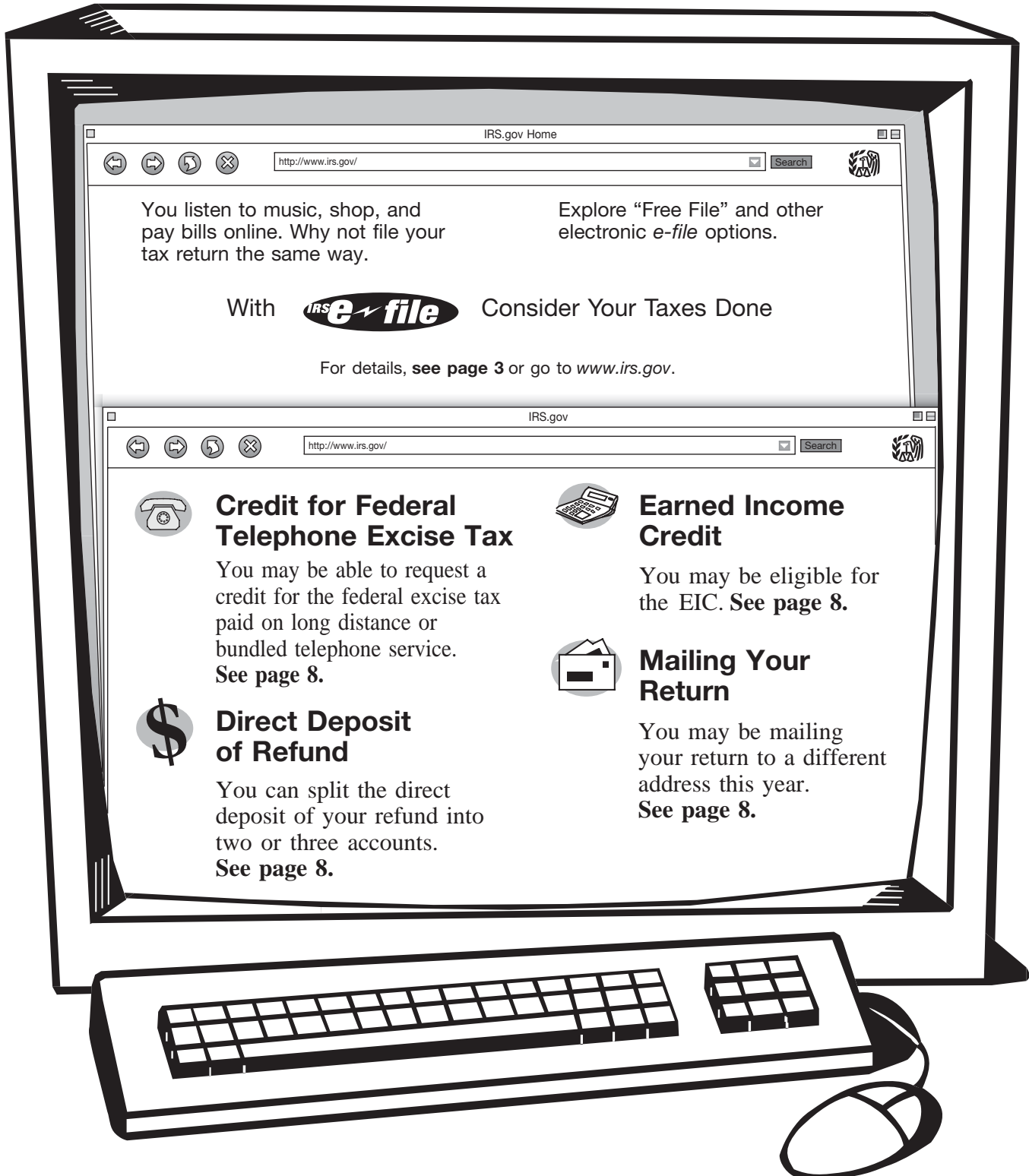


Note. This booklet does not contain any tax forms.



2006 1040EZ

Instructions



A Message From the Commissioner

Dear Taxpayer,

Paying taxes is a unifying experience fundamental to democracy and the rule of law. Each year, almost two hundred million taxpayers carry out this vital obligation by filing their return. The Internal Revenue Service seeks to help people understand and pay taxes as easily as possible.

More than half of all taxpayers file their taxes electronically. *E-filing* not only generates fewer errors than paper, but also ensures faster refunds. Many returns are *e-filed* by tax preparers, but increasing numbers come straight from home computers. Taxpayers with an adjusted gross income of \$50,000 or less can *e-file* for free. Instructions for electronic filing and Free File can be found on our website at www.irs.gov.

To protect the honest taxpayer, we have strengthened enforcement of the tax laws. The vast majority of taxpayers pay honestly and accurately, and they have every right to expect their neighbors and competitors to do the same. Over the past several years, IRS audits and collections have risen significantly, and tax laws and regulations have been toughened.

If you need more information about taxes, visit www.irs.gov. Learn how to file taxes, obtain tax forms, and find out if you are eligible for the earned income credit. You may also call our toll-free numbers: 1-800-829-1040 for individuals and 1-800-829-4933 for businesses.

Please do not hesitate to contact us if you need help. We hope this packet is useful to you.

Sincerely,



Mark W. Everson

The IRS Mission

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



consider it done

What is IRS *e-file*?

It's the fastest, easiest, and most convenient way to file your income tax return electronically. So easy, over 72 million taxpayers preferred *e-file* over filing a paper income tax return last year. Visit the IRS website at www.irs.gov/efile for all the details and latest information.

What are the benefits?

Millions Eligible for Free File!

- Free File allows qualified taxpayers to prepare and *e-file* their own tax returns for free using commercially available online tax preparation software.
- Review online tax software provider offerings and determine if you are eligible by visiting the Free File page at www.irs.gov.

Fast! Easy! Convenient!

- Get your refund in half the time as paper filers do, even faster and safer with Direct Deposit. See page 18.
- Sign electronically and file a completely paperless return. See page 20.
- Receive an electronic proof of receipt within 48 hours after the IRS received your return.
- If you owe, you can *e-file* and authorize an electronic funds withdrawal or pay by credit card. If you *e-file* before April 16, 2007*, you can schedule an electronic funds withdrawal from your checking or savings account as late as April 16, 2007*. See page 19.
- Prepare and file your federal and state returns together and save time.

*April 17, 2007, if you live in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont, or the District of Columbia.

Accurate! Secure!

- IRS computers quickly and automatically check for errors or other missing information.
- The chance of being audited does not differ whether you *e-file* or file a paper income tax return.
- Your bank account information is safeguarded along with other tax return information. The IRS does not have access to credit card numbers.

Visit the IRS website at www.irs.gov/efile for details.

How to *e-file*?

Use an Authorized IRS *e-file* Provider



Many tax professionals electronically file tax returns for their clients. As a taxpayer, you have two options:

- You can prepare your return, take it to an Authorized IRS *e-file* Provider, and have the provider transmit it electronically to the IRS, or
- You can have a tax professional prepare your return and transmit it for you electronically.

Tax professionals may charge a fee for IRS *e-file*. Fees may vary depending on the professional and the specific services rendered.

Use a Personal Computer



You can file your income tax return in a fast, easy, convenient way using your personal computer. A computer with a modem or Internet access and tax preparation software are all you need. Best of all, you can *e-file* from the comfort of your home 24 hours a day, 7 days a week. Visit www.irs.gov for details.

IRS approved tax preparation software is available for online use on the Internet, for download from the Internet, and in retail stores. Visit www.irs.gov/efile for details.

If you do not qualify for the Free File options, visit our Partners Page for partners that offer low-cost filing options at www.irs.gov/efile.

IRS Customer Service Standards

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

- Easier filing and payment options.
- Access to information.
- Accuracy.

- Prompt refunds.
- Canceling penalties.
- Resolving problems.
- Simpler forms.

If you would like information about the IRS standards and a report of our accomplishments, see Pub. 2183.

Help With Unresolved Tax Issues

Taxpayer Advocate Service

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

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

The service is free, confidential, tailored to meet your needs, and available for businesses as well as individuals. There is at least one local taxpayer advocate in each state, the District of Columbia, and Puerto Rico. Because advocates are part of the IRS, they know the tax system and how to navigate it. If you qualify for assistance, you will receive personalized service from a knowledgeable advocate who will:

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

You can contact the Taxpayer Advocate Service by:

- Calling their toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059,
- Writing or calling your local taxpayer advocate, whose address and phone number are listed in the government listings in your local telephone directory and in Pub. 1546, The Taxpayer Advocate Service of the IRS—How to Get Help With Unresolved Tax Problems,
- Filing Form 911, Application for Taxpayer Assistance Order, with the Taxpayer Advocate Service, or
- Asking an IRS employee to complete Form 911 on your behalf.

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

Low Income Tax Clinics (LITCs)

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

Quick and Easy Access to Tax Help and Forms




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



Internet

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

-  Access commercial tax preparation and *e-file* services available free to eligible taxpayers;
- Check the status of your 2006 refund;
- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications online by topic or keyword;
- Figure your withholding allowances using our Withholding Calculator; and
- Sign up to receive local and national tax news by email.



Mail

You can send your order for forms, instructions, and publications to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service
National Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903



Phone

You can order forms and publications and receive automated information by phone.

Forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) during the hours shown on page 6 to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.

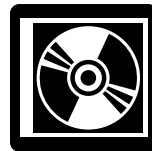
TeleTax topics. Call 1-800-829-4477 24 hours a day, 7 days a week, to listen to pre-recorded messages covering about 150 tax topics. See page 7 for a list of the topics.

Refund information. You can check the status of your 2006 refund 24 hours a day, 7 days a week. See page 6 for details.



Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of reproducible tax forms available to photocopy or print from a CD.



IRS Tax Products CD

You can order Publication 1796, IRS Tax Products CD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Bonus: Historical Tax Products DVD—Ships with the final release.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.

The CD is released twice during the year. The first release will ship the beginning of January, and the final release will ship the beginning of March.

Buy the CD from National Technical Information Service at www.irs.gov/cdorders for \$25 (no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) toll-free to buy the CD for \$25 (plus a \$5 handling fee). Price is subject to change.

Other ways to get help. See page 22 for information.

Refund Information

You can check on the status of your 2006 refund if it has been at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).

Be sure to have a copy of your 2006 tax return available because you will need to know the exact whole-dollar amount of your refund. You will also need to know your filing status. Then, do one of the following.

- Go to www.irs.gov and click on *Where's My Refund*.
- Call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.
- Call 1-800-829-1954 during the hours shown below under *Calling the IRS*.



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

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

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

Calling the IRS

If you cannot find the answer to your question using one of the methods listed on page 5, please call us for assistance at 1-800-829-1040. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



If you want to check the status of your 2006 refund, see Refund Information above.

Before You Call

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

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

To maintain your account security, you may be asked for the following information, which you should also have available: (a) your social security number, date of birth, or personal identification number (PIN) if you have one, and (b) the amount of refund shown on your tax return, your filing status, the "Caller ID Number" shown at the top of any notice you received, the numbers in your street address, or your ZIP code. If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random se-

lection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040 (deaf customers with access to TTY/TDD equipment may call 1-800-829-4059). Our menu allows you to speak your responses or use your key pad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance. You can do the following within the system: (a) order tax forms and publications, (b) find out what you owe, (c) determine if we have adjusted your account or received payments you made, (d) request a transcript of your tax return or account, (e) find out where to send your tax return or payment, (f) request more time to pay or set up a monthly installment agreement, and (g) find out if you qualify for innocent spouse relief.

Before You Hang Up

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

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

What Is TeleTax?

Recorded Tax Information

A complete list of topics is on the next page. Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet

TeleTax topics are also available on the IRS website at www.irs.gov.

TeleTax Topics				Topic No.	Subject	Topic No.	Subject	Topic No.	Subject
All topics are available in Spanish.				420	Bartering income	558	Tax on early distributions from retirement plans	761	Tips—Withholding and reporting
Topic No.	Subject	Topic No.	Subject	421	Scholarship and fellowship grants			762	Independent contractor vs. employee
IRS Help Available		302	Highlights of tax changes	422	Nontaxable income	Tax Credits		Electronic Magnetic Media Filers—1099 Series and Related Information Returns	
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs	303	Checklist of common errors when preparing your tax return	423	Social security and equivalent railroad retirement benefits	601	Earned income credit (EIC)	801	Who must file magnetically
102	Tax assistance for individuals with disabilities and the hearing impaired	304	Extension of time to file your tax return	424	401(k) plans	602	Child and dependent care credit	802	Applications, forms, and information
103	Tax help for small businesses and the self-employed	305	Recordkeeping	425	Passive activities—Losses and credits	603	Credit for the elderly or the disabled	803	Waivers and extensions
104	Taxpayer Advocate Service—Help for problem situations	306	Penalty for underpayment of estimated tax	426	Other income	604	Advance earned income credit	804	Test files and combined federal and state filing
105	Armed Forces tax information	307	Backup withholding	427	Stock options	605	Education credits	805	Electronic filing of information returns
107	Tax relief in disaster situations	308	Amended returns	428	Roth IRA distributions	606	Child tax credits	Tax Information for Aliens and U.S. Citizens Living Abroad	
IRS Procedures		309	Roth IRA contributions	429	Traders in securities (information for Form 1040 filers)	607	Adoption credit	851	Resident and nonresident aliens
151	Your appeal rights	310	Coverdell education savings accounts	430	Exchange of policyholder interest for stock	608	Excess social security and RRTA tax withheld	852	Dual-status alien
152	Refunds—How long they should take	311	Power of attorney information	Adjustments to Income		610	Retirement savings contributions credit	853	Foreign earned income exclusion—General
153	What to do if you haven't filed your tax return	312	Disclosure authorizations	451	Individual retirement arrangements (IRAs)	IRS Notices		854	Foreign earned income exclusion—Who qualifies?
154	2006 Form W-2 and Form 1099-R—What to do if not received	313	Qualified tuition programs (QTPs)	452	Alimony paid	651	Notices—What to do	855	Foreign earned income exclusion—What qualifies?
155	Forms and publications—How to order	Filing Requirements, Filing Status, and Exemptions		453	Bad debt deduction	652	Notice of underreported income—CP 2000	856	Foreign tax credit
156	Copy of your tax return—How to get one	351	Who must file?	455	Moving expenses	653	IRS notices and bills, penalties, and interest charges	857	Individual taxpayer identification number (ITIN)—Form W-7
157	Change of address—How to notify IRS	352	Which form—1040, 1040A, or 1040EZ?	456	Student loan interest deduction	Basis of Assets, Depreciation, and Sale of Assets		858	Alien tax clearance
158	Ensuring proper credit of payments	353	What is your filing status?	Itemized Deductions		701	Sale of your home	Tax Information for Puerto Rico Residents (in Spanish only)	
159	Prior year(s) Form W-2—How to get a copy of	354	Dependents	501	Should I itemize?	703	Basis of assets	901	Is a person with income from Puerto Rican sources required to file a federal income tax return?
Collection		355	Estimated tax	502	Medical and dental expenses	704	Depreciation	902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
201	The collection process	356	Decedents	503	Deductible taxes	705	Installment sales	903	Federal employment taxes for employers in Puerto Rico
202	Tax payment options	357	Tax information for parents of kidnapped children	504	Home mortgage points	Employer Tax Information		904	Tax assistance for Puerto Rico residents
203	Failure to pay child support and federal nontax and state income tax obligations	Types of Income		505	Interest expense	751	Social security and Medicare withholding rates		
204	Offers in compromise	401	Wages and salaries	506	Contributions	752	Form W-2—Where, when, and how to file		
205	Innocent spouse relief (and separation of liability and equitable relief)	402	Tips	507	Casualty and theft losses	753	Form W-4—Employee's Withholding Allowance Certificate		
Alternative Filing Methods		403	Interest received	508	Miscellaneous expenses	754	Form W-5—Advance earned income credit		
253	Substitute tax forms	404	Dividends	509	Business use of home	755	Employer identification number (EIN)—How to apply		
254	How to choose a paid tax preparer	405	Refunds of state and local taxes	510	Business use of car	756	Employment taxes for household employees		
General Information		406	Alimony received	511	Business travel expenses	757	Form 941—Deposit requirements		
301	When, where, and how to file	407	Business income	512	Business entertainment expenses	758	Form 941—Employer's Quarterly Federal Tax Return		
		408	Sole proprietorship	513	Educational expenses	759	Form 940—Deposit requirements		
		409	Capital gains and losses	514	Employee business expenses	760	Form 940—Employer's Annual Federal Unemployment Tax Returns		
		410	Pensions and annuities	515	Casualty, disaster, and theft losses				
		411	Pensions—The general rule and the simplified method	Tax Computation					
		412	Lump-sum distributions	551	Standard deduction				
		413	Rollovers from retirement plans	552	Tax and credits figured by the IRS				
		414	Rental income and expenses	553	Tax on a child's investment income				
		415	Renting residential and vacation property	554	Self-employment tax				
		416	Farming and fishing income	555	Ten-year tax option for lump-sum distributions				
		417	Earnings for clergy	556	Alternative minimum tax				
		418	Unemployment compensation	557	Tax on early distributions from traditional and Roth IRAs				
		419	Gambling income and expenses						

Topic numbers are effective January 1, 2007

Before You Fill In Form 1040EZ



For details on these and other changes for 2006 and 2007, see Pub. 553.

What's New for 2006

Credit for Federal Telephone Excise Tax

If you paid the federal excise tax on your long distance or bundled telephone service, you may be able to request a credit. See the instructions for line 9 on page 18.

Direct Deposit of Refunds

If you choose direct deposit of your refund, you may be able to split the refund into two or three accounts. See the instructions for line 12a on page 18.

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$12,120 (\$14,120 if married filing jointly). See the instructions for lines 8a and 8b that begin on page 13.

Mailing Your Return

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

Filing Requirements

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

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2006? If you were born on January 1, 1942, you are considered to be age 65 at the end of 2006.

- Yes.** Use TeleTax topic 351 (see page 6) to find out if you must file a return. If you do, you must use Form 1040A or 1040.
- No.** Use Chart A, B, or C on page 9 to see if you must file a return.



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



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

Exception for children under age 18. If you are planning to file a tax return for your child who was under age 18 at the end of 2006 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 does not have to file a return. For details, use TeleTax topic 553 (see page 6) or see Form 8814.

A child born on January 1, 1989, is considered to be age 18 at the end of 2006. Do not use Form 8814 for such a child.

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

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

- You were married to a U.S. citizen or resident at the end of 2006.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



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

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

When Should You File?

File Form 1040EZ by **April 16, 2007**. If you live in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont, or the District of Columbia, you have until April 17, 2007. If you file after this date, you may have to pay interest and penalties. See below.



If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone, qualified hazardous duty area, or a contingency operation (for example, you were in the Afghanistan, Bosnia, Kosovo, or Persian Gulf area), see Pub. 3.

What if You Cannot File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 16, 2007 (April 17, 2007, if you live in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont, or the District of Columbia). If you make a payment with your extension request, see the instructions for line 10 on page 18.

What 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 can be as much as 25% (more in some cases) 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 ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return.

Are There Other Penalties?

Yes. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, 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. See 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.

Where Do You File?

See the back cover.

Private delivery services. You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. These private delivery services include only the following.

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

Chart A—For Most People

IF your filing status is . . .	THEN file a return if your gross income* was at least . . .
Single	\$ 8,450
Married filing jointly**	\$16,900

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

**If you did not live with your spouse at the end of 2006 (or on the date your spouse died) and your gross income was at least \$3,300, you must file a return.

Chart B—For Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

TIP To find out if your parent (or someone else) can claim you as a dependent, use TeleTax topic 354 (see page 6).

You must file a return if **any** of the following apply.

- Your **unearned income** was over \$850.
- Your **earned income** was over \$5,150.
- Your **gross income** was more than the **larger** of—
 - \$850, or
 - Your earned income (up to \$4,850) plus \$300.

Chart C—Other Situations When You Must File

You must file a return using Form 1040A or 1040 if **any** of the following apply for 2006.

• You received any advance earned income credit payments from your employer. These payments are shown in box 9 of your Form W-2.

- You owe tax from the recapture of an education credit (see **Form 8863**).
- You claim a credit for excess social security and tier 1 RRTA tax withheld.

You must file a return using Form 1040 if **any** of the following apply for 2006.

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

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

Who Can Use Form 1040EZ?

You can use Form 1040EZ if all of the following apply.

- Your filing status is single or married filing jointly (see page 11). If you were a nonresident alien at any time in 2006, see *Nonresident aliens* on page 11.
- You do not claim any dependents.
- You do not claim any adjustments to income. Use TeleTax topics 451-453, 455, and 456 (see page 6).
- The only tax credits you can claim are the earned income credit and the credit for the federal telephone excise tax. Use TeleTax topics 601-608 and 610 (see page 6).
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2006. If you were born on January 1, 1942, you are considered to be age 65 at the end of 2006 and cannot use Form 1040EZ.
- Your taxable income (line 6 of Form 1040EZ) is less than \$100,000.

- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.

- You did not receive any advance earned income credit payments.


- You do not owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 6).

- You are not a debtor in a chapter 11 bankruptcy case filed after October 16, 2005.

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 6) to find out which form to use.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. Use TeleTax topic 353 (see page 6). 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 \$5,150 for most single people and \$10,300 for most married people filing a joint return. Use TeleTax

Where To Report Certain Items From 2006 Forms W-2, 1098, and 1099

 IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use free online commercial tax preparation software to file your federal income tax return. Visit www.irs.gov/efile for details.

If any **federal income tax withheld** is shown on these forms, include the tax withheld on Form 1040EZ, line 7.

Form	Item and Box in Which It Should Appear	Where To Report on Form 1040EZ
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8) Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to an Archer MSA (box 12, code R) Employer contributions to a health savings account (box 12, code W) Income from nonqualified deferred compensation plan (box 12, code Z)	Line 1 See <i>Tip income</i> on page 12 Must file Form 1040A or 1040 Must file Form 1040 Must file Form 1040 Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889) Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040, but first see the instructions on Form 1098-T
1099-C	Canceled debt (box 2)	Must file Form 1040 if taxable (see the instructions on Form 1099-C)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-G	Unemployment compensation (box 1)	Line 3. But if you repaid any unemployment compensation in 2006, see the instructions for line 3 on page 13
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 6) Tax-exempt interest (box 8)	Line 2 See the instructions for line 2 on page 13 Must file Form 1040A or 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax See the instructions for line 2 on page 13
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions on Form 1099-OID Must file Form 1040A or 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040
1099-R 1099-SA	Distributions from pensions, annuities, IRAs, etc. Distributions from HSAs and MSAs*	Must file Form 1040A or 1040 Must file Form 1040

*This includes distributions from Archer and Medicare Advantage MSAs.

topic 501 (see page 6). 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 page 2 of Form 1040EZ.

Nonresident aliens. If you were a nonresident alien at any time in 2006, your filing status must be married filing jointly to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use Form 1040NR or 1040NR-EZ. Specific rules apply to determine if you were a nonresident or resident alien. See Pub. 519 for details, including the rules for students and scholars who are aliens.

Single

You can use this filing status if any of the following was true on December 31, 2006.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2006, and did not remarry in 2006.

Married Filing Jointly

You can use this filing status if any of the following apply.

- You were married at the end of 2006, even if you did not live with your spouse at the end of 2006.
- Your spouse died in 2006 and you did not remarry in 2006.
- You were married at the end of 2006, and your spouse died in 2007 before filing a 2006 return.

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

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent spouse relief* on page 21.

Line Instructions for Form 1040EZ



IRS *e-file* takes the guesswork out of preparing your return. You may also be eligible to use free online commercial tax preparation software to file your federal income tax return. Visit www.irs.gov/efile for details.

Name and Address Use the Peel-Off Label

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

Address Change

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

Name Change

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

What if You Do Not Have a Label?

Print the information in the spaces provided.



If you filed a joint return for 2005 and you are filing a joint return for 2006 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2005 return.

P.O. Box

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

Foreign Address

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

Social Security Number (SSN)

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

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 21 for more details.

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

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



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

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

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse may also

have \$3 go to the fund. If you check a box, your tax or refund will not change.

Income

Rounding Off to Whole Dollars

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

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2006, you may receive a Form 1099-G.

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

- Yes.** None of your refund is taxable.
- No.** You may have to report part or all of the refund as income on Form 1040 for 2006. For details, use TeleTax topic 405 (see page 6).

Social Security Benefits

You should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2006 and the amount of any benefits you repaid in 2006. Use the worksheet below to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.

Line 1

Wages, Salaries, and Tips

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

- **Wages received as a household employee** for which you did not receive a Form W-2 because your employer paid you less than \$1,500 in 2006. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.

- **Tip income** you did not report to your employer. But you must use Form 1040 and Form 4137 if: (a) you received tips of \$20 or more in any month and did not report the full amount to your employer, or (b) your Form(s) W-2 show **allocated tips** that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They are not included as income in box 1. See Pub. 531 for more details.

- **Scholarship and fellowship grants** not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. However, if you were a degree candidate, include on line 1 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1.

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

Keep for Your Records



Before you begin: If you are filing a joint return, be sure to include any amounts your spouse received when entering amounts on lines 1, 3, and 4 below.

1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099	1.	<input type="text"/>
2. Is the amount on line 1 more than zero?		
<input type="checkbox"/> No. None of your social security benefits are taxable.		
<input type="checkbox"/> Yes. Enter one-half of line 1	2.	<input type="text"/>
3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see the instructions for line 3 on page 13)	3.	<input type="text"/>
4. Enter your total interest income, including any tax-exempt interest	4.	<input type="text"/>
5. Add lines 2, 3, and 4	5.	<input type="text"/>
6. If you are:		
• Single, enter \$25,000	}	6. <input type="text"/>
• Married filing jointly, enter \$32,000		
7. Is the amount on line 6 less than the amount on line 5?		
<input type="checkbox"/> No. None of your social security benefits are taxable this year. You can use Form 1040EZ. Do not list your benefits as income.		
<input type="checkbox"/> Yes. Some of your benefits are taxable this year. You must use Form 1040A or 1040.		



You must use Form 1040A or 1040 if you received dependent care benefits for 2006. You must use Form 1040 if you received employer-provided adoption benefits for 2006.

Missing or Incorrect Form W-2?

If you do not get a Form W-2 from your employer by January 31, 2007, use TeleTax topic 154 (see page 6) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 2

Taxable Interest

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

Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. If interest was credited in 2006 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 2006 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.

If you cashed series EE or I U.S. savings bonds in 2006 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or 1040 to do so.

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

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2006 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2006.

Tax-Exempt Interest

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

Line 3

Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing the total unemployment compensation paid to you in 2006.

If you received an overpayment of unemployment compensation in 2006 and you repaid any of it in 2006, subtract the amount you repaid from the total amount you received. Include the result in the total on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If you repaid unemployment compensation in 2006 that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was under age 18 at the end of 2006 if the child's dividends are more than \$1,700. Instead, you must file Form 8615 and Form 1040A or 1040 for the child. You must also use Form 8615 and Form 1040A or 1040 for the child if the child's dividends and taxable interest (line 2) total more than \$1,700. A child born on

January 1, 1989, is considered to be age 18 at the end of 2006. Do not use Form 8615 for such a child.

Payments and Tax

Line 7

Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2006 Form(s) W-2 in box 2.

If you received a 2006 Form 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

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

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

What Is the EIC?

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

Note. If you have a qualifying child (see page 14), you may be able to take the credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For details, see Pub. 596.



Special rules may apply for people who had to relocate because of Hurricane Katrina, Rita, or Wilma. For details, see Pub. 4492.

To Take the EIC:

- Follow the steps on pages 13 through 15.
- Complete the worksheet on page 16 or let the IRS figure the credit for you.

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



If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, who must file, on page 15. You may also have to pay penalties.

Step 1 All Filers

1. Is the amount on Form 1040EZ, line 4, less than \$12,120 (\$14,120 if married filing jointly)?

Yes. Continue

No.








You cannot take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 15)?

Yes. Go to question 3.

No.

You cannot take the credit. Enter "No" in the space to the left of line 8a.

3. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2006 tax return?
 Yes.  **No.** Continue 
 You cannot take the credit.
4. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2006?
 Yes. Continue  **No.** 
 You cannot take the credit.
5. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2006? Members of the military stationed outside the United States, see page 15 before you answer.
 Yes. Continue  **No.** 
 You cannot take the credit. Enter "No" in the space to the left of line 8a.
6. Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2006?
 Yes.  **No.** Go to Step 2 on this page.
 You cannot take the credit. Enter "No" in the space to the left of line 8a.

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

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

AND

was
 Under age 19 at the end of 2006

or

Under age 24 at the end of 2006 and a student (see page 15)

or

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

AND

who...

Either lived with another person in the United States for more than half of 2006 or was born or died in 2006 and that person's home was the child's home for the entire time the child was alive in 2006.



Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 6) or see Pub. 596.

Step 2 Earned Income

1. Figure earned income:

Form 1040EZ, line 1 _____

Subtract, if included in line 1, any:

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

Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040EZ, line 8b. See *Combat pay, nontaxable* on page 15.

+ _____



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

Earned Income =

2. Is your earned income less than \$12,120 (\$14,120 if married filing jointly)?

Yes. Go to Step 3. **No.** 

You cannot take the credit.

Step 3 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?

Yes. See *Credit figured by the IRS* on page 15. **No.** Go to the worksheet on page 16.

Definitions and Special Rules

(listed in alphabetical order)

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in Form(s) W-2, box 12, with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election.

Credit figured by the IRS. To have the IRS figure the credit for you:

1. Enter "EIC" in the space to the left of line 8a on Form 1040EZ.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040EZ, line 8b. See *Combat pay, nontaxable*, above.
3. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file*, below.

Form 8862, who must file. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of the following applies.

1. You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
2. The only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for:

- 2 years after the most recent tax year for which there was a final determination that your EIC was reduced or disallowed due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC was reduced or disallowed due to fraud.

Members of the military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you serve fewer than 90 days.

Permanently and totally disabled. A person who, at any time in 2006, cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

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

To find out how to get an SSN, see page 11. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?* on page 8.

Student. A student is a child who during any part of 5 calendar months of 2006 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or a school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC will not be used to determine if you are eligible for the following programs or how much you can receive from them. But if the refund you receive because of the EIC is not spent within a certain period of time, it can count as an asset (or resource) and affect your eligibility.

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

Earned Income Credit (EIC) Worksheet—Lines 8a and 8b

Keep for Your Records



Part 1

All Filers

1. Enter your earned income from Step 2 on page 14. 1

2. Look up the amount on line 1 above in the EIC Table on page 17 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. 2

If line 2 is zero, You cannot take the credit. Enter “No” in the space to the left of line 8a.

3. Enter the amount from Form 1040EZ, line 4. 3

4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

Part 2

Filers Who Answered “No” on Line 4

5. Is the amount on line 3 less than \$6,750 (\$8,750 if married filing jointly)?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
 No. Look up the amount on line 3 in the EIC Table on page 17 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. 5

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

Part 3

Your Earned Income Credit

6. **This is your earned income credit.** 6

Enter this amount on Form 1040EZ, line 8a.



If your EIC for a year after 1996 was reduced or disallowed, see page 15 to find out if you must file Form 8862 to take the credit for 2006.



2006 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least—But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet on page 16.
2. Then, read across to the column for your filing status. Enter the credit from that column on your EIC Worksheet.

If the amount you are looking up from the worksheet is –		And your filing status is –		If the amount you are looking up from the worksheet is –		And your filing status is –		If the amount you are looking up from the worksheet is –		And your filing status is –		If the amount you are looking up from the worksheet is –		And your filing status is –					
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 credit is –		Your credit is –		Your credit is –		Your credit is –		Your credit is –		Your credit is –		Your credit is –		Your credit is –					
\$1	\$50	\$2	\$2	3,000	3,050	231	231	6,000	6,050	412	412	9,000	9,050	237	390	12,000	12,050	7	160
50	100	6	6	3,050	3,100	235	235	6,050	6,100	412	412	9,050	9,100	233	386	12,050	12,100	3	156
100	150	10	10	3,100	3,150	239	239	6,100	6,150	412	412	9,100	9,150	229	382	12,100	12,150	*	153
150	200	13	13	3,150	3,200	243	243	6,150	6,200	412	412	9,150	9,200	225	378	12,150	12,200	0	149
200	250	17	17	3,200	3,250	247	247	6,200	6,250	412	412	9,200	9,250	221	374	12,200	12,250	0	145
250	300	21	21	3,250	3,300	251	251	6,250	6,300	412	412	9,250	9,300	218	371	12,250	12,300	0	141
300	350	25	25	3,300	3,350	254	254	6,300	6,350	412	412	9,300	9,350	214	367	12,300	12,350	0	137
350	400	29	29	3,350	3,400	258	258	6,350	6,400	412	412	9,350	9,400	210	363	12,350	12,400	0	133
400	450	33	33	3,400	3,450	262	262	6,400	6,450	412	412	9,400	9,450	206	359	12,400	12,450	0	130
450	500	36	36	3,450	3,500	266	266	6,450	6,500	412	412	9,450	9,500	202	355	12,450	12,500	0	126
500	550	40	40	3,500	3,550	270	270	6,500	6,550	412	412	9,500	9,550	199	352	12,500	12,550	0	122
550	600	44	44	3,550	3,600	273	273	6,550	6,600	412	412	9,550	9,600	195	348	12,550	12,600	0	118
600	650	48	48	3,600	3,650	277	277	6,600	6,650	412	412	9,600	9,650	191	344	12,600	12,650	0	114
650	700	52	52	3,650	3,700	281	281	6,650	6,700	412	412	9,650	9,700	187	340	12,650	12,700	0	111
700	750	55	55	3,700	3,750	285	285	6,700	6,750	412	412	9,700	9,750	183	336	12,700	12,750	0	107
750	800	59	59	3,750	3,800	289	289	6,750	6,800	409	412	9,750	9,800	179	332	12,750	12,800	0	103
800	850	63	63	3,800	3,850	293	293	6,800	6,850	405	412	9,800	9,850	176	329	12,800	12,850	0	99
850	900	67	67	3,850	3,900	296	296	6,850	6,900	401	412	9,850	9,900	172	325	12,850	12,900	0	95
900	950	71	71	3,900	3,950	300	300	6,900	6,950	397	412	9,900	9,950	168	321	12,900	12,950	0	91
950	1,000	75	75	3,950	4,000	304	304	6,950	7,000	394	412	9,950	10,000	164	317	12,950	13,000	0	88
1,000	1,050	78	78	4,000	4,050	308	308	7,000	7,050	390	412	10,000	10,050	160	313	13,000	13,050	0	84
1,050	1,100	82	82	4,050	4,100	312	312	7,050	7,100	386	412	10,050	10,100	156	309	13,050	13,100	0	80
1,100	1,150	86	86	4,100	4,150	316	316	7,100	7,150	382	412	10,100	10,150	153	306	13,100	13,150	0	76
1,150	1,200	90	90	4,150	4,200	319	319	7,150	7,200	378	412	10,150	10,200	149	302	13,150	13,200	0	72
1,200	1,250	94	94	4,200	4,250	323	323	7,200	7,250	374	412	10,200	10,250	145	298	13,200	13,250	0	68
1,250	1,300	98	98	4,250	4,300	327	327	7,250	7,300	371	412	10,250	10,300	141	294	13,250	13,300	0	65
1,300	1,350	101	101	4,300	4,350	331	331	7,300	7,350	367	412	10,300	10,350	137	290	13,300	13,350	0	61
1,350	1,400	105	105	4,350	4,400	335	335	7,350	7,400	363	412	10,350	10,400	133	286	13,350	13,400	0	57
1,400	1,450	109	109	4,400	4,450	339	339	7,400	7,450	359	412	10,400	10,450	130	283	13,400	13,450	0	53
1,450	1,500	113	113	4,450	4,500	342	342	7,450	7,500	355	412	10,450	10,500	126	279	13,450	13,500	0	49
1,500	1,550	117	117	4,500	4,550	346	346	7,500	7,550	352	412	10,500	10,550	122	275	13,500	13,550	0	46
1,550	1,600	120	120	4,550	4,600	350	350	7,550	7,600	348	412	10,550	10,600	118	271	13,550	13,600	0	42
1,600	1,650	124	124	4,600	4,650	354	354	7,600	7,650	344	412	10,600	10,650	114	267	13,600	13,650	0	38
1,650	1,700	128	128	4,650	4,700	358	358	7,650	7,700	340	412	10,650	10,700	111	264	13,650	13,700	0	34
1,700	1,750	132	132	4,700	4,750	361	361	7,700	7,750	336	412	10,700	10,750	107	260	13,700	13,750	0	30
1,750	1,800	136	136	4,750	4,800	365	365	7,750	7,800	332	412	10,750	10,800	103	256	13,750	13,800	0	26
1,800	1,850	140	140	4,800	4,850	369	369	7,800	7,850	329	412	10,800	10,850	99	252	13,800	13,850	0	23
1,850	1,900	143	143	4,850	4,900	373	373	7,850	7,900	325	412	10,850	10,900	95	248	13,850	13,900	0	19
1,900	1,950	147	147	4,900	4,950	377	377	7,900	7,950	321	412	10,900	10,950	91	244	13,900	13,950	0	15
1,950	2,000	151	151	4,950	5,000	381	381	7,950	8,000	317	412	10,950	11,000	88	241	13,950	14,000	0	11
2,000	2,050	155	155	5,000	5,050	384	384	8,000	8,050	313	412	11,000	11,050	84	237	14,000	14,050	0	7
2,050	2,100	159	159	5,050	5,100	388	388	8,050	8,100	309	412	11,050	11,100	80	233	14,050	14,100	0	3
2,100	2,150	163	163	5,100	5,150	392	392	8,100	8,150	306	412	11,100	11,150	76	229	14,100	14,120	0	1
2,150	2,200	166	166	5,150	5,200	396	396	8,150	8,200	302	412	11,150	11,200	72	225	14,120 or more		0	0
2,200	2,250	170	170	5,200	5,250	400	400	8,200	8,250	298	412	11,200	11,250	68	221				
2,250	2,300	174	174	5,250	5,300	404	404	8,250	8,300	294	412	11,250	11,300	65	218				
2,300	2,350	178	178	5,300	5,350	407	407	8,300	8,350	290	412	11,300	11,350	61	214				
2,350	2,400	182	182	5,350	5,400	412	412	8,350	8,400	286	412	11,350	11,400	57	210				
2,400	2,450	186	186	5,400	5,450	412	412	8,400	8,450	283	412	11,400	11,450	53	206				
2,450	2,500	189	189	5,450	5,500	412	412	8,450	8,500	279	412	11,450	11,500	49	202				
2,500	2,550	193	193	5,500	5,550	412	412	8,500	8,550	275	412	11,500	11,550	46	199				
2,550	2,600	197	197	5,550	5,600	412	412	8,550	8,600	271	412	11,550	11,600	42	195				
2,600	2,650	201	201	5,600	5,650	412	412	8,600	8,650	267	412	11,600	11,650	38	191				
2,650	2,700	205	205	5,650	5,700	412	412	8,650	8,700	264	412	11,650	11,700	34	187				
2,700	2,750	208	208	5,700	5,750	412	412	8,700	8,750	260	412	11,700	11,750	30	183				
2,750	2,800	212	212	5,750	5,800	412	412	8,750	8,800	256	409	11,750	11,800	26	179				
2,800	2,850	216	216	5,800	5,850	412	412	8,800	8,850	252	405	11,800	11,850	23	176				
2,850	2,900	220	220	5,850	5,900	412	412	8,850	8,900	248	401	11,850	11,900	19	172				
2,900	2,950	224	224	5,900	5,950	412	412	8,900	8,950	244	397	11,900	11,950	15	168				
2,950	3,000	228	228	5,950	6,000	412	412	8,950	9,000	241	394	11,950	12,000	11	164				

* If the amount you are looking up from the worksheet is at least \$12,100 but less than \$12,120, your credit is \$1. Otherwise, you cannot take the credit.

Line 9**Credit for Federal Telephone Excise Tax Paid**

If you were billed after February 28, 2003, and before August 1, 2006, for the federal telephone excise tax on long distance or bundled service, you may be able to request a credit for the tax paid. You had bundled service if your local and long distance service was provided under a plan that does not separately state the charge for local service.

You cannot request the credit if you have already received a credit or refund from your service provider. If you request the credit, you cannot ask your service provider for a credit or refund and must withdraw any request previously submitted to your provider.

You can request the standard amount or the actual amount you paid. If you believe you paid more than the standard amount, it can be to your benefit to request the actual amount. If you request the actual amount paid, you must attach Form 8913 showing the amount paid and keep records to substantiate the amount. See Form 8913 for details.

Standard amount. The standard amount you can request is determined as follows:

- If your filing status is single and you did not check any boxes on line 5, your standard amount is \$30.
- If your filing status is married filing jointly and you checked only one box on line 5, your standard amount is \$30.
- If your filing status is married filing jointly and you did not check any boxes on line 5, your standard amount \$40.

The standard amounts include both the tax paid and interest owed on that tax.



If you do not meet any of the above conditions, you cannot request the standard amount. However, you can request the actual amount paid on Form 8913.

If you request the standard amount and you later want to change it to the actual amount, you must file an amended return.

If you request the standard amount, you do not have to include the credit in income for any tax year.

Line 10

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

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

Line 11**Tax**

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

- Yes.** See Pub. 967 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
- No.** Use the Tax Table that starts on page 24.

Need more information or forms? See page 5.

Refund**Line 12a**

If line 12a is under \$1, we will send the refund only if you request it when you file your return. If you want to check the status of your refund, please wait at least 6 weeks (3 weeks if you filed electronically) from the date you filed to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically). See page 6 for details.



If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2007 on page 21.

Refund Offset

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

Injured spouse claim. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 12a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 6) or see Form 8379.

Lines 12b Through 12d

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically into your checking or savings account.

Why Use Direct Deposit?

- You get your refund fast—in half the time as paper filers if you *e-file*.
- Payment is more secure—there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

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

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

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



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

If you file a joint return and check the box on line 12a and attach Form 8888 or fill in lines 12b through 12d, you are allowing your spouse to receive the refund on your behalf. This appointment cannot be changed later.

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

Line 12b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check below, the routing number is 250250025.

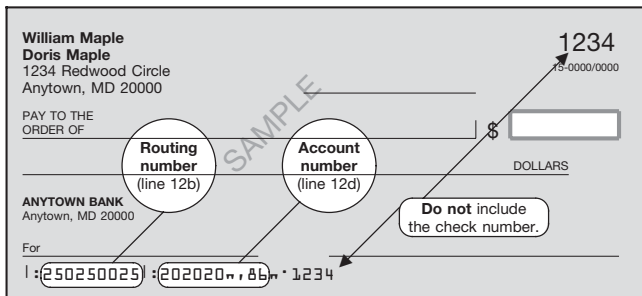
Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 12b.

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



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

Sample Check—Lines 12b Through 12d



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

Amount You Owe



IRS e-file offers an additional payment option: Electronic funds withdrawal. This option allows you to file your return early and schedule your payment for withdrawal from your checking or savings account on a future date up to and including April 16, 2007 (April 17, 2007, if you live in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont, or the District of Columbia.) Visit www.irs.gov/efile for details.

Line 13



To save interest and penalties, pay your taxes in full by April 16, 2007 (April 17, 2007, if you live in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont, or the District of Columbia.) You do not have to pay if line 13 is under \$1.

You can pay by check, money order, or credit card.

To pay by check or money order. Enclose in the envelope with your return a check or money order payable to the “United States Treasury” or the full amount when you file. Do not attach the payment to your return. Do not send cash. Write “2006 Form 1040EZ” and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

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

To pay by credit card. You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll free or visit the website of either service provider listed on this page and follow the instructions. A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider’s toll-free automated customer service number or visiting the provider’s website shown on this page. If you pay by credit card before filing your return, enter on page 1 of Form 1040EZ in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation 1-800-2PAY-TAX SM (1-800-272-9829) 1-877-754-4413 (Customer Service) www.officialpayments.com	Link2Gov Corporation 1-888-PAY-1040 SM (1-888-729-1040) 1-888-658-5465 (Customer Service) www.PAY1040.com
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You may need to increase the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2007 on page 21.

What if You Cannot Pay?

Installment payments. If you cannot pay the full amount shown on line 13 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 16, 2007 (April 17, 2007, if you live in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont, or the District of Columbia). You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

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

Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 13 is at least \$1,000 and it is more than 10% of the tax shown on your return. The “tax shown on your return” is the amount on line 11 minus the amount on line 8a.

You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or 1040 to do so.

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

Exceptions to the penalty. You will not owe the penalty if your 2005 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2005 return and you were a U.S. citizen or resident for all of 2005, or
2. Line 7 on your 2006 return is at least as much as the tax shown on your 2005 return.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2006 tax return with the IRS, check the "Yes" box in the "Third party designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2007 tax return. This is April 15, 2008, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

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. If your

General Information

How to avoid common mistakes. Mistakes can delay your refund or result in notices being sent to you.

1. Be sure to enter the correct social security number for you and your spouse if married in the space provided on Form 1040EZ. Check that your name and SSN agree with your social security card.
2. Use the amount from line 6 to find your tax in the tax table. Be sure you enter the correct tax on line 11.
3. If you think you can take the earned income credit, read the instructions for lines 8a and 8b that begin on page 13 to make sure you qualify. If you do, make sure you use the correct column of the EIC Table for your filing status.


Need more information or forms? See page 5.

spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see *Death of a taxpayer* on page 21.

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

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

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

 **Electronic return signatures!** Create your own personal identification number (PIN) and file a paperless return electronically or use a tax professional. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2005 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X). AGI is the amount shown on your 2005 Form 1040, line 38; Form 1040A, line 21; or Form 1040EZ, line 4. If you do not have your 2005 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. You will also be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual social security statement.



You cannot sign your return electronically if you are a first-time filer under age 16 at the end of 2006.

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

Forms 8453 and 8453-OL. Your return is not complete without your signature. If you are not eligible or choose not to sign your return electronically, you must complete, sign, and file Form 8453 or Form 8453-OL, whichever applies.

Sign electronically and file a completely paperless return. If you use a paid preparer, ask to sign your return electronically!

4. Check your math, especially when figuring your taxable income, federal income tax withheld, earned income credit, total payments, and your refund or amount you owe.

5. Check one or both boxes on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2006 return. Check the box even if that person chooses not to claim you (or your spouse). If no one can claim you (or your spouse) as a dependent, do not check any of the boxes.

6. Enter an amount on line 5. If you check any of the boxes, use the worksheet on the back of Form 1040EZ to figure the amount to enter. If you do not check any of the boxes, enter \$8,450 if single; \$16,900 if married filing jointly.

7. Remember to sign and date Form 1040EZ and enter your occupation(s).

8. If you got a peel-off label, make sure it shows the correct name(s) and address. If not, enter the correct information. If you did not get a label, enter your name and address in the spaces provided on Form 1040EZ. Check that your name agrees with your social security card.

9. Attach your Form(s) W-2 to the left margin of Form 1040EZ.

10. If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 13 on page 19 for details.

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

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. To request relief, you must file Form 8857 no later than 2 years after the date on which the IRS first attempted to collect the tax from you. For more information, see Pub. 971 and Form 8857.

Income tax withholding and estimated tax payments for 2007. If the amount you owe or your refund is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2007 pay. For details on how to complete Form W-4, see Pub. 919. In general, you do not have to make estimated tax payments if you expect that your 2007 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

How long should you keep your tax return? Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. See Pub. 552 for details.

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

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



You may be able to deduct this gift on your 2007 tax return.

How do you get a copy of your tax return? If you need a copy of your tax return, use Form 4506. There is a \$39 fee for each return requested. If your main home, principal place of business, or tax records are located in a Presidentially declared disaster area, this fee

will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us. See page 6 for the number.

Parent of a kidnapped child. The parent of a child who is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member may be able to take the child into account in determining his or her eligibility for the head of household or qualifying widow(er) filing status, deduction for dependents, child tax credit, and the earned income credit (EIC). For details, use TeleTax topic 357 (see page 6) or see Pub. 501 (Pub. 596 for the EIC).

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

Identity theft. If you believe someone has assumed your identity to file federal income tax returns, or to commit other tax fraud, complete Form 3949-A, Information Referral, and send it to the Internal Revenue Service, Fresno, CA 93888. Victims of identity theft who are suffering economic harm, experiencing a systemic problem, or seeking help in resolving tax problems that have not been resolved through normal channels may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling toll-free 1-877-777-4778 or TTY/TDD 1-800-829-4059. For additional information about identity theft prevention and victim assistance, you can access the IRS Identity Theft page at www.irs.gov by entering keyword "identity theft."

The IRS does not send out unsolicited emails requesting personal taxpayer information. If you receive this type of request, it may be an attempt by identity thieves to get your private tax information. Send a copy of the fraudulent email to phishing@irs.gov. For more information on how to forward one of these emails, go to www.irs.gov and enter keyword "phishing." Once there, see the article titled "How To Protect Yourself From Suspicious E-Mails or Phishing Schemes."

Death of a taxpayer. If a taxpayer died before filing a return for 2006, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, the processing of the return may be delayed.

If your spouse died in 2006 and you did not remarry in 2006, or if your spouse died in 2007 before filing a return for 2006, you can file a joint return. A joint return should show your spouse's 2006 income before death and your income for all of 2006. Enter "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 surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

Claiming a refund for a deceased taxpayer. If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and attach a copy of the certificate that shows

your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, use TeleTax topic 356 (see page 6) or see Pub. 559.

Other Ways To Get Help

Send your written tax questions to the IRS. You should get an answer in about 30 days. If you do not have the mailing address, call us. See page 6 for the number. Do not send questions with your return.

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

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics. This section provides a broad picture of tax topics beginning with 17 main categories. Each topic link leads to further categories and then to a discussion of the topic.

Free help with your return. Free help in preparing your return is available nationwide from IRS-sponsored volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly

(TCE) program is designed to assist taxpayers age 60 or older with their tax return. Many VITA sites offer free electronic filing and all volunteers will let you know about the credits and deductions that you may be entitled to claim. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone benefits, at an office within your installation. For more information on these programs, go to www.irs.gov and enter keyword "VITA" in the upper right corner. Or call us. See page 6 for the number. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/taxaide or call 1-888-227-7669.

When you go for help, take your photo ID and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2005 tax return (if available), all your Forms W-2 and 1099 for 2006, and any other information about your 2006 income and expenses.

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

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

Help for people with disabilities. Telephone help is available using TTY/TDD equipment by calling 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), which require you to file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires that you provide your social security number or individual taxpayer identification number on what you file. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third party designee. You also do not have to provide your daytime phone number.

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

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

If you do not file a return, do not give the information asked for, or give false information, you may be charged penalties and be

subject to criminal prosecution. We may also have to disallow the exemptions, credits, or deductions shown on your tax return. This could make the tax higher or delay any refund. Interest may also be charged.

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

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

We welcome comments on forms. If you have suggestions for making this form simpler, we would be happy to hear from you. You can email us at **taxforms@irs.gov*. (The asterisk must be included in the address.) Enter “Forms Comment” on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send your return to this address. Instead, see *Where Do You File?* on the back cover.

Estimates of Taxpayer Burden

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

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

Both time and cost burdens are national averages and do not necessarily reflect a “typical” case. For instance, the average time burden for all taxpayers filing a 1040, 1040A, or 1040EZ was 24.2 hours, with an average cost of \$207 per return. This average includes all associated forms and schedules, across all preparation methods and all taxpayer activities. Taxpayers filing Form 1040 had an average burden of about 30 hours, and taxpayers filing Form 1040A and Form 1040EZ averaged about 11 hours. However, within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer’s tax situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best estimates available as of September 20, 2006, from tax returns filed for 2005. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new forms and data become available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared and e-filed returns have fewer errors, implying a lower overall post-filing burden.

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

Estimated Average Taxpayer Burden for Individuals by Activity

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

Major Form Filed or Type of Taxpayer	Percentage of Returns	Average Time Burden (Hours)						Average Cost (Dollars)
		Total Time	Record Keeping	Tax Planning	Form Completion	Form Submission	All Other	
All taxpayers	100	24.2	14.6	3.4	3.3	0.5	2.5	\$207
Major forms filed								
1040	68	30.3	19.0	4.0	3.7	0.5	3.1	269
1040A & 1040EZ	32	11.1	5.0	1.9	2.4	0.5	1.3	72
Type of taxpayer								
Nonbusiness*	72	13.2	5.8	2.6	2.9	0.5	1.5	103
Business*	28	52.2	37.0	5.4	4.3	0.5	5.1	470

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

2006 Tax Table

Example. Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is \$26,250. First, he finds the \$26,250-26,300 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 \$3,564. This is the tax amount he should enter on line 11 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
26,200	26,250	3,556	3,179
26,250	26,300	3,564	3,186
26,300	26,350	3,571	3,194
26,350	26,400	3,579	3,201

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—		Your tax is—		Your tax is—		Your tax is—					
0	5	0	0	1,500	1,525	151	151	3,000	3,050	303	303				
5	15	1	1	1,525	1,550	154	154	3,050	3,100	308	308				
15	25	2	2	1,550	1,575	156	156	3,100	3,150	313	313				
25	50	4	4	1,575	1,600	159	159	3,150	3,200	318	318				
50	75	6	6	1,600	1,625	161	161	3,200	3,250	323	323				
75	100	9	9	1,625	1,650	164	164	3,250	3,300	328	328				
100	125	11	11	1,650	1,675	166	166	3,300	3,350	333	333				
125	150	14	14	1,675	1,700	169	169	3,350	3,400	338	338				
150	175	16	16	1,700	1,725	171	171	3,400	3,450	343	343				
175	200	19	19	1,725	1,750	174	174	3,450	3,500	348	348				
200	225	21	21	1,750	1,775	176	176	3,500	3,550	353	353				
225	250	24	24	1,775	1,800	179	179	3,550	3,600	358	358				
250	275	26	26	1,800	1,825	181	181	3,600	3,650	363	363				
275	300	29	29	1,825	1,850	184	184	3,650	3,700	368	368				
300	325	31	31	1,850	1,875	186	186	3,700	3,750	373	373				
325	350	34	34	1,875	1,900	189	189	3,750	3,800	378	378				
350	375	36	36	1,900	1,925	191	191	3,800	3,850	383	383				
375	400	39	39	1,925	1,950	194	194	3,850	3,900	388	388				
400	425	41	41	1,950	1,975	196	196	3,900	3,950	393	393				
425	450	44	44	1,975	2,000	199	199	3,950	4,000	398	398				
450	475	46	46	2,000				4,000				7,000			
475	500	49	49	2,000	2,025	201	201	4,000	4,050	403	403	7,000	7,050	703	703
500	525	51	51	2,025	2,050	204	204	4,050	4,100	408	408	7,050	7,100	708	708
525	550	54	54	2,050	2,075	206	206	4,100	4,150	413	413	7,100	7,150	713	713
550	575	56	56	2,075	2,100	209	209	4,150	4,200	418	418	7,150	7,200	718	718
575	600	59	59	2,100	2,125	211	211	4,200	4,250	423	423	7,200	7,250	723	723
600	625	61	61	2,125	2,150	214	214	4,250	4,300	428	428	7,250	7,300	728	728
625	650	64	64	2,150	2,175	216	216	4,300	4,350	433	433	7,300	7,350	733	733
650	675	66	66	2,175	2,200	219	219	4,350	4,400	438	438	7,350	7,400	738	738
675	700	69	69	2,200	2,225	221	221	4,400	4,450	443	443	7,400	7,450	743	743
700	725	71	71	2,225	2,250	224	224	4,450	4,500	448	448	7,450	7,500	748	748
725	750	74	74	2,250	2,275	226	226	4,500	4,550	453	453	7,500	7,550	753	753
750	775	76	76	2,275	2,300	229	229	4,550	4,600	458	458	7,550	7,600	758	758
775	800	79	79	2,300	2,325	231	231	4,600	4,650	463	463	7,600	7,650	766	766
800	825	81	81	2,325	2,350	234	234	4,650	4,700	468	468	7,650	7,700	774	768
825	850	84	84	2,350	2,375	236	236	4,700	4,750	473	473	7,700	7,750	781	773
850	875	86	86	2,375	2,400	239	239	4,750	4,800	478	478	7,750	7,800	789	778
875	900	89	89	2,400	2,425	241	241	4,800	4,850	483	483	7,800	7,850	796	783
900	925	91	91	2,425	2,450	244	244	4,850	4,900	488	488	7,850	7,900	804	788
925	950	94	94	2,450	2,475	246	246	4,900	4,950	493	493	7,900	7,950	811	793
950	975	96	96	2,475	2,500	249	249	4,950	5,000	498	498	7,950	8,000	819	798
975	1,000	99	99	2,500	2,525	251	251	5,000				8,000			
1,000				2,525	2,550	254	254	5,000	5,050	503	503	8,000	8,050	826	803
1,000	1,025	101	101	2,550	2,575	256	256	5,050	5,100	508	508	8,050	8,100	834	808
1,025	1,050	104	104	2,575	2,600	259	259	5,100	5,150	513	513	8,100	8,150	841	813
1,050	1,075	106	106	2,600	2,625	261	261	5,150	5,200	518	518	8,150	8,200	849	818
1,075	1,100	109	109	2,625	2,650	264	264	5,200	5,250	523	523	8,200	8,250	856	823
1,100	1,125	111	111	2,650	2,675	266	266	5,250	5,300	528	528	8,250	8,300	864	828
1,125	1,150	114	114	2,675	2,700	269	269	5,300	5,350	533	533	8,300	8,350	871	833
1,150	1,175	116	116	2,700	2,725	271	271	5,350	5,400	538	538	8,350	8,400	879	838
1,175	1,200	119	119	2,725	2,750	274	274	5,400	5,450	543	543	8,400	8,450	886	843
1,200	1,225	121	121	2,750	2,775	276	276	5,450	5,500	548	548	8,450	8,500	894	848
1,225	1,250	124	124	2,775	2,800	279	279	5,500	5,550	553	553	8,500	8,550	901	853
1,250	1,275	126	126	2,800	2,825	281	281	5,550	5,600	558	558	8,550	8,600	909	858
1,275	1,300	129	129	2,825	2,850	284	284	5,600	5,650	563	563	8,600	8,650	916	863
1,300	1,325	131	131	2,850	2,875	286	286	5,650	5,700	568	568	8,650	8,700	924	868
1,325	1,350	134	134	2,875	2,900	289	289	5,700	5,750	573	573	8,700	8,750	931	873
1,350	1,375	136	136	2,900	2,925	291	291	5,750	5,800	578	578	8,750	8,800	939	878
1,375	1,400	139	139	2,925	2,950	294	294	5,800	5,850	583	583	8,800	8,850	946	883
1,400	1,425	141	141	2,950	2,975	296	296	5,850	5,900	588	588	8,850	8,900	954	888
1,425	1,450	144	144	2,975	3,000	299	299	5,900	5,950	593	593	8,900	8,950	961	893
1,450	1,475	146	146					5,950	6,000	598	598	8,950	9,000	969	898
1,475	1,500	149	149												

(Continued on page 25)

2006 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—			
9,000				12,000				15,000				18,000			
9,000	9,050	976	903	12,000	12,050	1,426	1,203	15,000	15,050	1,876	1,503	18,000	18,050	2,326	1,949
9,050	9,100	984	908	12,050	12,100	1,434	1,208	15,050	15,100	1,884	1,508	18,050	18,100	2,334	1,956
9,100	9,150	991	913	12,100	12,150	1,441	1,213	15,100	15,150	1,891	1,514	18,100	18,150	2,341	1,964
9,150	9,200	999	918	12,150	12,200	1,449	1,218	15,150	15,200	1,899	1,521	18,150	18,200	2,349	1,971
9,200	9,250	1,006	923	12,200	12,250	1,456	1,223	15,200	15,250	1,906	1,529	18,200	18,250	2,356	1,979
9,250	9,300	1,014	928	12,250	12,300	1,464	1,228	15,250	15,300	1,914	1,536	18,250	18,300	2,364	1,986
9,300	9,350	1,021	933	12,300	12,350	1,471	1,233	15,300	15,350	1,921	1,544	18,300	18,350	2,371	1,994
9,350	9,400	1,029	938	12,350	12,400	1,479	1,238	15,350	15,400	1,929	1,551	18,350	18,400	2,379	2,001
9,400	9,450	1,036	943	12,400	12,450	1,486	1,243	15,400	15,450	1,936	1,559	18,400	18,450	2,386	2,009
9,450	9,500	1,044	948	12,450	12,500	1,494	1,248	15,450	15,500	1,944	1,566	18,450	18,500	2,394	2,016
9,500	9,550	1,051	953	12,500	12,550	1,501	1,253	15,500	15,550	1,951	1,574	18,500	18,550	2,401	2,024
9,550	9,600	1,059	958	12,550	12,600	1,509	1,258	15,550	15,600	1,959	1,581	18,550	18,600	2,409	2,031
9,600	9,650	1,066	963	12,600	12,650	1,516	1,263	15,600	15,650	1,966	1,589	18,600	18,650	2,416	2,039
9,650	9,700	1,074	968	12,650	12,700	1,524	1,268	15,650	15,700	1,974	1,596	18,650	18,700	2,424	2,046
9,700	9,750	1,081	973	12,700	12,750	1,531	1,273	15,700	15,750	1,981	1,604	18,700	18,750	2,431	2,054
9,750	9,800	1,089	978	12,750	12,800	1,539	1,278	15,750	15,800	1,989	1,611	18,750	18,800	2,439	2,061
9,800	9,850	1,096	983	12,800	12,850	1,546	1,283	15,800	15,850	1,996	1,619	18,800	18,850	2,446	2,069
9,850	9,900	1,104	988	12,850	12,900	1,554	1,288	15,850	15,900	2,004	1,626	18,850	18,900	2,454	2,076
9,900	9,950	1,111	993	12,900	12,950	1,561	1,293	15,900	15,950	2,011	1,634	18,900	18,950	2,461	2,084
9,950	10,000	1,119	998	12,950	13,000	1,569	1,298	15,950	16,000	2,019	1,641	18,950	19,000	2,469	2,091
10,000				13,000				16,000				19,000			
10,000	10,050	1,126	1,003	13,000	13,050	1,576	1,303	16,000	16,050	2,026	1,649	19,000	19,050	2,476	2,099
10,050	10,100	1,134	1,008	13,050	13,100	1,584	1,308	16,050	16,100	2,034	1,656	19,050	19,100	2,484	2,106
10,100	10,150	1,141	1,013	13,100	13,150	1,591	1,313	16,100	16,150	2,041	1,664	19,100	19,150	2,491	2,114
10,150	10,200	1,149	1,018	13,150	13,200	1,599	1,318	16,150	16,200	2,049	1,671	19,150	19,200	2,499	2,121
10,200	10,250	1,156	1,023	13,200	13,250	1,606	1,323	16,200	16,250	2,056	1,679	19,200	19,250	2,506	2,129
10,250	10,300	1,164	1,028	13,250	13,300	1,614	1,328	16,250	16,300	2,064	1,686	19,250	19,300	2,514	2,136
10,300	10,350	1,171	1,033	13,300	13,350	1,621	1,333	16,300	16,350	2,071	1,694	19,300	19,350	2,521	2,144
10,350	10,400	1,179	1,038	13,350	13,400	1,629	1,338	16,350	16,400	2,079	1,701	19,350	19,400	2,529	2,151
10,400	10,450	1,186	1,043	13,400	13,450	1,636	1,343	16,400	16,450	2,086	1,709	19,400	19,450	2,536	2,159
10,450	10,500	1,194	1,048	13,450	13,500	1,644	1,348	16,450	16,500	2,094	1,716	19,450	19,500	2,544	2,166
10,500	10,550	1,201	1,053	13,500	13,550	1,651	1,353	16,500	16,550	2,101	1,724	19,500	19,550	2,551	2,174
10,550	10,600	1,209	1,058	13,550	13,600	1,659	1,358	16,550	16,600	2,109	1,731	19,550	19,600	2,559	2,181
10,600	10,650	1,216	1,063	13,600	13,650	1,666	1,363	16,600	16,650	2,116	1,739	19,600	19,650	2,566	2,189
10,650	10,700	1,224	1,068	13,650	13,700	1,674	1,368	16,650	16,700	2,124	1,746	19,650	19,700	2,574	2,196
10,700	10,750	1,231	1,073	13,700	13,750	1,681	1,373	16,700	16,750	2,131	1,754	19,700	19,750	2,581	2,204
10,750	10,800	1,239	1,078	13,750	13,800	1,689	1,378	16,750	16,800	2,139	1,761	19,750	19,800	2,589	2,211
10,800	10,850	1,246	1,083	13,800	13,850	1,696	1,383	16,800	16,850	2,146	1,769	19,800	19,850	2,596	2,219
10,850	10,900	1,254	1,088	13,850	13,900	1,704	1,388	16,850	16,900	2,154	1,776	19,850	19,900	2,604	2,226
10,900	10,950	1,261	1,093	13,900	13,950	1,711	1,393	16,900	16,950	2,161	1,784	19,900	19,950	2,611	2,234
10,950	11,000	1,269	1,098	13,950	14,000	1,719	1,398	16,950	17,000	2,169	1,791	19,950	20,000	2,619	2,241
11,000				14,000				17,000				20,000			
11,000	11,050	1,276	1,103	14,000	14,050	1,726	1,403	17,000	17,050	2,176	1,799	20,000	20,050	2,626	2,249
11,050	11,100	1,284	1,108	14,050	14,100	1,734	1,408	17,050	17,100	2,184	1,806	20,050	20,100	2,634	2,256
11,100	11,150	1,291	1,113	14,100	14,150	1,741	1,413	17,100	17,150	2,191	1,814	20,100	20,150	2,641	2,264
11,150	11,200	1,299	1,118	14,150	14,200	1,749	1,418	17,150	17,200	2,199	1,821	20,150	20,200	2,649	2,271
11,200	11,250	1,306	1,123	14,200	14,250	1,756	1,423	17,200	17,250	2,206	1,829	20,200	20,250	2,656	2,279
11,250	11,300	1,314	1,128	14,250	14,300	1,764	1,428	17,250	17,300	2,214	1,836	20,250	20,300	2,664	2,286
11,300	11,350	1,321	1,133	14,300	14,350	1,771	1,433	17,300	17,350	2,221	1,844	20,300	20,350	2,671	2,294
11,350	11,400	1,329	1,138	14,350	14,400	1,779	1,438	17,350	17,400	2,229	1,851	20,350	20,400	2,679	2,301
11,400	11,450	1,336	1,143	14,400	14,450	1,786	1,443	17,400	17,450	2,236	1,859	20,400	20,450	2,686	2,309
11,450	11,500	1,344	1,148	14,450	14,500	1,794	1,448	17,450	17,500	2,244	1,866	20,450	20,500	2,694	2,316
11,500	11,550	1,351	1,153	14,500	14,550	1,801	1,453	17,500	17,550	2,251	1,874	20,500	20,550	2,701	2,324
11,550	11,600	1,359	1,158	14,550	14,600	1,809	1,458	17,550	17,600	2,259	1,881	20,550	20,600	2,709	2,331
11,600	11,650	1,366	1,163	14,600	14,650	1,816	1,463	17,600	17,650	2,266	1,889	20,600	20,650	2,716	2,339
11,650	11,700	1,374	1,168	14,650	14,700	1,824	1,468	17,650	17,700	2,274	1,896	20,650	20,700	2,724	2,346
11,700	11,750	1,381	1,173	14,700	14,750	1,831	1,473	17,700	17,750	2,281	1,904	20,700	20,750	2,731	2,354
11,750	11,800	1,389	1,178	14,750	14,800	1,839	1,478	17,750	17,800	2,289	1,911	20,750	20,800	2,739	2,361
11,800	11,850	1,396	1,183	14,800	14,850	1,846	1,483	17,800	17,850	2,296	1,919	20,800	20,850	2,746	2,369
11,850	11,900	1,404	1,188	14,850	14,900	1,854	1,488	17,850	17,900	2,304	1,926	20,850	20,900	2,754	2,376
11,900	11,950	1,411	1,193	14,900	14,950	1,861	1,493	17,900	17,950	2,311	1,934	20,900	20,950	2,761	2,384
11,950	12,000	1,419	1,198	14,950	15,000	1,869	1,498	17,950	18,000	2,319	1,941	20,950	21,000	2,769	2,391

(Continued on page 26)

2006 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—			
21,000				24,000				27,000				30,000			
21,000	21,050	2,776	2,399	24,000	24,050	3,226	2,849	27,000	27,050	3,676	3,299	30,000	30,050	4,126	3,749
21,050	21,100	2,784	2,406	24,050	24,100	3,234	2,856	27,050	27,100	3,684	3,306	30,050	30,100	4,134	3,756
21,100	21,150	2,791	2,414	24,100	24,150	3,241	2,864	27,100	27,150	3,691	3,314	30,100	30,150	4,141	3,764
21,150	21,200	2,799	2,421	24,150	24,200	3,249	2,871	27,150	27,200	3,699	3,321	30,150	30,200	4,149	3,771
21,200	21,250	2,806	2,429	24,200	24,250	3,256	2,879	27,200	27,250	3,706	3,329	30,200	30,250	4,156	3,779
21,250	21,300	2,814	2,436	24,250	24,300	3,264	2,886	27,250	27,300	3,714	3,336	30,250	30,300	4,164	3,786
21,300	21,350	2,821	2,444	24,300	24,350	3,271	2,894	27,300	27,350	3,721	3,344	30,300	30,350	4,171	3,794
21,350	21,400	2,829	2,451	24,350	24,400	3,279	2,901	27,350	27,400	3,729	3,351	30,350	30,400	4,179	3,801
21,400	21,450	2,836	2,459	24,400	24,450	3,286	2,909	27,400	27,450	3,736	3,359	30,400	30,450	4,186	3,809
21,450	21,500	2,844	2,466	24,450	24,500	3,294	2,916	27,450	27,500	3,744	3,366	30,450	30,500	4,194	3,816
21,500	21,550	2,851	2,474	24,500	24,550	3,301	2,924	27,500	27,550	3,751	3,374	30,500	30,550	4,201	3,824
21,550	21,600	2,859	2,481	24,550	24,600	3,309	2,931	27,550	27,600	3,759	3,381	30,550	30,600	4,209	3,831
21,600	21,650	2,866	2,489	24,600	24,650	3,316	2,939	27,600	27,650	3,766	3,389	30,600	30,650	4,216	3,839
21,650	21,700	2,874	2,496	24,650	24,700	3,324	2,946	27,650	27,700	3,774	3,396	30,650	30,700	4,226	3,846
21,700	21,750	2,881	2,504	24,700	24,750	3,331	2,954	27,700	27,750	3,781	3,404	30,700	30,750	4,239	3,854
21,750	21,800	2,889	2,511	24,750	24,800	3,339	2,961	27,750	27,800	3,789	3,411	30,750	30,800	4,251	3,861
21,800	21,850	2,896	2,519	24,800	24,850	3,346	2,969	27,800	27,850	3,796	3,419	30,800	30,850	4,264	3,869
21,850	21,900	2,904	2,526	24,850	24,900	3,354	2,976	27,850	27,900	3,804	3,426	30,850	30,900	4,276	3,876
21,900	21,950	2,911	2,534	24,900	24,950	3,361	2,984	27,900	27,950	3,811	3,434	30,900	30,950	4,289	3,884
21,950	22,000	2,919	2,541	24,950	25,000	3,369	2,991	27,950	28,000	3,819	3,441	30,950	31,000	4,301	3,891
22,000				25,000				28,000				31,000			
22,000	22,050	2,926	2,549	25,000	25,050	3,376	2,999	28,000	28,050	3,826	3,449	31,000	31,050	4,314	3,899
22,050	22,100	2,934	2,556	25,050	25,100	3,384	3,006	28,050	28,100	3,834	3,456	31,050	31,100	4,326	3,906
22,100	22,150	2,941	2,564	25,100	25,150	3,391	3,014	28,100	28,150	3,841	3,464	31,100	31,150	4,339	3,914
22,150	22,200	2,949	2,571	25,150	25,200	3,399	3,021	28,150	28,200	3,849	3,471	31,150	31,200	4,351	3,921
22,200	22,250	2,956	2,579	25,200	25,250	3,406	3,029	28,200	28,250	3,856	3,479	31,200	31,250	4,364	3,929
22,250	22,300	2,964	2,586	25,250	25,300	3,414	3,036	28,250	28,300	3,864	3,486	31,250	31,300	4,376	3,936
22,300	22,350	2,971	2,594	25,300	25,350	3,421	3,044	28,300	28,350	3,871	3,494	31,300	31,350	4,389	3,944
22,350	22,400	2,979	2,601	25,350	25,400	3,429	3,051	28,350	28,400	3,879	3,501	31,350	31,400	4,401	3,951
22,400	22,450	2,986	2,609	25,400	25,450	3,436	3,059	28,400	28,450	3,886	3,509	31,400	31,450	4,414	3,959
22,450	22,500	2,994	2,616	25,450	25,500	3,444	3,066	28,450	28,500	3,894	3,516	31,450	31,500	4,426	3,966
22,500	22,550	3,001	2,624	25,500	25,550	3,451	3,074	28,500	28,550	3,901	3,524	31,500	31,550	4,439	3,974
22,550	22,600	3,009	2,631	25,550	25,600	3,459	3,081	28,550	28,600	3,909	3,531	31,550	31,600	4,451	3,981
22,600	22,650	3,016	2,639	25,600	25,650	3,466	3,089	28,600	28,650	3,916	3,539	31,600	31,650	4,464	3,989
22,650	22,700	3,024	2,646	25,650	25,700	3,474	3,096	28,650	28,700	3,924	3,546	31,650	31,700	4,476	3,996
22,700	22,750	3,031	2,654	25,700	25,750	3,481	3,104	28,700	28,750	3,931	3,554	31,700	31,750	4,489	4,004
22,750	22,800	3,039	2,661	25,750	25,800	3,489	3,111	28,750	28,800	3,939	3,561	31,750	31,800	4,501	4,011
22,800	22,850	3,046	2,669	25,800	25,850	3,496	3,119	28,800	28,850	3,946	3,569	31,800	31,850	4,514	4,019
22,850	22,900	3,054	2,676	25,850	25,900	3,504	3,126	28,850	28,900	3,954	3,576	31,850	31,900	4,526	4,026
22,900	22,950	3,061	2,684	25,900	25,950	3,511	3,134	28,900	28,950	3,961	3,584	31,900	31,950	4,539	4,034
22,950	23,000	3,069	2,691	25,950	26,000	3,519	3,141	28,950	29,000	3,969	3,591	31,950	32,000	4,551	4,041
23,000				26,000				29,000				32,000			
23,000	23,050	3,076	2,699	26,000	26,050	3,526	3,149	29,000	29,050	3,976	3,599	32,000	32,050	4,564	4,049
23,050	23,100	3,084	2,706	26,050	26,100	3,534	3,156	29,050	29,100	3,984	3,606	32,050	32,100	4,576	4,056
23,100	23,150	3,091	2,714	26,100	26,150	3,541	3,164	29,100	29,150	3,991	3,614	32,100	32,150	4,589	4,064
23,150	23,200	3,099	2,721	26,150	26,200	3,549	3,171	29,150	29,200	3,999	3,621	32,150	32,200	4,601	4,071
23,200	23,250	3,106	2,729	26,200	26,250	3,556	3,179	29,200	29,250	4,006	3,629	32,200	32,250	4,614	4,079
23,250	23,300	3,114	2,736	26,250	26,300	3,564	3,186	29,250	29,300	4,014	3,636	32,250	32,300	4,626	4,086
23,300	23,350	3,121	2,744	26,300	26,350	3,571	3,194	29,300	29,350	4,021	3,644	32,300	32,350	4,639	4,094
23,350	23,400	3,129	2,751	26,350	26,400	3,579	3,201	29,350	29,400	4,029	3,651	32,350	32,400	4,651	4,101
23,400	23,450	3,136	2,759	26,400	26,450	3,586	3,209	29,400	29,450	4,036	3,659	32,400	32,450	4,664	4,109
23,450	23,500	3,144	2,766	26,450	26,500	3,594	3,216	29,450	29,500	4,044	3,666	32,450	32,500	4,676	4,116
23,500	23,550	3,151	2,774	26,500	26,550	3,601	3,224	29,500	29,550	4,051	3,674	32,500	32,550	4,689	4,124
23,550	23,600	3,159	2,781	26,550	26,600	3,609	3,231	29,550	29,600	4,059	3,681	32,550	32,600	4,701	4,131
23,600	23,650	3,166	2,789	26,600	26,650	3,616	3,239	29,600	29,650	4,066	3,689	32,600	32,650	4,714	4,139
23,650	23,700	3,174	2,796	26,650	26,700	3,624	3,246	29,650	29,700	4,074	3,696	32,650	32,700	4,726	4,146
23,700	23,750	3,181	2,804	26,700	26,750	3,631	3,254	29,700	29,750	4,081	3,704	32,700	32,750	4,739	4,154
23,750	23,800	3,189	2,811	26,750	26,800	3,639	3,261	29,750	29,800	4,089	3,711	32,750	32,800	4,751	4,161
23,800	23,850	3,196	2,819	26,800	26,850	3,646	3,269	29,800	29,850	4,096	3,719	32,800	32,850	4,764	4,169
23,850	23,900	3,204	2,826	26,850	26,900	3,654	3,276	29,850	29,900	4,104	3,726	32,850	32,900	4,776	4,176
23,900	23,950	3,211	2,834	26,900	26,950	3,661	3,284	29,900	29,950	4,111	3,734	32,900	32,950	4,789	4,184
23,950	24,000	3,219	2,841	26,950	27,000	3,669	3,291	29,950	30,000	4,119	3,741	32,950	33,000	4,801	4,191

(Continued on page 27)

2006 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—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
33,000				36,000				39,000				42,000			
33,000	33,050	4,814	4,199	36,000	36,050	5,564	4,649	39,000	39,050	6,314	5,099	42,000	42,050	7,064	5,549
33,050	33,100	4,826	4,206	36,050	36,100	5,576	4,656	39,050	39,100	6,326	5,106	42,050	42,100	7,076	5,556
33,100	33,150	4,839	4,214	36,100	36,150	5,589	4,664	39,100	39,150	6,339	5,114	42,100	42,150	7,089	5,564
33,150	33,200	4,851	4,221	36,150	36,200	5,601	4,671	39,150	39,200	6,351	5,121	42,150	42,200	7,101	5,571
33,200	33,250	4,864	4,229	36,200	36,250	5,614	4,679	39,200	39,250	6,364	5,129	42,200	42,250	7,114	5,579
33,250	33,300	4,876	4,236	36,250	36,300	5,626	4,686	39,250	39,300	6,376	5,136	42,250	42,300	7,126	5,586
33,300	33,350	4,889	4,244	36,300	36,350	5,639	4,694	39,300	39,350	6,389	5,144	42,300	42,350	7,139	5,594
33,350	33,400	4,901	4,251	36,350	36,400	5,651	4,701	39,350	39,400	6,401	5,151	42,350	42,400	7,151	5,601
33,400	33,450	4,914	4,259	36,400	36,450	5,664	4,709	39,400	39,450	6,414	5,159	42,400	42,450	7,164	5,609
33,450	33,500	4,926	4,266	36,450	36,500	5,676	4,716	39,450	39,500	6,426	5,166	42,450	42,500	7,176	5,616
33,500	33,550	4,939	4,274	36,500	36,550	5,689	4,724	39,500	39,550	6,439	5,174	42,500	42,550	7,189	5,624
33,550	33,600	4,951	4,281	36,550	36,600	5,701	4,731	39,550	39,600	6,451	5,181	42,550	42,600	7,201	5,631
33,600	33,650	4,964	4,289	36,600	36,650	5,714	4,739	39,600	39,650	6,464	5,189	42,600	42,650	7,214	5,639
33,650	33,700	4,976	4,296	36,650	36,700	5,726	4,746	39,650	39,700	6,476	5,196	42,650	42,700	7,226	5,646
33,700	33,750	4,989	4,304	36,700	36,750	5,739	4,754	39,700	39,750	6,489	5,204	42,700	42,750	7,239	5,654
33,750	33,800	5,001	4,311	36,750	36,800	5,751	4,761	39,750	39,800	6,501	5,211	42,750	42,800	7,251	5,661
33,800	33,850	5,014	4,319	36,800	36,850	5,764	4,769	39,800	39,850	6,514	5,219	42,800	42,850	7,264	5,669
33,850	33,900	5,026	4,326	36,850	36,900	5,776	4,776	39,850	39,900	6,526	5,226	42,850	42,900	7,276	5,676
33,900	33,950	5,039	4,334	36,900	36,950	5,789	4,784	39,900	39,950	6,539	5,234	42,900	42,950	7,289	5,684
33,950	34,000	5,051	4,341	36,950	37,000	5,801	4,791	39,950	40,000	6,551	5,241	42,950	43,000	7,301	5,691
34,000				37,000				40,000				43,000			
34,000	34,050	5,064	4,349	37,000	37,050	5,814	4,799	40,000	40,050	6,564	5,249	43,000	43,050	7,314	5,699
34,050	34,100	5,076	4,356	37,050	37,100	5,826	4,806	40,050	40,100	6,576	5,256	43,050	43,100	7,326	5,706
34,100	34,150	5,089	4,364	37,100	37,150	5,839	4,814	40,100	40,150	6,589	5,264	43,100	43,150	7,339	5,714
34,150	34,200	5,101	4,371	37,150	37,200	5,851	4,821	40,150	40,200	6,601	5,271	43,150	43,200	7,351	5,721
34,200	34,250	5,114	4,379	37,200	37,250	5,864	4,829	40,200	40,250	6,614	5,279	43,200	43,250	7,364	5,729
34,250	34,300	5,126	4,386	37,250	37,300	5,876	4,836	40,250	40,300	6,626	5,286	43,250	43,300	7,376	5,736
34,300	34,350	5,139	4,394	37,300	37,350	5,889	4,844	40,300	40,350	6,639	5,294	43,300	43,350	7,389	5,744
34,350	34,400	5,151	4,401	37,350	37,400	5,901	4,851	40,350	40,400	6,651	5,301	43,350	43,400	7,401	5,751
34,400	34,450	5,164	4,409	37,400	37,450	5,914	4,859	40,400	40,450	6,664	5,309	43,400	43,450	7,414	5,759
34,450	34,500	5,176	4,416	37,450	37,500	5,926	4,866	40,450	40,500	6,676	5,316	43,450	43,500	7,426	5,766
34,500	34,550	5,189	4,424	37,500	37,550	5,939	4,874	40,500	40,550	6,689	5,324	43,500	43,550	7,439	5,774
34,550	34,600	5,201	4,431	37,550	37,600	5,951	4,881	40,550	40,600	6,701	5,331	43,550	43,600	7,451	5,781
34,600	34,650	5,214	4,439	37,600	37,650	5,964	4,889	40,600	40,650	6,714	5,339	43,600	43,650	7,464	5,789
34,650	34,700	5,226	4,446	37,650	37,700	5,976	4,896	40,650	40,700	6,726	5,346	43,650	43,700	7,476	5,796
34,700	34,750	5,239	4,454	37,700	37,750	5,989	4,904	40,700	40,750	6,739	5,354	43,700	43,750	7,489	5,804
34,750	34,800	5,251	4,461	37,750	37,800	6,001	4,911	40,750	40,800	6,751	5,361	43,750	43,800	7,501	5,811
34,800	34,850	5,264	4,469	37,800	37,850	6,014	4,919	40,800	40,850	6,764	5,369	43,800	43,850	7,514	5,819
34,850	34,900	5,276	4,476	37,850	37,900	6,026	4,926	40,850	40,900	6,776	5,376	43,850	43,900	7,526	5,826
34,900	34,950	5,289	4,484	37,900	37,950	6,039	4,934	40,900	40,950	6,789	5,384	43,900	43,950	7,539	5,834
34,950	35,000	5,301	4,491	37,950	38,000	6,051	4,941	40,950	41,000	6,801	5,391	43,950	44,000	7,551	5,841
35,000				38,000				41,000				44,000			
35,000	35,050	5,314	4,499	38,000	38,050	6,064	4,949	41,000	41,050	6,814	5,399	44,000	44,050	7,564	5,849
35,050	35,100	5,326	4,506	38,050	38,100	6,076	4,956	41,050	41,100	6,826	5,406	44,050	44,100	7,576	5,856
35,100	35,150	5,339	4,514	38,100	38,150	6,089	4,964	41,100	41,150	6,839	5,414	44,100	44,150	7,589	5,864
35,150	35,200	5,351	4,521	38,150	38,200	6,101	4,971	41,150	41,200	6,851	5,421	44,150	44,200	7,601	5,871
35,200	35,250	5,364	4,529	38,200	38,250	6,114	4,979	41,200	41,250	6,864	5,429	44,200	44,250	7,614	5,879
35,250	35,300	5,376	4,536	38,250	38,300	6,126	4,986	41,250	41,300	6,876	5,436	44,250	44,300	7,626	5,886
35,300	35,350	5,389	4,544	38,300	38,350	6,139	4,994	41,300	41,350	6,889	5,444	44,300	44,350	7,639	5,894
35,350	35,400	5,401	4,551	38,350	38,400	6,151	5,001	41,350	41,400	6,901	5,451	44,350	44,400	7,651	5,901
35,400	35,450	5,414	4,559	38,400	38,450	6,164	5,009	41,400	41,450	6,914	5,459	44,400	44,450	7,664	5,909
35,450	35,500	5,426	4,566	38,450	38,500	6,176	5,016	41,450	41,500	6,926	5,466	44,450	44,500	7,676	5,916
35,500	35,550	5,439	4,574	38,500	38,550	6,189	5,024	41,500	41,550	6,939	5,474	44,500	44,550	7,689	5,924
35,550	35,600	5,451	4,581	38,550	38,600	6,201	5,031	41,550	41,600	6,951	5,481	44,550	44,600	7,701	5,931
35,600	35,650	5,464	4,589	38,600	38,650	6,214	5,039	41,600	41,650	6,964	5,489	44,600	44,650	7,714	5,939
35,650	35,700	5,476	4,596	38,650	38,700	6,226	5,046	41,650	41,700	6,976	5,496	44,650	44,700	7,726	5,946
35,700	35,750	5,489	4,604	38,700	38,750	6,239	5,054	41,700	41,750	6,989	5,504	44,700	44,750	7,739	5,954
35,750	35,800	5,501	4,611	38,750	38,800	6,251	5,061	41,750	41,800	7,001	5,511	44,750	44,800	7,751	5,961
35,800	35,850	5,514	4,619	38,800	38,850	6,264	5,069	41,800	41,850	7,014	5,519	44,800	44,850	7,764	5,969
35,850	35,900	5,526	4,626	38,850	38,900	6,276	5,076	41,850	41,900	7,026	5,526	44,850	44,900	7,776	5,976
35,900	35,950	5,539	4,634	38,900	38,950	6,289	5,084	41,900	41,950	7,039	5,534	44,900	44,950	7,789	5,984
35,950	36,000	5,551	4,641	38,950	39,000	6,301	5,091	41,950	42,000	7,051	5,541	44,950	45,000	7,801	5,991

(Continued on page 28)

2006 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—			
45,000				48,000				51,000				54,000			
45,000	45,050	7,814	5,999	48,000	48,050	8,564	6,449	51,000	51,050	9,314	6,899	54,000	54,050	10,064	7,349
45,050	45,100	7,826	6,006	48,050	48,100	8,576	6,456	51,050	51,100	9,326	6,906	54,050	54,100	10,076	7,356
45,100	45,150	7,839	6,014	48,100	48,150	8,589	6,464	51,100	51,150	9,339	6,914	54,100	54,150	10,089	7,364
45,150	45,200	7,851	6,021	48,150	48,200	8,601	6,471	51,150	51,200	9,351	6,921	54,150	54,200	10,101	7,371
45,200	45,250	7,864	6,029	48,200	48,250	8,614	6,479	51,200	51,250	9,364	6,929	54,200	54,250	10,114	7,379
45,250	45,300	7,876	6,036	48,250	48,300	8,626	6,486	51,250	51,300	9,376	6,936	54,250	54,300	10,126	7,386
45,300	45,350	7,889	6,044	48,300	48,350	8,639	6,494	51,300	51,350	9,389	6,944	54,300	54,350	10,139	7,394
45,350	45,400	7,901	6,051	48,350	48,400	8,651	6,501	51,350	51,400	9,401	6,951	54,350	54,400	10,151	7,401
45,400	45,450	7,914	6,059	48,400	48,450	8,664	6,509	51,400	51,450	9,414	6,959	54,400	54,450	10,164	7,409
45,450	45,500	7,926	6,066	48,450	48,500	8,676	6,516	51,450	51,500	9,426	6,966	54,450	54,500	10,176	7,416
45,500	45,550	7,939	6,074	48,500	48,550	8,689	6,524	51,500	51,550	9,439	6,974	54,500	54,550	10,189	7,424
45,550	45,600	7,951	6,081	48,550	48,600	8,701	6,531	51,550	51,600	9,451	6,981	54,550	54,600	10,201	7,431
45,600	45,650	7,964	6,089	48,600	48,650	8,714	6,539	51,600	51,650	9,464	6,989	54,600	54,650	10,214	7,439
45,650	45,700	7,976	6,096	48,650	48,700	8,726	6,546	51,650	51,700	9,476	6,996	54,650	54,700	10,226	7,446
45,700	45,750	7,989	6,104	48,700	48,750	8,739	6,554	51,700	51,750	9,489	7,004	54,700	54,750	10,239	7,454
45,750	45,800	8,001	6,111	48,750	48,800	8,751	6,561	51,750	51,800	9,501	7,011	54,750	54,800	10,251	7,461
45,800	45,850	8,014	6,119	48,800	48,850	8,764	6,569	51,800	51,850	9,514	7,019	54,800	54,850	10,264	7,469
45,850	45,900	8,026	6,126	48,850	48,900	8,776	6,576	51,850	51,900	9,526	7,026	54,850	54,900	10,276	7,476
45,900	45,950	8,039	6,134	48,900	48,950	8,789	6,584	51,900	51,950	9,539	7,034	54,900	54,950	10,289	7,484
45,950	46,000	8,051	6,141	48,950	49,000	8,801	6,591	51,950	52,000	9,551	7,041	54,950	55,000	10,301	7,491
46,000				49,000				52,000				55,000			
46,000	46,050	8,064	6,149	49,000	49,050	8,814	6,599	52,000	52,050	9,564	7,049	55,000	55,050	10,314	7,499
46,050	46,100	8,076	6,156	49,050	49,100	8,826	6,606	52,050	52,100	9,576	7,056	55,050	55,100	10,326	7,506
46,100	46,150	8,089	6,164	49,100	49,150	8,839	6,614	52,100	52,150	9,589	7,064	55,100	55,150	10,339	7,514
46,150	46,200	8,101	6,171	49,150	49,200	8,851	6,621	52,150	52,200	9,601	7,071	55,150	55,200	10,351	7,521
46,200	46,250	8,114	6,179	49,200	49,250	8,864	6,629	52,200	52,250	9,614	7,079	55,200	55,250	10,364	7,529
46,250	46,300	8,126	6,186	49,250	49,300	8,876	6,636	52,250	52,300	9,626	7,086	55,250	55,300	10,376	7,536
46,300	46,350	8,139	6,194	49,300	49,350	8,889	6,644	52,300	52,350	9,639	7,094	55,300	55,350	10,389	7,544
46,350	46,400	8,151	6,201	49,350	49,400	8,901	6,651	52,350	52,400	9,651	7,101	55,350	55,400	10,401	7,551
46,400	46,450	8,164	6,209	49,400	49,450	8,914	6,659	52,400	52,450	9,664	7,109	55,400	55,450	10,414	7,559
46,450	46,500	8,176	6,216	49,450	49,500	8,926	6,666	52,450	52,500	9,676	7,116	55,450	55,500	10,426	7,566
46,500	46,550	8,189	6,224	49,500	49,550	8,939	6,674	52,500	52,550	9,689	7,124	55,500	55,550	10,439	7,574
46,550	46,600	8,201	6,231	49,550	49,600	8,951	6,681	52,550	52,600	9,701	7,131	55,550	55,600	10,451	7,581
46,600	46,650	8,214	6,239	49,600	49,650	8,964	6,689	52,600	52,650	9,714	7,139	55,600	55,650	10,464	7,589
46,650	46,700	8,226	6,246	49,650	49,700	8,976	6,696	52,650	52,700	9,726	7,146	55,650	55,700	10,476	7,596
46,700	46,750	8,239	6,254	49,700	49,750	8,989	6,704	52,700	52,750	9,739	7,154	55,700	55,750	10,489	7,604
46,750	46,800	8,251	6,261	49,750	49,800	9,001	6,711	52,750	52,800	9,751	7,161	55,750	55,800	10,501	7,611
46,800	46,850	8,264	6,269	49,800	49,850	9,014	6,719	52,800	52,850	9,764	7,169	55,800	55,850	10,514	7,619
46,850	46,900	8,276	6,276	49,850	49,900	9,026	6,726	52,850	52,900	9,776	7,176	55,850	55,900	10,526	7,626
46,900	46,950	8,289	6,284	49,900	49,950	9,039	6,734	52,900	52,950	9,789	7,184	55,900	55,950	10,539	7,634
46,950	47,000	8,301	6,291	49,950	50,000	9,051	6,741	52,950	53,000	9,801	7,191	55,950	56,000	10,551	7,641
47,000				50,000				53,000				56,000			
47,000	47,050	8,314	6,299	50,000	50,050	9,064	6,749	53,000	53,050	9,814	7,199	56,000	56,050	10,564	7,649
47,050	47,100	8,326	6,306	50,050	50,100	9,076	6,756	53,050	53,100	9,826	7,206	56,050	56,100	10,576	7,656
47,100	47,150	8,339	6,314	50,100	50,150	9,089	6,764	53,100	53,150	9,839	7,214	56,100	56,150	10,589	7,664
47,150	47,200	8,351	6,321	50,150	50,200	9,101	6,771	53,150	53,200	9,851	7,221	56,150	56,200	10,601	7,671
47,200	47,250	8,364	6,329	50,200	50,250	9,114	6,779	53,200	53,250	9,864	7,229	56,200	56,250	10,614	7,679
47,250	47,300	8,376	6,336	50,250	50,300	9,126	6,786	53,250	53,300	9,876	7,236	56,250	56,300	10,626	7,686
47,300	47,350	8,389	6,344	50,300	50,350	9,139	6,794	53,300	53,350	9,889	7,244	56,300	56,350	10,639	7,694
47,350	47,400	8,401	6,351	50,350	50,400	9,151	6,801	53,350	53,400	9,901	7,251	56,350	56,400	10,651	7,701
47,400	47,450	8,414	6,359	50,400	50,450	9,164	6,809	53,400	53,450	9,914	7,259	56,400	56,450	10,664	7,709
47,450	47,500	8,426	6,366	50,450	50,500	9,176	6,816	53,450	53,500	9,926	7,266	56,450	56,500	10,676	7,716
47,500	47,550	8,439	6,374	50,500	50,550	9,189	6,824	53,500	53,550	9,939	7,274	56,500	56,550	10,689	7,724
47,550	47,600	8,451	6,381	50,550	50,600	9,201	6,831	53,550	53,600	9,951	7,281	56,550	56,600	10,701	7,731
47,600	47,650	8,464	6,389	50,600	50,650	9,214	6,839	53,600	53,650	9,964	7,289	56,600	56,650	10,714	7,739
47,650	47,700	8,476	6,396	50,650	50,700	9,226	6,846	53,650	53,700	9,976	7,296	56,650	56,700	10,726	7,746
47,700	47,750	8,489	6,404	50,700	50,750	9,239	6,854	53,700	53,750	9,989	7,304	56,700	56,750	10,739	7,754
47,750	47,800	8,501	6,411	50,750	50,800	9,251	6,861	53,750	53,800	10,001	7,311	56,750	56,800	10,751	7,761
47,800	47,850	8,514	6,419	50,800	50,850	9,264	6,869	53,800	53,850	10,014	7,319	56,800	56,850	10,764	7,769
47,850	47,900	8,526	6,426	50,850	50,900	9,276	6,876	53,850	53,900	10,026	7,326	56,850	56,900	10,776	7,776
47,900	47,950	8,539	6,434	50,900	50,950	9,289	6,884	53,900	53,950	10,039	7,334	56,900	56,950	10,789	7,784
47,950	48,000	8,551	6,441	50,950	51,000	9,301	6,891	53,950	54,000	10,051	7,341	56,950	57,000	10,801	7,791

(Continued on page 29)

2006 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—			
57,000				60,000				63,000				66,000			
57,000	57,050	10,814	7,799	60,000	60,050	11,564	8,249	63,000	63,050	12,314	8,871	66,000	66,050	13,064	9,621
57,050	57,100	10,826	7,806	60,050	60,100	11,576	8,256	63,050	63,100	12,326	8,884	66,050	66,100	13,076	9,634
57,100	57,150	10,839	7,814	60,100	60,150	11,589	8,264	63,100	63,150	12,339	8,896	66,100	66,150	13,089	9,646
57,150	57,200	10,851	7,821	60,150	60,200	11,601	8,271	63,150	63,200	12,351	8,909	66,150	66,200	13,101	9,659
57,200	57,250	10,864	7,829	60,200	60,250	11,614	8,279	63,200	63,250	12,364	8,921	66,200	66,250	13,114	9,671
57,250	57,300	10,876	7,836	60,250	60,300	11,626	8,286	63,250	63,300	12,376	8,934	66,250	66,300	13,126	9,684
57,300	57,350	10,889	7,844	60,300	60,350	11,639	8,294	63,300	63,350	12,389	8,946	66,300	66,350	13,139	9,696
57,350	57,400	10,901	7,851	60,350	60,400	11,651	8,301	63,350	63,400	12,401	8,959	66,350	66,400	13,151	9,709
57,400	57,450	10,914	7,859	60,400	60,450	11,664	8,309	63,400	63,450	12,414	8,971	66,400	66,450	13,164	9,721
57,450	57,500	10,926	7,866	60,450	60,500	11,676	8,316	63,450	63,500	12,426	8,984	66,450	66,500	13,176	9,734
57,500	57,550	10,939	7,874	60,500	60,550	11,689	8,324	63,500	63,550	12,439	8,996	66,500	66,550	13,189	9,746
57,550	57,600	10,951	7,881	60,550	60,600	11,701	8,331	63,550	63,600	12,451	9,009	66,550	66,600	13,201	9,759
57,600	57,650	10,964	7,889	60,600	60,650	11,714	8,339	63,600	63,650	12,464	9,021	66,600	66,650	13,214	9,771
57,650	57,700	10,976	7,896	60,650	60,700	11,726	8,346	63,650	63,700	12,476	9,034	66,650	66,700	13,226	9,784
57,700	57,750	10,989	7,904	60,700	60,750	11,739	8,354	63,700	63,750	12,489	9,046	66,700	66,750	13,239	9,796
57,750	57,800	11,001	7,911	60,750	60,800	11,751	8,361	63,750	63,800	12,501	9,059	66,750	66,800	13,251	9,809
57,800	57,850	11,014	7,919	60,800	60,850	11,764	8,369	63,800	63,850	12,514	9,071	66,800	66,850	13,264	9,821
57,850	57,900	11,026	7,926	60,850	60,900	11,776	8,376	63,850	63,900	12,526	9,084	66,850	66,900	13,276	9,834
57,900	57,950	11,039	7,934	60,900	60,950	11,789	8,384	63,900	63,950	12,539	9,096	66,900	66,950	13,289	9,846
57,950	58,000	11,051	7,941	60,950	61,000	11,801	8,391	63,950	64,000	12,551	9,109	66,950	67,000	13,301	9,859
58,000				61,000				64,000				67,000			
58,000	58,050	11,064	7,949	61,000	61,050	11,814	8,399	64,000	64,050	12,564	9,121	67,000	67,050	13,314	9,871
58,050	58,100	11,076	7,956	61,050	61,100	11,826	8,406	64,050	64,100	12,576	9,134	67,050	67,100	13,326	9,884
58,100	58,150	11,089	7,964	61,100	61,150	11,839	8,414	64,100	64,150	12,589	9,146	67,100	67,150	13,339	9,896
58,150	58,200	11,101	7,971	61,150	61,200	11,851	8,421	64,150	64,200	12,601	9,159	67,150	67,200	13,351	9,909
58,200	58,250	11,114	7,979	61,200	61,250	11,864	8,429	64,200	64,250	12,614	9,171	67,200	67,250	13,364	9,921
58,250	58,300	11,126	7,986	61,250	61,300	11,876	8,436	64,250	64,300	12,626	9,184	67,250	67,300	13,376	9,934
58,300	58,350	11,139	7,994	61,300	61,350	11,889	8,444	64,300	64,350	12,639	9,196	67,300	67,350	13,389	9,946
58,350	58,400	11,151	8,001	61,350	61,400	11,901	8,459	64,350	64,400	12,651	9,209	67,350	67,400	13,401	9,959
58,400	58,450	11,164	8,009	61,400	61,450	11,914	8,471	64,400	64,450	12,664	9,221	67,400	67,450	13,414	9,971
58,450	58,500	11,176	8,016	61,450	61,500	11,926	8,484	64,450	64,500	12,676	9,234	67,450	67,500	13,426	9,984
58,500	58,550	11,189	8,024	61,500	61,550	11,939	8,496	64,500	64,550	12,689	9,246	67,500	67,550	13,439	9,996
58,550	58,600	11,201	8,031	61,550	61,600	11,951	8,509	64,550	64,600	12,701	9,259	67,550	67,600	13,451	10,009
58,600	58,650	11,214	8,039	61,600	61,650	11,964	8,521	64,600	64,650	12,714	9,271	67,600	67,650	13,464	10,021
58,650	58,700	11,226	8,046	61,650	61,700	11,976	8,534	64,650	64,700	12,726	9,284	67,650	67,700	13,476	10,034
58,700	58,750	11,239	8,054	61,700	61,750	11,989	8,546	64,700	64,750	12,739	9,296	67,700	67,750	13,489	10,046
58,750	58,800	11,251	8,061	61,750	61,800	12,001	8,559	64,750	64,800	12,751	9,309	67,750	67,800	13,501	10,059
58,800	58,850	11,264	8,069	61,800	61,850	12,014	8,571	64,800	64,850	12,764	9,321	67,800	67,850	13,514	10,071
58,850	58,900	11,276	8,076	61,850	61,900	12,026	8,584	64,850	64,900	12,776	9,334	67,850	67,900	13,526	10,084
58,900	58,950	11,289	8,084	61,900	61,950	12,039	8,596	64,900	64,950	12,789	9,346	67,900	67,950	13,539	10,096
58,950	59,000	11,301	8,091	61,950	62,000	12,051	8,609	64,950	65,000	12,801	9,359	67,950	68,000	13,551	10,109
59,000				62,000				65,000				68,000			
59,000	59,050	11,314	8,099	62,000	62,050	12,064	8,621	65,000	65,050	12,814	9,371	68,000	68,050	13,564	10,121
59,050	59,100	11,326	8,106	62,050	62,100	12,076	8,634	65,050	65,100	12,826	9,384	68,050	68,100	13,576	10,134
59,100	59,150	11,339	8,114	62,100	62,150	12,089	8,646	65,100	65,150	12,839	9,396	68,100	68,150	13,589	10,146
59,150	59,200	11,351	8,121	62,150	62,200	12,101	8,659	65,150	65,200	12,851	9,409	68,150	68,200	13,601	10,159
59,200	59,250	11,364	8,129	62,200	62,250	12,114	8,671	65,200	65,250	12,864	9,421	68,200	68,250	13,614	10,171
59,250	59,300	11,376	8,136	62,250	62,300	12,126	8,684	65,250	65,300	12,876	9,434	68,250	68,300	13,626	10,184
59,300	59,350	11,389	8,144	62,300	62,350	12,139	8,696	65,300	65,350	12,889	9,446	68,300	68,350	13,639	10,196
59,350	59,400	11,401	8,151	62,350	62,400	12,151	8,709	65,350	65,400	12,901	9,459	68,350	68,400	13,651	10,209
59,400	59,450	11,414	8,159	62,400	62,450	12,164	8,721	65,400	65,450	12,914	9,471	68,400	68,450	13,664	10,221
59,450	59,500	11,426	8,166	62,450	62,500	12,176	8,734	65,450	65,500	12,926	9,484	68,450	68,500	13,676	10,234
59,500	59,550	11,439	8,174	62,500	62,550	12,189	8,746	65,500	65,550	12,939	9,496	68,500	68,550	13,689	10,246
59,550	59,600	11,451	8,181	62,550	62,600	12,201	8,759	65,550	65,600	12,951	9,509	68,550	68,600	13,701	10,259
59,600	59,650	11,464	8,189	62,600	62,650	12,214	8,771	65,600	65,650	12,964	9,521	68,600	68,650	13,714	10,271
59,650	59,700	11,476	8,196	62,650	62,700	12,226	8,784	65,650	65,700	12,976	9,534	68,650	68,700	13,726	10,284
59,700	59,750	11,489	8,204	62,700	62,750	12,239	8,796	65,700	65,750	12,989	9,546	68,700	68,750	13,739	10,296
59,750	59,800	11,501	8,211	62,750	62,800	12,251	8,809	65,750	65,800	13,001	9,559	68,750	68,800	13,751	10,309
59,800	59,850	11,514	8,219	62,800	62,850	12,264	8,821	65,800	65,850	13,014	9,571	68,800	68,850	13,764	10,321
59,850	59,900	11,526	8,226	62,850	62,900	12,276	8,834	65,850	65,900	13,026	9,584	68,850	68,900	13,776	10,334
59,900	59,950	11,539	8,234	62,900	62,950	12,289	8,846	65,900	65,950	13,039	9,596	68,900	68,950	13,789	10,346
59,950	60,000	11,551	8,241	62,950	63,000	12,301	8,859	65,950	66,000	13,051	9,609	68,950	69,000	13,801	10,359

(Continued on page 30)

2006 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—			
69,000				72,000				75,000				78,000			
69,000	69,050	13,814	10,371	72,000	72,050	14,564	11,121	75,000	75,050	15,339	11,871	78,000	78,050	16,179	12,621
69,050	69,100	13,826	10,384	72,050	72,100	14,576	11,134	75,050	75,100	15,353	11,884	78,050	78,100	16,193	12,634
69,100	69,150	13,839	10,396	72,100	72,150	14,589	11,146	75,100	75,150	15,367	11,896	78,100	78,150	16,207	12,646
69,150	69,200	13,851	10,409	72,150	72,200	14,601	11,159	75,150	75,200	15,381	11,909	78,150	78,200	16,221	12,659
69,200	69,250	13,864	10,421	72,200	72,250	14,614	11,171	75,200	75,250	15,395	11,921	78,200	78,250	16,235	12,671
69,250	69,300	13,876	10,434	72,250	72,300	14,626	11,184	75,250	75,300	15,409	11,934	78,250	78,300	16,249	12,684
69,300	69,350	13,889	10,446	72,300	72,350	14,639	11,196	75,300	75,350	15,423	11,946	78,300	78,350	16,263	12,696
69,350	69,400	13,901	10,459	72,350	72,400	14,651	11,209	75,350	75,400	15,437	11,959	78,350	78,400	16,277	12,709
69,400	69,450	13,914	10,471	72,400	72,450	14,664	11,221	75,400	75,450	15,451	11,971	78,400	78,450	16,291	12,721
69,450	69,500	13,926	10,484	72,450	72,500	14,676	11,234	75,450	75,500	15,465	11,984	78,450	78,500	16,305	12,734
69,500	69,550	13,939	10,496	72,500	72,550	14,689	11,246	75,500	75,550	15,479	11,996	78,500	78,550	16,319	12,746
69,550	69,600	13,951	10,509	72,550	72,600	14,701	11,259	75,550	75,600	15,493	12,009	78,550	78,600	16,333	12,759
69,600	69,650	13,964	10,521	72,600	72,650	14,714	11,271	75,600	75,650	15,507	12,021	78,600	78,650	16,347	12,771
69,650	69,700	13,976	10,534	72,650	72,700	14,726	11,284	75,650	75,700	15,521	12,034	78,650	78,700	16,361	12,784
69,700	69,750	13,989	10,546	72,700	72,750	14,739	11,296	75,700	75,750	15,535	12,046	78,700	78,750	16,375	12,796
69,750	69,800	14,001	10,559	72,750	72,800	14,751	11,309	75,750	75,800	15,549	12,059	78,750	78,800	16,389	12,809
69,800	69,850	14,014	10,571	72,800	72,850	14,764	11,321	75,800	75,850	15,563	12,071	78,800	78,850	16,403	12,821
69,850	69,900	14,026	10,584	72,850	72,900	14,776	11,334	75,850	75,900	15,577	12,084	78,850	78,900	16,417	12,834
69,900	69,950	14,039	10,596	72,900	72,950	14,789	11,346	75,900	75,950	15,591	12,096	78,900	78,950	16,431	12,846
69,950	70,000	14,051	10,609	72,950	73,000	14,801	11,359	75,950	76,000	15,605	12,109	78,950	79,000	16,445	12,859
70,000				73,000				76,000				79,000			
70,000	70,050	14,064	10,621	73,000	73,050	14,814	11,371	76,000	76,050	15,619	12,121	79,000	79,050	16,459	12,871
70,050	70,100	14,076	10,634	73,050	73,100	14,826	11,384	76,050	76,100	15,633	12,134	79,050	79,100	16,473	12,884
70,100	70,150	14,089	10,646	73,100	73,150	14,839	11,396	76,100	76,150	15,647	12,146	79,100	79,150	16,487	12,896
70,150	70,200	14,101	10,659	73,150	73,200	14,851	11,409	76,150	76,200	15,661	12,159	79,150	79,200	16,501	12,909
70,200	70,250	14,114	10,671	73,200	73,250	14,864	11,421	76,200	76,250	15,675	12,171	79,200	79,250	16,515	12,921
70,250	70,300	14,126	10,684	73,250	73,300	14,876	11,434	76,250	76,300	15,689	12,184	79,250	79,300	16,529	12,934
70,300	70,350	14,139	10,696	73,300	73,350	14,889	11,446	76,300	76,350	15,703	12,196	79,300	79,350	16,543	12,946
70,350	70,400	14,151	10,709	73,350	73,400	14,901	11,459	76,350	76,400	15,717	12,209	79,350	79,400	16,557	12,959
70,400	70,450	14,164	10,721	73,400	73,450	14,914	11,471	76,400	76,450	15,731	12,221	79,400	79,450	16,571	12,971
70,450	70,500	14,176	10,734	73,450	73,500	14,926	11,484	76,450	76,500	15,745	12,234	79,450	79,500	16,585	12,984
70,500	70,550	14,189	10,746	73,500	73,550	14,939	11,496	76,500	76,550	15,759	12,246	79,500	79,550	16,599	12,996
70,550	70,600	14,201	10,759	73,550	73,600	14,951	11,509	76,550	76,600	15,773	12,259	79,550	79,600	16,613	13,009
70,600	70,650	14,214	10,771	73,600	73,650	14,964	11,521	76,600	76,650	15,787	12,271	79,600	79,650	16,627	13,021
70,650	70,700	14,226	10,784	73,650	73,700	14,976	11,534	76,650	76,700	15,801	12,284	79,650	79,700	16,641	13,034
70,700	70,750	14,239	10,796	73,700	73,750	14,989	11,546	76,700	76,750	15,815	12,296	79,700	79,750	16,655	13,046
70,750	70,800	14,251	10,809	73,750	73,800	15,001	11,559	76,750	76,800	15,829	12,309	79,750	79,800	16,669	13,059
70,800	70,850	14,264	10,821	73,800	73,850	15,014	11,571	76,800	76,850	15,843	12,321	79,800	79,850	16,683	13,071
70,850	70,900	14,276	10,834	73,850	73,900	15,026	11,584	76,850	76,900	15,857	12,334	79,850	79,900	16,697	13,084
70,900	70,950	14,289	10,846	73,900	73,950	15,039	11,596	76,900	76,950	15,871	12,346	79,900	79,950	16,711	13,096
70,950	71,000	14,301	10,859	73,950	74,000	15,051	11,609	76,950	77,000	15,885	12,359	79,950	80,000	16,725	13,109
71,000				74,000				77,000				80,000			
71,000	71,050	14,314	10,871	74,000	74,050	15,064	11,621	77,000	77,050	15,899	12,371	80,000	80,050	16,739	13,121
71,050	71,100	14,326	10,884	74,050	74,100	15,076	11,634	77,050	77,100	15,913	12,384	80,050	80,100	16,753	13,134
71,100	71,150	14,339	10,896	74,100	74,150	15,089	11,646	77,100	77,150	15,927	12,396	80,100	80,150	16,767	13,146
71,150	71,200	14,351	10,909	74,150	74,200	15,101	11,659	77,150	77,200	15,941	12,409	80,150	80,200	16,781	13,159
71,200	71,250	14,364	10,921	74,200	74,250	15,115	11,671	77,200	77,250	15,955	12,421	80,200	80,250	16,795	13,171
71,250	71,300	14,376	10,934	74,250	74,300	15,129	11,684	77,250	77,300	15,969	12,434	80,250	80,300	16,809	13,184
71,300	71,350	14,389	10,946	74,300	74,350	15,143	11,696	77,300	77,350	15,983	12,446	80,300	80,350	16,823	13,196
71,350	71,400	14,401	10,959	74,350	74,400	15,157	11,709	77,350	77,400	15,997	12,459	80,350	80,400	16,837	13,209
71,400	71,450	14,414	10,971	74,400	74,450	15,171	11,721	77,400	77,450	16,011	12,471	80,400	80,450	16,851	13,221
71,450	71,500	14,426	10,984	74,450	74,500	15,185	11,734	77,450	77,500	16,025	12,484	80,450	80,500	16,865	13,234
71,500	71,550	14,439	10,996	74,500	74,550	15,199	11,746	77,500	77,550	16,039	12,496	80,500	80,550	16,879	13,246
71,550	71,600	14,451	11,009	74,550	74,600	15,213	11,759	77,550	77,600	16,053	12,509	80,550	80,600	16,893	13,259
71,600	71,650	14,464	11,021	74,600	74,650	15,227	11,771	77,600	77,650	16,067	12,521	80,600	80,650	16,907	13,271
71,650	71,700	14,476	11,034	74,650	74,700	15,241	11,784	77,650	77,700	16,081	12,534	80,650	80,700	16,921	13,284
71,700	71,750	14,489	11,046	74,700	74,750	15,255	11,796	77,700	77,750	16,095	12,546	80,700	80,750	16,935	13,296
71,750	71,800	14,501	11,059	74,750	74,800	15,269	11,809	77,750	77,800	16,109	12,559	80,750	80,800	16,949	13,309
71,800	71,850	14,514	11,071	74,800	74,850	15,283	11,821	77,800	77,850	16,123	12,571	80,800	80,850	16,963	13,321
71,850	71,900	14,526	11,084	74,850	74,900	15,297	11,834	77,850	77,900	16,137	12,584	80,850	80,900	16,977	13,334
71,900	71,950	14,539	11,096	74,900	74,950	15,311	11,846	77,900	77,950	16,151	12,596	80,900	80,950	16,991	13,346
71,950	72,000	14,551	11,109	74,950	75,000	15,325	11,859	77,950	78,000	16,165	12,609	80,950	81,000	17,005	13,359

(Continued on page 31)

2006 Tax Table—Continued

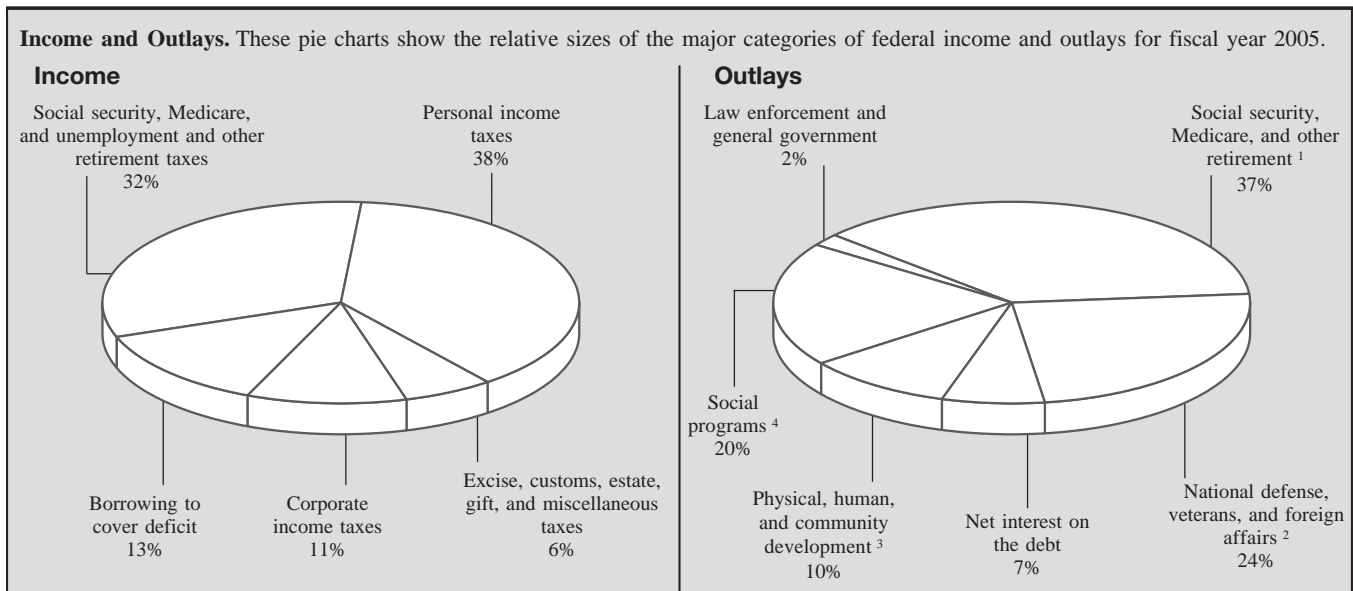
If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	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—			
81,000				84,000				87,000				90,000			
81,000	81,050	17,019	13,371	84,000	84,050	17,859	14,121	87,000	87,050	18,699	14,871	90,000	90,050	19,539	15,621
81,050	81,100	17,033	13,384	84,050	84,100	17,873	14,134	87,050	87,100	18,713	14,884	90,050	90,100	19,553	15,634
81,100	81,150	17,047	13,396	84,100	84,150	17,887	14,146	87,100	87,150	18,727	14,896	90,100	90,150	19,567	15,646
81,150	81,200	17,061	13,409	84,150	84,200	17,901	14,159	87,150	87,200	18,741	14,909	90,150	90,200	19,581	15,659
81,200	81,250	17,075	13,421	84,200	84,250	17,915	14,171	87,200	87,250	18,755	14,921	90,200	90,250	19,595	15,671
81,250	81,300	17,089	13,434	84,250	84,300	17,929	14,184	87,250	87,300	18,769	14,934	90,250	90,300	19,609	15,684
81,300	81,350	17,103	13,446	84,300	84,350	17,943	14,196	87,300	87,350	18,783	14,946	90,300	90,350	19,623	15,696
81,350	81,400	17,117	13,459	84,350	84,400	17,957	14,209	87,350	87,400	18,797	14,959	90,350	90,400	19,637	15,709
81,400	81,450	17,131	13,471	84,400	84,450	17,971	14,221	87,400	87,450	18,811	14,971	90,400	90,450	19,651	15,721
81,450	81,500	17,145	13,484	84,450	84,500	17,985	14,234	87,450	87,500	18,825	14,984	90,450	90,500	19,665	15,734
81,500	81,550	17,159	13,496	84,500	84,550	17,999	14,246	87,500	87,550	18,839	14,996	90,500	90,550	19,679	15,746
81,550	81,600	17,173	13,509	84,550	84,600	18,013	14,259	87,550	87,600	18,853	15,009	90,550	90,600	19,693	15,759
81,600	81,650	17,187	13,521	84,600	84,650	18,027	14,271	87,600	87,650	18,867	15,021	90,600	90,650	19,707	15,771
81,650	81,700	17,201	13,534	84,650	84,700	18,041	14,284	87,650	87,700	18,881	15,034	90,650	90,700	19,721	15,784
81,700	81,750	17,215	13,546	84,700	84,750	18,055	14,296	87,700	87,750	18,895	15,046	90,700	90,750	19,735	15,796
81,750	81,800	17,229	13,559	84,750	84,800	18,069	14,309	87,750	87,800	18,909	15,059	90,750	90,800	19,749	15,809
81,800	81,850	17,243	13,571	84,800	84,850	18,083	14,321	87,800	87,850	18,923	15,071	90,800	90,850	19,763	15,821
81,850	81,900	17,257	13,584	84,850	84,900	18,097	14,334	87,850	87,900	18,937	15,084	90,850	90,900	19,777	15,834
81,900	81,950	17,271	13,596	84,900	84,950	18,111	14,346	87,900	87,950	18,951	15,096	90,900	90,950	19,791	15,846
81,950	82,000	17,285	13,609	84,950	85,000	18,125	14,359	87,950	88,000	18,965	15,109	90,950	91,000	19,805	15,859
82,000				85,000				88,000				91,000			
82,000	82,050	17,299	13,621	85,000	85,050	18,139	14,371	88,000	88,050	18,979	15,121	91,000	91,050	19,819	15,871
82,050	82,100	17,313	13,634	85,050	85,100	18,153	14,384	88,050	88,100	18,993	15,134	91,050	91,100	19,833	15,884
82,100	82,150	17,327	13,646	85,100	85,150	18,167	14,396	88,100	88,150	19,007	15,146	91,100	91,150	19,847	15,896
82,150	82,200	17,341	13,659	85,150	85,200	18,181	14,409	88,150	88,200	19,021	15,159	91,150	91,200	19,861	15,909
82,200	82,250	17,355	13,671	85,200	85,250	18,195	14,421	88,200	88,250	19,035	15,171	91,200	91,250	19,875	15,921
82,250	82,300	17,369	13,684	85,250	85,300	18,209	14,434	88,250	88,300	19,049	15,184	91,250	91,300	19,889	15,934
82,300	82,350	17,383	13,696	85,300	85,350	18,223	14,446	88,300	88,350	19,063	15,196	91,300	91,350	19,903	15,946
82,350	82,400	17,397	13,709	85,350	85,400	18,237	14,459	88,350	88,400	19,077	15,209	91,350	91,400	19,917	15,959
82,400	82,450	17,411	13,721	85,400	85,450	18,251	14,471	88,400	88,450	19,091	15,221	91,400	91,450	19,931	15,971
82,450	82,500	17,425	13,734	85,450	85,500	18,265	14,484	88,450	88,500	19,105	15,234	91,450	91,500	19,945	15,984
82,500	82,550	17,439	13,746	85,500	85,550	18,279	14,496	88,500	88,550	19,119	15,246	91,500	91,550	19,959	15,996
82,550	82,600	17,453	13,759	85,550	85,600	18,293	14,509	88,550	88,600	19,133	15,259	91,550	91,600	19,973	16,009
82,600	82,650	17,467	13,771	85,600	85,650	18,307	14,521	88,600	88,650	19,147	15,271	91,600	91,650	19,987	16,021
82,650	82,700	17,481	13,784	85,650	85,700	18,321	14,534	88,650	88,700	19,161	15,284	91,650	91,700	20,001	16,034
82,700	82,750	17,495	13,796	85,700	85,750	18,335	14,546	88,700	88,750	19,175	15,296	91,700	91,750	20,015	16,046
82,750	82,800	17,509	13,809	85,750	85,800	18,349	14,559	88,750	88,800	19,189	15,309	91,750	91,800	20,029	16,059
82,800	82,850	17,523	13,821	85,800	85,850	18,363	14,571	88,800	88,850	19,203	15,321	91,800	91,850	20,043	16,071
82,850	82,900	17,537	13,834	85,850	85,900	18,377	14,584	88,850	88,900	19,217	15,334	91,850	91,900	20,057	16,084
82,900	82,950	17,551	13,846	85,900	85,950	18,391	14,596	88,900	88,950	19,231	15,346	91,900	91,950	20,071	16,096
82,950	83,000	17,565	13,859	85,950	86,000	18,405	14,609	88,950	89,000	19,245	15,359	91,950	92,000	20,085	16,109
83,000				86,000				89,000				92,000			
83,000	83,050	17,579	13,871	86,000	86,050	18,419	14,621	89,000	89,050	19,259	15,371	92,000	92,050	20,099	16,121
83,050	83,100	17,593	13,884	86,050	86,100	18,433	14,634	89,050	89,100	19,273	15,384	92,050	92,100	20,113	16,134
83,100	83,150	17,607	13,896	86,100	86,150	18,447	14,646	89,100	89,150	19,287	15,396	92,100	92,150	20,127	16,146
83,150	83,200	17,621	13,909	86,150	86,200	18,461	14,659	89,150	89,200	19,301	15,409	92,150	92,200	20,141	16,159
83,200	83,250	17,635	13,921	86,200	86,250	18,475	14,671	89,200	89,250	19,315	15,421	92,200	92,250	20,155	16,171
83,250	83,300	17,649	13,934	86,250	86,300	18,489	14,684	89,250	89,300	19,329	15,434	92,250	92,300	20,169	16,184
83,300	83,350	17,663	13,946	86,300	86,350	18,503	14,696	89,300	89,350	19,343	15,446	92,300	92,350	20,183	16,196
83,350	83,400	17,677	13,959	86,350	86,400	18,517	14,709	89,350	89,400	19,357	15,459	92,350	92,400	20,197	16,209
83,400	83,450	17,691	13,971	86,400	86,450	18,531	14,721	89,400	89,450	19,371	15,471	92,400	92,450	20,211	16,221
83,450	83,500	17,705	13,984	86,450	86,500	18,545	14,734	89,450	89,500	19,385	15,484	92,450	92,500	20,225	16,234
83,500	83,550	17,719	13,996	86,500	86,550	18,559	14,746	89,500	89,550	19,399	15,496	92,500	92,550	20,239	16,246
83,550	83,600	17,733	14,009	86,550	86,600	18,573	14,759	89,550	89,600	19,413	15,509	92,550	92,600	20,253	16,259
83,600	83,650	17,747	14,021	86,600	86,650	18,587	14,771	89,600	89,650	19,427	15,521	92,600	92,650	20,267	16,271
83,650	83,700	17,761	14,034	86,650	86,700	18,601	14,784	89,650	89,700	19,441	15,534	92,650	92,700	20,281	16,284
83,700	83,750	17,775	14,046	86,700	86,750	18,615	14,796	89,700	89,750	19,455	15,546	92,700	92,750	20,295	16,296
83,750	83,800	17,789	14,059	86,750	86,800	18,629	14,809	89,750	89,800	19,469	15,559	92,750	92,800	20,309	16,309
83,800	83,850	17,803	14,071	86,800	86,850	18,643	14,821	89,800	89,850	19,483	15,571	92,800	92,850	20,323	16,321
83,850	83,900	17,817	14,084	86,850	86,900	18,657	14,834	89,850	89,900	19,497	15,584	92,850	92,900	20,337	16,334
83,900	83,950	17,831	14,096	86,900	86,950	18,671	14,846	89,900	89,950	19,511	15,596	92,900	92,950	20,351	16,346
83,950	84,000	17,845	14,109	86,950	87,000	18,685	14,859	89,950	90,000	19,525	15,609	92,950	93,000	20,365	16,359

(Continued on page 32)

2006 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—			
93,000				95,000				97,000				99,000			
93,000	93,050	20,379	16,371	95,000	95,050	20,939	16,871	97,000	97,050	21,499	17,371	99,000	99,050	22,059	17,871
93,050	93,100	20,393	16,384	95,050	95,100	20,953	16,884	97,050	97,100	21,513	17,384	99,050	99,100	22,073	17,884
93,100	93,150	20,407	16,396	95,100	95,150	20,967	16,896	97,100	97,150	21,527	17,396	99,100	99,150	22,087	17,896
93,150	93,200	20,421	16,409	95,150	95,200	20,981	16,909	97,150	97,200	21,541	17,409	99,150	99,200	22,101	17,909
93,200	93,250	20,435	16,421	95,200	95,250	20,995	16,921	97,200	97,250	21,555	17,421	99,200	99,250	22,115	17,921
93,250	93,300	20,449	16,434	95,250	95,300	21,009	16,934	97,250	97,300	21,569	17,434	99,250	99,300	22,129	17,934
93,300	93,350	20,463	16,446	95,300	95,350	21,023	16,946	97,300	97,350	21,583	17,446	99,300	99,350	22,143	17,946
93,350	93,400	20,477	16,459	95,350	95,400	21,037	16,959	97,350	97,400	21,597	17,459	99,350	99,400	22,157	17,959
93,400	93,450	20,491	16,471	95,400	95,450	21,051	16,971	97,400	97,450	21,611	17,471	99,400	99,450	22,171	17,971
93,450	93,500	20,505	16,484	95,450	95,500	21,065	16,984	97,450	97,500	21,625	17,484	99,450	99,500	22,185	17,984
93,500	93,550	20,519	16,496	95,500	95,550	21,079	16,996	97,500	97,550	21,639	17,496	99,500	99,550	22,199	17,996
93,550	93,600	20,533	16,509	95,550	95,600	21,093	17,009	97,550	97,600	21,653	17,509	99,550	99,600	22,213	18,009
93,600	93,650	20,547	16,521	95,600	95,650	21,107	17,021	97,600	97,650	21,667	17,521	99,600	99,650	22,227	18,021
93,650	93,700	20,561	16,534	95,650	95,700	21,121	17,034	97,650	97,700	21,681	17,534	99,650	99,700	22,241	18,034
93,700	93,750	20,575	16,546	95,700	95,750	21,135	17,046	97,700	97,750	21,695	17,546	99,700	99,750	22,255	18,046
93,750	93,800	20,589	16,559	95,750	95,800	21,149	17,059	97,750	97,800	21,709	17,559	99,750	99,800	22,269	18,059
93,800	93,850	20,603	16,571	95,800	95,850	21,163	17,071	97,800	97,850	21,723	17,571	99,800	99,850	22,283	18,071
93,850	93,900	20,617	16,584	95,850	95,900	21,177	17,084	97,850	97,900	21,737	17,584	99,850	99,900	22,297	18,084
93,900	93,950	20,631	16,596	95,900	95,950	21,191	17,096	97,900	97,950	21,751	17,596	99,900	99,950	22,311	18,096
93,950	94,000	20,645	16,609	95,950	96,000	21,205	17,109	97,950	98,000	21,765	17,609	99,950	100,000	22,325	18,109
94,000				96,000				98,000				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> \$100,000 or over — use Form 1040 </div>			
94,000	94,050	20,659	16,621	96,000	96,050	21,219	17,121	98,000	98,050	21,779	17,621				
94,050	94,100	20,673	16,634	96,050	96,100	21,233	17,134	98,050	98,100	21,793	17,634				
94,100	94,150	20,687	16,646	96,100	96,150	21,247	17,146	98,100	98,150	21,807	17,646				
94,150	94,200	20,701	16,659	96,150	96,200	21,261	17,159	98,150	98,200	21,821	17,659				
94,200	94,250	20,715	16,671	96,200	96,250	21,275	17,171	98,200	98,250	21,835	17,671				
94,250	94,300	20,729	16,684	96,250	96,300	21,289	17,184	98,250	98,300	21,849	17,684				
94,300	94,350	20,743	16,696	96,300	96,350	21,303	17,196	98,300	98,350	21,863	17,696				
94,350	94,400	20,757	16,709	96,350	96,400	21,317	17,209	98,350	98,400	21,877	17,709				
94,400	94,450	20,771	16,721	96,400	96,450	21,331	17,221	98,400	98,450	21,891	17,721				
94,450	94,500	20,785	16,734	96,450	96,500	21,345	17,234	98,450	98,500	21,905	17,734				
94,500	94,550	20,799	16,746	96,500	96,550	21,359	17,246	98,500	98,550	21,919	17,746				
94,550	94,600	20,813	16,759	96,550	96,600	21,373	17,259	98,550	98,600	21,933	17,759				
94,600	94,650	20,827	16,771	96,600	96,650	21,387	17,271	98,600	98,650	21,947	17,771				
94,650	94,700	20,841	16,784	96,650	96,700	21,401	17,284	98,650	98,700	21,961	17,784				
94,700	94,750	20,855	16,796	96,700	96,750	21,415	17,296	98,700	98,750	21,975	17,796				
94,750	94,800	20,869	16,809	96,750	96,800	21,429	17,309	98,750	98,800	21,989	17,809				
94,800	94,850	20,883	16,821	96,800	96,850	21,443	17,321	98,800	98,850	22,003	17,821				
94,850	94,900	20,897	16,834	96,850	96,900	21,457	17,334	98,850	98,900	22,017	17,834				
94,900	94,950	20,911	16,846	96,900	96,950	21,471	17,346	98,900	98,950	22,031	17,846				
94,950	95,000	20,925	16,859	96,950	97,000	21,485	17,359	98,950	99,000	22,045	17,859				

Major Categories of Federal Income and Outlays for Fiscal Year 2005



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

In fiscal year 2005 (which began on October 1, 2004, and ended on September 30, 2005), federal income was \$2.2 trillion and outlays were \$2.5 trillion, leaving a deficit of \$0.3 trillion.

Footnotes for Certain Federal Outlays

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

2. **National defense, veterans, and foreign affairs:** About 20% of outlays were to equip, modernize, and pay our armed forces and to fund the Global War on Terrorism and other national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

4. **Social programs:** About 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages on this page exclude undistributed offsetting receipts, which were \$65 billion in fiscal year 2005. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

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Where Do You File?

If an envelope addressed to "Internal Revenue Service Center" came with this booklet, please use it. If you do not have one or if you moved during the year, mail your return to the

Internal Revenue Service Center shown that applies to you. Envelopes without enough postage will be returned to you by the post office.

IF you live in...	THEN use this address if you:	
	Are not enclosing a check or money order...	Are enclosing a check or money order...
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Internal Revenue Service Center Atlanta, GA 39901-0014	Internal Revenue Service Center Atlanta, GA 39901-0114
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Internal Revenue Service Center Andover, MA 05501-0014	Internal Revenue Service Center Andover, MA 05501-0114
Arkansas, Connecticut, Illinois, Indiana, Iowa, Michigan, Missouri, New Jersey, Ohio, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999-0014	Internal Revenue Service Center Kansas City, MO 64999-0114
Kentucky*, Pennsylvania*	Internal Revenue Service Center Philadelphia, PA 19255-0014	Internal Revenue Service Center Philadelphia, PA 19255-0114
Kansas, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia, APO, FPO	Internal Revenue Service Center Austin, TX 73301-0014	Internal Revenue Service Center Austin, TX 73301-0114
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center Fresno, CA 93888-0014	Internal Revenue Service Center Fresno, CA 93888-0114
American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or Form 4563	Internal Revenue Service Center Austin, TX 73301-0215 USA	Internal Revenue Service Center Austin, TX 73301-0215 USA

*If you live in Kentucky or Pennsylvania and file your return after June 30, 2007, use: Internal Revenue Service Center, Kansas City, MO 64999-0014 (if you are not enclosing a check or money order); or Internal Revenue Service Center, Kansas City, MO 64999-0114 (if you are enclosing a check or money order).

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

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