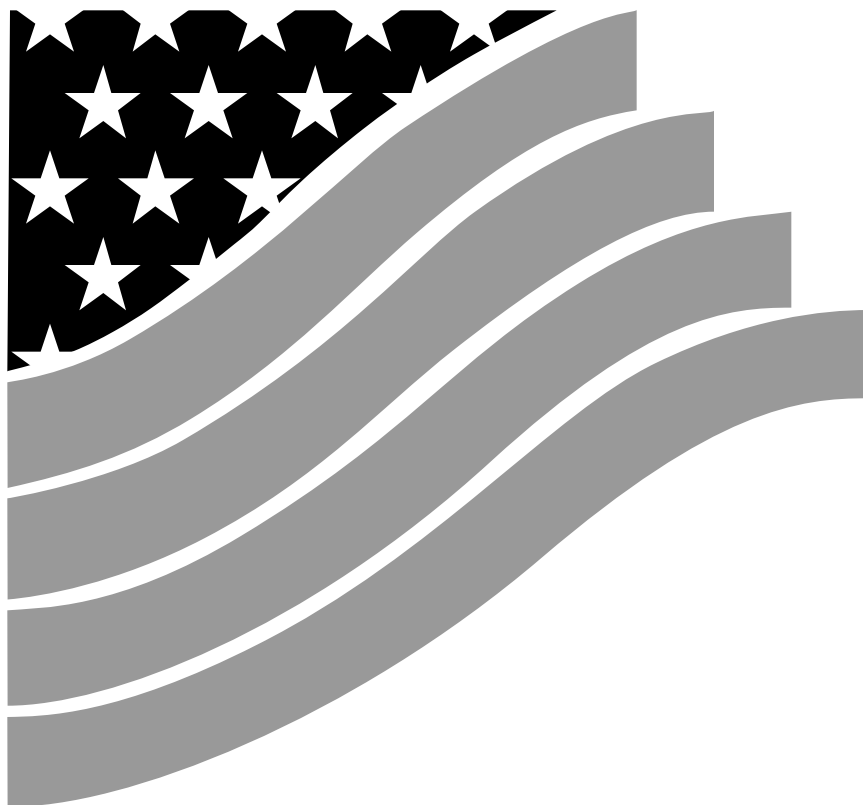


Instructions for Form

1993 1040EZ



Certain married people may now use Form 1040EZ!

If you and your spouse file a joint return and do not claim any dependents, you may be able to use Form 1040EZ for 1993. See page 6.

Would you like to get your refund within 3 weeks or even faster?

If you would, have your return filed electronically. See **Fast filing** on page 3.

Note: *This booklet does not contain any tax forms.*



Department of the Treasury
Internal Revenue Service

What's inside?

Answers to frequently asked questions (page 5)

Avoid common mistakes (page 17)

Commissioner's note (page 3)

What's new for 1993 (page 6)

Presidential Election Campaign Fund check-off has increased to \$3 (page 11)

How to make a gift to reduce the public debt (page 7)

Free tax help (page 7)

How to get forms and publications (page 18)

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Cat. No. 12063Z

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A note from the Commissioner

Dear Taxpayer:

Thank you for making this nation's tax system the most effective system of voluntary compliance in the world. The key to maintaining that system is ensuring that you are treated fairly and equitably, that your privacy is protected, and that our tax system is as simple and understandable as possible.

Our challenge is to consistently deliver services to meet your needs while fairly administering the tax laws. To do that, we are modernizing our technology, while making sure that taxpayer security and privacy will be fully protected. We are also offering alternative ways of filing taxes, such as electronic filing. We have increased information and education efforts to help improve compliance, but we are also using traditional compliance efforts— examination, collection and criminal enforcement—so that each person pays what he or she properly owes to support the vital functions of our government.

As Commissioner of Internal Revenue, I am personally committed to working toward developing a simple and more easily administrable tax system. We will treat you fairly, courteously, and efficiently, and we will do all we can to bring those who do not pay their fair share into full compliance with the tax laws of our nation.

Margaret Milner Richardson

Margaret Milner Richardson

Fast filing

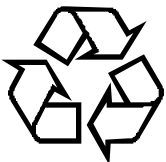


Last year, over 12.3 million people filed their tax returns electronically by computer. Electronic filing is a fast and accurate way to file your return with the IRS. If you are expecting a refund, it will be issued within 3 weeks from the time the IRS accepts your return. If you have your refund directly deposited into your savings or checking account, you could receive your money even faster. Even if you are not expecting a refund, electronic filing is still a fast and accurate way to file your return.

Electronic filing is available whether you prepare your own return or use a preparer. In addition to many tax preparers, other firms are approved by the IRS to offer electronic filing services. An approved transmitter must sign your **Form 8453**, U.S. Individual Income Tax Declaration for Electronic Filing. For more details on electronic filing, call Tele-Tax (see page 22) and listen to topic 252.

Another way to file your return with the IRS is to file an "answer sheet" return. This return, called Form 1040PC, can be created only by using a personal computer. It is shorter than the regular tax return and can be processed faster and more accurately. A paid tax preparer may give you Form 1040PC to sign and file instead of the tax return you are used to seeing. If you prepare your own return on a computer, you can produce Form 1040PC using one of the many tax preparation software programs sold in computer stores. The form is not available from the IRS. For more details, call Tele-Tax (see page 22) and listen to topic 251.

Recycling



The tax forms and instructions you received are printed on recyclable paper. If your community has a recycling program, please recycle. But remember to keep a copy of your return and any worksheets you used. The IRS tries to use recycled paper for all of its forms and instructions.

What should I know about the Privacy Act and Paperwork Reduction Act Notice?

The law says that when we ask you for information we must 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 the information and whether your response is voluntary, needed for 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 the tax, interest, or penalties. Internal Revenue Code sections 6001, 6011, and 6012(a) say that you must file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 says that you must show your social security number on what you file, 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. However, you do not have to check the boxes for the Presidential Election Campaign Fund.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws.

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

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

The time it takes to prepare your return. The time needed to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	5 min.	Preparing the form	53 min.
Learning about the law or the form	44 min.	Copying, assembling, and sending the form to the IRS	40 min.

We welcome comments on forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Reports Clearance Officer, T:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0675), Washington, DC 20503.

DO NOT send your return to either of these offices. Instead, see **Where do I file?** on page 29.

What are my rights as a taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by Internal Revenue Service 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, get Pub. 1 by calling 1-800-TAX-FORM (1-800-829-3676) or use the order blank on page 19.

Answers to frequently asked questions

How long will it take to get my refund? About 4 to 8 weeks after you mail your return. If you file electronically, it should take about 3 weeks. The earlier you file, the faster you'll get your refund. To check on the status of your refund, call Tele-Tax. See page 22 for the number.

How can I get forms and publications? Call 1-800-TAX-FORM (1-800-829-3676) during the times shown on page 18; or visit your local IRS office, participating library, bank, or post office; or use the order blank on page 19.

I received unemployment compensation in 1993 in addition to my wages. But Form 1040EZ doesn't have a line for unemployment compensation. Should I report it on line 2? No. You cannot file Form 1040EZ. Instead, you must file Form 1040A.

I asked my employer several times for my W-2 form, but I still don't have it. What should I do? If you don't get it by February 15, call the toll-free number listed on page 21 for your area. We will ask you for certain information. For details, see the instructions for line 2 on page 13.

I received an IRS notice. I've contacted the IRS at least three times about it, but the problem still hasn't been fixed. What can I do? Call your local IRS office and ask for Problem Resolution assistance. The number is listed in your phone book.

Do I have to file a return? It usually depends on your filing status, the amount of your gross income, and whether you can be claimed as a dependent on another person's 1993 return. For details, see page 9.

In addition to my regular job, I had a part-time business fixing cars. Do I have to report the money I made in 1993 fixing cars? Yes. This is self-employment income. You cannot file Form 1040EZ. Instead, you must file Form 1040 and Schedule C or C-EZ. You may also have to file Schedule SE to pay self-employment tax.

Where to report certain items from 1993 Forms W-2 and 1099

Report any "Federal income tax withheld" from these forms on Form 1040EZ, line 7

Form	Item and box in which it should appear	Where to report on Form 1040EZ
W-2	Wages, salaries, tips, etc. (box 1) Allocated tips (box 8) Advance EIC payments (box 9) Dependent care benefits (box 10) }	Line 2 See Tip income on page 13 Must file Form 1040A or Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1099-DIV	Dividends and distributions	Must file Form 1040A or Form 1040
1099-G	Unemployment compensation (box 1)	Must file Form 1040A or Form 1040
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 5) }	Line 3 See the instructions for line 3 that begin on page 14 Must file Form 1040
1099-MISC	Miscellaneous income	Must file Form 1040
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions for line 3 that begin on page 14 See the instructions on Form 1099-OID Must file Form 1040
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or Form 1040

Section 1—Before you fill in Form 1040EZ

Should I use Form 1040EZ?

You can use Form 1040EZ if **all eight** of the following apply:

1. Your filing status is **single** or **married filing jointly** (see the instructions for line 1 on page 12).
2. You do not claim any dependents.
3. You (and your spouse if married filing a joint return) were under age 65 on January 1, 1994, and not blind at the end of 1993.
4. Your taxable income is less than \$50,000.
5. You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest income was \$400 or less.
6. You did not receive any advance earned income credit payments.
7. If you were a nonresident alien at any time in 1993, your filing status must be married filing jointly. Specific rules apply to determine if you were a nonresident or resident alien. Get Pub. 519 for details, including the rules for students and scholars.
8. If you are married filing jointly and either you or your spouse worked for more than one employer, the total wages of that person were not over \$57,600.

If you don't meet **all eight** of the requirements above, you must use Form 1040A or Form 1040. To find out which form to use, call Tele-Tax (see page 22) and listen to topic 352. But if you were a nonresident alien at any time in 1993 and do not file a joint return, you may have to use Form 1040NR. See Pub. 519.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or Form 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 Form 1040. Call Tele-Tax (see page 22) and listen to topic 353. Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than your standard deduction, which is \$3,700 for most single people and \$6,200 for most married people filing a joint return. Call Tele-Tax (see page 22) and listen to topic 501. But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount entered on line E of the worksheet on the back of Form 1040EZ.

Earned income credit

If you earned less than \$23,050 and a child lived with you, call Tele-Tax (see page 22) and listen to topic 601 to see if you can take this credit for 1993. If you can, you must use Schedule EIC and file Form 1040A or Form 1040. Also, if you qualify for the earned income credit in 1994, you may be able to have part of it added to your take-home pay. For details, call Tele-Tax (see page 22) and listen to topic 604 or get **Form W-5** from your employer.

What's new for 1993?

Expanded Form 1040EZ. If you are married filing a joint return and have no dependents, you may be able to file Form 1040EZ for 1993. To see if you can, read the instructions above.

Increased exemption deduction and standard deduction. The exemption deduction has increased to \$2,350 and, for most people, the standard deduction has also increased. These deductions are figured on line 5.

Additional information. For more information about tax law changes for 1993, get Pub. 553. You may also find the publications listed on page 18 and the Tele-Tax topics listed on page 23 helpful in completing your return.

How do I make a gift to reduce the public debt?

If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." If you file Form 1040 for 1994 and itemize your deductions, you may be able to deduct this gift.

What free tax help is available?

Tax forms and publications. You can answer most of your tax questions by reading the tax form instructions or one of our many free tax publications. See page 18.

Recorded tax information by telephone. Our Tele-Tax service has recorded tax information covering many topics. See page 22 for the number to call.

Refund information. Tele-Tax can tell you the status of your refund. For details, see page 22.

Telephone help. IRS representatives are available to help you with your tax questions. If, after reading the tax form instructions and publications, you are not sure how to fill in your return, or have a question about a notice you received from us, please call us. Use the number for your area on page 21.

Send the IRS written questions. You may send your written tax questions to your IRS District Director. You should get an answer in about 30 days. If you don't have the address, you can get it by calling the number for your area on page 21.

Walk-in help. Assistors are available in most IRS offices throughout the country to help you prepare your return. An assistor will explain or "walk through" a Form 1040EZ, Form 1040A, or Form 1040 and Schedules A and B with you and a number of other taxpayers in a group setting. To find the location of the IRS office nearest you, look in the phone book under "United States Government, Internal Revenue Service."

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). These programs help older, disabled, low-income, and non-English-speaking people fill in their returns. For details, call the toll-free number for your area on page 21. If you received a Federal income tax package in the mail, take it with you when you go for help.

Videotaped instructions for completing your return are available in English and Spanish at many libraries.

Telephone help for people with impaired hearing is available. See page 21 for the number to call. **Braille materials** are available at regional libraries that have special services for people with disabilities.

Unresolved tax problems. The **Problem Resolution Program** is for people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. People with impaired hearing who have access to TDD equipment may call 1-800-829-4059 to ask for help from Problem Resolution. This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts. For more details, call Tele-Tax (see page 22) and listen to topic 104 or get Pub. 1546.

Free Social Security Personal Earnings and Benefit Estimate Statement

You can get a statement of your social security earnings and estimated future benefits by completing Form SSA-7004-SM, and returning it to the Social Security Administration (SSA). To get this form, call the SSA toll free at 1-800-772-1213. You can also get the form at any SSA office.

Do both the name and social security number on your tax forms agree with your social security card?

If not, your refund may be delayed or you may not receive credit for your social security earnings.

If your Form W-2, Form 1099, or other tax document shows an incorrect social security number or name, 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 number on your social security card is incorrect, call the Social Security Administration toll free at 1-800-772-1213.

What if a taxpayer died?

If a taxpayer died before filing a return for 1993, 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 taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return should write "DECEASED," the deceased taxpayer's name, and the date of death across the top of the return.

If your spouse died in 1993 and you did not remarry in 1993, or if your spouse died in 1994 before filing a return for 1993, you can file a joint return. A joint return should show your spouse's 1993 income before death and your income for all of 1993. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign. The taxpayer's spouse or personal representative should promptly notify all payers of income to the deceased taxpayer, including financial institutions, of his or her death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs.

Claiming a refund for a deceased taxpayer. If you are a surviving spouse filing a joint return with the deceased, file only 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, call Tele-Tax (see page 22) and listen to topic 356 or get Pub. 559.

What are the filing dates and penalties?

When is my tax return due? Your tax return must be postmarked by **April 15, 1994**. If you need more time to complete your return, you can get an automatic 4-month extension by filing Form 4868 with the IRS by April 15, 1994. If you later find that you still need more time, Form 2688 may get you an additional extension. However, even if you get an extension, the tax you owe is still due April 15, 1994. If you make a payment with Form 4868 or Form 2688, see the instructions for line 7 on page 15.

What if I file or pay late? If you file or pay late, the IRS can charge you interest and penalties on the amount you owe.

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 cannot usually be more than 25% of the tax due. 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 \$100 or the amount of any tax you owe, whichever is smaller.

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 cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill.

Are there other penalties? Yes. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. We will charge you interest on these penalties from the due date of the return (including extensions). Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. Get Pub. 17 for details.

In addition to any other penalties, the law imposes a penalty of \$500 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.

Operation Desert Storm

If you were a participant in Operation Desert Storm, the deadline for taking care of tax matters such as filing returns or paying taxes may be extended. For details, get Pub. 945.

Can I use substitute tax forms?

Yes, but only if they meet the requirements in Pub. 1167. You can get Pub. 1167 by writing to the Distribution Center for your state. See page 20 for the address.

How do I get copies of my tax returns?

If you need a copy of your tax return, use Form 4506. If you have questions about your account, call or write your local IRS office. If you want a printed copy of your account, it will be mailed to you free of charge.

Section 2—Filing requirements

Do I have to file?

The following rules apply to all U.S. citizens and resident aliens. They also apply to **nonresident aliens** and **dual-status aliens** who were married to U.S. citizens or residents at the end of 1993 and who have elected to be treated as resident aliens. Specific rules apply to determine if you are a resident or nonresident alien. Get Pub. 519 for details.

Even if you do not have to file a return, you should file one to get a refund of any Federal income tax withheld.

Note to parents—Exception for children under age 14. If you are planning to file a tax return for your child who was under age 14 on January 1, 1994, and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 1040 and Form 8814 to do so. If you make this election, your child will not have to file a return. Call Tele-Tax (see page 22) and listen to topic 553 or get Pub. 929 for details.

If you (or your spouse if filing a joint return) were 65 or older on January 1, 1994, call Tele-Tax (see page 22) and listen to topic 351 to see if you must file a return. If you do, you must use Form 1040A or Form 1040. If you (and your spouse if filing a joint return) were under age 65 on January 1, 1994, and **any** of the following three conditions apply to you, you must file a return.

1. **Your filing status is single** and your **gross income** (see page 10) was at least \$6,050.
-

Do I have to file?
(continued)

2. **Your filing status is married filing jointly** and your **gross income** (see below) was at least \$10,900. But if you **did not** live with your spouse at the end of 1993 (or on the date your spouse died), you must file a return if your gross income was at least \$2,350.
3. Your parents (or someone else) can claim you as a dependent on their 1993 return (even if they chose not to claim you) and—

Your taxable interest income was:	AND	The total of that income plus your earned income was:
\$1 or more		more than \$600
\$0		more than \$3,700 if single more than \$3,100 if married

In the above chart, earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: *If your gross income was \$2,350 or more, you usually cannot be claimed as a dependent, unless you were under 19 or under 24 and a student. For details, call Tele-Tax (see page 22) and listen to topic 354.*

Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax.

Other situations when you must file. You must also file a return using Form 1040A or Form 1040 if you received any advance earned income credit payments from your employer. These payments should be shown in box 9 of your W-2 form. You must file a return using Form 1040 if **any** of the following applies for 1993:

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

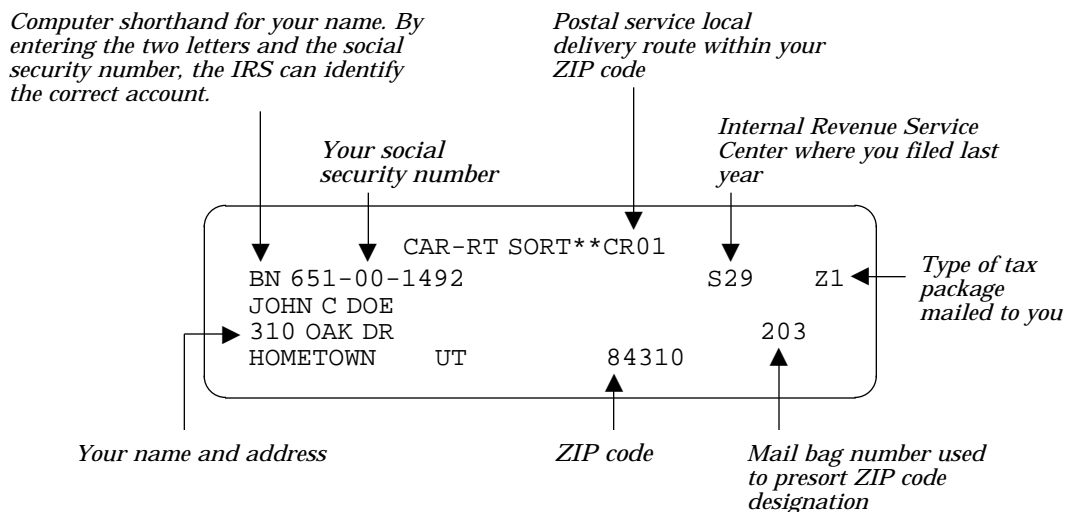
Section 3—Line instructions for Form 1040EZ

Name, address, and social security number

Why use the label? The mailing label on the front of the instruction booklet is designed to speed processing at Internal Revenue Service Centers and prevent errors that delay refund checks. But don't attach it until you have finished your return. Cross out any errors and print the correct information. Add any missing items, such as your apartment number. Besides your name, address, and social

security number, the label contains various code numbers and letters. The diagram below explains what these numbers and letters mean.

Your mailing label—what does it mean?



Address change. If the address on your mailing label is not your current address, cross out your old address and print your new address. If you move after you file your 1993 return, see page 29.

Name change. If you changed your name because of marriage, divorce, etc., be sure to report this 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. If you received a mailing label, cross out your former name and print your new name.

If you did not receive a label, print the information in the spaces provided.

Social security number (SSN). Enter your SSN in the area marked “Your social security number.” If you are married, enter your husband’s or wife’s SSN in the area marked “Spouse’s social security number.” If you don’t have a number, get Form SS-5 from your local Social Security Administration (SSA) office or call the SSA toll free at 1-800-772-1213. Fill it in and return it to the SSA office. If you do not have an SSN by the time your return is due, print “applied for” in the space for the number.

Nonresident alien spouse. If your spouse is a nonresident alien, he or she must get a social security number. But if your spouse cannot get a number because he or she had no income from U.S. sources, print “NRA” in the space for your spouse’s number.

P.O. box. If your post office does not deliver mail to your home and you have a P.O. box, show your box number instead of your home address.

Foreign address. If your address is outside of the United States or its possessions or territories, print the information on the line for “City, town or post office, state, and ZIP code” in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

Presidential Election Campaign Fund

Congress set up this fund to help pay for Presidential election campaign costs. 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 of your tax to go to this fund, check the “Yes” box. If you are filing a joint return, your spouse may also have \$3 go to the fund. If you check “Yes,” your tax or refund will not change.

Filing status—

Check the box for your filing status.

Line 1

Single. You may check this box if **any** of the following was true on December 31, 1993:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance, or
- You were widowed before January 1, 1993, and did not remarry in 1993.

Married filing joint return. You may check this box if **any** of the following is true:

- You were married as of December 31, 1993, even if you did not live with your spouse at the end of 1993, or
- Your spouse died in 1993 and you did not remarry in 1993, or
- Your spouse died in 1994 before filing a 1993 return.

A husband and wife may 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 and both are responsible. This means that if one spouse does not pay the tax due, the other may have to. If you file a joint return for 1993, you may not, after the due date for filing that return, amend that return to file as married filing a separate return.

Nonresident aliens and dual-status aliens. You may be able to file a joint return. Get Pub. 519 for details.

Report your income—

Lines 2-6

Rounding off to whole dollars

You may find it easier to do your return if you round off cents to the nearest whole dollar. You can drop amounts that are less than 50 cents. For example, \$129.39 becomes \$129. Increase amounts that are 50 cents or more to the next whole dollar. For example, \$235.50 becomes \$236. If you do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

Example. You received two W-2 forms, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040EZ, line 2, you would enter 13,770.00 ($\$5,009.55 + \$8,760.73 = \$13,770.28$).

Refunds of state or local income taxes

If you received a refund, credit, or offset in 1993 of state or local income taxes you paid in a year when you filed Form 1040EZ or Form 1040A, you **do not** have to report any of it as income for 1993. But if the refund, credit, or offset was for a tax you deducted as an itemized deduction on Form 1040, you may have to report part or all of it as income on Form 1040 for 1993. Call Tele-Tax (see page 22) and listen to topic 405 for details.

Social security benefits

Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Use the worksheet on page 13 to see if any of your benefits are taxable. If they are, you **MUST** use Form 1040A or Form 1040.

Social security benefits include any monthly benefit under title II of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. By January 31, 1994, you should receive Form SSA-1099 or

Form RRB-1099. These forms will show the total benefits paid to you in 1993 and the amount of any benefits you repaid in 1993. For more details, get Pub. 915.

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

If you are filing a joint return and your spouse also received a Form SSA-1099 or Form RRB-1099, add your spouse's amounts to yours on lines 1, 3, and 4 below.

1. Enter the amount from **box 5** of all your Forms SSA-1099 and Forms RRB-1099. If the amount on line 1 is zero or less, stop here; none of your social security benefits are taxable. 1. _____
 2. Divide line 1 above by 2. 2. _____
 3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. 3. _____
 4. Enter your total interest income, including any tax-exempt interest. 4. _____
 5. Add lines 2 through 4. 5. _____
 6. Enter 25,000 if single; 32,000 if filing a joint return. 6. _____
 7. Subtract line 6 from line 5. If zero or less, enter -0-. 7. _____
-

If the amount on line 7 above is zero, none of your social security benefits are taxable this year. You can use Form 1040EZ. **Do not** list your benefits as income. If the amount on line 7 is more than zero, some of your benefits are taxable this year. You **MUST** use Form 1040A or Form 1040.

- Line 2** Show the total of your income from wages, salaries, and tips. This should be shown in box 1 of your W-2 form from your employer. For a joint return, be sure to include your spouse's income on line 2.

If you don't get a W-2 form by January 31, 1994, ask your employer for one. If you don't get it by February 15, call the toll-free number for your area listed on page 21. You will be asked for your employer's name, address, telephone number, and, if known, identification number. You will also be asked for your address, social security number, daytime telephone number, dates of employment, and your best estimate of your total wages and Federal income tax withheld. Even if you don't get a W-2 form, you must still report your earnings. If you lose your W-2 form or it is incorrect, ask your employer for a new one.

Unemployment compensation. If you got any unemployment compensation in 1993, you **cannot** use Form 1040EZ. You **MUST** use Form 1040A or Form 1040.

Tip income. Be sure to report all tip income you actually received, even if it is not included in box 1 of your W-2 form(s). But you must use Form 1040 and Form 4137 instead of Form 1040EZ if (1) you received tips of \$20 or more in any month and did not report the full amount to your employer OR (2) your W-2 form(s) shows **allocated tips** that you **must** report as income. You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a smaller amount with adequate records. Allocated tips should be

shown in box 8 of your W-2 form(s). They are not included in box 1 of your W-2 form(s). Form 4137 is used to figure the social security and Medicare tax on unreported tips. If you reported the full amount to your employer but the social security and Medicare tax was not withheld, you must still pay the taxes. For more details on tips, get Pub. 531.

Employer-provided vehicle. If you used an employer-provided vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle was included in the wages box (box 1) of your W-2 form, you may be able to deduct the business use of the vehicle. But you must use Form 1040 and Form 2106 to do so. The total annual lease value of the vehicle should be shown in either box 12 or 14 of your W-2 form or on a separate statement. For more details, get Pub. 917.

Excess salary deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, the "Deferred compensation" box in box 15 of your W-2 form should be checked. The amount deferred should be shown in box 13. The total amount that may be deferred for 1993 under all plans is generally limited to \$8,994 for each person. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. Get Pub. 575 for details. If the total amount deferred exceeds these limits, you must use Form 1040.

Scholarship and fellowship grants. If you received a scholarship or fellowship that was granted **after** August 16, 1986, part or all of it may be taxable even if you didn't receive a W-2 form. If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses are taxable. For example, amounts used for room, board, and travel are taxable. If you were not a degree candidate, the full amount of the scholarship or fellowship grant is taxable. Add the taxable amount not reported on a W-2 form to any other amounts on line 2.

Dependent care benefits. If you received benefits for 1993 under your employer's dependent care plan, you may be able to exclude part or all of them from your income. But you must use Form 1040A and Schedule 2 (Form 1040A) or Form 1040 and Form 2441 to do so. The benefits should be shown in box 10 of your W-2 form(s).

Line 3 Interest. Report **all** of your **taxable interest** income on line 3. Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. Also, include any interest you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook. If interest was credited in 1993 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 1993 income. But you must use Form 1040A or Form 1040 to do so. Get Pub. 550 for details.

Each payer should send you a Form 1099-INT or Form 1099-OID showing interest you must report. A copy of the form is also sent to the IRS. Even if you did not receive a Form 1099-INT or Form 1099-OID, you must report all taxable interest.

Be sure each payer of interest income has your correct social security number. Otherwise, the payer may withhold 31% of the interest income (backup withholding). You may also be subject to penalties.

If you cashed series EE U.S. savings bonds in 1993 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 Form 1040 to do so.

You must use Form 1040A or Form 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), or
- You received a 1993 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1993.

You must use Form 1040 if **any** of the following applies:

- You are reporting original issue discount (OID) in an amount more or less than the amount shown on Form 1099-OID, or
- You received or paid accrued interest on securities transferred between payment dates, or
- You acquired taxable bonds after 1987 and are electing to reduce the interest income on the bonds by any amortizable bond premium.

For more details, call Tele-Tax (see page 22) and listen to topic 403.

Tax-exempt interest. If you had tax-exempt interest, such as on municipal bonds, print "TEI" in the space to the right of the words "Form 1040EZ" on line 3. After "TEI," show the amount of your tax-exempt interest. **Do not** add tax-exempt interest in the total on line 3.

Figure your
tax—

Lines 7 and 8

Line 7 Enter the total amount of **Federal income tax withheld**. This should be shown in box 2 of your 1993 Form(s) W-2.

Backup withholding. If you received a 1993 Form 1099-INT or Form 1099-OID showing Federal income tax withheld (backup withholding), include the tax withheld in the total on line 7. This should be shown in box 4 of these 1099 forms. To the left of line 7, print "Form 1099."

Amount paid with extensions of time to file. If you filed Form 4868 to get an automatic extension of time to file, include in the total on line 7 the amount you paid with that form. To the left of line 7, print "Form 4868" and show the amount paid. Also, include any amount paid with Form 2688 if you filed for an additional extension.

Tax figured by the IRS. If you want the IRS to figure your tax, skip lines 8 through 10. Then, sign and date your return (both spouses must sign a joint return) and enter your occupation(s). If you are filing a joint return, use the space under the "Note" to the left of line 6 to separately show your taxable income and your spouse's taxable income. Attach the first copy or Copy B of all your W-2 forms and mail your return by April 15, 1994.

If you paid too much tax, we will send you a refund. If you didn't pay enough tax, we will send you a bill. We won't charge you interest or a late payment penalty if you pay within 30 days of the notice date or by April 15, 1994, whichever is later. If you want to figure your own tax, complete the rest of your return.

Refund or
amount you
owe—

Lines 9 and 10

Line 9 Refund. If you had too much tax withheld, line 7 will be more than line 8. Subtract line 8 from line 7 and enter the result on line 9. If line 9 is less than \$1, we will send the refund only if you request it when you file your return. If your refund is large, you may want to decrease the amount of income tax withheld from your pay. See **Income tax withholding and estimated tax payments for 1994** on page 30.

Injured spouse claim. If you file a joint return and your spouse has not paid child or spousal support payments or certain Federal debts such as student loans, all or part of the refund on line 9 may be used to pay the past due amount. But **your** part of the amount on line 9 may be refunded to you if **all three** of the following apply:

1. You are not required to pay the past due amount.
2. You received and reported income (such as wages, taxable interest, etc.) on the joint return.
3. You made and reported payments (such as Federal income tax withheld from your wages) on the joint return.

If **all three** of the above apply to you and you want your part of the amount on line 9 refunded to you, complete Form 8379. Print "Injured spouse" at the top of Form 1040EZ and attach Form 8379. If you have already filed your return for 1993, file Form 8379 by itself to get your refund. You may also be able to file an injured spouse claim for prior years. See Form 8379 for details.

Line 10 Amount you owe. If you did not have enough tax withheld, line 8 will be more than line 7. Subtract line 7 from line 8 and enter the result on line 10. This is the amount you owe. Attach to the front of your return a check or money order payable to the Internal Revenue Service for the full amount when you file. Write your name, address, social security number, daytime phone number, and "1993 Form 1040EZ" on your payment. You don't have to pay if line 10 is under \$1.

If you owe tax for 1993, you may need to increase the amount of income tax withheld from your pay. See **Income tax withholding and estimated tax payments for 1994** on page 30.

Installment payments. If you cannot pay the full amount shown on line 10 with your return, you may ask to make monthly installment payments. However, you will be charged interest and a late payment penalty on the tax not paid by April 15, even if your request to pay in installments is granted. To limit the interest and penalty charges, pay as much of the tax as possible with your return. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, attach to the front of your return either a completed **Form 9465**, Installment Agreement Request, or your written request. You can get Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). A written request should include your name, address, social security number, the amount shown on line 10, the amount you paid with your return, and the amount and date you can pay each month. It should also include the tax year and the form number (Form 1040EZ). You should receive a response to your request for installments 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 **both** of the following apply:

- The amount you owe the IRS (line 10) is \$500 or more, and
- The amount of your Federal income tax withheld (line 7) is less than 90% of your tax (line 8).

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 Form 1040 to do so. The penalty may be waived under certain conditions. Get Pub. 505 for details.

Exceptions to the penalty. You will not owe the penalty if **either** 1 or 2 below applies:

1. You had no tax liability for 1992, you were a U.S. citizen or resident for all of 1992, AND your 1992 tax return was for a tax year of 12 full months, or
2. Line 7 on your 1993 return is at least as much as your 1992 tax liability, AND your 1992 tax return was for a tax year of 12 full months.

Sign your return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Be sure to date your return and enter your occupation(s). If you are filing a joint return with your deceased spouse, see **What if a taxpayer died?** on page 8.

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

Paid preparers must sign your return. Generally, anyone you pay to prepare your return must sign it. Someone who prepares your return for you but does not charge you should not sign your return. At the bottom of the form below the area for your signature, the paid preparer must—

- Sign your return by hand (signature stamps or labels cannot be used), and
- Enter the date he or she signed the return, and
- Enter his or her social security number, and
- Enter the firm's name, address (including ZIP code), and employer identification number, OR if the preparer is self-employed, his or her name and address.

The preparer must also give you a copy of the return for your records.

Avoid common mistakes

This checklist is to help you make sure your form is filled in correctly.

1. Did you check your computations (additions, subtractions, etc.) especially when figuring your taxable income, Federal income tax withheld, and your refund or amount you owe?
2. Did you check the "Yes" box on line 5 if your parents (or someone else) can claim you as a dependent on their 1993 return, even if they choose not to claim you? If no one can claim you as a dependent, did you check the "No" box?
3. Did you enter an amount on line 5? If you checked the "Yes" box on line 5, did you fill in the worksheet on the back of Form 1040EZ to figure the amount to enter? If you checked the "No" box, did you enter 6,050.00 if single; 10,900.00 if married filing jointly?
4. Did you use the amount from **line 6** to find your tax in the tax table? Did you enter the correct tax on line 8?
5. If you didn't get a label, did you enter your name, address, and social security number in the spaces provided on Form 1040EZ? If you are married filing jointly, did you enter your spouse's name and social security number?
6. If you got a label, does it show the correct name(s), address, and social security number(s)? If not, did you enter the correct information?
7. Did you attach your W-2 form(s) to the left margin of your return? Did you sign and date Form 1040EZ and enter your occupation?

Section 4—General information

How do I get forms and publications?

Generally, we mail forms to you based on what you filed last year. Forms, schedules, and publications you may need are listed below.

If you don't have any tax questions and you only need tax forms and publications, you can—

- Visit your local IRS office.
- Visit a participating bank or post office to get Forms 1040, 1040A, 1040EZ, Schedules A, B, and EIC, Schedules 1 and 2, and their instructions.
- Visit a participating library, which stocks a wider variety of forms and publications.
- Use the order blank on page 19. You should either receive your order or notification of the status of your order within 7-15 workdays after we receive your request.
- Call our toll-free order number 1-800-TAX-FORM (1-800-829-3676). The hours of operation during the filing season are **8:00 A.M. to 5:00 P.M. (weekdays)** and **9:00 A.M. to 3:00 P.M. (Saturdays)**. For callers in Alaska and Hawaii, the hours are Pacific Standard Time. For callers in Puerto Rico, the hours are Eastern Standard Time. You should get your order or notification of the status of your order within 7-15 workdays after you call.

You can get the following forms, schedules, and instructions at participating banks, post offices, or libraries.

Form 1040

Instructions for Form 1040 & Schedules
Schedule A for itemized deductions
Schedule B for interest and dividend income if over \$400; and for answering the foreign accounts or foreign trusts questions
Schedule EIC for the earned income credit

Form 1040A

Instructions for Form 1040A & Schedules
Schedule 1 for Form 1040A filers to report interest and dividend income
Schedule 2 for Form 1040A filers to report child and dependent care expenses
Form 1040EZ
 Instructions for Form 1040EZ

You can photocopy the items listed below (as well as those listed above) at participating libraries or order them from the IRS.

Schedule 3, Credit for the Elderly or the Disabled for Form 1040A Filers
Schedule C, Profit or Loss From Business
Schedule C-EZ, Net Profit From Business
Schedule D, Capital Gains and Losses
Schedule E, Supplemental Income and Loss
Schedule F, Profit or Loss From Farming
Schedule R, Credit for the Elderly or the Disabled
Schedule SE, Self-Employment Tax
Form 1040-ES, Estimated Tax for Individuals
Form 1040X, Amended U.S. Individual Income Tax Return
Form 2106, Employee Business Expenses
Form 2119, Sale of Your Home
Form 2210, Underpayment of Estimated Tax by Individuals and Fiduciaries
Form 2441, Child and Dependent Care Expenses
Form 3903, Moving Expenses
Form 4562, Depreciation and Amortization
Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
Form 5329, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts
Form 8283, Nongrant Charitable Contributions
Form 8582, Passive Activity Loss Limitations
Form 8606, Nondeductible IRAs (Contributions, Distributions, and Basis)
Form 8822, Change of Address

Form 8829, Expenses for Business Use of Your Home
Pub. 1, Your Rights as a Taxpayer
Pub. 17, Your Federal Income Tax
Pub. 334, Tax Guide for Small Business
Pub. 463, Travel, Entertainment, and Gift Expenses
Pub. 501, Exemptions, Standard Deduction, and Filing Information
Pub. 502, Medical and Dental Expenses
Pub. 505, Tax Withholding and Estimated Tax
Pub. 508, Educational Expenses
Pub. 521, Moving Expenses
Pub. 523, Selling Your Home
Pub. 525, Taxable and Nontaxable Income
Pub. 527, Residential Rental Property (Including Rental of Vacation Homes)
Pub. 529, Miscellaneous Deductions
Pub. 550, Investment Income and Expenses
Pub. 554, Tax Information for Older Americans
Pub. 575, Pension and Annuity Income
Pub. 590, Individual Retirement Arrangements (IRAs)
Pub. 596, Earned Income Credit
Pub. 910, Guide to Free Tax Services (includes a list of publications)
Pub. 917, Business Use of a Car
Pub. 929, Tax Rules for Children and Dependents
Pub. 936, Home Mortgage Interest Deduction

How do I use the order blank?

1. Cut the order blank on the dotted line and **be sure to print or type your name accurately in the space provided.**
2. Circle the items you need. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper listing the additional items you need. To help reduce waste, please order only the items you think you will need to prepare your return. We will send you two copies of each form and one copy of each set of instructions or publication you circle.
3. Enclose the order blank in your own envelope and send it to the IRS address shown on page 20. Do not use the envelope we sent you in your tax package because this envelope can be used only for filing your income tax return. You should receive your order or notification of the status of your order within 7-15 workdays after we receive your request.

 Detach at this line

Order blank

 Name

Fill in your name and address

 Number, street, and apt. number

 City, town or post office, state, and ZIP code

The items in bold may be picked up at many banks, post offices, and libraries.

Circle desired forms, instructions, and publications

1040	Schedule F (1040)	1040EZ	3903 & instructions	8829 & instructions	Pub. 508	Pub. 575	
Instructions for 1040 & Schedules	Schedule R (1040) & instructions	Instructions for 1040EZ	4562 & instructions	Pub. 1	Pub. 521	Pub. 590	
Schedules A&B (1040)	Schedule SE (1040)	1040-ES & instructions (1994)	4868 & instructions	Pub. 17	Pub. 523	Pub. 596	
Schedule C (1040)	1040A	1040X & instructions	5329 & instructions	Pub. 334	Pub. 525	Pub. 910	
Schedule C-EZ (1040)	Instructions for 1040A & Schedules	2106 & instructions	8283 & instructions	Pub. 463	Pub. 527	Pub. 917	
Schedule D (1040)	Schedule 1 (1040A)	2119 & instructions	8582 & instructions	Pub. 501	Pub. 529	Pub. 929	
Schedule E (1040)	Schedule 2 (1040A)	2210 & instructions	8606 & instructions	Pub. 502	Pub. 550	Pub. 936	
Schedule EIC (1040A or 1040)	Schedule 3 (1040A) & instructions	2441 & instructions	8822 & instructions	Pub. 505	Pub. 554		

Where do I send my order for free forms and publications?

Caution: *Do not* send your tax return to any of the addresses listed below. Instead, see **Where do I file?** on page 29.

If you live in:

Send your order blank to:

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Montana, Nevada, New Mexico, Oklahoma, Oregon, Utah, Washington, Wyoming, Guam, Northern Marianas, American Samoa

Western Area Distribution Center
Rancho Cordova, CA
95743-0001

Alabama, Arkansas, Illinois, Indiana, Iowa, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Tennessee, Texas, Wisconsin

Central Area Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074

Foreign addresses—Taxpayers with mailing addresses in foreign countries should send the order blank to either: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107; or Western Area Distribution Center, Rancho Cordova, CA 95743-0001, whichever is closer. Send letter requests for other forms and publications to: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107.

Puerto Rico—Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107

Virgin Islands—V.I. Bureau of Internal Revenue, Lockharts Garden No. 1A, Charlotte Amalie, St. Thomas, VI 00802

Where do I call to get answers to my Federal tax questions?

If you want to check on the status of your **refund**, call Tele-Tax. See page 22 for the number.

Call the IRS with your tax question. If you cannot answer your tax question by reading the tax form instructions or one of our free tax publications, please call us toll free. "Toll free" is a telephone call for which you pay only local charges, if any. This service is generally available during regular business hours.

Choosing the right number—Use only the number listed below for your area. Use a local city number only if it is not a long distance call for you. **Please do not dial "1-800" when using a local city number.** However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Before you call—Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

1. The tax form, schedule, or notice to which your question relates.
2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.).
3. The name of any IRS publication or other source of information that you used to look for the answer.

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. The representative will be happy to take the additional time required to be sure he or she has answered your question fully and in the manner that is most helpful to you. By law, you are responsible for paying your fair 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. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

Alabama 1-800-829-1040	Idaho 1-800-829-1040	Mississippi 1-800-829-1040	Ohio Cincinnati, 621-6281 Cleveland, 522-3000 Elsewhere, 1-800-829-1040	Virginia Richmond, 649-2361 Elsewhere, 1-800-829-1040
Alaska Anchorage, 561-7484 Elsewhere, 1-800-829-1040	Illinois Chicago, 435-1040 In area code 708, 1-312-435-1040 Elsewhere, 1-800-829-1040	Missouri St. Louis, 342-1040 Elsewhere, 1-800-829-1040	Oklahoma 1-800-829-1040	Washington Seattle, 442-1040 Elsewhere, 1-800-829-1040
Arizona Phoenix, 640-3900 Elsewhere, 1-800-829-1040	Indiana Indianapolis, 226-5477 Elsewhere, 1-800-829-1040	Montana 1-800-829-1040	Oregon Portland, 221-3960 Elsewhere, 1-800-829-1040	West Virginia 1-800-829-1040
Arkansas 1-800-829-1040	Iowa Des Moines, 283-0523 Elsewhere, 1-800-829-1040	Nebraska Omaha, 422-1500 Elsewhere, 1-800-829-1040	Pennsylvania Philadelphia, 574-9900 Pittsburgh, 281-0112 Elsewhere, 1-800-829-1040	Wisconsin Milwaukee, 271-3780 Elsewhere, 1-800-829-1040
California Oakland, 839-1040 Elsewhere, 1-800-829-1040	Kansas 1-800-829-1040	Nevada 1-800-829-1040	Puerto Rico San Juan Metro Area, 766-5040 Elsewhere, 1-800-829-1040	Wyoming 1-800-829-1040
Colorado Denver, 825-7041 Elsewhere, 1-800-829-1040	Kentucky 1-800-829-1040	New Hampshire 1-800-829-1040	Rhode Island 1-800-829-1040	Phone Help for People With Impaired Hearing Who Have TDD Equipment All areas in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico: 1-800-829-4059 <i>Note: This number is answered by TDD equipment only.</i>
Connecticut 1-800-829-1040	Louisiana 1-800-829-1040	New Jersey 1-800-829-1040	South Carolina 1-800-829-1040	Hours of TDD Operation: 8:00 A.M. to 6:30 P.M. EST (Jan. 1–April 2) 9:00 A.M. to 7:30 P.M. EDT (April 3–April 15) 9:00 A.M. to 5:30 P.M. EDT (April 16–Oct. 29) 8:00 A.M. to 4:30 P.M. EST (Oct. 30–Dec. 31)
Delaware 1-800-829-1040	Maine 1-800-829-1040	New Mexico 1-800-829-1040	South Dakota 1-800-829-1040	
District of Columbia 1-800-829-1040	Maryland Baltimore, 962-2590 Elsewhere, 1-800-829-1040	New York Bronx, 488-9150 Brooklyn, 488-9150 Buffalo, 685-5432 Manhattan, 732-0100 Nassau, 222-1131 Queens, 488-9150 Staten Island, 488-9150 Suffolk, 724-5000 Elsewhere, 1-800-829-1040	Tennessee Nashville, 834-9005 Elsewhere, 1-800-829-1040	
Florida Jacksonville, 354-1760 Elsewhere, 1-800-829-1040	Massachusetts Boston, 536-1040 Elsewhere, 1-800-829-1040	North Carolina 1-800-829-1040	Texas Dallas, 742-2440 Houston, 541-0440 Elsewhere, 1-800-829-1040	
Georgia Atlanta, 522-0050 Elsewhere, 1-800-829-1040	Michigan Detroit, 237-0800 Elsewhere, 1-800-829-1040	North Dakota 1-800-829-1040	Utah 1-800-829-1040	
Hawaii Oahu, 541-1040 Elsewhere, 1-800-829-1040	Minnesota Minneapolis, 644-7515 St. Paul, 644-7515 Elsewhere, 1-800-829-1040		Vermont 1-800-829-1040	

What is Tele-Tax?

Automated refund information allows you to check the status of your refund.

Recorded tax information includes about 140 topics that answer many Federal tax questions. You can listen to up to three topics on each call you make.

How do I use Tele-Tax?

Choosing the right number—Use only the number listed below for your area. Use a local city number only if it is not a long distance call for you. **Please do not dial “1-800” when using a local city number.** However, when dialing from an area that does not have a local number, be sure to dial “1-800” before calling the toll-free number.

Automated refund information

Be sure to have a copy of your tax return available since you will need to know the first social security number shown on your return, the filing status, and the **exact** whole-dollar amount of your refund.

Then, call the appropriate phone number listed below and follow the recorded instructions.

The IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before calling back.

Touch-tone service is available Monday through Friday from 7:00 A.M. to 11:30 P.M. (Hours may vary in your area.)

Recorded tax information

A complete list of these topics is on page 23.

Touch-tone service is available 24 hours a day, 7 days a week.

Select, by number, the topic you want to hear.

Then, call the appropriate phone number listed below.

For the directory of topics, listen to topic 123.

Have paper and pencil handy to take notes.

Alabama 1-800-829-4477	Georgia Atlanta, 331-6572 Elsewhere, 1-800-829-4477	Mississippi 1-800-829-4477	Oregon Portland, 294-5363 Elsewhere, 1-800-829-4477
Alaska 1-800-829-4477	Hawaii 1-800-829-4477	Missouri St. Louis, 241-4700 Elsewhere, 1-800-829-4477	Pennsylvania Philadelphia, 627-1040 Pittsburgh, 261-1040 Elsewhere, 1-800-829-4477
Arizona Phoenix, 640-3933 Elsewhere, 1-800-829-4477	Idaho 1-800-829-4477	Montana 1-800-829-4477	Puerto Rico 1-800-829-4477
Arkansas 1-800-829-4477	Illinois Chicago, 886-9614 In area code 708, 1-312-886-9614 Springfield, 789-0489 Elsewhere, 1-800-829-4477	Nebraska Omaha, 221-3324 Elsewhere, 1-800-829-4477	Rhode Island 1-800-829-4477
California <i>Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba,</i> 1-800-829-4032 Oakland, 839-4245 Elsewhere, 1-800-829-4477	Indiana Indianapolis, 631-1010 Elsewhere, 1-800-829-4477	Nevada 1-800-829-4477	South Carolina 1-800-829-4477
Colorado Denver, 592-1118 Elsewhere, 1-800-829-4477	Iowa Des Moines, 284-7454 Elsewhere, 1-800-829-4477	New Hampshire 1-800-829-4477	South Dakota 1-800-829-4477
Connecticut 1-800-829-4477	Kansas 1-800-829-4477	New Jersey 1-800-829-4477	Tennessee Nashville, 781-5040 Elsewhere, 1-800-829-4477
Delaware 1-800-829-4477	Kentucky 1-800-829-4477	New Mexico 1-800-829-4477	Texas Dallas, 767-1792 Houston, 541-3400 Elsewhere, 1-800-829-4477
District of Columbia 628-2929	Louisiana 1-800-829-4477	New York Bronx, 488-8432 Brooklyn, 488-8432 Buffalo, 685-5533 Manhattan, 406-4080 Queens, 488-8432 Staten Island, 488-8432 Elsewhere, 1-800-829-4477	Utah 1-800-829-4477
Florida 1-800-829-4477	Maine 1-800-829-4477	North Carolina 1-800-829-4477	Vermont 1-800-829-4477
	Maryland Baltimore, 244-7306 Elsewhere, 1-800-829-4477	North Dakota 1-800-829-4477	Virginia Richmond, 783-1569 Elsewhere, 1-800-829-4477
	Massachusetts Boston, 536-0709 Elsewhere, 1-800-829-4477	Ohio Cincinnati, 421-0329 Cleveland, 522-3037 Elsewhere, 1-800-829-4477	Washington Seattle, 343-7221 Elsewhere, 1-800-829-4477
	Michigan Detroit, 961-4282 Elsewhere, 1-800-829-4477	Oklahoma 1-800-829-4477	West Virginia 1-800-829-4477
	Minnesota St. Paul, 644-7748 Elsewhere, 1-800-829-4477		Wisconsin Milwaukee, 273-8100 Elsewhere, 1-800-829-4477
			Wyoming 1-800-829-4477

Tele-Tax Topics		Topic No.	Subject	Topic No.	Subject	Topic No.	Subject
<i>Topic No.</i>	<i>Subject</i>	<i>Topic No.</i>	<i>Subject</i>				
	IRS Help Available	305	Recordkeeping	424	Social security and equivalent railroad retirement benefits		
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs	306	Penalty for underpayment of estimated tax	425	401(k) plans		
		307	Backup withholding	426	Passive activities—Losses and credits		
102	Tax assistance for individuals with disabilities and the hearing impaired	308	Amended returns		Adjustments to Income		
		309	Tax fraud—How to report	451	Individual retirement arrangements (IRAs)		
103	Small Business Tax Education Program (STEP)—Tax help for small businesses	310	Tax-exempt status for organizations	452	Alimony paid		
		311	How to apply for tax-exempt status	453	Bad debt deduction		
104	Problem Resolution Program—Help for problem situations	312	Power of attorney information	454	Tax shelters		
		999	Local information		Itemized Deductions		
105	Public libraries—Tax information tapes and reproducible tax forms		Filing Requirements, Filing Status, and Exemptions	501	Should I itemize?		
		351	Who must file?	502	Medical and dental expenses		
911	Hardship assistance applications	352	Which form—1040, 1040A, or 1040EZ?	503	Deductible taxes		
		353	What is your filing status?	504	Moving expenses		
	IRS Procedures	354	Dependents	505	Interest expense		
151	Your appeal rights	355	Estimated tax	506	Contributions		
152	Refunds—How long they should take	356	Decedents	507	Casualty losses		
153	What to do if you haven't filed your tax return (Nonfilers)		Types of Income	508	Miscellaneous expenses		
		401	Wages and salaries	509	Business use of home		
154	Form W-2—What to do if not received	402	Tips	510	Business use of car		
155	Forms and publications—How to order	403	Interest received	511	Business travel expenses		
156	Copy of your tax return—How to get one	404	Dividends	512	Business entertainment expenses		
157	Change of address—How to notify IRS	405	Refunds of state and local taxes	513	Educational expenses		
	Collection	406	Alimony received	514	Employee business expenses		
201	The collection process	407	Business income	515	Disaster area losses (including flood losses)		
202	What to do if you can't pay your tax	408	Sole proprietorship		Tax Computation		
203	Failure to pay child support and other Federal obligations	409	Capital gains and losses	551	Standard deduction		
204	Offers in compromise	410	Pensions and annuities	552	Tax and credits figured by IRS		
	Alternative Filing Methods	411	Pensions—The general rule and the simplified general rule	553	Tax on a child's investment income		
251	1040PC tax return	412	Lump-sum distributions	554	Self-employment tax		
252	Electronic filing	413	Rollovers from retirement plans	555	Five- or ten-year averaging for lump-sum distributions		
253	Substitute tax forms	414	Rental income and expenses	556	Alternative minimum tax		
254	How to choose a tax preparer	415	Renting vacation property and renting to relatives	557	Estate tax		
	General Information	416	Royalties	558	Gift tax		
301	When, where, and how to file	417	Farming and fishing income		Tax Credits		
302	Highlights of 1993 tax changes	418	Earnings for clergy	601	Earned income credit (EIC)		
303	Checklist of common errors when preparing your tax return	419	Unemployment compensation	602	Child and dependent care credit		
304	Extensions of time to file your tax return	420	Gambling income and expenses	603	Credit for the elderly or the disabled		
		421	Bartering income	604	Advance earned income credit		
		422	Scholarship and fellowship grants		IRS Notices and Letters		
		423	Nontaxable income	651	Notices—What to do		
				652	Notice of underreported income—CP 2000		
				653	IRS notices and bills and penalty and interest charges		
					Basis of Assets, Depreciation, and Sale of Assets		
				701	Sale of your home—General		
				702	Sale of your home—How to report gain		
				703	Sale of your home—Exclusion of gain, age 55 and over		
				704	Basis of assets		
				705	Depreciation		
				706	Installment sales		
					Employer Tax Information		
				751	Social security and Medicare withholding rates		
				752	Form W-2—Where, when, and how to file		
				753	Form W-4—Employee's withholding allowance certificate		
				754	Form W-5—Advance earned income credit		
				755	Employer identification number (EIN)—How to apply		
				756	Employment taxes for household employees		
				757	Form 941—Deposit requirements		
				758	Form 941—Employer's Quarterly Federal Tax Return		
				759	Form 940/940-EZ—Deposit requirements		
				760	Form 940/940-EZ—Employer's Annual Federal Unemployment Tax Return		
				761	Targeted jobs credit		
				762	Tips—Withholding and reporting		
					Magnetic Media Filers—1099 Series and Related Information Returns (For electronic filing of individual returns, listen to Topic 252.)		
				801	Who must file magnetically		
				802	Acceptable media and locating a third party to prepare your files		
				803	Applications, forms, and information		
				804	Waivers and extensions		
				805	Test files and combined Federal and state filing		
				806	Electronic filing of information returns		
				807	Information Returns Program Bulletin Board System		
					Tax Information for Aliens and U.S. Citizens Living Abroad		
				851	Resident and nonresident aliens		
				852	Dual-status alien		
				853	Foreign earned income exclusion—General		
				854	Foreign earned income exclusion—Who qualifies?		
				855	Foreign earned income exclusion—What qualifies?		
				856	Foreign tax credit		
					Tax Information for Puerto Rico Residents (in Spanish)		
				901	Who must file a U.S. income tax return in Puerto Rico		
				902	Deductions and credits for Puerto Rico filers		
				903	Federal employment taxes in Puerto Rico		
				904	Tax assistance for Puerto Rico residents		
					Other Tele-Tax Topics in Spanish		
				951	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs		
				952	Refunds—How long they should take		
				953	Forms and publications—How to order		
				954	Highlights of 1993 tax changes		
				955	Who must file?		
				956	Which form to use		
				957	What is your filing status?		
				958	Social security and equivalent railroad retirement benefits		
				959	Earned income credit (EIC)		
				960	Advance earned income credit		
				961	Alien tax clearance		
					Topic numbers are effective January 1, 1994.		

Section 5—1993 Tax Table

For persons with taxable income of less than \$50,000

Example. Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is \$23,250. First, he finds the \$23,250–23,300 income line. Next, he finds the “Single” column and reads down the column. The amount shown where the income line and filing status column meet is \$3,644. This is the tax amount he must enter on line 8 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
23,200	23,250	3,630	3,484
23,250	23,300	3,644	3,491
23,300	23,350	3,658	3,499
23,350	23,400	3,672	3,506

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you 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 tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
\$0	\$5	\$0	\$0	1,500	1,525	227	227	3,000		6,000					
5	15	2	2	1,525	1,550	231	231	3,000	3,050	454	454	6,000	6,050	904	904
15	25	3	3	1,550	1,575	234	234	3,050	3,100	461	461	6,050	6,100	911	911
25	50	6	6	1,575	1,600	238	238	3,100	3,150	469	469	6,100	6,150	919	919
50	75	9	9	1,600	1,625	242	242	3,150	3,200	476	476	6,150	6,200	926	926
75	100	13	13	1,625	1,650	246	246	3,200	3,250	484	484	6,200	6,250	934	934
100	125	17	17	1,650	1,675	249	249	3,250	3,300	491	491	6,250	6,300	941	941
125	150	21	21	1,675	1,700	253	253	3,300	3,350	499	499	6,300	6,350	949	949
150	175	24	24	1,700	1,725	257	257	3,350	3,400	506	506	6,350	6,400	956	956
175	200	28	28	1,725	1,750	261	261	3,400	3,450	514	514	6,400	6,450	964	964
200	225	32	32	1,750	1,775	264	264	3,450	3,500	521	521	6,450	6,500	971	971
225	250	36	36	1,775	1,800	268	268	3,500	3,550	529	529	6,500	6,550	979	979
250	275	39	39	1,800	1,825	272	272	3,550	3,600	536	536	6,550	6,600	986	986
275	300	43	43	1,825	1,850	276	276	3,600	3,650	544	544	6,600	6,650	994	994
300	325	47	47	1,850	1,875	279	279	3,650	3,700	551	551	6,650	6,700	1,001	1,001
325	350	51	51	1,875	1,900	283	283	3,700	3,750	559	559	6,700	6,750	1,009	1,009
350	375	54	54	1,900	1,925	287	287	3,750	3,800	566	566	6,750	6,800	1,016	1,016
375	400	58	58	1,925	1,950	291	291	3,800	3,850	574	574	6,800	6,850	1,024	1,024
400	425	62	62	1,950	1,975	294	294	3,850	3,900	581	581	6,850	6,900	1,031	1,031
425	450	66	66	1,975	2,000	298	298	3,900	3,950	589	589	6,900	6,950	1,039	1,039
450	475	69	69	2,000		4,000		7,000							
475	500	73	73	2,000	2,025	302	302	4,000	4,050	604	604	7,000	7,050	1,054	1,054
500	525	77	77	2,025	2,050	306	306	4,050	4,100	611	611	7,050	7,100	1,061	1,061
525	550	81	81	2,050	2,075	309	309	4,100	4,150	619	619	7,100	7,150	1,069	1,069
550	575	84	84	2,075	2,100	313	313	4,150	4,200	626	626	7,150	7,200	1,076	1,076
575	600	88	88	2,100	2,125	317	317	4,200	4,250	634	634	7,200	7,250	1,084	1,084
600	625	92	92	2,125	2,150	321	321	4,250	4,300	641	641	7,250	7,300	1,091	1,091
625	650	96	96	2,150	2,175	324	324	4,300	4,350	649	649	7,300	7,350	1,099	1,099
650	675	99	99	2,175	2,200	328	328	4,350	4,400	656	656	7,350	7,400	1,106	1,106
675	700	103	103	2,200	2,225	332	332	4,400	4,450	664	664	7,400	7,450	1,114	1,114
700	725	107	107	2,225	2,250	336	336	4,450	4,500	671	671	7,450	7,500	1,121	1,121
725	750	111	111	2,250	2,275	339	339	4,500	4,550	679	679	7,500	7,550	1,129	1,129
750	775	114	114	2,275	2,300	343	343	4,550	4,600	686	686	7,550	7,600	1,136	1,136
775	800	118	118	2,300	2,325	347	347	4,600	4,650	694	694	7,600	7,650	1,144	1,144
800	825	122	122	2,325	2,350	351	351	4,650	4,700	701	701	7,650	7,700	1,151	1,151
825	850	126	126	2,350	2,375	354	354	4,700	4,750	709	709	7,700	7,750	1,159	1,159
850	875	129	129	2,375	2,400	358	358	4,750	4,800	716	716	7,750	7,800	1,166	1,166
875	900	133	133	2,400	2,425	362	362	4,800	4,850	724	724	7,800	7,850	1,174	1,174
900	925	137	137	2,425	2,450	366	366	4,850	4,900	731	731	7,850	7,900	1,181	1,181
925	950	141	141	2,450	2,475	369	369	4,900	4,950	739	739	7,900	7,950	1,189	1,189
950	975	144	144	2,475	2,500	373	373	4,950	5,000	746	746	7,950	8,000	1,196	1,196
975	1,000	148	148	1,000		5,000		8,000							
1,000	1,025	152	152	2,500	2,525	377	377	5,000	5,050	754	754	8,000	8,050	1,204	1,204
1,025	1,050	156	156	2,525	2,550	381	381	5,050	5,100	761	761	8,050	8,100	1,211	1,211
1,050	1,075	159	159	2,550	2,575	384	384	5,100	5,150	769	769	8,100	8,150	1,219	1,219
1,075	1,100	163	163	2,575	2,600	388	388	5,150	5,200	776	776	8,150	8,200	1,226	1,226
1,100	1,125	167	167	2,600	2,625	392	392	5,200	5,250	784	784	8,200	8,250	1,234	1,234
1,125	1,150	171	171	2,625	2,650	396	396	5,250	5,300	791	791	8,250	8,300	1,241	1,241
1,150	1,175	174	174	2,650	2,675	399	399	5,300	5,350	799	799	8,300	8,350	1,249	1,249
1,175	1,200	178	178	2,675	2,700	403	403	5,350	5,400	806	806	8,350	8,400	1,256	1,256
1,200	1,225	182	182	2,700	2,725	407	407	5,400	5,450	814	814	8,400	8,450	1,264	1,264
1,225	1,250	186	186	2,725	2,750	411	411	5,450	5,500	821	821	8,450	8,500	1,271	1,271
1,250	1,275	189	189	2,750	2,775	414	414	5,500	5,550	829	829	8,500	8,550	1,279	1,279
1,275	1,300	193	193	2,775	2,800	418	418	5,550	5,600	836	836	8,550	8,600	1,286	1,286
1,300	1,325	197	197	2,800	2,825	422	422	5,600	5,650	844	844	8,600	8,650	1,294	1,294
1,325	1,350	201	201	2,825	2,850	426	426	5,650	5,700	851	851	8,650	8,700	1,301	1,301
1,350	1,375	204	204	2,850	2,875	429	429	5,700	5,750	859	859	8,700	8,750	1,309	1,309
1,375	1,400	208	208	2,875	2,900	433	433	5,750	5,800	866	866	8,750	8,800	1,316	1,316
1,400	1,425	212	212	2,900	2,925	437	437	5,800	5,850	874	874	8,800	8,850	1,324	1,324
1,425	1,450	216	216	2,925	2,950	441	441	5,850	5,900	881	881	8,850	8,900	1,331	1,331
1,450	1,475	219	219	2,950	2,975	444	444	5,900	5,950	889	889	8,900	8,950	1,339	1,339
1,475	1,500	223	223	2,975	3,000	448	448	5,950	6,000	896	896	8,950	9,000	1,346	1,346

1993 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you 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
		Your tax is—				Your tax is—				Your tax is—	
9,000				12,000				15,000			
9,000	9,050	1,354	1,354	12,000	12,050	1,804	1,804	15,000	15,050	2,254	2,254
9,050	9,100	1,361	1,361	12,050	12,100	1,811	1,811	15,050	15,100	2,261	2,261
9,100	9,150	1,369	1,369	12,100	12,150	1,819	1,819	15,100	15,150	2,269	2,269
9,150	9,200	1,376	1,376	12,150	12,200	1,826	1,826	15,150	15,200	2,276	2,276
9,200	9,250	1,384	1,384	12,200	12,250	1,834	1,834	15,200	15,250	2,284	2,284
9,250	9,300	1,391	1,391	12,250	12,300	1,841	1,841	15,250	15,300	2,291	2,291
9,300	9,350	1,399	1,399	12,300	12,350	1,849	1,849	15,300	15,350	2,299	2,299
9,350	9,400	1,406	1,406	12,350	12,400	1,856	1,856	15,350	15,400	2,306	2,306
9,400	9,450	1,414	1,414	12,400	12,450	1,864	1,864	15,400	15,450	2,314	2,314
9,450	9,500	1,421	1,421	12,450	12,500	1,871	1,871	15,450	15,500	2,321	2,321
9,500	9,550	1,429	1,429	12,500	12,550	1,879	1,879	15,500	15,550	2,329	2,329
9,550	9,600	1,436	1,436	12,550	12,600	1,886	1,886	15,550	15,600	2,336	2,336
9,600	9,650	1,444	1,444	12,600	12,650	1,894	1,894	15,600	15,650	2,344	2,344
9,650	9,700	1,451	1,451	12,650	12,700	1,901	1,901	15,650	15,700	2,351	2,351
9,700	9,750	1,459	1,459	12,700	12,750	1,909	1,909	15,700	15,750	2,359	2,359
9,750	9,800	1,466	1,466	12,750	12,800	1,916	1,916	15,750	15,800	2,366	2,366
9,800	9,850	1,474	1,474	12,800	12,850	1,924	1,924	15,800	15,850	2,374	2,374
9,850	9,900	1,481	1,481	12,850	12,900	1,931	1,931	15,850	15,900	2,381	2,381
9,900	9,950	1,489	1,489	12,900	12,950	1,939	1,939	15,900	15,950	2,389	2,389
9,950	10,000	1,496	1,496	12,950	13,000	1,946	1,946	15,950	16,000	2,396	2,396
10,000				13,000				16,000			
10,000	10,050	1,504	1,504	13,000	13,050	1,954	1,954	16,000	16,050	2,404	2,404
10,050	10,100	1,511	1,511	13,050	13,100	1,961	1,961	16,050	16,100	2,411	2,411
10,100	10,150	1,519	1,519	13,100	13,150	1,969	1,969	16,100	16,150	2,419	2,419
10,150	10,200	1,526	1,526	13,150	13,200	1,976	1,976	16,150	16,200	2,426	2,426
10,200	10,250	1,534	1,534	13,200	13,250	1,984	1,984	16,200	16,250	2,434	2,434
10,250	10,300	1,541	1,541	13,250	13,300	1,991	1,991	16,250	16,300	2,441	2,441
10,300	10,350	1,549	1,549	13,300	13,350	1,999	1,999	16,300	16,350	2,449	2,449
10,350	10,400	1,556	1,556	13,350	13,400	2,006	2,006	16,350	16,400	2,456	2,456
10,400	10,450	1,564	1,564	13,400	13,450	2,014	2,014	16,400	16,450	2,464	2,464
10,450	10,500	1,571	1,571	13,450	13,500	2,021	2,021	16,450	16,500	2,471	2,471
10,500	10,550	1,579	1,579	13,500	13,550	2,029	2,029	16,500	16,550	2,479	2,479
10,550	10,600	1,586	1,586	13,550	13,600	2,036	2,036	16,550	16,600	2,486	2,486
10,600	10,650	1,594	1,594	13,600	13,650	2,044	2,044	16,600	16,650	2,494	2,494
10,650	10,700	1,601	1,601	13,650	13,700	2,051	2,051	16,650	16,700	2,501	2,501
10,700	10,750	1,609	1,609	13,700	13,750	2,059	2,059	16,700	16,750	2,509	2,509
10,750	10,800	1,616	1,616	13,750	13,800	2,066	2,066	16,750	16,800	2,516	2,516
10,800	10,850	1,624	1,624	13,800	13,850	2,074	2,074	16,800	16,850	2,524	2,524
10,850	10,900	1,631	1,631	13,850	13,900	2,081	2,081	16,850	16,900	2,531	2,531
10,900	10,950	1,639	1,639	13,900	13,950	2,089	2,089	16,900	16,950	2,539	2,539
10,950	11,000	1,646	1,646	13,950	14,000	2,096	2,096	16,950	17,000	2,546	2,546
11,000				14,000				17,000			
11,000	11,050	1,654	1,654	14,000	14,050	2,104	2,104	17,000	17,050	2,554	2,554
11,050	11,100	1,661	1,661	14,050	14,100	2,111	2,111	17,050	17,100	2,561	2,561
11,100	11,150	1,669	1,669	14,100	14,150	2,119	2,119	17,100	17,150	2,569	2,569
11,150	11,200	1,676	1,676	14,150	14,200	2,126	2,126	17,150	17,200	2,576	2,576
11,200	11,250	1,684	1,684	14,200	14,250	2,134	2,134	17,200	17,250	2,584	2,584
11,250	11,300	1,691	1,691	14,250	14,300	2,141	2,141	17,250	17,300	2,591	2,591
11,300	11,350	1,699	1,699	14,300	14,350	2,149	2,149	17,300	17,350	2,599	2,599
11,350	11,400	1,706	1,706	14,350	14,400	2,156	2,156	17,350	17,400	2,606	2,606
11,400	11,450	1,714	1,714	14,400	14,450	2,164	2,164	17,400	17,450	2,614	2,614
11,450	11,500	1,721	1,721	14,450	14,500	2,171	2,171	17,450	17,500	2,621	2,621
11,500	11,550	1,729	1,729	14,500	14,550	2,179	2,179	17,500	17,550	2,629	2,629
11,550	11,600	1,736	1,736	14,550	14,600	2,186	2,186	17,550	17,600	2,636	2,636
11,600	11,650	1,744	1,744	14,600	14,650	2,194	2,194	17,600	17,650	2,644	2,644
11,650	11,700	1,751	1,751	14,650	14,700	2,201	2,201	17,650	17,700	2,651	2,651
11,700	11,750	1,759	1,759	14,700	14,750	2,209	2,209	17,700	17,750	2,659	2,659
11,750	11,800	1,766	1,766	14,750	14,800	2,216	2,216	17,750	17,800	2,666	2,666
11,800	11,850	1,774	1,774	14,800	14,850	2,224	2,224	17,800	17,850	2,674	2,674
11,850	11,900	1,781	1,781	14,850	14,900	2,231	2,231	17,850	17,900	2,681	2,681
11,900	11,950	1,789	1,789	14,900	14,950	2,239	2,239	17,900	17,950	2,689	2,689
11,950	12,000	1,796	1,796	14,950	15,000	2,246	2,246	17,950	18,000	2,696	2,696

Continued on next page

1993 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you 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				
		Your tax is—				Your tax is—				Your tax is—					
21,000				24,000				27,000				30,000			
21,000	21,050	3,154	3,154	24,000	24,050	3,854	3,604	27,000	27,050	4,694	4,054	30,000	30,050	5,534	4,504
21,050	21,100	3,161	3,161	24,050	24,100	3,868	3,611	27,050	27,100	4,708	4,061	30,050	30,100	5,548	4,511
21,100	21,150	3,169	3,169	24,100	24,150	3,882	3,619	27,100	27,150	4,722	4,069	30,100	30,150	5,562	4,519
21,150	21,200	3,176	3,176	24,150	24,200	3,896	3,626	27,150	27,200	4,736	4,076	30,150	30,200	5,576	4,526
21,200	21,250	3,184	3,184	24,200	24,250	3,910	3,634	27,200	27,250	4,750	4,084	30,200	30,250	5,590	4,534
21,250	21,300	3,191	3,191	24,250	24,300	3,924	3,641	27,250	27,300	4,764	4,091	30,250	30,300	5,604	4,541
21,300	21,350	3,199	3,199	24,300	24,350	3,938	3,649	27,300	27,350	4,778	4,099	30,300	30,350	5,618	4,549
21,350	21,400	3,206	3,206	24,350	24,400	3,952	3,656	27,350	27,400	4,792	4,106	30,350	30,400	5,632	4,556
21,400	21,450	3,214	3,214	24,400	24,450	3,966	3,664	27,400	27,450	4,806	4,114	30,400	30,450	5,646	4,564
21,450	21,500	3,221	3,221	24,450	24,500	3,980	3,671	27,450	27,500	4,820	4,121	30,450	30,500	5,660	4,571
21,500	21,550	3,229	3,229	24,500	24,550	3,994	3,679	27,500	27,550	4,834	4,129	30,500	30,550	5,674	4,579
21,550	21,600	3,236	3,236	24,550	24,600	4,008	3,686	27,550	27,600	4,848	4,136	30,550	30,600	5,688	4,586
21,600	21,650	3,244	3,244	24,600	24,650	4,022	3,694	27,600	27,650	4,862	4,144	30,600	30,650	5,702	4,594
21,650	21,700	3,251	3,251	24,650	24,700	4,036	3,701	27,650	27,700	4,876	4,151	30,650	30,700	5,716	4,601
21,700	21,750	3,259	3,259	24,700	24,750	4,050	3,709	27,700	27,750	4,890	4,159	30,700	30,750	5,730	4,609
21,750	21,800	3,266	3,266	24,750	24,800	4,064	3,716	27,750	27,800	4,904	4,166	30,750	30,800	5,744	4,616
21,800	21,850	3,274	3,274	24,800	24,850	4,078	3,724	27,800	27,850	4,918	4,174	30,800	30,850	5,758	4,624
21,850	21,900	3,281	3,281	24,850	24,900	4,092	3,731	27,850	27,900	4,932	4,181	30,850	30,900	5,772	4,631
21,900	21,950	3,289	3,289	24,900	24,950	4,106	3,739	27,900	27,950	4,946	4,189	30,900	30,950	5,786	4,639
21,950	22,000	3,296	3,296	24,950	25,000	4,120	3,746	27,950	28,000	4,960	4,196	30,950	31,000	5,800	4,646
22,000				25,000				28,000				31,000			
22,000	22,050	3,304	3,304	25,000	25,050	4,134	3,754	28,000	28,050	4,974	4,204	31,000	31,050	5,814	4,654
22,050	22,100	3,311	3,311	25,050	25,100	4,148	3,761	28,050	28,100	4,988	4,211	31,050	31,100	5,828	4,661
22,100	22,150	3,322	3,319	25,100	25,150	4,162	3,769	28,100	28,150	5,002	4,219	31,100	31,150	5,842	4,669
22,150	22,200	3,336	3,326	25,150	25,200	4,176	3,776	28,150	28,200	5,016	4,226	31,150	31,200	5,856	4,676
22,200	22,250	3,350	3,334	25,200	25,250	4,190	3,784	28,200	28,250	5,030	4,234	31,200	31,250	5,870	4,684
22,250	22,300	3,364	3,341	25,250	25,300	4,204	3,791	28,250	28,300	5,044	4,241	31,250	31,300	5,884	4,691
22,300	22,350	3,378	3,349	25,300	25,350	4,218	3,799	28,300	28,350	5,058	4,249	31,300	31,350	5,898	4,699
22,350	22,400	3,392	3,356	25,350	25,400	4,232	3,806	28,350	28,400	5,072	4,256	31,350	31,400	5,912	4,706
22,400	22,450	3,406	3,364	25,400	25,450	4,246	3,814	28,400	28,450	5,086	4,264	31,400	31,450	5,926	4,714
22,450	22,500	3,420	3,371	25,450	25,500	4,260	3,821	28,450	28,500	5,100	4,271	31,450	31,500	5,940	4,721
22,500	22,550	3,434	3,379	25,500	25,550	4,274	3,829	28,500	28,550	5,114	4,279	31,500	31,550	5,954	4,729
22,550	22,600	3,448	3,386	25,550	25,600	4,288	3,836	28,550	28,600	5,128	4,286	31,550	31,600	5,968	4,736
22,600	22,650	3,462	3,394	25,600	25,650	4,302	3,844	28,600	28,650	5,142	4,294	31,600	31,650	5,982	4,744
22,650	22,700	3,476	3,401	25,650	25,700	4,316	3,851	28,650	28,700	5,156	4,301	31,650	31,700	5,996	4,751
22,700	22,750	3,490	3,409	25,700	25,750	4,330	3,859	28,700	28,750	5,170	4,309	31,700	31,750	6,010	4,759
22,750	22,800	3,504	3,416	25,750	25,800	4,344	3,866	28,750	28,800	5,184	4,316	31,750	31,800	6,024	4,766
22,800	22,850	3,518	3,424	25,800	25,850	4,358	3,874	28,800	28,850	5,198	4,324	31,800	31,850	6,038	4,774
22,850	22,900	3,532	3,431	25,850	25,900	4,372	3,881	28,850	28,900	5,212	4,331	31,850	31,900	6,052	4,781
22,900	22,950	3,546	3,439	25,900	25,950	4,386	3,889	28,900	28,950	5,226	4,339	31,900	31,950	6,066	4,789
22,950	23,000	3,560	3,446	25,950	26,000	4,400	3,896	28,950	29,000	5,240	4,346	31,950	32,000	6,080	4,796
23,000				26,000				29,000				32,000			
23,000	23,050	3,574	3,454	26,000	26,050	4,414	3,904	29,000	29,050	5,254	4,354	32,000	32,050	6,094	4,804
23,050	23,100	3,588	3,461	26,050	26,100	4,428	3,911	29,050	29,100	5,268	4,361	32,050	32,100	6,108	4,811
23,100	23,150	3,602	3,469	26,100	26,150	4,442	3,919	29,100	29,150	5,282	4,369	32,100	32,150	6,122	4,819
23,150	23,200	3,616	3,476	26,150	26,200	4,456	3,926	29,150	29,200	5,296	4,376	32,150	32,200	6,136	4,826
23,200	23,250	3,630	3,484	26,200	26,250	4,470	3,934	29,200	29,250	5,310	4,384	32,200	32,250	6,150	4,834
23,250	23,300	3,644	3,491	26,250	26,300	4,484	3,941	29,250	29,300	5,324	4,391	32,250	32,300	6,164	4,841
23,300	23,350	3,658	3,499	26,300	26,350	4,498	3,949	29,300	29,350	5,338	4,399	32,300	32,350	6,178	4,849
23,350	23,400	3,672	3,506	26,350	26,400	4,512	3,956	29,350	29,400	5,352	4,406	32,350	32,400	6,192	4,856
23,400	23,450	3,686	3,514	26,400	26,450	4,526	3,964	29,400	29,450	5,366	4,414	32,400	32,450	6,206	4,864
23,450	23,500	3,700	3,521	26,450	26,500	4,540	3,971	29,450	29,500	5,380	4,421	32,450	32,500	6,220	4,871
23,500	23,550	3,714	3,529	26,500	26,550	4,554	3,979	29,500	29,550	5,394	4,429	32,500	32,550	6,234	4,879
23,550	23,600	3,728	3,536	26,550	26,600	4,568	3,986	29,550	29,600	5,408	4,436	32,550	32,600	6,248	4,886
23,600	23,650	3,742	3,544	26,600	26,650	4,582	3,994	29,600	29,650	5,422	4,444	32,600	32,650	6,262	4,894
23,650	23,700	3,756	3,551	26,650	26,700	4,596	4,001	29,650	29,700	5,436	4,451	32,650	32,700	6,276	4,901
23,700	23,750	3,770	3,559	26,700	26,750	4,610	4,009	29,700	29,750	5,450	4,459	32,700	32,750	6,290	4,909
23,750	23,800	3,784	3,566	26,750	26,800	4,624	4,016	29,750	29,800	5,464	4,466	32,750	32,800	6,304	4,916
23,800	23,850	3,798	3,574	26,800	26,850	4,638	4,024	29,800	29,850	5,478	4,474	32,800	32,850	6,318	4,924
23,850	23,900	3,812	3,581	26,850	26,900	4,652	4,031	29,850	29,900	5,492	4,481	32,850	32,900	6,332	4,931
23,900	23,950	3,826	3,589	26,900	26,950	4,666	4,039	29,900	29,950	5,506	4,489	32,900	32,950	6,346	4,939
23,950	24,000	3,840	3,596	26,950	27,000	4,680	4,046	29,950	30,000	5,520	4,496	32,950	33,000	6,360	4,946

Continued on next page

1993 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you 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 tax is—				Your tax is—				Your tax is—				Your tax is—	
33,000				36,000				39,000				42,000			
33,000	33,050	6,374	4,954	36,000	36,050	7,214	5,404	39,000	39,050	8,054	6,130	42,000	42,050	8,894	6,970
33,050	33,100	6,388	4,961	36,050	36,100	7,228	5,411	39,050	39,100	8,068	6,144	42,050	42,100	8,908	6,984
33,100	33,150	6,402	4,969	36,100	36,150	7,242	5,419	39,100	39,150	8,082	6,158	42,100	42,150	8,922	6,998
33,150	33,200	6,416	4,976	36,150	36,200	7,256	5,426	39,150	39,200	8,096	6,172	42,150	42,200	8,936	7,012
33,200	33,250	6,430	4,984	36,200	36,250	7,270	5,434	39,200	39,250	8,110	6,186	42,200	42,250	8,950	7,026
33,250	33,300	6,444	4,991	36,250	36,300	7,284	5,441	39,250	39,300	8,124	6,200	42,250	42,300	8,964	7,040
33,300	33,350	6,458	4,999	36,300	36,350	7,298	5,449	39,300	39,350	8,138	6,214	42,300	42,350	8,978	7,054
33,350	33,400	6,472	5,006	36,350	36,400	7,312	5,456	39,350	39,400	8,152	6,228	42,350	42,400	8,992	7,068
33,400	33,450	6,486	5,014	36,400	36,450	7,326	5,464	39,400	39,450	8,166	6,242	42,400	42,450	9,006	7,082
33,450	33,500	6,500	5,021	36,450	36,500	7,340	5,471	39,450	39,500	8,180	6,256	42,450	42,500	9,020	7,096
33,500	33,550	6,514	5,029	36,500	36,550	7,354	5,479	39,500	39,550	8,194	6,270	42,500	42,550	9,034	7,110
33,550	33,600	6,528	5,036	36,550	36,600	7,368	5,486	39,550	39,600	8,208	6,284	42,550	42,600	9,048	7,124
33,600	33,650	6,542	5,044	36,600	36,650	7,382	5,494	39,600	39,650	8,222	6,298	42,600	42,650	9,062	7,138
33,650	33,700	6,556	5,051	36,650	36,700	7,396	5,501	39,650	39,700	8,236	6,312	42,650	42,700	9,076	7,152
33,700	33,750	6,570	5,059	36,700	36,750	7,410	5,509	39,700	39,750	8,250	6,326	42,700	42,750	9,090	7,166
33,750	33,800	6,584	5,066	36,750	36,800	7,424	5,516	39,750	39,800	8,264	6,340	42,750	42,800	9,104	7,180
33,800	33,850	6,598	5,074	36,800	36,850	7,438	5,524	39,800	39,850	8,278	6,354	42,800	42,850	9,118	7,194
33,850	33,900	6,612	5,081	36,850	36,900	7,452	5,531	39,850	39,900	8,292	6,368	42,850	42,900	9,132	7,208
33,900	33,950	6,626	5,089	36,900	36,950	7,466	5,542	39,900	39,950	8,306	6,382	42,900	42,950	9,146	7,222
33,950	34,000	6,640	5,096	36,950	37,000	7,480	5,556	39,950	40,000	8,320	6,396	42,950	43,000	9,160	7,236
34,000				37,000				40,000				43,000			
34,000	34,050	6,654	5,104	37,000	37,050	7,494	5,570	40,000	40,050	8,334	6,410	43,000	43,050	9,174	7,250
34,050	34,100	6,668	5,111	37,050	37,100	7,508	5,584	40,050	40,100	8,348	6,424	43,050	43,100	9,188	7,264
34,100	34,150	6,682	5,119	37,100	37,150	7,522	5,598	40,100	40,150	8,362	6,438	43,100	43,150	9,202	7,278
34,150	34,200	6,696	5,126	37,150	37,200	7,536	5,612	40,150	40,200	8,376	6,452	43,150	43,200	9,216	7,292
34,200	34,250	6,710	5,134	37,200	37,250	7,550	5,626	40,200	40,250	8,390	6,466	43,200	43,250	9,230	7,306
34,250	34,300	6,724	5,141	37,250	37,300	7,564	5,640	40,250	40,300	8,404	6,480	43,250	43,300	9,244	7,320
34,300	34,350	6,738	5,149	37,300	37,350	7,578	5,654	40,300	40,350	8,418	6,494	43,300	43,350	9,258	7,334
34,350	34,400	6,752	5,156	37,350	37,400	7,592	5,668	40,350	40,400	8,432	6,508	43,350	43,400	9,272	7,348
34,400	34,450	6,766	5,164	37,400	37,450	7,606	5,682	40,400	40,450	8,446	6,522	43,400	43,450	9,286	7,362
34,450	34,500	6,780	5,171	37,450	37,500	7,620	5,696	40,450	40,500	8,460	6,536	43,450	43,500	9,300	7,376
34,500	34,550	6,794	5,179	37,500	37,550	7,634	5,710	40,500	40,550	8,474	6,550	43,500	43,550	9,314	7,390
34,550	34,600	6,808	5,186	37,550	37,600	7,648	5,724	40,550	40,600	8,488	6,564	43,550	43,600	9,328	7,404
34,600	34,650	6,822	5,194	37,600	37,650	7,662	5,738	40,600	40,650	8,502	6,578	43,600	43,650	9,342	7,418
34,650	34,700	6,836	5,201	37,650	37,700	7,676	5,752	40,650	40,700	8,516	6,592	43,650	43,700	9,356	7,432
34,700	34,750	6,850	5,209	37,700	37,750	7,690	5,766	40,700	40,750	8,530	6,606	43,700	43,750	9,370	7,446
34,750	34,800	6,864	5,216	37,750	37,800	7,704	5,780	40,750	40,800	8,544	6,620	43,750	43,800	9,384	7,460
34,800	34,850	6,878	5,224	37,800	37,850	7,718	5,794	40,800	40,850	8,558	6,634	43,800	43,850	9,398	7,474
34,850	34,900	6,892	5,231	37,850	37,900	7,732	5,808	40,850	40,900	8,572	6,648	43,850	43,900	9,412	7,488
34,900	34,950	6,906	5,239	37,900	37,950	7,746	5,822	40,900	40,950	8,586	6,662	43,900	43,950	9,426	7,502
34,950	35,000	6,920	5,246	37,950	38,000	7,760	5,836	40,950	41,000	8,600	6,676	43,950	44,000	9,440	7,516
35,000				38,000				41,000				44,000			
35,000	35,050	6,934	5,254	38,000	38,050	7,774	5,850	41,000	41,050	8,614	6,690	44,000	44,050	9,454	7,530
35,050	35,100	6,948	5,261	38,050	38,100	7,788	5,864	41,050	41,100	8,628	6,704	44,050	44,100	9,468	7,544
35,100	35,150	6,962	5,269	38,100	38,150	7,802	5,878	41,100	41,150	8,642	6,718	44,100	44,150	9,482	7,558
35,150	35,200	6,976	5,276	38,150	38,200	7,816	5,892	41,150	41,200	8,656	6,732	44,150	44,200	9,496	7,572
35,200	35,250	6,990	5,284	38,200	38,250	7,830	5,906	41,200	41,250	8,670	6,746	44,200	44,250	9,510	7,586
35,250	35,300	7,004	5,291	38,250	38,300	7,844	5,920	41,250	41,300	8,684	6,760	44,250	44,300	9,524	7,600
35,300	35,350	7,018	5,299	38,300	38,350	7,858	5,934	41,300	41,350	8,698	6,774	44,300	44,350	9,538	7,614
35,350	35,400	7,032	5,306	38,350	38,400	7,872	5,948	41,350	41,400	8,712	6,788	44,350	44,400	9,552	7,628
35,400	35,450	7,046	5,314	38,400	38,450	7,886	5,962	41,400	41,450	8,726	6,802	44,400	44,450	9,566	7,642
35,450	35,500	7,060	5,321	38,450	38,500	7,900	5,976	41,450	41,500	8,740	6,816	44,450	44,500	9,580	7,656
35,500	35,550	7,074	5,329	38,500	38,550	7,914	5,990	41,500	41,550	8,754	6,830	44,500	44,550	9,594	7,670
35,550	35,600	7,088	5,336	38,550	38,600	7,928	6,004	41,550	41,600	8,768	6,844	44,550	44,600	9,608	7,684
35,600	35,650	7,102	5,344	38,600	38,650	7,942	6,018	41,600	41,650	8,782	6,858	44,600	44,650	9,622	7,698
35,650	35,700	7,116	5,351	38,650	38,700	7,956	6,032	41,650	41,700	8,796	6,872	44,650	44,700	9,636	7,712
35,700	35,750	7,130	5,359	38,700	38,750	7,970	6,046	41,700	41,750	8,810	6,886	44,700	44,750	9,650	7,726
35,750	35,800	7,144	5,366	38,750	38,800	7,984	6,060	41,750	41,800	8,824	6,900	44,750	44,800	9,664	7,740
35,800	35,850	7,158	5,374	38,800	38,850	7,998	6,074	41,800	41,850	8,838	6,914	44,800	44,850	9,678	7,754
35,850	35,900	7,172	5,381	38,850	38,900	8,012	6,088	41,850	41,900	8,852	6,928	44,850	44,900	9,692	7,768
35,900	35,950	7,186	5,389	38,900	38,950	8,026	6,102	41,900	41,950	8,866	6,942	44,900	44,950	9,706	7,782
35,950	36,000	7,200	5,396	38,950	39,000	8,040	6,116	41,950	42,000	8,880	6,956	44,950	45,000	9,720	7,796

Continued on next page

1993 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—	
45,000				48,000			
45,000	45,050	9,734	7,810	48,000	48,050	10,574	8,650
45,050	45,100	9,748	7,824	48,050	48,100	10,588	8,664
45,100	45,150	9,762	7,838	48,100	48,150	10,602	8,678
45,150	45,200	9,776	7,852	48,150	48,200	10,616	8,692
45,200	45,250	9,790	7,866	48,200	48,250	10,630	8,706
45,250	45,300	9,804	7,880	48,250	48,300	10,644	8,720
45,300	45,350	9,818	7,894	48,300	48,350	10,658	8,734
45,350	45,400	9,832	7,908	48,350	48,400	10,672	8,748
45,400	45,450	9,846	7,922	48,400	48,450	10,686	8,762
45,450	45,500	9,860	7,936	48,450	48,500	10,700	8,776
45,500	45,550	9,874	7,950	48,500	48,550	10,714	8,790
45,550	45,600	9,888	7,964	48,550	48,600	10,728	8,804
45,600	45,650	9,902	7,978	48,600	48,650	10,742	8,818
45,650	45,700	9,916	7,992	48,650	48,700	10,756	8,832
45,700	45,750	9,930	8,006	48,700	48,750	10,770	8,846
45,750	45,800	9,944	8,020	48,750	48,800	10,784	8,860
45,800	45,850	9,958	8,034	48,800	48,850	10,798	8,874
45,850	45,900	9,972	8,048	48,850	48,900	10,812	8,888
45,900	45,950	9,986	8,062	48,900	48,950	10,826	8,902
45,950	46,000	10,000	8,076	48,950	49,000	10,840	8,916
46,000				49,000			
46,000	46,050	10,014	8,090	49,000	49,050	10,854	8,930
46,050	46,100	10,028	8,104	49,050	49,100	10,868	8,944
46,100	46,150	10,042	8,118	49,100	49,150	10,882	8,958
46,150	46,200	10,056	8,132	49,150	49,200	10,896	8,972
46,200	46,250	10,070	8,146	49,200	49,250	10,910	8,986
46,250	46,300	10,084	8,160	49,250	49,300	10,924	9,000
46,300	46,350	10,098	8,174	49,300	49,350	10,938	9,014
46,350	46,400	10,112	8,188	49,350	49,400	10,952	9,028
46,400	46,450	10,126	8,202	49,400	49,450	10,966	9,042
46,450	46,500	10,140	8,216	49,450	49,500	10,980	9,056
46,500	46,550	10,154	8,230	49,500	49,550	10,994	9,070
46,550	46,600	10,168	8,244	49,550	49,600	11,008	9,084
46,600	46,650	10,182	8,258	49,600	49,650	11,022	9,098
46,650	46,700	10,196	8,272	49,650	49,700	11,036	9,112
46,700	46,750	10,210	8,286	49,700	49,750	11,050	9,126
46,750	46,800	10,224	8,300	49,750	49,800	11,064	9,140
46,800	46,850	10,238	8,314	49,800	49,850	11,078	9,154
46,850	46,900	10,252	8,328	49,850	49,900	11,092	9,168
46,900	46,950	10,266	8,342	49,900	49,950	11,106	9,182
46,950	47,000	10,280	8,356	49,950	50,000	11,120	9,196
47,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: 100px; margin: 0 auto;"> <p>\$50,000 or over— use Form 1040</p> </div>			
47,000	47,050	10,294	8,370				
47,050	47,100	10,308	8,384				
47,100	47,150	10,322	8,398				
47,150	47,200	10,336	8,412				
47,200	47,250	10,350	8,426				
47,250	47,300	10,364	8,440				
47,300	47,350	10,378	8,454				
47,350	47,400	10,392	8,468				
47,400	47,450	10,406	8,482				
47,450	47,500	10,420	8,496				
47,500	47,550	10,434	8,510				
47,550	47,600	10,448	8,524				
47,600	47,650	10,462	8,538				
47,650	47,700	10,476	8,552				
47,700	47,750	10,490	8,566				
47,750	47,800	10,504	8,580				
47,800	47,850	10,518	8,594				
47,850	47,900	10,532	8,608				
47,900	47,950	10,546	8,622				
47,950	48,000	10,560	8,636				

Section 6—After you fill in Form 1040EZ

Where do I file?

If an addressed envelope came with your booklet, please use it. If you do not have one, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.** Envelopes with insufficient postage will be returned by the post office.

Alabama—Memphis, TN 37501

Alaska—Ogden, UT 84201

Arizona—Ogden, UT 84201

Arkansas—Memphis, TN 37501

California—*Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba*—

Ogden, UT 84201

All other counties—Fresno, CA 93888

Colorado—Ogden, UT 84201

Connecticut—Andover, MA 05501

Delaware—Philadelphia, PA 19255

District of Columbia—

Philadelphia, PA 19255

Florida—Atlanta, GA 39901

Georgia—Atlanta, GA 39901

Hawaii—Fresno, CA 93888

Idaho—Ogden, UT 84201

Illinois—Kansas City, MO 64999

Indiana—Cincinnati, OH 45999

Iowa—Kansas City, MO 64999

Kansas—Austin, TX 73301

Kentucky—Cincinnati, OH 45999

Louisiana—Memphis, TN 37501

Maine—Andover, MA 05501

Maryland—Philadelphia, PA 19255

Massachusetts—Andover, MA 05501

Michigan—Cincinnati, OH 45999

Minnesota—Kansas City, MO 64999

Mississippi—Memphis, TN 37501

Missouri—Kansas City, MO 64999

Montana—Ogden, UT 84201

Nebraska—Ogden, UT 84201

Nevada—Ogden, UT 84201

New Hampshire—Andover, MA 05501

New Jersey—Holtsville, NY 00501

New Mexico—Austin, TX 73301

New York—*New York City and counties of Nassau, Rockland, Suffolk, and Westchester*—

Holtsville, NY 00501

All other counties—Andover, MA 05501

North Carolina—Memphis, TN 37501

North Dakota—Ogden, UT 84201

Ohio—Cincinnati, OH 45999

Oklahoma—Austin, TX 73301

Oregon—Ogden, UT 84201

Pennsylvania—Philadelphia, PA 19255

Rhode Island—Andover, MA 05501

South Carolina—Atlanta, GA 39901

South Dakota—Ogden, UT 84201

Tennessee—Memphis, TN 37501

Texas—Austin, TX 73301

Utah—Ogden, UT 84201

Vermont—Andover, MA 05501

Virginia—Philadelphia, PA 19255

Washington—Ogden, UT 84201

West Virginia—Cincinnati, OH 45999

Wisconsin—Kansas City, MO 64999

Wyoming—Ogden, UT 84201

American Samoa—Philadelphia, PA 19255

Guam: Permanent residents—
Commissioner of Revenue
and Taxation

855 West Marine Dr.

Agana, GU 96910

Guam: Nonpermanent residents—
Philadelphia, PA 19255

Puerto Rico—Philadelphia, PA 19255

Virgin Islands: Nonpermanent residents—Philadelphia, PA 19255

Virgin Islands: Permanent residents—
V.I. Bureau of Internal Revenue
Lockharts Garden No. 1A
Charlotte Amalie
St. Thomas, VI 00802

Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563—
Philadelphia, PA 19255

All A.P.O. and F.P.O. addresses—
Philadelphia, PA 19255

What do I need if I write to the IRS?

If you write to the IRS, include your social security number on your correspondence. If you don't include it, it may take us longer to reply.

What should I do if I move?

If you move after you file your return, always notify, in writing, the Internal Revenue Service Center where you filed your last return or the Chief, Taxpayer Service Division, in your local IRS district office. You can use Form 8822 to notify us of your new address. If you are expecting a refund, you should also notify the post office serving your old address. This will help forward your check to your new address.

How long should I keep my tax return?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as W-2 and 1099 forms) 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. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, get Pub. 552.

Income tax withholding and estimated tax payments for 1994

If the amount you owe the IRS (line 10) or the refund the IRS owes you (line 9) is large, you may want to file a new Form W-4 with your employer to change the amount of income tax to be withheld from your pay. If you go back to work after a period of unemployment, you may be able to reduce your withholding.

In general, you do not have to make estimated tax payments if you expect that your 1994 tax return will show a tax refund OR a tax balance due the IRS of less than \$500.

Get Pub. 505 for more details.

How do I amend my tax return?

Use Form 1040X to change the return you already filed. If you filed a joint return, you may not, after the due date of that return, amend it to file as married filing a separate return. 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. A return filed early is considered filed on the date it was due. If your return is changed for any reason, it may affect your state income tax return. Contact your state tax agency for more details.

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Major categories of Federal income and outlays for fiscal year 1992

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 deficit for the Federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and the deficit. Individual spending and revenue bills are then enacted consistent with the goals of the budget resolution.

In fiscal year 1992 (which began on October 1, 1991, and ended on September 30, 1992), Federal income was \$1,090.5 billion and outlays were \$1,380.9 billion, leaving a deficit of \$290.4 billion.

Federal income

Income and social insurance taxes are, by far, the largest source of receipts. In 1992, individuals paid \$476 billion in income taxes and corporations paid \$100.3 billion. Social security and other insurance and retirement contributions were \$413.7 billion. Excise taxes were \$45.6 billion. The remaining \$55 billion of receipts were from Federal Reserve deposits, customs duties, estate and gift taxes, and other miscellaneous receipts. (These figures do not total to \$1,090.5 billion due to rounding.)

Federal outlays

About 79% of total outlays were financed by tax receipts and the remaining 21% were financed by borrowing. Government receipts and borrowing finance a wide range of public services. The following is the breakdown of total outlays for fiscal year 1992:*

1. Social security, Medicare, and other retirement: \$469.7 billion. These programs were 33% of total outlays. These programs provide income support for the retired and disabled and medical care for the elderly.

2. National defense, veterans, and foreign affairs: \$348.6 billion. About 21% of total outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities; about 2% went for veterans benefits and services; and about 1% went for international activities, including military and economic assistance to foreign countries and the maintenance of United States embassies abroad.

3. Net interest: \$199.4 billion. About 14% of total outlays were for net interest payments on the public debt.

4. Physical, human, and community development: \$139.5 billion. About 10% of total outlays were for agriculture; natural resources and environmental programs; transportation programs; aid for elementary and secondary education and direct assistance to college students; job training

programs; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

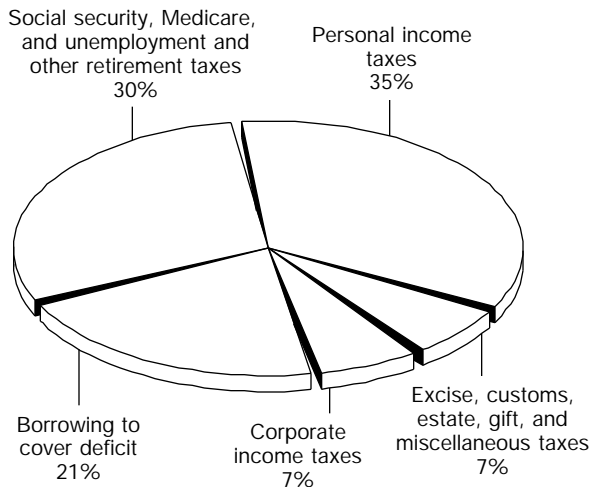
5. Social programs: \$235.6 billion. The Federal government spent 10% of total outlays to fund Medicaid, food stamps, aid to families with dependent children, supplemental security income, and related programs. About 7% was spent for health

research and public health programs, unemployment compensation, assisted housing, and social services.

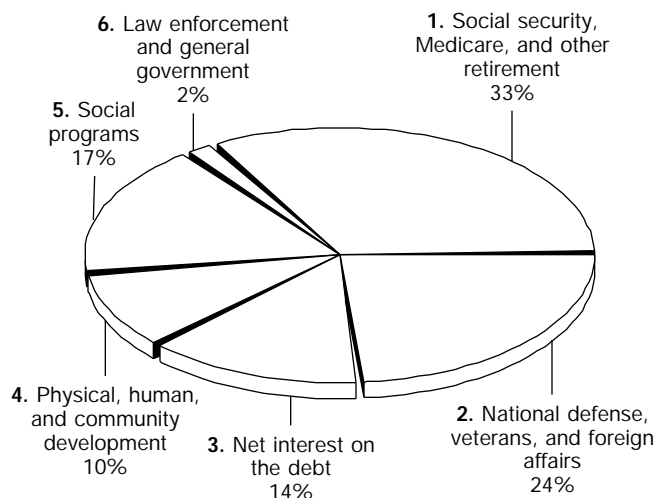
6. Law enforcement and general government: \$27.4 billion. About 2% of total outlays were for judicial activities, Federal law enforcement, and prisons; and to provide for the general costs of the Federal government, including the collection of taxes and legislative activities.

Income and outlays—These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 1992.

Where the income came from:



What the outlays were:



* The percentages on this page exclude undistributed offsetting receipts, which were -\$39.3 billion in fiscal year 1992. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are primarily for the U.S. Government's share of its employee retirement programs and rents and royalties on the Outer Continental Shelf.