291 5,741 34,600 43,600 7,250 5,750 4.841 40.600 40,650 34,650 5.000 4,391 37,600 37,650 6,500 43,650 34,650 34,700 5,749 37,650 4,849 40,700 6,513 5,299 43,700 34,700 34,750 4,399 37,700 40,650 43,650 7.263 5.013 5.763 37,700 37,750 5,775 40,700 40,750 6,525 5,306 43,700 43,750 7,275 5,756 5,025 4,406 4,856 34,750 34,800 5,038 4,414 37,750 37,800 5,788 4,864 40,750 40,800 6,538 5,314 43,750 43,800 7,288 5,764 34,800 34,850 5,050 4,421 37,800 37,850 5,800 4,871 40,800 40,850 6,550 5,321 43,800 43,850 7,300 5,771 40,850 43,850 34,850 34,900 4,429 37,850 37,900 4,879 40,900 6,563 5,329 43,900 5,779 5,063 5,813 7,313 7,325 34,900 34,950 5,075 4,436 37,900 37,950 5,825 4,886 40,900 40,950 6,575 5,336 43,900 43,950 5,786 34,950 35,000 5.088 4.444 37,950 38,000 5.838 4.894 40.950 41,000 6.588 5.344 43,950 44,000 7.338 5,794 35,000 38,000 41,000 44,000 38,000 35,000 35,050 5,100 4,451 38,050 5,850 4,901 41,000 41,050 6,600 5,351 44,000 44,050 7,350 5,801 44,050 44,100 44,150 4,909 4,459 4,466 38,100 38,150 41,100 41,150 35,050 35,100 5,113 38,050 5,863 41,050 6,613 5,359 44,100 7,363 5,809 7,375 4.916 35,100 35,150 38,100 5.875 41,100 5.366 44,150 5.816 5.125 6.625 44,200 35,200 5,138 4,474 38,150 38,200 5,888 4,924 41,150 41,200 5,374 7,388 5,824 35,150 6,638 35,200 35,250 5,150 4,481 38,200 38,250 5,900 4,931 41,200 41,250 6,650 5,381 44,200 44,250 7,400 5,831 35,300 4,939 41,300 7,413 35,250 5,163 4,489 38,250 38,300 5,913 41,250 6,663 5,389 44,250 44,300 5,839 35,350 38,300 35,300 4,496 38,350 5.925 4,946 41,300 41,350 6,675 5,396 44,300 44,350 7,425 5,846 35,350 35,400 5,188 4,504 38,350 38,400 5,938 4,954 41,350 41,400 6,688 5,404 44,350 44,400 7,438 5,854 35,400 35,450 5,200 4,511 38,400 38,450 5,950 4,961 41,400 41,450 6,700 5,411 44,400 44,450 7,450 5,861 6,713 6,725 44,450 44,500 35,450 35,500 5,213 4,519 38,450 38,500 5,963 4,969 41,450 41,500 5,419 44,500 7,463 5,869 35,500 38,500 38,550 41,500 41,550 5,426 44,550 7.475 35,550 5,225 4,526 5 9 7 5 4.976 5.876 7,488 35,550 35,600 5,238 4,534 38,550 38,600 5.988 4,984 41,550 41,600 6,738 5,434 44,550 44,600 5,884 5,441 35,600 35,650 5,250 4,541 38,600 38,650 6,000 4,991 41,600 41,650 6,750 44,600 44,650 7,500 5,891 35,650 35,700 5.263 4,549 38.650 38,700 6.013 4,999 41.650 41,700 6.763 5,449 44,650 44,700 44,750 7.513 5,899 35,700 35,750 4,556 41,700 41,750 6,775 5,456 44,700 7,525 5,906 5,275 38,700 38,750 6,025 5,006 35,750 35,800 5,288 4,564 38,750 38,800 6,038 5,014 41,750 41,800 6,788 5,464 44,750 44,800 7,538 5,914 35,800 35,850 5,300 4,571 38,800 38,850 6,050 5,021 41,800 41,850 6,800 5,471 44,800 44,850 7,550 5,921

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If Form 1 line 6, is	1040EZ,	And yo	ou are –	If Form 1 line 6, is	040EZ, -	And yo	ou are-	If Form 1 line 6, is	040EZ, -	And yo	u are-	If Form 1 line 6, is	1040EZ, -	And yo	ou are-
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
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45,000	45,050	7,600	5,951	48,000	48,050	8,350	6,401	51,000	51,050	9,100	6,851	54,000	54,050	9,850	7,301
45,050	45,100	7,613	5,959	48,050	48,100	8,363	6,409	51,050	51,100	9,113	6,859	54,050	54,100	9,863	7,309
45,100	45,150	7,625	5,966	48,100	48,150	8,375	6,416	51,100	51,150	9,125	6,866	54,100	54,150	9,875	7,316
45,150	45,200	7,638	5,974	48,150	48,200	8,388	6,424	51,150	51,200	9,138	6,874	54,150	54,200	9,888	7,324
45,200 45,250 45,300 45,350	45,250 45,300	7,650 7,663 7,675 7,688	5,981 5,989 5,996 6,004	48,200 48,250 48,300 48,350	48,250 48,300 48,350 48,400	8,400 8,413 8,425 8,438	6,431 6,439 6,446 6,454	51,200 51,250 51,300 51,350	51,250 51,300 51,350 51,400	9,150 9,163 9,175 9,188	6,881 6,889 6,896 6,904	54,200 54,250 54,300 54,350	54,250 54,300 54,350 54,400	9,900 9,913 9,925 9,938	7,331 7,339 7,346 7,354
45,400	45,450	7,700	6,011	48,400	48,450	8,450	6,461	51,400	51,450	9,200	6,911	54,400	54,450	9,950	7,361
45,450	45,500	7,713	6,019	48,450	48,500	8,463	6,469	51,450	51,500	9,213	6,919	54,450	54,500	9,963	7,369
45,500	45,550	7,725	6,026	48,500	48,550	8,475	6,476	51,500	51,550	9,225	6,926	54,500	54,550	9,975	7,376
45,550	45,600	7,738	6,034	48,550	48,600	8,488	6,484	51,550	51,600	9,238	6,934	54,550	54,600	9,988	7,384
45,600	45,650	7,750	6,041	48,600	48,650	8,500	6,491	51,600	51,650	9,250	6,941	54,600	54,650	10,000	7,391
45,650	45,700	7,763	6,049	48,650	48,700	8,513	6,499	51,650	51,700	9,263	6,949	54,650	54,700	10,013	7,399
45,700	45,750	7,775	6,056	48,700	48,750	8,525	6,506	51,700	51,750	9,275	6,956	54,700	54,750	10,025	7,406
45,750	45,800	7,788	6,064	48,750	48,800	8,538	6,514	51,750	51,800	9,288	6,964	54,750	54,800	10,038	7,414
45,800	45,850	7,800	6,071	48,800	48,850	8,550	6,521	51,800	51,850	9,300	6,971	54,800	54,850	10,050	7,421
45,850	45,900	7,813	6,079	48,850	48,900	8,563	6,529	51,850	51,900	9,313	6,979	54,850	54,900	10,063	7,429
45,900	45,950	7,825	6,086	48,900	48,950	8,575	6,536	51,900	51,950	9,325	6,986	54,900	54,950	10,075	7,436
45,950	46,000	7,838	6,094	48,950	49,000	8,588	6,544	51,950	52,000	9,338	6,994	54,950	55,000	10,088	7,444
46,00	00			49,00	00			52,00	00			55,00	00		
46,000	46,050	7,850	6,101	49,000	49,050	8,600	6,551	52,000	52,050	9,350	7,001	55,000	55,050	10,100	7,451
46,050	46,100	7,863	6,109	49,050	49,100	8,613	6,559	52,050	52,100	9,363	7,009	55,050	55,100	10,113	7,459
46,100	46,150	7,875	6,116	49,100	49,150	8,625	6,566	52,100	52,150	9,375	7,016	55,100	55,150	10,125	7,466
46,150	46,200	7,888	6,124	49,150	49,200	8,638	6,574	52,150	52,200	9,388	7,024	55,150	55,200	10,138	7,474
46,200	46,250	7,900	6,131	49,200	49,250	8,650	6,581	52,200	52,250	9,400	7,031	55,200	55,250	10,150	7,481
46,250	46,300	7,913	6,139	49,250	49,300	8,663	6,589	52,250	52,300	9,413	7,039	55,250	55,300	10,163	7,489
46,300	46,350	7,925	6,146	49,300	49,350	8,675	6,596	52,300	52,350	9,425	7,046	55,300	55,350	10,175	7,496
46,350	46,400	7,938	6,154	49,350	49,400	8,688	6,604	52,350	52,400	9,438	7,054	55,350	55,400	10,188	7,504
46,400	46,450	7,950	6,161	49,400	49,450	8,700	6,611	52,400	52,450	9,450	7,061	55,400	55,450	10,200	7,511
46,450	46,500	7,963	6,169	49,450	49,500	8,713	6,619	52,450	52,500	9,463	7,069	55,450	55,500	10,213	7,519
46,500	46,550	7,975	6,176	49,500	49,550	8,725	6,626	52,500	52,550	9,475	7,076	55,500	55,550	10,225	7,526
46,550	46,600	7,988	6,184	49,550	49,600	8,738	6,634	52,550	52,600	9,488	7,084	55,550	55,600	10,238	7,534
46,600	46,650	8,000	6,191	49,600	49,650	8,750	6,641	52,600	52,650	9,500	7,091	55,600	55,650	10,250	7,541
46,650	46,700	8,013	6,199	49,650	49,700	8,763	6,649	52,650	52,700	9,513	7,099	55,650	55,700	10,263	7,549
46,700	46,750	8,025	6,206	49,700	49,750	8,775	6,656	52,700	52,750	9,525	7,106	55,700	55,750	10,275	7,556
46,750	46,800	8,038	6,214	49,750	49,800	8,788	6,664	52,750	52,800	9,538	7,114	55,750	55,800	10,288	7,564
46,800	46,850	8,050	6,221	49,800	49,850	8,800	6,671	52,800	52,850	9,550	7,121	55,800	55,850	10,300	7,571
46,850	46,900	8,063	6,229	49,850	49,900	8,813	6,679	52,850	52,900	9,563	7,129	55,850	55,900	10,313	7,579
46,900	46,950	8,075	6,236	49,900	49,950	8,825	6,686	52,900	52,950	9,575	7,136	55,900	55,950	10,325	7,586
46,950	47,000	8,088	6,244	49,950	50,000	8,838	6,694	52,950	53,000	9,588	7,144	55,950	56,000	10,338	7,594
47,00	00			50,00	00			53,000				56,000			
47,000	47,050	8,100	6,251	50,000	50,050	8,850	6,701	53,000	53,050	9,600	7,151	56,000	56,050	10,350	7,601
47,050	47,100	8,113	6,259	50,050	50,100	8,863	6,709	53,050	53,100	9,613	7,159	56,050	56,100	10,363	7,609
47,100	47,150	8,125	6,266	50,100	50,150	8,875	6,716	53,100	53,150	9,625	7,166	56,100	56,150	10,375	7,616
47,150	47,200	8,138	6,274	50,150	50,200	8,888	6,724	53,150	53,200	9,638	7,174	56,150	56,200	10,388	7,624
47,200	47,250	8,150	6,281	50,200	50,250	8,900	6,731	53,200	53,250	9,650	7,181	56,200	56,250	10,400	7,631
47,250	47,300	8,163	6,289	50,250	50,300	8,913	6,739	53,250	53,300	9,663	7,189	56,250	56,300	10,413	7,639
47,300	47,350	8,175	6,296	50,300	50,350	8,925	6,746	53,300	53,350	9,675	7,196	56,300	56,350	10,425	7,646
47,350	47,400	8,188	6,304	50,350	50,400	8,938	6,754	53,350	53,400	9,688	7,204	56,350	56,400	10,438	7,654
47,400	47,450	8,200	6,311	50,400	50,450	8,950	6,761	53,400	53,450	9,700	7,211	56,400	56,450	10,450	7,661
47,450	47,500	8,213	6,319	50,450	50,500	8,963	6,769	53,450	53,500	9,713	7,219	56,450	56,500	10,463	7,669
47,500	47,550	8,225	6,326	50,500	50,550	8,975	6,776	53,500	53,550	9,725	7,226	56,500	56,550	10,475	7,676
47,550	47,600	8,238	6,334	50,550	50,600	8,988	6,784	53,550	53,600	9,738	7,234	56,550	56,600	10,488	7,684
47,600	47,650	8,250	6,341	50,600	50,650	9,000	6,791	53,600	53,650	9,750	7,241	56,600	56,650	10,500	7,691
47,650	47,700	8,263	6,349	50,650	50,700	9,013	6,799	53,650	53,700	9,763	7,249	56,650	56,700	10,513	7,699
47,700	47,750	8,275	6,356	50,700	50,750	9,025	6,806	53,700	53,750	9,775	7,256	56,700	56,750	10,525	7,706
47,750	47,800	8,288	6,364	50,750	50,800	9,038	6,814	53,750	53,800	9,788	7,264	56,750	56,800	10,538	7,714
47,800	47,850	8,300	6,371	50,800	50,850	9,050	6,821	53,800	53,850	9,800	7,271	56,800	56,850	10,550	7,721
47,850	47,900	8,313	6,379	50,850	50,900	9,063	6,829	53,850	53,900	9,813	7,279	56,850	56,900	10,563	7,729
47,900	47,950	8,325	6,386	50,900	50,950	9,075	6,836	53,900	53,950	9,825	7,286	56,900	56,950	10,575	7,736
47,950	48,000	8,338	6,394	50,950	51,000	9,088	6,844	53,950	54,000	9,838	7,294	56,950	57,000	10,588	7,744

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2008 Tax Table - Continued If Form 1040EZ, If Form 1040EZ, If Form 1040EZ, If Form 1040EZ, And you are-And you are -And you are -And you are line 6. is Αt Rut Single Married Αt But Single Married Αt Rut Single Married Αt Rut Single Married less least less filina least less filina least less filina least filina than jointly than than jointly than jointly jointly Your tax is-Your tax is-Your tax is-Your tax is-57,000 60,000 63,000 66,000 57,000 57,050 10,600 7,751 60,000 60,050 11,350 8,201 63,000 63,050 12,100 8,651 66,000 66,050 12,850 9,194 57,050 57,100 10,613 7,759 60,050 60,100 60,150 11,363 11,375 8,209 8,216 63,050 63,100 12,113 8,659 66,050 66,100 12,863 9,206 57,100 57,150 10625 7,766 7,774 60,100 63,100 63,150 63,200 12.125 8 666 66,100 66,150 12875 9,219 9,231 8,224 57,200 60,200 11,388 12,138 66,150 57,150 10.638 60,150 63,150 8.674 66,200 12.888 7,781 57,200 57,250 10,650 60,200 60,250 11,400 8,231 63,200 63,250 12,150 8,681 66,200 66,250 12,900 9,244 57,250 57,300 60,300 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70,200 70,250 70,300 70,350	70,300 70,350	13,900 13,913 13,925 13,938	10,244 10,256 10,269 10,281	73,200 73,250 73,300 73,350	73,250 73,300 73,350 73,400	14,650 14,663 14,675 14,688	10,994 11,006 11,019 11,031	76,200 76,250 76,300 76,350	76,250 76,300 76,350 76,400	15,400 15,413 15,425 15,438	11,744 11,756 11,769 11,781	79,200 79,250 79,300 79,350	79,250 79,300 79,350 79,400	16,161 16,175 16,189 16,203	12,494 12,506 12,519 12,531
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70,800 70,850 70,900 70,950	70,900 70,950	14,050 14,063 14,075 14,088	10,394 10,406 10,419 10,431	73,800 73,850 73,900 73,950	73,850 73,900 73,950 74,000	14,800 14,813 14,825 14,838	11,144 11,156 11,169 11,181	76,800 76,850 76,900 76,950	76,850 76,900 76,950 77,000	15,550 15,563 15,575 15,588	11,894 11,906 11,919 11,931	79,800 79,850 79,900 79,950	79,850 79,900 79,950 80,000	16,329 16,343 16,357 16,371	12,644 12,656 12,669 12,681
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71,200 71,250 71,300 71,350	71,300 71,350 71,400	14,150 14,163 14,175 14,188	10,494 10,506 10,519 10,531	74,200 74,250 74,300 74,350	74,250 74,300 74,350 74,400	14,900 14,913 14,925 14,938	11,244 11,256 11,269 11,281	77,200 77,250 77,300 77,350	77,250 77,300 77,350 77,400	15,650 15,663 15,675 15,688	11,994 12,006 12,019 12,031	80,200 80,250 80,300 80,350	80,250 80,300 80,350 80,400	16,441 16,455 16,469 16,483	12,744 12,756 12,769 12,781
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71,600 71,650 71,700 71,750	71,700 71,750 71,800	14,250 14,263 14,275 14,288	10,594 10,606 10,619 10,631	74,600 74,650 74,700 74,750	74,650 74,700 74,750 74,800	15,000 15,013 15,025 15,038	11,344 11,356 11,369 11,381	77,600 77,650 77,700 77,750	77,650 77,700 77,750 77,800	15,750 15,763 15,775 15,788	12,094 12,106 12,119 12,131	80,600 80,650 80,700 80,750	80,650 80,700 80,750 80,800	16,553 16,567 16,581 16,595	12,844 12,856 12,869 12,881
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2008 Tax Table - Continued If Form 1040EZ, If Form 1040EZ, If Form 1040EZ, If Form 1040EZ, And you are-And you are -And you are -And you are -Αt But Single Married Αt But Single Married Αt Rut Single Married Αt Rut Single Married less least less filina least less filina least less filina least filina than than than than jointly jointly jointly jointly Your tax is-Your tax is-Your tax is-Your tax is-81,000 84,000 87,000 90,000 81,000 81,050 16,665 12,944 84,000 84,050 17,505 13,694 87,000 87,050 18,345 14,444 90,000 90,050 19.185 15,194 81,050 81,100 16,679 12,956 84,050 84,100 17,519 17,533 13,706 87,050 87,100 18,359 14,456 14,469 90,050 90,100 19,199 15,206 81,100 81,150 16,693 12,969 84,100 84,150 84,150 87,100 87,150 87,200 18 373 90,100 90,150 90,150 19213 15,219 15,231 12,981 17,547 14,481 81,200 16,707 84,200 13,731 18,387 90,200 19,227 81,150 87,150 81,200 81,250 16,721 12,994 84,200 84,250 17,561 13,744 87,200 87,250 18,401 14,494 90,200 90,250 19,241 15,244 81,250 81,300 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85,100 17.813 88.150 18.653 16,987 13,231 85,150 91,150 91,200 82,150 82,200 85,200 17,827 13,981 88,150 88,200 18.667 14,731 19.507 15,481 82,200 82,250 17,001 13,244 85,200 85,250 17,841 13,994 88,200 88,250 18,681 14,744 91,200 91,250 19,521 15,494 91,300 15,506 82,250 82,300 17,015 13,256 85,250 85,300 17,855 14,006 88,250 88,300 18,695 14,756 91,250 19,535 82,300 82,350 17,029 85,300 85,350 17,869 14,019 88,300 88,350 18,709 14,769 91,300 82,350 82,400 17,043 13,281 85,350 85,400 17,883 14,031 88,350 88,400 18,723 14,781 91,350 91,400 19,563 15,531 91,400 15,544 82,400 82,450 17,057 13,294 85,400 85,450 17,897 14,044 88,400 88,450 18,737 14,794 91,450 19,577 82,450 82,500 17,071 13,306 85,450 85,500 17,911 14.056 88,450 88,500 18,751 14,806 91,450 91,500 19,591 15,556 82,500 82,550 17,085 13,319 85,500 85,550 17,925 14,069 88,500 88,550 18,765 14,819 91,500 91,550 19,605 15,569 82,550 82,600 17,099 13,331 85,550 85,600 17,939 14.081 88,550 88,600 18,779 14,831 91,550 91,600 19,619 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18.905 14.944 92,000 92,050 19,745 15,694 92,050 92,100 17,239 17,253 13,456 13,469 86,100 86,150 14,206 14,219 14,956 14,969 92,100 92,150 19,759 19,773 15,706 15,719 83,050 83,100 86,050 18,079 89,050 89,100 18,919 89,100 18,933 83,100 83,150 86,100 18.093 89,150 17,267 13,481 86,150 86,200 14,231 89,200 18,947 14,981 92,150 92,200 83,150 83,200 18,107 89,150 19,787 15,731 83,200 83,250 17,281 13,494 86,200 86,250 18,121 14,244 89,200 89,250 18,961 14,994 92,200 92,250 19,801 15,744 83,300 13,506 15,006 92,300 83,250 17,295 86,250 86,300 18,135 14,256 89,250 89,300 18,975 92,250 19,815 15,756 83,300 83,350 17,309 89,300 92,300 92,350 15,769 13,519 86,300 86,350 18,149 14,269 89,350 18,989 15,019 19.829 83,350 83,400 17,323 13,531 86,350 86,400 18,163 14,281 89,350 89,400 19,003 15,031 92,350 92,400 19,843 15,781 83,400 83,450 17,337 13,544 86,400 86,450 18,177 14,294 89,400 89,450 19,017 15,044 92,400 92,450 19,857 15,794 89,500 92,450 92,500 83,450 83,500 17.351 13,556 86,450 86,500 18.191 14,306 89,450 19.031 15,056 92,500 19.871 15.806 83,500 86,500 86,550 89,500 15,069 92,550 83,550 17,365 13,569 18,205 14.319 89,550 19 045 19885 15,819 92,600 83,550 83,600 17,379 13,581 86,550 86,600 18,219 14,331 89,550 89,600 19,059 15,081 92,550 19,899 15,831 83,600 83,650 17,393 13,594 86,600 86,650 18,233 14,344 89,600 89,650 19,073 15,094 92,600 92,650 19,913 15,844 17,407 17,421 86,700 83,650 83,700 83,750 13,606 86.650 18.247 14.356 89.650 89.700 19.087 15,106 15,119 92.650 92,700 92,750 19,927 15.856 89,750 83,700 13,619 89,700 86,700 86,750 18,261 14,369 19,101 92,700 19,941 15,869 83,750 83,800 17,435 13,631 86,750 86,800 18,275 14,381 89,750 89,800 19,115 15,131 92,750 92,800 19,955 15,881

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2008 Tax Table - Continued

If Form line 6, is	Form 1040EZ, ne 6, is – And you ar		u are-	If Form in the first inches	040EZ, -	And yo	ou are-	If Form	1040EZ, -	And yo	u are-	If Form 1 line 6, is	040EZ, -	And yo	u are-
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your t	ax is-			Your t	ax is-			Your t	ax is-			Your t	ax is-
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93,000 93,050 93,100 93,150	93,100 93,150	20,025 20,039 20,053 20,067	15,944 15,956 15,969 15,981	95,000 95,050 95,100 95,150	95,050 95,100 95,150 95,200	20,585 20,599 20,613 20,627	16,444 16,456 16,469 16,481	97,000 97,050 97,100 97,150	97,050 97,100 97,150 97,200	21,145 21,159 21,173 21,187	16,944 16,956 16,969 16,981	99,000 99,050 99,100 99,150	99,050 99,100 99,150 99,200	21,705 21,719 21,733 21,747	17,444 17,456 17,469 17,481
93,200 93,250 93,300 93,350	93,300 93,350 93,400	20,081 20,095 20,109 20,123	15,994 16,006 16,019 16,031	95,200 95,250 95,300 95,350	95,250 95,300 95,350 95,400	20,641 20,655 20,669 20,683	16,494 16,506 16,519 16,531	97,200 97,250 97,300 97,350	97,250 97,300 97,350 97,400	21,201 21,215 21,229 21,243	16,994 17,006 17,019 17,031	99,200 99,250 99,300 99,350	99,250 99,300 99,350 99,400	21,761 21,775 21,789 21,803	17,494 17,506 17,519 17,531
93,400 93,450 93,500 93,550	93,500 93,550	20,137 20,151 20,165 20,179	16,044 16,056 16,069 16,081	95,400 95,450 95,500 95,550	95,450 95,500 95,550 95,600	20,697 20,711 20,725 20,739	16,544 16,556 16,569 16,581	97,400 97,450 97,500 97,550	97,450 97,500 97,550 97,600	21,257 21,271 21,285 21,299	17,044 17,056 17,069 17,081	99,400 99,450 99,500 99,550	99,450 99,500 99,550 99,600	21,817 21,831 21,845 21,859	17,544 17,556 17,569 17,581
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93,800 93,850 93,900 93,950	93,900 93,950	20,249 20,263 20,277 20,291	16,144 16,156 16,169 16,181	95,800 95,850 95,900 95,950	95,850 95,900 95,950 96,000	20,809 20,823 20,837 20,851	16,644 16,656 16,669 16,681	97,800 97,850 97,900 97,950	97,850 97,900 97,950 98,000	21,369 21,383 21,397 21,411	17,144 17,156 17,169 17,181	99,800 99,850 99,900 99,950	99,850 99,900 99,950 100,000	21,929 21,943 21,957 21,971	17,644 17,656 17,669 17,681
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94,600 94,650 94,700 94,750	94,750 94,800	20,473 20,487 20,501 20,515	16,344 16,356 16,369 16,381	96,600 96,650 96,700 96,750	96,650 96,700 96,750 96,800	21,033 21,047 21,061 21,075	16,844 16,856 16,869 16,881	98,600 98,650 98,700 98,750	98,650 98,700 98,750 98,800	21,593 21,607 21,621 21,635	17,344 17,356 17,369 17,381				
94,800 94,850 94,900 94,950	94,900 94,950	20,529 20,543 20,557 20,571	16,394 16,406 16,419 16,431	96,800 96,850 96,900 96,950	96,850 96,900 96,950 97,000	21,089 21,103 21,117 21,131	16,894 16,906 16,919 16,931	98,800 98,850 98,900 98,950	98,850 98,900 98,950 99,000	21,649 21,663 21,677 21,691	17,394 17,406 17,419 17,431				

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), 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 requires you to provide your social security number or other identifying number. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number.

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

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

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

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

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

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

Estimates of Taxpayer Burden

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

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

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the average time burden for all taxpayers filing a 1040, 1040A, or 1040EZ was 26.4 hours, with an average cost of \$209 per return. This average includes all associated forms and schedules, across all preparation methods and all taxpayer activities. Taxpayers filing Form 1040 had an average burden of about 33 hours, and taxpayers filing Form 1040A and Form 1040EZ averaged about 11 hours. However, within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best forward-looking estimates available as of November 4, 2008, for income tax returns filed for 2008. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new data becomes available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicates that electronically prepared and e-filed returns have fewer errors, implying a lower overall post-filing burden.

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

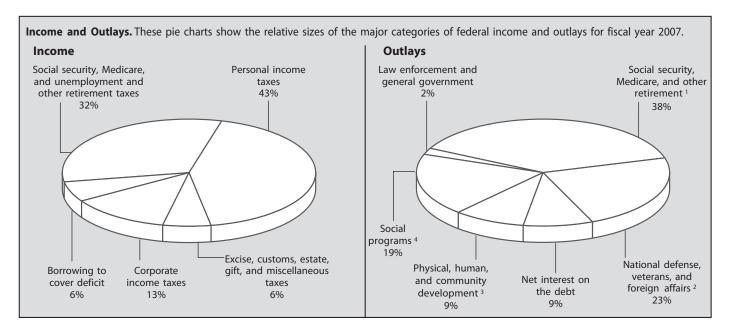
Estimated Average Taxpayer Burden for Individuals by Activity

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

				Average Time	Burden (Hours)			
Major Form Filed or Type of Taxpayer	Percentage of Returns	Total Time	Record Keeping	Tax Planning	Form Completion	Form Submission	All Other	Average Cost (Dollars)
All taxpayers	100	26.4	15.1	4.6	3.4	0.6	2.8	\$209
1040	71	32.7	19.3	5.7	3.7	0.6	3.4	264
1040A & 1040EZ Type of taxpayer	29	10.6	4.5	1.8	2.6	0.5	1.4	73
Nonbusiness*	72 28	14.2 57.1	5.8 38.5	3.3 8.0	3.0 4.2	0.5 0.7	1.7 5.7	114 447

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

Major Categories of Federal Income and Outlays for Fiscal Year 2007



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

In fiscal year 2007 (which began on October 1, 2006, and ended on September 30, 2007), federal income was \$2.568 trillion and outlays were \$2.730 trillion, leaving a deficit of \$0.162 trillion.

Footnotes for Certain Federal Outlays

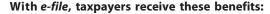
 Social security, Medicare, and other retirement: These programs provide income support for the retired and disabled and medical care for the elderly.

- National defense, veterans, and foreign affairs: About 20% of outlays were to equip, modernize, and pay our armed forces and to fund the Global War on Terrorism and other national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.
- 3. Physical, human, and community development: These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.
- 4. Social programs: About 13% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

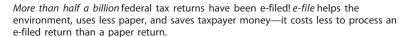
Note. The percentages on this page exclude undistributed offsetting receipts, which were \$68 billion in fiscal year 2007. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

e-file! A fast alternative to filing paper returns.

Why do more than 88 million taxpayers file their returns electronically? It's faster, easier, accurate, and more convenient than paper filing.



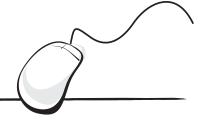
- Faster refunds...in as little as 10 days with Direct Deposit.
- Greater accuracy...a 1% or less error rate.
- Secure and confidential submission.
- Quick notification of receipt of return.
- No paper return to mail.
- File now, pay later.



Totally Safe and Secure

The IRS uses the most secure technology available to safeguard your personal information. Rest assured that when you *e-file*, your information will be safe.

Visit: www.irs.gov/efile for the latest information.





Make Under \$56,000? e-file For Free!

If your 2008 adjusted gross income was \$56,000 or less, you can electronically file for FREE by using Free File at www.irs.gov!

Use Free File and get these benefits:

- Easy to use, safe, and accurate.
- File your taxes online 24 hours a day, 7 days a week (must access Free File through www.irs.gov).
- Receive your refund in as little as 10 days with Direct Deposit.
- Available in English and Spanish.
- Save paper—help the environment.

Made more than \$56,000? You can still file your taxes online with *e-file*. Check out the IRS *e-file* for Individuals page on *www.irs.gov* for low-cost e-filing options.

Use IRS *e-file* if you don't qualify for Free File. There are three ways:

→ Use a tax professional.

Many taxpayers rely on tax professionals to handle their returns and most tax professionals can *e-file* your return—you just have to be sure to ask. Also, tax professionals can charge a fee for **IRS** *e-file*. Fees can vary depending on the professional and specific services rendered, so be sure to discuss this up front.

→ Use a computer.

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

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

→ Use a volunteer.

The VITA Program offers free tax help for low to moderate income (under \$35,000) taxpayers who cannot prepare their own tax returns. The Tax Counseling for the Elderly (TCE) Program provides free tax help to people age 60 and older.

e-IRS

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

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Where Do You File?

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

to you. If you want to use a private delivery service, see page 22. Envelopes without enough postage will be returned to you by the post office. Also, include your complete return address.

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

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

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