

1040

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS

2011



IRS e-file makes doing your taxes faster and easier.



freefile is the fast, safe, and free way to prepare and e-file your taxes. See www.irs.gov/freefile.

Get a faster refund, reduce errors, and save paper. For more information on **IRS e-file** and Free File, see Options for e-filing your returns in these instructions or click on **IRS e-file** at IRS.gov.

NEW FORMS

You may have to report your capital gains and losses on new Form 8949 and report the totals on Schedule D. If you have foreign financial assets, you may have to file new Form 8938.

MAILING YOUR RETURN

If you file a paper return, you may be mailing it to a different address this year.

FUTURE DEVELOPMENTS

The IRS has created a page on IRS.gov for information about Form 1040 and its instructions at www.irs.gov/form1040. Information about any future developments affecting Form 1040 (such as legislation enacted after we release it) will be posted on that page.

For details on these and other changes, see *What's New* in these instructions.



Department of the Treasury Internal Revenue Service IRS.gov

A Message From the Commissioner

Dear Taxpayer,

As we enter the 2012 tax filing season, the IRS is always looking to find new and innovative ways to help you get your tax questions answered. The newest is our smartphone application, IRS2Go, which can be downloaded for free. You can do a number of things with this app, such as checking the status of your tax refund or subscribing to tax tips.

We also continue to enhance our website, IRS.gov, which is the most convenient way to get tax information. We also post videos on YouTube to help taxpayers understand their tax obligations. Check these out at www.youtube.com/irsvideos. Our news feed on Twitter, @IRSnews, is another excellent source of tax information.

Keep in mind that a number of federal tax incentives that were enacted in 2009 as part of the American Recovery and Reinvestment Act are still in effect for 2011. These include the American opportunity credit and the expanded earned income credit. Make sure to check to see if you qualify for these and other important deductions and credits.

Remember that the fastest, safest and easiest way to get your refund is to *e-file* and use direct deposit. *E-file* has become so popular that nearly eight out of 10 individual taxpayers now *e-file* their return. It's now the first choice for about 112 million taxpayers.

Taxpayers below a certain income level can qualify to use free tax preparation software through the Free File program. Plus, everyone can *e-file* for free using a fillable form available at IRS.gov.

We know that it takes time to prepare and file a tax return, but the IRS wants to help you fulfill your tax obligations and will continue to go the extra mile to provide assistance.

Sincerely,



Douglas H. Shulman

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.



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Department
of the
Treasury

Internal
Revenue
Service

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The Taxpayer Advocate Service Is Here To Help

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We offer free help to guide you through the often-confusing process of resolving tax problems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all!

TAS can help if you can't resolve your problem with the IRS and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded to you, or the IRS hasn't responded by the date promised.

If you qualify for our help, we'll do everything we can to get your problem resolved. You'll be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our online tax toolkit at www.TaxpayerAdvocate.irs.gov can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at www.irs.gov/advocate. You can also call our toll-free number at 1-877-777-4778.

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/advocate.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on www.irs.gov/advocate or [IRS Publication 4134, Low Income Taxpayer Clinic List](#). This publication is also available by calling 1-800-829-3676 or at your local IRS office.

Suggestions for Improving the IRS

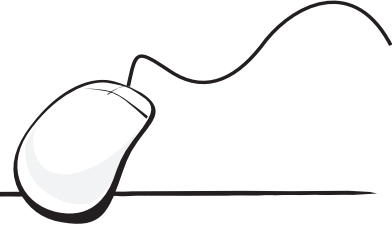
Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at www.improveirs.org or 1-888-912-1227 (toll-free).

Options for e-filing your returns—safely, quickly, and easily.

Why do 80% of Americans file their taxes electronically?

- *Security*—The IRS uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 17.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Receive an acknowledgment that your return was accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through Free File.
- *Faster Refunds*—Get your refund faster by e-filing using direct deposit.



IRS e-file: It's Safe. It's Easy. It's Time.

Joining the 110 million Americans who already are using e-file is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS e-file is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion e-filed tax returns safely and securely. There's no paper return to be lost or stolen.

Starting January 1, 2012, many tax return preparers will be required to use IRS e-file. If you are asked if you want to e-file, just give it a try. IRS e-file is now the norm, not the exception. Most states also use electronic filing.

Free e-file Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under \$50,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance from an IRS-certified volunteer.

See *Free Tax Return Assistance* near the end of these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/TCE site near you!



Everyone Can Free File

If your adjusted gross income was \$57,000 or less in 2011, you can use free tax software to prepare and e-file your tax return. Earned more? Use Free File Fillable Forms.

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately 20 popular commercial software products and e-file available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit www.irs.gov/freefile for details. Free File combines all the benefits of e-file and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each provider's eligibility rules or use an online tool to find those software products that match your situation. Some providers offer state tax return preparation either for a fee or for free. Free File also is available in English and Spanish.

Free File Fillable Forms. The IRS offers electronic versions of IRS paper forms that also can be e-filed for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

What's New

For information about any additional changes to the 2011 tax law or any other developments affecting Form 1040 or its instructions, go to www.irs.gov/form1040.

Due date of return. File Form 1040 by April 17, 2012. The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia.

Capital gains and losses. In most cases, you must report your capital gains and losses on new Form 8949 and report the totals on Schedule D. If you sold a covered security in 2011, your broker will send you a Form 1099-B (or substitute statement) that shows your basis. This will help you complete Form 8949. Generally, a covered security is a security acquired after 2010. See the instructions for line 13.

Self-employed health insurance deduction. This deduction is no longer allowed on Schedule SE. However, you can still take it on Form 1040, line 29. See the instructions for line 29 for more information about this deduction.

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount has increased to \$48,450 (\$74,450 if married filing jointly or a qualifying widow(er); \$37,225 if married filing separately).

First-time homebuyer credit. To claim the first-time homebuyer credit for 2011, you (or your spouse if married) must have been a member of the uniformed services or Foreign Service or an employee of the intelligence community on qualified official extended duty outside the United States for at least 90 days during the period beginning

after December 31, 2008, and ending before May 1, 2010. See the instructions for line 67.

Repayment of first-time homebuyer credit. If you have to repay the credit, you may be able to do so without attaching Form 5405. See the instructions for line 59b.

Standard mileage rates. The 2011 rate for business use of your vehicle is increased to 51 cents a mile (55½ cents a mile after June 30, 2011). The 2011 rate for use of your vehicle to get medical care or to move is increased to 19 cents a mile (23½ cents a mile after June 30, 2011). In addition, beginning in 2011, you may use the business standard mileage rate for a vehicle used for hire, such as a taxicab.

Roth IRAs. If you converted or rolled over an amount to a Roth IRA in 2010 and did not elect to report the taxable amount on your 2010 return, you generally must report half of it on your 2011 return and the rest on your 2012 return. Report the amount that is taxable on your 2011 return on line 15b (for conversions from IRAs) or 16b (for rollovers from qualified retirement plans, other than from a designated Roth account). See the instructions for lines 15a and 15b and lines 16a and 16b.

Designated Roth accounts. If you rolled over an amount from a 401(k) or 403(b) plan to a designated Roth account in 2010 and did not elect to report the taxable amount on your 2010 return, you generally

must report half of it on your 2011 return and the rest on your 2012 return. See the instructions for lines 16a and 16b.

Health savings accounts (HSAs) and Archer MSAs. The additional tax on distributions from HSAs and Archer MSAs not used for qualified medical expenses has increased to 20% for distributions after 2010. See Form 8889 or Form 8853 (and the instructions) for details.

Foreign financial assets. If you had foreign financial assets in 2011, you may have to file new Form 8938 with your return. Check www.irs.gov/form8938 for details.

Schedule L. Schedule L is no longer in use. You do not need it to figure your 2011 standard deduction. Instead, see the instructions for line 40.

Expired tax benefits. The making work pay credit has expired. You cannot claim it on your 2011 return. Schedule M is no longer in use.

You cannot claim the alternative motor vehicle credit for a vehicle you bought after 2010, unless the vehicle is a new fuel cell motor vehicle. See Form 8910 and its instructions.

Mailing your return. If you are filing a paper return, you may be mailing it to a different address this year because the IRS has changed the filing location for several areas. See *Where Do You File?* at the end of these instructions.

Filing Requirements

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



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

Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use TeleTax topic 901 to see if they must file.



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 any of the following credits.

- Earned income credit.
- Additional child tax credit.
- American opportunity credit.
- First-time homebuyer credit.
- Credit for federal tax on fuels.
- Adoption credit.
- Refundable credit for prior year minimum tax.
- Health coverage tax credit.

See Pub. 501 for details. Also see Pub. 501 if you do not have to file but received a Form 1099-B (or substitute statement).

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2011 or was a full-time student under age 24 at the end of 2011. To do so, use Form 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 or see Form 8814.

A child born on January 1, 1988, is considered to be age 24 at the end of 2011. Do not use Form 8814 for such a child.

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

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

- You were married to a U.S. citizen or resident alien at the end of 2011.

- 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 and Where Should You File?

File Form 1040 by **April 17, 2012**. (The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia). If you file after this date, you may have to pay interest and penalties. See *Interest and Penalties*, later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

Filing instructions and addresses are at the end of these instructions.

What if You Cannot File on Time?

You can get an automatic 6-month extension (to October 15, 2012) if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.



An automatic 6-month extension to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2012, you file Form 4868. This 4-month extension of time to file does not extend the time to pay your tax. See Form 4868.

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.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2011 you were* . . .	THEN file a return if your gross income** was at least . . .
Single (see the instructions for line 1)	under 65 65 or older	\$9,500 10,950
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$19,000 20,150 21,300
Married filing separately (see the instructions for line 3)	any age	\$3,700
Head of household (see the instructions for line 4)	under 65 65 or older	\$12,200 13,650
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65 65 or older	\$15,300 16,450

*If you were born on January 1, 1947, you are considered to be age 65 at the end of 2011.

****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 or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2011 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

***If you did not live with your spouse at the end of 2011 (or on the date your spouse died) and your gross income was at least \$3,700, you must file a return regardless of your age.

Chart B—For Children and Other Dependents (See the instructions for line 6c to find out if someone can claim you as a dependent.)

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. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependents. Were you **either** age 65 or older **or** blind?

- No.** You must file a return if **any** of the following apply.
- Your unearned income was over \$950.
 - Your earned income was over \$5,800.
 - Your gross income was more than the **larger** of—
 - \$950, or
 - Your earned income (up to \$5,500) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over \$2,400 (\$3,850 if 65 or older **and** blind).
 - Your earned income was over \$7,250 (\$8,700 if 65 or older **and** blind).
 - Your gross income was more than the **larger** of—
 - \$2,400 (\$3,850 if 65 or older **and** blind), or
 - Your earned income (up to \$5,500) plus \$1,750 (\$3,200 if 65 or older **and** blind).

Married dependents. Were you **either** age 65 or older **or** blind?

- No.** You must file a return if **any** of the following apply.
- Your unearned income was over \$950.
 - Your earned income was over \$5,800.
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the **larger** of—
 - \$950, or
 - Your earned income (up to \$5,500) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over \$2,100 (\$3,250 if 65 or older **and** blind).
 - Your earned income was over \$6,950 (\$8,100 if 65 or older **and** blind).
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the **larger** of—
 - \$2,100 (\$3,250 if 65 or older **and** blind), or
 - Your earned income (up to \$5,500) plus \$1,450 (\$2,600 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2011.

1. You owe any special taxes, including any of the following.
 - a. Alternative minimum tax.
 - b. Additional 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.
 - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
 - d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
 - e. Recapture of first-time homebuyer credit. See the instructions for line 59b.
 - f. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 60.
 - g. Recapture taxes. See the instructions for line 44 and line 60.
2. You (or your spouse, if filing jointly) received HSA, Archer MSA, or Medicare Advantage MSA distributions.
3. You had net earnings from self-employment of at least \$400.
4. 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.

Where To Report Certain Items From 2011 Forms W-2, 1097, 1098, and 1099



IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income 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 1040, line 62. If you itemize your deductions and any state or local income tax withheld is shown on these forms, include the tax withheld on Schedule A, line 5, unless you elect to deduct state and local general sales taxes.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8) 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) Uncollected social security and Medicare or RRTA tax (box 12, code A, B, M, or N)	Form 1040, line 7 See <i>Wages, Salaries, Tips, etc.</i> Form 2441, Part III Form 8839, line 16 Form 8853, line 1 Form 8889, line 9 See the instructions for Form 1040, line 60
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1097-BTC	Bond tax credit	See Form 8912 and its instructions
1098	Mortgage interest (box 1) Points (box 2) Refund of overpaid interest (box 3) Mortgage insurance premiums (box 4)	Schedule A, line 10, but first see the instructions on Form 1098* Form 1040, line 21, but first see the instructions on Form 1098* See the instructions for Schedule A, line 13*
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 17
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33*
1098-MA	Homeowner mortgage payments (box 3)	Schedule A, line 10, but first see the instructions on Form 1098-MA
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, or Form 1040, line 49; but first see the instructions on Form 1098-T*
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Sales price of stocks, bonds, etc. (box 2), cost or other basis (box 3), and wash sale loss disallowed (box 5) Aggregate profit or (loss) on contracts (box 13) Bartering (box 14)	Form 8949, but first see the Instructions for Schedule D Form 6781, line 1 See Pub. 525
1099-C	Canceled debt (box 2)	See Pub. 4681
1099-DIV	Total ordinary dividends (box 1a) Qualified dividends (box 1b) Total capital gain distributions (box 2a) Unrecaptured section 1250 gain (box 2b) Section 1202 gain (box 2c) Collectibles (28%) gain (box 2d) Nondividend distributions (box 3) Investment expenses (box 5) Foreign tax paid (box 6)	Form 1040, line 9a See the instructions for Form 1040, line 9b Form 1040, line 13, or, if required, Schedule D, line 13 See the instructions for Schedule D, line 19 See <i>Exclusion of Gain on Qualified Small Business (QSB) Stock</i> in the instructions for Schedule D See the instructions for Schedule D, line 18 See the instructions for Form 1040, line 9a Schedule A, line 23 Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 47
1099-G	Unemployment compensation (box 1) State or local income tax refunds, credits, or offsets (box 2) ATAA/RTAA payments (box 5) Taxable grants (box 6) Agriculture payments (box 7) Market gain (box 9)	See the instructions for Form 1040, line 19 See the instructions for Form 1040, line 10, and if box 8 on Form 1099-G is checked, see the box 8 instructions Form 1040, line 21 Form 1040, line 21* See the Instructions for Schedule F or Pub. 225* See the Instructions for Schedule F

*If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

Form	Item and Box in Which It Should Appear	Where To Report
1099-INT	Interest income (box 1) Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Investment expenses (box 5) Foreign tax paid (box 6) Tax-exempt interest (box 8) Specified private activity bond interest (box 9)	See the instructions for Form 1040, line 8a Form 1040, line 30 See the instructions for Form 1040, line 8a Schedule A, line 23 Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 47 Form 1040, line 8b Form 6251, line 12
1099-K	Merchant card/third party network payments	Schedule C, C-EZ, E, or F
1099-LTC	Long-term care and accelerated death benefits	See Pub. 525 and the Instructions for Form 8853
1099-MISC	Rents (box 1) Royalties (box 2) Other income (box 3) Nonemployee compensation (box 7) Excess golden parachute payments (box 13) Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the Instructions for Schedule E* See the Instructions for Schedule E* (for timber, coal, and iron ore royalties, see Pub. 544)* Form 1040, line 21* Schedule C, C-EZ, or F; but if you were not self-employed, see the instructions on Form 1099-MISC See the instructions for Form 1040, line 60 See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) } Early withdrawal penalty (box 3) Original issue discount on U.S. Treasury obligations (box 6) Investment expenses (box 7)	See the instructions on Form 1099-OID Form 1040, line 30 See the instructions on Form 1099-OID Schedule A, line 23
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Domestic production activities deduction (box 6) Credits and other deductions (boxes 7, 8, and 10) Patron's AMT adjustment (box 9)	Schedule C, C-EZ, or F or Form 4835; but first see the instructions on Form 1099-PATR Form 8903, line 23 See the instructions on Form 1099-PATR Form 6251, line 27
1099-Q	Qualified education program payments	See the instructions for Form 1040, line 21
1099-R	Distributions from IRAs** Distributions from pensions, annuities, etc. Capital gain (box 3)	See the instructions for Form 1040, lines 15a and 15b See the instructions for Form 1040, lines 16a and 16b See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2) Buyer's part of real estate tax (box 5)	Form 4797, Form 6252, Form 8824, or Form 8949 See the instructions for Schedule A, line 6*
1099-SA	Distributions from health savings accounts (HSAs) Distributions from MSAs***	Form 8889, line 14a Form 8853
<p><i>*If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.</i></p> <p><i>**This includes distributions from Roth, SEP, and SIMPLE IRAs.</i></p> <p><i>***This includes distributions from Archer and Medicare Advantage MSAs.</i></p>		

Line Instructions for Form 1040



www.irs.gov/efile

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

Section references are to the Internal Revenue Code.

Name and Address

Print or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name on line 3 instead of below your name.



If you filed a joint return for 2010 and you are filing a joint return for 2011 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2010 return.

Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Address Change

If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

P.O. Box

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

Foreign Address

If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Death of a Taxpayer

See *Death of a Taxpayer* under *General Information*, later.

Social Security Number (SSN)

An incorrect or missing SSN can increase your tax, reduce your refund, or delay your refund. To apply for an SSN, fill in Form SS-5 and return it, along with the appropriate evidence documents, to the Social Security Administration (SSA). You can get

Form SS-5 online at www.socialsecurity.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms 1040, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040 may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA.

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 takes 6 to 10 weeks to get an ITIN.

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

Note. 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 if:

- You file a joint return,
- You file a separate return and claim an exemption for your spouse, or
- Your spouse is filing a separate return.

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

Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly or qualifying widow(er) with dependent child.



More than one filing status can apply to you. Choose the one that will give you the lowest tax.

Line 1 Single

You can check the box on line 1 if any of the following was true on December 31, 2011.

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, at the end of 2011, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 1.
- You were widowed before January 1, 2011, and did not remarry before the end of 2011. But if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5.

Line 2 Married Filing Jointly

You can check the box on line 2 if any of the following apply.

- You were married at the end of 2011, even if you did not live with your spouse at the end of 2011.
- Your spouse died in 2011 and you did not remarry in 2011.

• You were married at the end of 2011, and your spouse died in 2012 before filing a 2011 return.

For federal tax purposes, a marriage means only a legal union between a man and a woman as husband and wife, and the word “spouse” means a person of the opposite sex who is a husband or a wife. A husband and wife filing jointly report their combined income and deduct their combined allowable expenses on one return. They 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 interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. Or, if one spouse does not report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

• You believe your spouse is not reporting all of his or her income, or

• You do not want to be responsible for any taxes due if your spouse does not have enough tax withheld or does not pay enough estimated tax.

See the instructions for line 3. Also see *Innocent Spouse Relief* under *General Information*, later.

Nonresident aliens and dual-status aliens. Generally, a husband and wife cannot file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2011, you may elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Line 3

Married Filing Separately

If you are married and file a separate return, you generally report only your own income, exemptions, deductions, and credits. Generally, you are responsible only for the tax on your own income. Different rules apply to people in community property states; see Pub. 555.

However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you cannot take the student loan interest deduction, the tuition and fees deduction, the education credits, or the earned income credit. You also cannot take the standard deduction if your spouse itemizes deductions.

Be sure to enter your spouse’s SSN or ITIN on Form 1040. If your spouse does not have and is not required to have an SSN or ITIN, enter “NRA.”



You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2011. See Married persons who live apart.

Line 4

Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. You are considered unmarried for this purpose if any of the following applies.

• You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2011. But if, at the end of 2011, your divorce was not final (an interlocutory decree), you are considered married.

• You are married but lived apart from your spouse for the last 6 months of 2011 and you meet the other rules under *Married persons who live apart*, below.

• You are married to a nonresident alien at any time during the year and you do not choose to treat him or her as a resident alien.

Check the box on line 4 only if you are unmarried (or considered unmarried) and either *Test 1* or *Test 2* applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2011 of your parent whom you can claim as a dependent, except under a multiple support agreement (see the line 6c instructions). Your parent did not have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to time lived with you*).

1. Any person whom you can claim as a dependent. But do not include:

a. Your qualifying child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions,

b. Any person who is your dependent only because he or she lived with you for all of 2011, or

c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.

2. Your unmarried qualifying child who is not your dependent.

3. Your married qualifying child who is not your dependent only because you can

be claimed as a dependent on someone else’s 2011 return.

4. Your child who, even though you are the custodial parent, is neither your dependent nor your qualifying child because of the rule for *Children of divorced or separated parents* in the line 6c instructions.

If the child is not your dependent, enter the child’s name on line 4. If you do not enter the name, it will take us longer to process your return.

Qualifying child. To find out if someone is your qualifying child, see Step 1 of the line 6c instructions.

Dependent. To find out if someone is your dependent, see the instructions for line 6c.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

If the person for whom you kept up a home was born or died in 2011, you can still file as head of household as long as the home was that person’s main home for the part of the year he or she was alive.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Married persons who live apart. Even if you were not divorced or legally separated at the end of 2011, you are considered unmarried if all of the following apply.

• You lived apart from your spouse for the last 6 months of 2011. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.

• You file a separate return from your spouse.

• You paid over half the cost of keeping up your home for 2011.

• Your home was the main home of your child, stepchild, or foster child for more than half of 2011 (if half or less, see *Exception to time lived with you*, earlier).

• You can claim this child as your dependent or could claim the child except that the child’s other parent can claim him or her under the rule for *Children of divorced*

or separated parents in the line 6c instructions.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Line 5

Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2011 if all of the following apply.

- Your spouse died in 2009 or 2010 and you did not remarry before the end of 2011.
- You have a child or stepchild whom you claim as a dependent. This does not include a foster child.
- This child lived in your home for all of 2011. If the child did not live with you for the required time, see *Exception to time lived with you*, later.
- You paid over half the cost of keeping up your home.
- You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2011, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

A child is considered to have lived with you for all of 2011 if the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Exemptions

You can deduct \$3,700 on line 42 for each exemption you can take.

Line 6b

Spouse

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person's return.

2. You were married at the end of 2011, your filing status is married filing separately or head of household, and both of the following apply.

a. Your spouse had no income and is not filing a return.

b. Your spouse cannot be claimed as a dependent on another person's return.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally separated during 2011, you cannot take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2011 and you did not remarry by the end of 2011, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a Taxpayer* under *General Information*, later.

Line 6c—Dependents

Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, check the box to the left of line 6c and include a statement showing the information required in columns (1) through (4).

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

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

AND

was ...

Under age 19 at the end of 2011 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2011, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who did not provide over half of his or her own support for 2011 (see Pub. 501)

AND

Who is not filing a joint return for 2011 or is filing a joint return for 2011 only as a claim for refund (defined later)

AND

Who lived with you for more than half of 2011. If the child did not live with you for the required time, see *Exception to time lived with you*, later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2011, see *Qualifying child of more than one person*, later.

1. Do you have a child who meets the conditions to be your qualifying child?

Yes. Go to Step 2. **No.** Go to Step 4.


Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*, later.)

Yes. Continue  **No.** 

You cannot claim this child as a dependent. Go to Form 1040, line 7.

2. Was the child married?

Yes. See *Married person*, later. **No.** Continue 

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2011 tax return? See Steps 1, 2, and 4.

Yes. You cannot claim any dependents. Go to Form 1040, line 7. **No.** You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.


Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2011?

Yes. Continue  **No.** 

This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*, later.)

Yes. This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4). **No.** 

This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

(Continued)

Step 4 Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

or

Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)

or

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

or

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship did not violate local law. If the person did not live with you for the required time, see *Exception to time lived with you*, later

AND

Who was not a qualifying child (see Step 1) of any taxpayer for 2011. For this purpose, a person is not a taxpayer if he or she is not required to file a U.S. income tax return **and** either does not file such a return or files only to get a refund of withheld income tax or estimated tax paid

AND

Who had gross income of less than \$3,700 in 2011. If the person was permanently and totally disabled, see *Exception to gross income test*, later

AND

For whom you provided over half of his or her support in 2011. But see *Children of divorced or separated parents*, *Multiple support agreements*, and *Kidnapped child*, later.

1. Does any person meet the conditions to be your qualifying relative?

Yes. Continue



No.

Go to Form 1040, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizen test*, later.)

Yes. Continue



No.

You cannot claim this person as a dependent. Go to Form 1040, line 7.

3. Was your qualifying relative married?

Yes. See *Married person*, later.

No. Continue



4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2011 tax return? See Steps 1, 2, and 4.

Yes.

You cannot claim any dependents. Go to Form 1040, line 7.

No. You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (3). Do not check the box on Form 1040, line 6c, column (4).

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7.

Children of divorced or separated parents. A child will be treated as the qualifying child or qualifying relative of his or her noncustodial parent (defined later) if all of the following conditions apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2011 (whether or not they are or were married).
2. The child received over half of his or her support for 2011 from the parents (and the rules on *Multiple support agreements*, later, do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.
3. The child is in custody of one or both of the parents for more than half of 2011.
4. Either of the following applies.
 - a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2011, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement*.

- b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2011.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 51 and 65). However, this special rule does not apply to head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2011. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The other parent will not claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.



You must include the required information even if you filed it with your return in an earlier year.

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot include pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must include a copy with his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

Release of exemption revoked. A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see Form 8332.

Claim for refund. A claim for refund is a return filed only to get a refund of withheld income tax or estimated tax paid. A return is not a claim for refund if the earned income credit or any other similar refundable credit is claimed on it.

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; and Step 4, question 2.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents*, earlier, or *Kidnapped child*, later.

A person is considered to have lived with you for all of 2011 if the person was born or died in 2011 and your home was this person's home for the entire time he or she was alive in 2011.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

Married person. If the person is married and files a joint return, you cannot claim that person as your dependent. Go to Form 1040, line 7. However, if the person is married but does not file a joint return or files a joint return only as a *Claim for refund* (defined earlier) and no tax liability would exist for either spouse if they filed separate returns, you may be able to claim him or her as a dependent. Go to Step 2, question 3 (for a qualifying child) or Step 4, question 4 (for a qualifying relative).

Multiple support agreements. If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2011, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents*, described earlier, applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 51 and 65).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 48).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 64a and 64b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2011. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2011.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2011.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2011, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim

your daughter as a qualifying child for all of the six tax benefits just listed for which you otherwise qualify. Your mother cannot claim any of those six tax benefits unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you cannot claim any benefits based on this child. Go to Form 1040, line 7.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the

dependent's social security card is not correct or you need to get an SSN for your dependent, contact the Social Security Administration. See *Social Security Number (SSN)*, earlier. If your dependent will not have a number by the date your return is due, see *What if You Cannot File on Time?* earlier.

If your dependent child was born and died in 2011 and you do not have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

Student. A student is a child who during any part of 5 calendar months of 2011 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 school offering courses only through the Internet.

Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions, especially the instructions for lines 7 through 21. Also see Pub. 525.

Foreign-Source Income

You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54 and Form 2555 or 2555-EZ.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Form 8891 to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 16a and 16b.

Foreign accounts and trusts. You must complete Part III of Schedule B if you:

- Had a foreign account, or
- Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

If you had foreign financial assets in 2011, you may have to file new Form 8938. Check www.irs.gov/form8938 for details.

Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- Earnings from services you performed after the beginning of the case (both wages and self-employment income), and
- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, do not include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the begin-

ning of the case. Also, you (or the trustee, if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 596, available at

www.irs.gov/irb/2006-40_IRB/ar12.html.

Community Property States

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community income and what is separate income. For details, see Pub. 555.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California (or a person in California who is married to a person of the same sex) generally must report half the combined community income of the individual and his or her domestic partner (or California same-sex spouse). See Pub. 555 and the recent developments at www.irs.gov/pub555.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. 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.

Line 7

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 7.

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you

less than \$1,700 in 2011. Also, enter "HSH" and the amount not reported on Form W-2 on the dotted line next to line 7.

- Tip income you did not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531 for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 7.



You may owe social security and Medicare or railroad retirement (RRTA) tax on unreported tips. See the instructions for line 57.

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2011.
- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 7. However, if you were a degree candidate, include on line 7 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 7.

• Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2011 under all plans was more than \$16,500 (excluding catch-up contributions as explained below), include the excess on line 7. This limit is (a) \$11,500 if you only have SIMPLE plans, or (b) \$19,500 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 7. They are already included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2011, your employer may have allowed an

additional deferral (catch-up contributions) of up to \$5,500 (\$2,500 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.



You cannot deduct the amount deferred. It is not included as income in box 1 of your Form W-2.

- Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* in the instructions for lines 16a and 16b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 16a and 16b. Payments from an IRA are reported on lines 15a and 15b.

- Corrective distributions from a retirement plan shown on Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 7. Instead, report distributions from an IRA on lines 15a and 15b.

- Wages from Form 8919, line 6.

*This includes a Roth, SEP, or SIMPLE IRA.

Were You a Statutory Employee?

If you were, the “Statutory employee” box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople, certain agent or commission drivers and traveling salespeople, and certain homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schedule C or C-EZ along with your expenses.

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2012. If you do not receive it by early February, use TeleTax topic 154 to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions apply to you.

Interest credited in 2011 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2011 income. For details, see Pub. 550.



If you get a 2011 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2011, see Pub. 550.

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest, including any exempt-interest dividends from a mutual fund or other regulated investment company, should be included in box 8 of Form 1099-INT. Enter the total on line 8b. Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

Line 9a

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over \$1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

Nondividend Distributions

Some distributions are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Schedule D. For details, see Pub. 550.



Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.

Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total re-

quired to be shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.

- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.

- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule just described.

- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.

- Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2011. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 15, 2011. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2011. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2011, through August 11, 2011). The 121-day period began on May 16, 2011 (60 days before the ex-dividend date), and ended on September 13, 2011. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 14, 2011 (the day before the ex-dividend date), and you sold the stock on September 15, 2011. You held the stock for 63 days (from July 15, 2011, through September 15, 2011). The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 15, 2011, through September 13, 2011).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2011. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 15, 2011. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 11, 2011. You have no qualified dividends from ABC Mutual Fund because

you held the ABC Mutual Fund stock for less than 61 days.



Use the *Qualified Dividends and Capital Gain Tax Worksheet* or the *Schedule D Tax Worksheet*, whichever applies, to figure your tax. See the instructions for line 44 for details.

Line 10

Taxable Refunds, Credits, or Offsets of State and Local Income Taxes



None of your refund is taxable if, in the year you paid the tax, you either (a) did not itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.

If you received a refund, credit, or offset of state or local income taxes in 2011, you may receive a Form 1099-G. If you chose

to apply part or all of the refund to your 2011 estimated state or local income tax, the amount applied is treated as received in 2011. If the refund was for a tax you paid in 2010 and you deducted state and local income taxes on line 5 of your 2010 Schedule A, use the worksheet below to see if any of your refund is taxable.

Exception. See *Itemized Deduction Recoveries* in Pub. 525 instead of using the worksheet below if any of the following applies.

1. You received a refund in 2011 that is for a tax year other than 2010.
2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2011 of an amount deducted or credit claimed in an earlier year.
3. The amount on your 2010 Form 1040, line 42, was more than the amount on your 2010 Form 1040, line 41.
4. You had taxable income on your 2010 Form 1040, line 43, but no tax on your Form 1040, line 44, because of the 0%

State and Local Income Tax Refund Worksheet—Line 10

Keep for Your Records



Before you begin: ✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.

1. Enter the income tax refund from **Form(s) 1099-G** (or similar statement). But **do not** enter more than the amount of your state and local income taxes shown on your 2010 Schedule A, line 5 **1.**
2. Enter your total itemized deductions from your 2010 Schedule A, line 29 **2.**

Note. If the filing status on your 2010 Form 1040 was married filing separately and your spouse itemized deductions in 2010, skip lines 3 through 7, enter the amount from line 2 on line 8, and go to line 9.

3. Enter the amount shown below for the filing status claimed on your **2010** Form 1040.
 - Single or married filing separately—\$5,700
 - Married filing jointly or qualifying widow(er)—\$11,400
 - Head of household—\$8,400

4. Did you fill in line 39a on your 2010 Form 1040?
 - No.** Enter -0-.
 - Yes.** Multiply the number in the box on line 39a of your 2010 Form 1040 by \$1,100 (\$1,400 if your 2010 filing status was single or head of household).

5. Enter any net disaster loss from your 2010 Form 4684, line 17 **5.**
6. Enter any new motor vehicle taxes shown on your 2010 Schedule A, line 7 **6.**
7. Add lines 3, 4, 5, and 6 **7.**

8. Is the amount on line 7 less than the amount on line 2?
 - No.** None of your refund is taxable.
 - Yes.** Subtract line 7 from line 2 **8.**

9. **Taxable part of your refund.** Enter the **smaller** of line 1 or line 8 here and on Form 1040, line 10 . . . **9.**

tax rate on net capital gain and qualified dividends in certain situations.

5. Your 2010 state and local income tax refund is more than your 2010 state and local income tax deduction minus the amount you could have deducted as your 2010 state and local general sales taxes.

6. You made your last payment of 2010 estimated state or local income tax in 2011.

7. You owed alternative minimum tax in 2010.

8. You could not use the full amount of credits you were entitled to in 2010 because the total credits were more than the amount shown on your 2010 Form 1040, line 46.

9. You could be claimed as a dependent by someone else in 2010.

10. You received a refund because of a jointly filed state or local income tax return, but you are not filing a joint 2011 Form 1040 with the same person.

- A capital loss carryover from 2010,
- A gain from Form 2439 or 6252 or Part I of Form 4797,
- A gain or loss from Form 4684, 6781, or 8824, or
- A gain or loss from a partnership, S corporation, estate, or trust.

If *Exception 1* applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.



If you do not have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet in the line 44 instructions to figure your tax.

Line 11

Alimony Received

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you do not, you may have to pay a penalty. For more details, see Pub. 504.

Line 12

Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or C-EZ.

Line 13

Capital Gain or (Loss)

If you had a capital gain or loss, you must complete and attach Form 8949 and Schedule D.

Exception 1. You do not have to file Form 8949 or Schedule D if both of the following apply.

1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statements).

2. None of the Form(s) 1099-DIV (or substitute statements) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

Exception 2. You must file Schedule D, but generally do not have to file Form 8949, if *Exception 1* does not apply and your only capital gains and losses are:

- Capital gain distributions,

Line 14

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797.

Lines 15a and 15b

IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 15a blank and enter the total distribution (from Form 1099-R, box 1) on line 15b.

If you converted part or all of an IRA to a Roth IRA in 2010 and did not elect to report the taxable amount on your 2010 return, you generally must report half of it on your 2011 return and the rest on your 2012 return. See *2010 Roth IRA conversions*, later.

Exception 1. Enter the total distribution on line 15a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA),
- SEP or SIMPLE IRA to a traditional IRA, or

- IRA to a qualified plan other than an IRA.

Also, enter “Rollover” next to line 15b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 15b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 15b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2012, include a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions to figure the amount to enter on line 15b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2011 or an earlier year. If you made nondeductible contributions to these IRAs for 2011, also see Pub. 590.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b; you do not have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2006 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2011.

4. You had a 2010 or 2011 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2011.

6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless *Exception 2* applies to that part. Enter “QCD” next to line 15b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions).

You must have been at least age 70½ when the distribution was made.

Generally, your total QCDs for the year cannot be more than \$100,000. (On a joint return, your spouse can also have a QCD of up to \$100,000.) If you elected to treat a January 2011 QCD as made in 2010, report it on your 2011 return like any other 2011 QCD, as just described. However, if you also made another 2011 QCD and the total was more than \$100,000 per spouse, attach a brief explanation. For example: "Line 15b – Spouse One's 2010 QCD \$75,000; Spouse One's 2011 QCD \$70,000."

The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income.



You cannot claim a charitable contribution deduction for any QCD not included in your income.

Exception 4. If the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 15b unless *Exception 2* applies to that part. Enter "HFD" next to line 15b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You cannot exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.



The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 15b. For example: "Line 15b – \$1,000 Rollover and \$500 HFD." But you do not need to attach a statement if only *Exception 2* and one other exception apply.

2010 Roth IRA conversions. If you converted part or all of an IRA to a Roth IRA in

2010 and did not elect to report the taxable amount on your 2010 return, include on line 15b the amount from your 2010 Form 8606, line 20a. However, you may have to include a different amount on line 15b if either of the following applies.

- You received a distribution from a Roth IRA in 2010 or the owner of the Roth IRA died in 2011. See Pub. 590 to figure the amount to include on line 15b.

- You received a distribution from a Roth IRA in 2011. Use Form 8606 to figure the amount to include on line 15b.

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount of those distributions on line 15a.



You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over, or (b) you were born before July 1, 1940, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 58 for details.

More information. For more information about IRAs, see Pub. 590.

Lines 16a and 16b Pensions and Annuities

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Do not include the following payments on lines 16a and 16b. Instead, report them on line 7.

- Disability pensions received before you reach the minimum retirement age set by your employer.

- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.



Attach Form(s) 1099-R to Form 1040 if any federal income tax was withheld.

If you rolled over part or all of a qualified retirement plan (other than a designated Roth account) to a Roth IRA in 2010 (or you rolled over part or all of a 401(k) or 403(b) plan to a designated Roth account in

2010) and did not elect to report the taxable amount on your 2010 return, you generally must report half of it on your 2011 return and the rest on your 2012 return. See *2010 Roth IRA rollovers*, or *2010 in-plan rollovers*, whichever applies, later.

Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you did not contribute to the cost (see *Cost*, later) of your pension or annuity, or (b) you got your entire cost back tax free before 2011. But see *Insurance Premiums for Retired Public Safety Officers*, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 16b; do not make an entry on line 16a.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

Partially Taxable Pensions and Annuities

Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 16a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b. But if your annuity starting date (defined later) was after July 1, 1986, see *Simplified Method*, later, to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 16b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

Insurance Premiums for Retired Public Safety Officers

If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract. You can do this only if you retired because of disability or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by the employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to

the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or \$3,000. You can only make this election for amounts

that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is:

- A qualified trust,

- A section 403(a) plan,
- A section 403(b) plan, or
- A section 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension

Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records



Before you begin: ✓ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2011 on Form 1040, line 16a.

<p>1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 16a</p> <p>2. Enter your cost in the plan at the annuity starting date</p> <p>Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.</p> <p>3. Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below</p> <p>4. Divide line 2 by the number on line 3</p> <p>5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6</p> <p>6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet</p> <p>7. Subtract line 6 from line 2</p> <p>8. Enter the smaller of line 5 or line 7</p> <p>9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see <i>Insurance Premiums for Retired Public Safety Officers</i> before entering an amount on line 16b</p> <p>10. Was your annuity starting date before 1987?</p> <p><input type="checkbox"/> Yes. Leave line 10 blank.</p> <p><input type="checkbox"/> No. Add lines 6 and 8. This is the amount you have recovered tax free through 2011. You will need this number when you fill out this worksheet next year</p>	<p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p>
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Table 1 for Line 3 Above

IF the age at annuity starting date was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R does not reflect the exclusion. Report your total distributions on line 16a and the taxable amount on line 16b. Enter “PSO” next to line 16b.

If you are retired on disability and reporting your disability pension on line 7, include only the taxable amount on that line and enter “PSO” and the amount excluded on the dotted line next to line 7.

Simplified Method

You must use the Simplified Method if either of the following applies.

1. Your annuity starting date was after July 1, 1986, and you used this method last year to figure the taxable part.

2. Your annuity starting date was after November 18, 1996, and both of the following apply.

a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.

b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than five. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the Simplified Method Worksheet in these instructions to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 or Pub. 721 for U.S. Civil Service retirement benefits.



If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the Simplified Method Worksheet in these instructions.

Annuity Starting Date

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Age (or Combined Ages) at Annuity Starting Date

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

Rollovers

Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a qualified rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 16a and 16b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 16a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount on line 16b. If the remaining amount is zero and you have no other distribution to report on line 16b, enter zero on line 16b. Also, enter “Rollover” next to line 16b.

See Pub. 575 for more details on rollovers, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

2010 Roth IRA rollovers. If you rolled over part or all of a qualified retirement plan (other than a designated Roth account) to a Roth IRA in 2010 and did not elect to report the taxable amount on your 2010 return, include on line 16b the amount from your 2010 Form 8606, line 25a. However, you may have to include a different amount on line 16b (or include an amount on line 15b instead of line 16b) if either of the following applies.

- You received a distribution from a Roth IRA in 2010 or the owner of the Roth IRA died in 2011. See Pub. 575 to figure the amount to include on line 16b.

- You received a distribution from a Roth IRA in 2011. Use Form 8606 to figure the amount to include on line 15b.

2010 in-plan Roth rollovers. If you rolled over part or all of a qualified retirement plan to a designated Roth account in 2010 and did not elect to report the taxable amount on your 2010 return, include on line 16b the amount from your 2010 Form 8606, line 25a. However, you may have to include a different amount on line 16b if either of the following applies.

- You received a distribution from your designated Roth account in 2010 after September 27, or the owner of the designated

Roth account died in 2011. See Pub. 575 to figure the amount to include on line 16b.

- You received a distribution from the designated Roth account in 2011. Use Form 8606 to figure the amount to include on line 16b.

Lump-Sum Distributions

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the “Total distribution” box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instructions for line 58.

Enter the total distribution on line 16a and the taxable part on line 16b. For details, see Pub. 575.



You may be able to pay less tax on the distribution if you were born before January 2, 1936, or you are the beneficiary of a deceased employee who was born before January 2, 1936. For details, see Form 4972.

Line 19

Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2011. Report this amount on line 19. However, if you made contributions to a governmental unemployment compensation program and you are not itemizing deductions, reduce the amount you report on line 19 by those contributions.

If you received an overpayment of unemployment compensation in 2011 and you repaid any of it in 2011, subtract the amount you repaid from the total amount you received. Enter the result on line 19. Also, enter “Repaid” and the amount you repaid on the dotted line next to line 19. If, in 2011, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A, line 23. But if you repaid more than \$3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

Lines 20a and 20b

Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2011. If you received railroad retirement benefits

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records



- Before you begin:**
- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
 - ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
 - ✓ If you are married filing separately and you lived apart from your spouse for all of 2011, enter “D” to the right of the word “benefits” on line 20a. If you do not, you may get a math error notice from the IRS.
 - ✓ Be sure you have read the **Exception** in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

<p>1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099. Also, enter this amount on Form 1040, line 20a</p>	1.	
<p>2. Enter one-half of line 1</p>	2.	
<p>3. Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21</p>	3.	
<p>4. Enter the amount, if any, from Form 1040, line 8b</p>	4.	
<p>5. Combine lines 2, 3, and 4</p>	5.	
<p>6. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36</p>	6.	
<p>7. Is the amount on line 6 less than the amount on line 5?</p> <p><input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.</p> <p><input type="checkbox"/> Yes. Subtract line 6 from line 5</p>	7.	
<p>8. If you are:</p> <ul style="list-style-type: none"> • Married filing jointly, enter \$32,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2011, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2011, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17 	8.	
<p>9. Is the amount on line 8 less than the amount on line 7?</p> <p><input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2011, be sure you entered “D” to the right of the word “benefits” on line 20a.</p> <p><input type="checkbox"/> Yes. Subtract line 8 from line 7</p>	9.	
<p>10. Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2011</p>	10.	
<p>11. Subtract line 10 from line 9. If zero or less, enter -0-</p>	11.	
<p>12. Enter the smaller of line 9 or line 10</p>	12.	
<p>13. Enter one-half of line 12</p>	13.	
<p>14. Enter the smaller of line 2 or line 13</p>	14.	
<p>15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0-</p>	15.	
<p>16. Add lines 14 and 15</p>	16.	
<p>17. Multiply line 1 by 85% (.85)</p>	17.	
<p>18. Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b</p>	18.	

TIP If any of your benefits are taxable for 2011 **and** they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.

treated as social security, you should receive a Form RRB-1099.

Use the Social Security Benefits Worksheet in these instructions to see if any of your benefits are taxable.

Exception. Do not use the Social Security Benefits Worksheet in these instructions if any of the following applies.

- You made contributions to a traditional IRA for 2011 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.

- You repaid any benefits in 2011 and your total repayments (box 4) were more than your total benefits for 2011 (box 3). None of your benefits are taxable for 2011. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more details, see Pub. 915.

- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

Line 21

Other Income



Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it is not self-employment income, such as income from a hobby or a sporadic activity). Instead, see the instructions on Form 1099-MISC to find out where to report that income.

Taxable income. Use line 21 to report any taxable income not reported elsewhere on your return or other schedules. List the type and amount of income. If necessary, include a statement showing the required information. For more details, see *Miscellaneous Income* in Pub. 525.

Examples of income to report on line 21 include the following.

- Prizes and awards.
- Jury duty pay. Also, see the instructions for line 36.
- Alaska Permanent Fund dividends.
- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distribu-

tions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2011, and (b) they were not included in a qualified rollover. See Pub. 970. Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040.



You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.

- Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2011, and (b) they were not included in a qualified rollover. See Pub. 969.



You may have to pay an additional tax if you received a taxable distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.

- Amounts deemed to be income from an HSA because you did not remain an eligible individual during the testing period. See Form 8889, Part III.

- Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 28.



Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.

- Alternative trade adjustment assistance (ATAA) or reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.

- Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See *Recoveries* in Pub. 525 for details on how to figure the amount to report.

- Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also, see the instructions for line 36.

- Income from an activity not engaged in for profit. See Pub. 535.

- Loss on certain corrective distributions of excess deferrals. See *Retirement Plan Contributions* in Pub. 525.

- Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.

- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 60.

- Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.

- Canceled debts. These amounts may be shown in box 2 of Form 1099-C. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter “canceled debt” or “foreclosure” in the search box.

- Taxable part of disaster relief payments. See Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a statement showing the total payment received and how you figured the taxable part.

Nontaxable income. Do not report any nontaxable income on line 21. Examples of nontaxable income include the following.

- Child support.
- Payments you received to help you pay your mortgage loan under the HFA Hardest Hit Fund or the Emergency Homeowners’ Loan Program or similar state program.
- Any Pay-for-Performance Success Payments that reduce the principal balance of your home mortgage under the Home Affordable Modification Program.
- Life insurance proceeds received because of someone’s death (other than from certain employer-owned life insurance contracts).
- Gifts and bequests. However, if you received a gift or bequest from a foreign person of more than \$14,375, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Net operating loss (NOL) deduction. Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter “NOL” and show the amount of the deduction in parentheses. See Pub. 536 for details.

Adjusted Gross Income

Line 23

Educator Expenses

If you were an eligible educator in 2011, you can deduct on line 23 up to \$250 of qualified expenses you paid in 2011. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses on line 23. You may be able to deduct expenses that are more than the \$250 (or \$500) limit on Schedule A, line 21. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that were not reported to you in box 1 of your Form W-2.

For more details, use TeleTax topic 458 or see Pub. 529.

Line 24

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 24.

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
- Performing-arts-related expenses as a qualified performing artist.

- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or 2106-EZ.

Line 25

Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2011. See Form 8889.

Line 26

Moving Expenses

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. Use TeleTax topic 455 or see Form 3903.

Line 27

Deductible Part of Self-Employment Tax

If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction. If you completed Section A of Schedule SE, the deductible part of your self-employment tax is on line 6. If you completed Section B of Schedule SE, it is on line 13.

Line 28

Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 29

Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child who was under age 27 at the end of 2011, even if the child was not your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 6c instructions).

One of the following statements must be true.

- You were self-employed and had a net profit for the year.
- You were a partner with net earnings from self-employment.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2011 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

The insurance plan must be established under your business. Your personal services must have been a material income-producing factor in the business. If you are filing Schedule C, C-EZ, or F, the policy can be either in your name or in the name of the business.

If you are a partner, the policy can be either in your name or in the name of the partnership. You can either pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and report the premiums as guaranteed payments.

If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you. You can deduct the premiums only if the S corporation reports the premiums paid or reimbursed as wages in box 1 of your Form W-2 in 2011 and you also report the premium payments or reimbursements as wages on Form 1040, line 7.

But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2011, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2011, do not use amounts paid for coverage for that month to figure the deduction.

Example. If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction.

Medicare premiums you voluntarily pay to obtain insurance that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer cannot be used to figure the deduction.

For more details, see Pub. 535.

If you qualify to take the deduction, use the Self-Employed Health Insurance De-

Self-Employed Health Insurance Deduction Worksheet—Line 29

Keep for Your Records



Before you begin: ✓ If, during 2011, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension recipient, see the instructions for Form 8885 to figure the amount to enter on line 1 of this worksheet.
 ✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

<p>1. Enter the total amount paid in 2011 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2011 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2011, even if the child was not your dependent. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer . . .</p>	<p>1. _____</p>
<p>2. Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28. Do not include Conservation Reserve Program payments exempt from self-employment tax</p>	<p>2. _____</p>
<p>3. Self-employed health insurance deduction. Enter the smaller of line 1 or line 2 here and on Form 1040, line 29. Do not include this amount in figuring any medical expense deduction on Schedule A</p>	<p>3. _____</p>

*If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the amount from Schedule SE, Section B, line 4b.
 ****Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it does not include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.

duction Worksheet to figure the amount you can deduct.

Exception. Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555 or 2555-EZ.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

**Line 30
Penalty on Early Withdrawal of Savings**

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

**Lines 31a and 31b
Alimony Paid**

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use TeleTax topic 452 or see Pub. 504.

**Line 32
IRA Deduction**



If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2011, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2011, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590. A statement should be sent to you by May 31, 2012, that shows all contributions to your traditional IRA for 2011.

Use the IRA Deduction Worksheet to figure the amount, if any, of your IRA deduction. But read the following 10-item list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2011, you cannot deduct any contributions made to your traditional IRA for 2011 or treat them as nondeductible contributions.
2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit

(saver's credit). See the instructions for line 50.



If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2011, do not use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590 to figure the amount, if any, of your IRA deduction.

3. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 50.
4. If you made contributions to your IRA in 2011 that you deducted for 2010, do not include them in the worksheet.
5. If you received income from a non-qualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it is not, contact your employer or the payer for the amount of the income.
6. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 32.

7. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b.

8. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

9. Do not include any repayments of qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590.


10. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA

contributions for 2011, see Pub. 590 for special rules.



By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on

IRA Deduction Worksheet—Line 32


Keep for Your Records 



If you were age 70½ or older at the end of 2011, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70½ or older at the end of 2011. If you are married filing jointly and only one spouse was under age 70½ at the end of 2011, complete this worksheet only for that spouse.

Before you begin:

- ✓ Be sure you have read the 10-item list in the instructions for this line. You may not be able to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2011, enter "D" on the dotted line next to Form 1040, line 32. If you do not, you may get a math error notice from the IRS.

	Your IRA	Spouse's IRA
1a. Were you covered by a retirement plan (see <i>Were You Covered by a Retirement Plan?</i>)?	1a. <input type="checkbox"/> Yes <input type="checkbox"/> No	
b. If married filing jointly, was your spouse covered by a retirement plan?		1b. <input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.</p> <ul style="list-style-type: none"> • \$5,000, if under age 50 at the end of 2011. • \$6,000, if age 50 or older but under age 70½ at the end of 2011. <p>Otherwise, go to line 2.</p>		
2. Enter the amount shown below that applies to you.	2a. _____	2b. _____
<ul style="list-style-type: none"> • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2011, enter \$66,000 • Qualifying widow(er), enter \$110,000 • Married filing jointly, enter \$110,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$179,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2011, enter \$10,000 		
3. Enter the amount from Form 1040, line 22	3. _____	
4. Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36	4. _____	
5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a. _____	5b. _____
6. Is the amount on line 5 less than the amount on line 2?		
<input type="checkbox"/> No.  None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.		
<input type="checkbox"/> Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.		
<ul style="list-style-type: none"> • If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,000, if under age 50 at the end of 2011. ii. \$6,000, if age 50 or older but under age 70½ at the end of 2011. If the result is less than \$10,000, go to line 7. • If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,000, if under age 50 at the end of 2011. ii. \$6,000 if age 50 or older but under age 70½ at the end of 2011. <p>Otherwise, go to line 7.</p>	6a. _____	6b. _____

IRA Deduction Worksheet—Continued

	Your IRA	Spouse's IRA
<p>7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.</p> <ul style="list-style-type: none"> • Single, head of household, or married filing separately, multiply by 50% (.50) (or by 60% (.60) in the column for the IRA of a person who is age 50 or older at the end of 2011) • Married filing jointly or qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) in the column for the IRA of a person who is age 50 or older at the end of 2011). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2011) 	7a.	7b.
<p>8. Enter the total of your (and your spouse's if filing jointly):</p> <ul style="list-style-type: none"> • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32 • Alimony and separate maintenance payments reported on Form 1040, line 11 • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q 	8.	
<p>9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590</p>	9.	
<p>10. Add lines 8 and 9</p>	10.	
<p> If married filing jointly and line 10 is less than \$10,000 (\$11,000 if one spouse is age 50 or older at the end of 2011; \$12,000 if both spouses are age 50 or older at the end of 2011), stop here and see Pub. 590 to figure your IRA deduction.</p>		
<p>11. Enter traditional IRA contributions made, or that will be made by April 17, 2012, for 2011 to your IRA on line 11a and to your spouse's IRA on line 11b</p>	11a.	11b.
<p>12. On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)</p>	12a.	12b.

the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them.

In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adop-

tion benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2011.



You may be able to take the retirement savings contributions credit. See the line 50 instructions.

Line 33 Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2011 on a qualified student loan (see below).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: \$75,000 if single, head of household, or qualifying widow(er); \$150,000 if married filing jointly. Use lines 2 through 4 of the worksheet below to figure your modified AGI.
- You, or your spouse if filing jointly, are not claimed as a dependent on someone else's (such as your parent's) 2011 tax return.

Use the worksheet below to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet below to figure your student loan interest deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return,
 - b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,700 for 2011), or
 - c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (defined later). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes

most colleges, universities, and certain vocational schools. You must reduce the expenses by the following benefits.


- Employer-provided educational assistance benefits that are not included in box 1 of Form(s) W-2.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Any nontaxable distribution of qualified tuition program earnings.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

For more details on these expenses, see Pub. 970.

Eligible student. An eligible student is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and
- Carried at least half the normal full-time workload for the course of study he or she was pursuing.

Student Loan Interest Deduction Worksheet—Line 33

Keep for Your Records 

Before you begin:		✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
	✓	Be sure you have read the Exception above to see if you can use this worksheet instead of Pub. 970 to figure your deduction.
1.	Enter the total interest you paid in 2011 on qualified student loans (see above). Do not enter more than \$2,500	1. <input type="text"/>
2.	Enter the amount from Form 1040, line 22	2. <input type="text"/>
3.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	3. <input type="text"/>
4.	Subtract line 3 from line 2	4. <input type="text"/>
5.	Enter the amount shown below for your filing status.	
	<ul style="list-style-type: none"> • Single, head of household, or qualifying widow(er)—\$60,000 • Married filing jointly—\$120,000 	5. <input type="text"/>
6.	Is the amount on line 4 more than the amount on line 5?	
	<input type="checkbox"/> No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.	
	<input type="checkbox"/> Yes. Subtract line 5 from line 4	6. <input type="text"/>
7.	Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	7. <input type="text"/>
8.	Multiply line 1 by line 7	8. <input type="text"/>
9.	Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Form 1040, line 33. Do not include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9. <input type="text"/>

Line 34**Tuition and Fees**

If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction. See Form 8917.



You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for line 49 for details.

Line 35**Domestic Production Activities Deduction**

You may be able to deduct up to 9% of your qualified production activities income from the following activities.

1. Construction of real property performed in the United States.
2. Engineering or architectural services performed in the United States for construction of real property in the United States.
3. Any lease, rental, license, sale, exchange, or other disposition of:
 - a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part in the United States,
 - b. Any qualified film you produced, or
 - c. Electricity, natural gas, or potable water you produced in the United States.

In certain cases, the references above to the United States include Puerto Rico.

Your deduction may be reduced if you had oil-related qualified production activities income.

The deduction does not apply to income derived from:

- The sale of food and beverages you prepared at a retail establishment;
- Property you leased, licensed, or rented for use by any related person;
- The transmission or distribution of electricity, natural gas, or potable water; or
- The lease, rental, license, sale, exchange, or other disposition of land.

For details, see Form 8903 and its instructions.

Line 36

Include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form

or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as “MSA.”
- Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury. Identify as “Jury Pay.”
- Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as “PPR.”
- Reforestation amortization and expenses (see Pub. 535). Identify as “RFST.”
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as “Sub-Pay TRA.”
- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as “501(c)(18)(D).”
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as “403(b).”
- Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525). Identify as “UDC.”
- Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includible in your gross income. Identify as “WBF.”

Line 37

If line 37 is less than zero, you may have a net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details.

Tax and Credits**Line 39a**

If you were born before January 2, 1947, or were blind at the end of 2011, check the appropriate box(es) on line 39a. If you were married and checked the box on Form 1040, line 6b, and your spouse was born before January 2, 1947, or was blind at the end of 2011, also check the appropriate box(es) for your spouse. Be sure to enter the total number of boxes checked. Do not check any box(es) for your spouse if your filing status is head of household.

Blindness

If you were not totally blind as of December 31, 2011, you must get a statement cer-

tified by your eye doctor (ophthalmologist or optometrist) that:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

You must keep the statement for your records.

Line 39b

If your filing status is married filing separately (box 3 is checked), and your spouse itemizes deductions on his or her return, check the box on line 39b. Also check that box if you were a dual-status alien. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2011 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

Line 40**Itemized Deductions or Standard Deduction**

In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduction.

Itemized Deductions

To figure your itemized deductions, fill in Schedule A.

Standard Deduction

Most people can find their standard deduction by looking at the amounts listed under “All others” to the left of line 40.

Exception 1 – dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else’s 2011 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 2 – box on line 39a checked. If you checked any box on line 39a, use the chart below the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 3 – box on line 39b checked. If you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1947, or were blind.



If you received a refund in 2011 of an amount (such as real estate taxes) that increased your standard deduction in an earlier year, you generally have to include the refund in your income. See Recoveries in Pub. 525.

Standard Deduction Worksheet for Dependents—Line 40

Keep for Your Records 



Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1.	Is your earned income* more than \$650? <input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$950	}	1.	
2.	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Single or married filing separately—\$5,800 • Married filing jointly or qualifying widow(er)—\$11,600 • Head of household—\$8,500 	}	2.	
3.	Standard deduction.				
a.	Enter the smaller of line 1 or line 2. If born after January 1, 1947, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b			3a.	
b.	If born before January 2, 1947, or blind, multiply the number on Form 1040, line 39a, by \$1,150 (\$1,450 if single or head of household)			3b.	
c.	Add lines 3a and 3b. Enter the total here and on Form 1040, line 40			3c.	

** **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.*

Standard Deduction Chart for People Who Were Born Before January 2, 1947, or Were Blind

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

Enter the number from the box on Form 1040, line 39a   Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1	\$7,250
	2	8,700
Married filing jointly or Qualifying widow(er)	1	\$12,750
	2	13,900
	3	15,050
	4	16,200
Married filing separately	1	\$6,950
	2	8,100
	3	9,250
	4	10,400
Head of household	1	\$9,950
	2	11,400

Line 44

Tax

Include in the total on line 44 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described here.
- Tax from Form 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax due to making a section 962 election (the election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates). See section 962 for details. Check the appropriate box and attach a statement showing how you figured the tax.
- Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2011 for the student. See Form 8863 for more details. Enter the amount and "ECR" in the space next to line 44.

Do you want the IRS to figure the tax on your taxable income for you?

- Yes.** See chapter 29 of Pub. 17 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 one of the following methods to figure your tax.

Tax Table or Tax Computation Worksheet. If your taxable income is less than \$100,000, you must use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet right after the Tax Table.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

Form 8615. Form 8615 generally must be used to figure the tax for any child who had more than \$1,900 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who either:

1. Was under age 18 at the end of 2011,
2. Was age 18 at the end of 2011 and did not have earned income that was more than half of the child's support, or
3. Was a full-time student over age 18 and under age 24 at the end of 2011 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2011 or if neither of the child's parents was alive at the end of 2011, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1994, is considered to be age 18 at the end of 2011; a child born on January 1, 1993, is considered to be age 19 at the end of 2011; a child born on January 1, 1988, is considered to be age 24 at the end of 2011.

Schedule D Tax Worksheet. If you have to file Schedule D, and line 18 or 19 of Sched-

ule D is more than zero, use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040, line 44. But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

Qualified Dividends and Capital Gain Tax Worksheet. Use the Qualified Dividends and Capital Gain Tax Worksheet, later, to figure your tax if you do not have to use the Schedule D Tax Worksheet and if any of the following applies.

- You reported qualified dividends on Form 1040, line 9b.
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

Schedule J. If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or 2555-EZ, you must figure your tax using the Foreign Earned Income Tax Worksheet.

Foreign Earned Income Tax Worksheet—Line 44



If Form 1040, line 43, is zero, do not complete this worksheet.

- | | | |
|--|----|--|
| 1. Enter the amount from Form 1040, line 43 | 1. | |
| 2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18 | 2. | |
| 3. Add lines 1 and 2 | 3. | |
| 4. Tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line) | 4. | |
| 5. Tax on the amount on line 2. If the amount on line 2 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2 is \$100,000 or more, use the Tax Computation Worksheet | 5. | |
| 6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44 | 6. | |

**Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

- 1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.*
- 2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.*
- 3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.*
- 4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).*



Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records

Before you begin: ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<input type="text"/>
2. Enter the amount from Form 1040, line 9b*	2.	<input type="text"/>
3. Are you filing Schedule D?*		
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-	3.	<input type="text"/>
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	<input type="text"/>
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<input type="text"/>
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	<input type="text"/>
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	<input type="text"/>
8. Enter: \$34,500 if single or married filing separately, \$69,000 if married filing jointly or qualifying widow(er), \$46,250 if head of household.	8.	<input type="text"/>
9. Enter the smaller of line 1 or line 8	9.	<input type="text"/>
10. Enter the smaller of line 7 or line 9	10.	<input type="text"/>
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	<input type="text"/>
12. Enter the smaller of line 1 or line 6	12.	<input type="text"/>
13. Enter the amount from line 11	13.	<input type="text"/>
14. Subtract line 13 from line 12	14.	<input type="text"/>
15. Multiply line 14 by 15% (.15)	15.	<input type="text"/>
16. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	16.	<input type="text"/>
17. Add lines 15 and 16	17.	<input type="text"/>
18. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	18.	<input type="text"/>
19. Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	19.	<input type="text"/>

*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

Line 45**Alternative Minimum Tax**

Use Form 6251 to figure the amount, if any, of your alternative minimum tax (AMT). Also see the Instructions for Form 6251 to see if you must file the form.



An electronic “AMT Assistant” is available on IRS.gov to help you see if you should fill out Form 6251. Enter “AMT Assistant” in the search box.

Line 47**Foreign Tax Credit**

If you paid income tax to a foreign country, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You do not have to complete Form 1116 to take this credit if all of the following apply.

1. All of your foreign source gross income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).

2. The total of your foreign taxes was not more than \$300 (not more than \$600 if married filing jointly).

3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and were not obligated to pay these amounts to someone else.

4. You are not filing Form 4563 or excluding income from sources within Puerto Rico.

5. All of your foreign taxes were:

a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and

b. Paid to countries that are recognized by the United States and do not support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

Do you meet all five requirements above?

Yes. Enter on line 47 the smaller of (a) your total foreign taxes, or (b) the amount on Form 1040, line 44.

No. See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

Line 48**Credit for Child and Dependent Care Expenses**

You may be able to take this credit if you paid someone to care for:

- Your qualifying child under age 13 whom you claim as your dependent,

- Your disabled spouse or any other disabled person who could not care for himself or herself, or

- Your child whom you could not claim as a dependent because of the rules for *Children of divorced or separated parents* in the instructions for line 6c.

For details, use TeleTax topic 602 or see Form 2441.

Line 49**Education Credits**

If you (or your dependent) paid qualified expenses in 2011 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you cannot take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2011 tax return.

- Your filing status is married filing separately.

- The amount on Form 1040, line 38, is \$90,000 or more (\$180,000 or more if married filing jointly).

- You are taking a deduction for tuition and fees on Form 1040, line 34, for the same student.

- You, or your spouse, were a nonresident alien for any part of 2011 unless your filing status is married filing jointly.

Line 50**Retirement Savings Contributions Credit (Saver's Credit)**

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.

1. The amount on Form 1040, line 38, is more than \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1994, (b) is claimed as a dependent on someone else's 2011 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2011 you:

- Were 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 school offering courses only through the Internet.

For more details, use TeleTax topic 610 or see Form 8880.

Line 51—Child Tax Credit




Three Steps To Take the Child Tax Credit!

- Step 1.** Make sure you have a qualifying child for the child tax credit. Follow Steps 1 through 3 in the instructions for line 6c. If you do not have a qualifying child, you cannot claim the child tax credit.
- Step 2.** Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.
- Step 3.** Answer the questions below to see if you can use the Child Tax Credit Worksheet to figure your credit or if you must use Pub. 972.

Question

Who Must Use Pub. 972



1. Are you claiming any of the following credits?
- Mortgage interest credit, Form 8396.
 - District of Columbia first-time homebuyer credit, Form 8859.
 - Residential energy efficient property credit, Form 5695, Part II.
- Yes.**  **No.** Continue 
- You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.
-
2. Are you excluding income from Puerto Rico or are you filing any of the following forms?
- Form 2555 or 2555-EZ (relating to foreign earned income).
 - Form 4563 (exclusion of income for residents of American Samoa).
- Yes.**  **No.** Use the Child Tax Credit Worksheet to figure your credit.
- You must use Pub. 972 to figure your credit.

**2011 Child Tax Credit Worksheet—Line 51**

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2011, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c.
- If you do not have a qualifying child, you cannot claim the child tax credit.
- **Do not** use this worksheet if you answered “Yes” to question 1 or 2 of *Who Must Use Pub. 972*, earlier. Instead, use Pub. 972.

Part 1

1. Number of qualifying children: _____ × \$1,000.
Enter the result.

1	
---	--

2. Enter the amount from Form 1040, line 38.

2	
---	--

3. Enter the amount shown below for your filing status.

- Married filing jointly — \$110,000
- Single, head of household, or qualifying widow(er) — \$75,000
- Married filing separately — \$55,000

3	
---	--

4. Is the amount on line 2 more than the amount on line 3?

No. Leave line 4 blank. Enter -0- on line 5, and go to line 6.

Yes. Subtract line 3 from line 2.

If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

4	
---	--

5. Multiply the amount on line 4 by 5% (.05). Enter the result.

5	
---	--

6. Is the amount on line 1 more than the amount on line 5?

No.

You cannot take the child tax credit on Form 1040, line 51. You also cannot take the additional child tax credit on Form 1040, line 65. Complete the rest of your Form 1040.

Yes. Subtract line 5 from line 1. Enter the result.
Go to Part 2.

6	
---	--

2011 Child Tax Credit Worksheet—Continued

Keep for Your Records



Before you begin Part 2: ✓ Figure the amount of any credits you are claiming on Form 5695, Part I; Form 8834, Part I; Form 8910; Form 8936; or Schedule R.

Part 2

7. Enter the amount from Form 1040, line 46.

7	
---	--

8. Add any amounts from:

- Form 1040, line 47 _____
- Form 1040, line 48 + _____
- Form 1040, line 49 + _____
- Form 1040, line 50 + _____
- Form 5695, line 14 + _____
- Form 8834, line 23 + _____
- Form 8910, line 22 + _____
- Form 8936, line 15 + _____
- Schedule R, line 22 + _____

Enter the total.

8	
---	--

9. Are the amounts on lines 7 and 8 the same?

Yes.

You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

No. Subtract line 8 from line 7.

9	
---	--

10. Is the amount on line 6 more than the amount on line 9?

Yes. Enter the amount from line 9. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

This is your child tax credit.

No. Enter the amount from line 6.

10	
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Enter this amount on Form 1040, line 51.



You may be able to take the **additional child tax credit** on Form 1040, line 65, if you answered “Yes” on line 9 or line 10 above.

- First, complete your Form 1040 through lines 64a and 64b.
- Then, use Form 8812 to figure any additional child tax credit.

Line 52

Residential Energy Credits

Nonbusiness energy property credit. You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2011 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters, electric heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

Residential energy efficient property credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2011.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.

Condos and co-ops. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.

More details. For details, see Form 5695.

Line 53

Other Credits

Enter the total of the following credits on line 53 and check the appropriate box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- **General business credit.** This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.
- **Credit for prior year minimum tax.** If you paid alternative minimum tax in a prior year, see Form 8801.
- **Mortgage interest credit.** If a state or local government gave you a mortgage credit certificate, see Form 8396.
- **Credit for the elderly or the disabled.** See Schedule R.
- **District of Columbia first-time homebuyer credit.** See Form 8859.
- **Qualified plug-in electric drive motor vehicle credit.** See Form 8936.
- **Qualified plug-in electric vehicle credit.** See Form 8834, Part I.
- **Qualified electric vehicle credit.** You cannot claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit carried forward from a prior year. See Form 8834, Part II.
- **Alternative motor vehicle credit.** See Form 8910 if you placed a new fuel cell motor vehicle in service during 2011 or converted a motor vehicle to a qualified plug-in electric drive motor vehicle in 2011.
- **Alternative fuel vehicle refueling property credit.** See Form 8911.
- **Credit to holders of tax credit bonds.** See Form 8912.

Other Taxes

Line 57

Unreported Social Security and Medicare Tax from Forms 4137 and 8919

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or

railroad retirement (RRTA) tax on the unreported tips.

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRRTA tax, contact your employer. Your employer will figure and collect the RRRTA tax.



You may be charged a penalty equal to 50% of the social security and Medicare or RRRTA tax due on tips you received but did not report to your employer.

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 57 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 7.

Line 58

Additional Tax on IRAs, Other Qualified Retirement Plans, etc.

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329.

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.
2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts (HSAs).
3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.
4. You were born before July 1, 1940, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of Form 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 58. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or line 16b, or on Form 4972. Also, enter "No" under the heading *Other Taxes* to the left of line 58 to indicate that you do not have to file Form 5329. But you must file Form 5329 if distribution code 1

is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception, such as the exceptions for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.

Line 59a

Household Employment Taxes

Enter the household employment taxes you owe for having a household employee. If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of \$1,700 or more in 2011. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2011 and was a student.

2. You withheld federal income tax during 2011 at the request of any household employee.

3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2010 or 2011 to household employees.

Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, maids, yard workers, and similar domestic workers.

Line 59b

First-time Homebuyer Credit Repayment

Enter the first-time homebuyer credit you have to repay if you:

- Disposed of the home within 36 months after buying it,
- Stopped using the home as your main home within 36 months after buying it, or
- Bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2011, you can enter your 2011 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule. Also see the Form 5405 instructions if the home you bought was destroyed, condemned, or disposed of under threat of condemnation and you did not buy a new home within 2 years.

Line 60

Other Taxes

Use line 60 to report any taxes not reported elsewhere on your return or other schedules. To find out if you owe the tax, see the form or publication indicated. In the space next to line 60, enter the amount of the tax and the code that identifies it. If you need more room, attach a statement listing the amount of each tax and the code. Enter on line 60 the total of all of the following taxes you owe.

1. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."

2. Additional tax on an HSA because you did not remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."

3. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."

4. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."

5. Recapture of the following credits.

a. Investment credit (see Form 4255). Identify as "ICR."

b. Low-income housing credit (see Form 8611). Identify as "LIHCR."

c. Qualified plug-in electric vehicle credit (see Form 8834, Part I). Identify as "8834."

d. Indian employment credit (see Form 8845). Identify as "IECR."

e. New markets credit (see Form 8874). Identify as "NMCR."

f. Credit for employer-provided child care facilities (see Form 8882). Identify as "ECCFR."

g. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."

h. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

i. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936."

6. Recapture of federal mortgage subsidy. If you sold your home in 2011 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

7. Recapture of COBRA premium assistance. If you received premium assistance under COBRA continuation coverage that covered you, your spouse, or any of your dependents, and your modified adjusted gross income is more than \$125,000 (\$250,000 if married filing jointly), see Pub. 502. Identify as "COBRA."

8. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as "Sec. 72(m)(5)."

9. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "UT."

10. Golden parachute payments. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

11. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."

12. Excise tax on insider stock compensation from an expatriated corporation. You may owe a 15% excise tax on the value of nonstatutory stock options and certain other stock-based compensation held by you or a member of your family from an expatriated corporation or its expanded affiliated group in which you were an officer, director, or more-than-10% owner. See section 4985. Identify as "ISC."

13. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(l)(3)."

14. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as "453A(c)."

15. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP."

16. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "From Form 8697" or "From Form 8866."

17. Any negative amount on Form 8885, line 7, because of advance payments of the health coverage tax credit you received for months you were not eligible. Enter this additional tax as a positive amount. Identify as "HCTC."

18. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details. Identify as "NQDC."

19. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includible in your income in an earlier year except that the amount was not determinable until 2011. The tax is 20% of the amount required to be included in income plus an

interest amount determined under section 457A(c)(2). See section 457A for details. Identify as “457A.”

Line 61 Total Tax

Add lines 55 through 60 to get your total tax.

If you are reading “Total Tax” because of what you read in the 2011 Form W-2 Instructions for Employee, see the line 60 instructions instead.

Payments

Line 62 Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 62. The amount withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

If you received a 2011 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, or other income you received, include the amount withheld in the total on line 62. This should be shown in box 4 of Form 1099 or box 6 of Form SSA-1099.

Line 63 2011 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2011. Include any overpayment that you applied to your 2011 estimated tax from:

- Your 2010 return, or
- An amended return (Form 1040X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you cannot agree, you must divide the payments in proportion to each spouse’s individual tax as shown on your separate returns for 2011. For an example of how to do this, see Pub. 505. You may want to attach an explanation of how

you and your spouse divided the payments. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2011 or in 2012 before filing a 2011 return.

Divorced Taxpayers

If you got divorced in 2011 and you made joint estimated tax payments with your former spouse, enter your former spouse’s SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 2011, enter your present spouse’s SSN in the space provided on the front of Form 1040. Also, under the heading *Payments* to the left of line 63, enter your former spouse’s SSN, followed by “DIV.”

Name Change

If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040. On the statement, explain all the payments you and your spouse made in 2011 and the name(s) and SSN(s) under which you made them.

Lines 64a and 64b— 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.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

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, later. You may also have to pay penalties.

Step 1 All Filers

- If, in 2011:
 - 3 or more children lived with you, is the amount on Form 1040, line 38, less than \$43,998 (\$49,078 if married filing jointly)?
 - 2 children lived with you, is the amount on Form 1040, line 38, less than \$40,964 (\$46,044 if married filing jointly)?
 - 1 child lived with you, is the amount on Form 1040, line 38, less than \$36,052 (\$41,132 if married filing jointly)?
 - No children lived with you, is the amount on Form 1040, line 38, less than \$13,660 (\$18,740 if married filing jointly)?

Yes. Continue **No.** You cannot take the credit.
- 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 (explained later under *Definitions and Special Rules*)?

Yes. Continue **No.** You cannot take the credit. Enter “No” on the dotted line next to line 64a.
- Is your filing status married filing separately?

Yes. You cannot take the credit. **No.** Continue
- Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?

Yes. You cannot take the credit. **No.** Continue

- Were you or your spouse a nonresident alien for any part of 2011?

Yes. See *Nonresident aliens*, later, under *Definitions and Special Rules.* **No.** Go to Step 2.

Step 2 Investment Income

- Add the amounts from Form 1040:

Line 8a			
Line 8b	+		
Line 9a	+		
Line 13*	+		

Investment Income =

*If line 13 is a loss, enter -0-.

- Is your investment income more than \$3,150?

Yes. Continue **No.** Skip question 3; go to question 4.
- Are you filing Form 4797 (relating to sales of business property)?

Yes. See *Form 4797 filers*, later, under *Definitions and Special Rules.* **No.** You cannot take the credit.
- Do any of the following apply for 2011?
 - You are filing Schedule E.
 - You are reporting income from the rental of personal property not used in a trade or business.
 - You are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child’s interest and dividends).

Yes. You must use Worksheet 1 in Pub. 596 to see if you can take the credit. **No.** Go to Step 3.

Step 3 Qualifying Child

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

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

AND

was ...

Under age 19 at the end of 2011 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2011, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who is not filing a joint return for 2011 or is filing a joint return for 2011 only as a claim for refund (defined later)

AND

Who lived with you in the United States for more than half of 2011.

If the child did not live with you for the required time, see *Exception to time lived with you*, later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2011, see Qualifying child of more than one person, later. If the child was married, see Married child, later.

1. Do you have at least one child who meets the conditions to be your qualifying child?

- Yes.** The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2011. If at least one qualifying child has a valid SSN (or was born or died in 2011), go to question 2. Otherwise, you cannot take the credit.
- No.** Skip questions 2 and 3; go to Step 4.

2. Are you filing a joint return for 2011?

- Yes.** Skip question 3 and Step 4; go to Step 5.
- No.** Continue

3. Could you be a qualifying child of another person in 2011? (Check "No" if the other person is not required to file, and is not filing, a 2011 tax return or is filing a 2011 return only as a claim for refund (defined in the instructions for line 6c).)

- Yes.** You cannot take the credit. Enter "No" on the dotted line next to line 64a.
- No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 38, less than \$13,660 (\$18,740 if married filing jointly)?

- Yes.** Continue
- No.** You cannot take the credit.

2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2011? (Check "Yes" if you were born after December 31, 1946, and before January 2, 1987.) If your spouse died in 2011, see Pub. 596 before you answer.

- Yes.** Continue
- No.** You cannot take the credit.

3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2011? Members of the military stationed outside the United States, see *Members of the military*, later, before you answer.

- Yes.** Continue
- No.** You cannot take the credit. Enter "No" on the dotted line next to line 64a.

4. Are you filing a joint return for 2011?

- Yes.** Skip questions 5 and 6; go to Step 5.
- No.** Continue

5. Could you be a qualifying child of another person in 2011?


- Yes.** You cannot take the credit. Enter "No" on the dotted line next to line 64a.
- No.** Continue

6. Can you be claimed as a dependent on someone else's 2011 tax return?

- Yes.** You cannot take the credit.
- No.** Go to Step 5.

Step 5 Earned Income

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 or more?

- Yes.** See *Clergy or Church employees*, whichever applies. **No.** Continue 

2. Figure earned income:

Form 1040, line 7 _____

Subtract, if included on line 7, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount subtracted on the dotted line next to Form 1040, line 7).
- 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 on the dotted line next to Form 1040, line 7). This amount may be shown in box 11 of Form W-2. 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 1040, line 64b. See *Combat pay, nontaxable* later.


+ _____



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 =


3. Were you self-employed at any time in 2011, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?

- Yes.** Skip question 4 and Step 6; go to Worksheet B. **No.** Continue 

4. If you have:

- 3 or more qualifying children, is your earned income less than \$43,998 (\$49,078 if married filing jointly)?
- 2 qualifying children, is your earned income less than \$40,964 (\$46,044 if married filing jointly)?
- 1 qualifying child, is your earned income less than \$36,052 (\$41,132 if married filing jointly)?

- No qualifying children, is your earned income less than \$13,660 (\$18,740 if married filing jointly)?

- Yes.** Go to Step 6. **No.** 

You cannot take the credit.

Step 6 How To Figure the Credit

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

- Yes.** See *Credit figured by the IRS*, later. **No.** Go to Worksheet A.

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Church employees. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section B, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result in the first space of Step 5, line 2. Be sure to answer "Yes" to question 3 in Step 5.

Claim for refund. A claim for refund is a return filed only to get a refund of withheld income tax or estimated tax paid. A return is not a claim for refund if the EIC or any other similar refundable credit is claimed on it.

Clergy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7:

1. Enter "Clergy" on the dotted line next to Form 1040, line 64a.
2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section A, line 2, or Section B, line 2.
3. Subtract that amount from the amount on Form 1040, line 7. Enter the result in the first space of Step 5, line 2.
4. Be sure to answer "Yes" to question 3 in Step 5.

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 box 12 of Form(s) W-2 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 your EIC:

1. Enter "EIC" on the dotted line next to Form 1040, line 64a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 64b. See *Combat pay, nontaxable*, above.
3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file*, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* in the instructions for line 6c or *Members of the military*, later. A child is considered to have lived with you for all of 2011 if the child was born or died in 2011 and your home was this child's home for the entire time he or she was alive in 2011.

Form 4797 filers. If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to

see if you can take the EIC. Otherwise, stop; you cannot take the EIC.

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.

- 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.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other 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 the:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was 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 claim was due to fraud.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2011 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* in the instructions for line 6c.

Members of the military. If you were on extended active duty outside the United States, your main 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 do not serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you cannot take the EIC. Enter “No” on the dotted line next to line 64a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2011, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* in the instructions for line 6c applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 51 and 65).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 48).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 64a and 64b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child’s parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2011. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2011.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2011.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2011, but only if that person’s AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits listed here for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed here unless she has a different qualifying child. However, if your mother’s AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you will not be taking the EIC with a qualifying child, enter “No” on the dotted line next to line 64a. Otherwise, go to Step 3, question 1.

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 *Social Security Number (SSN)* near the beginning of these instructions. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?*

Student. A student is a child who during any part of 5 calendar months of 2011 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 school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.


Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 3. Otherwise, use Worksheet B.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5. 1

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 2

If line 2 is zero,  You cannot take the credit. Enter “No” on the dotted line next to line 64a.

3. Enter the amount from Form 1040, line 38. 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. If you have:
- No qualifying children, is the amount on line 3 less than \$7,600 (\$12,700 if married filing jointly)?
 - 1 or more qualifying children, is the amount on line 3 less than \$16,700 (\$21,800 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 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

5

Part 3

Your Earned Income Credit

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

Enter this amount on Form 1040, line 64a.

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2011.



Use this worksheet if you answered “Yes” to Step 5, question 3.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<p>Part 1</p> <p>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</p>	1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.	1a	
	b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+ 1b	
	c. Combine lines 1a and 1b.	= 1c	
	d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	- 1d	
	e. Subtract line 1d from 1c.	= 1e	

<p>Part 2</p> <p>Self-Employed NOT Required To File Schedule SE</p> <p>For example, your net earnings from self-employment were less than \$400.</p>	2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.	
	a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	2a
	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+ 2b
c. Combine lines 2a and 2b.	= 2c	
<p><i>*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.</i></p>		

<p>Part 3</p> <p>Statutory Employees Filing Schedule C or C-EZ</p>	3. Enter the amount from Schedule C, line 1c, or Schedule C-EZ, line 1c, that you are filing as a statutory employee.	3
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<p>Part 4</p> <p>All Filers Using Worksheet B</p> <p>Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.</p>	4a. Enter your earned income from Step 5.	4a
	b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	4b
<p>If line 4b is zero or less, You cannot take the credit. Enter “No” on the dotted line next to line 64a.</p>		
<p>5. If you have:</p> <ul style="list-style-type: none"> ● 3 or more qualifying children, is line 4b less than \$43,998 (\$49,078 if married filing jointly)? ● 2 qualifying children, is line 4b less than \$40,964 (\$46,044 if married filing jointly)? ● 1 qualifying child, is line 4b less than \$36,052 (\$41,132 if married filing jointly)? ● No qualifying children, is line 4b less than \$13,660 (\$18,740 if married filing jointly)? <p><input type="checkbox"/> Yes. If you want the IRS to figure your credit, see <i>Credit figured by the IRS</i>, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.</p> <p><input type="checkbox"/> No. You cannot take the credit. Enter “No” on the dotted line next to line 64a.</p>		



Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b.

6	
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7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

7	
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If line 7 is zero, You cannot take the credit. Enter "No" on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38.

8	
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9. Are the amounts on lines 8 and 6 the same?
 Yes. Skip line 10; enter the amount from line 7 on line 11.
 No. Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:
 • No qualifying children, is the amount on line 8 less than \$7,600 (\$12,700 if married filing jointly)?
 • 1 or more qualifying children, is the amount on line 8 less than \$16,700 (\$21,800 if married filing jointly)?
 Yes. Leave line 10 blank; enter the amount from line 7 on line 11.
 No. Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

10	
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 Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

Part 7

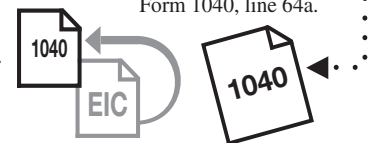
Your Earned Income Credit

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

11	
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Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



Enter this amount on Form 1040, line 64a.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2011.

2011 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.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,455, you would enter \$842.

If the amount you are looking up from the worksheet is—		And your filing status is—			
		Single, head of household, or qualifying widow(er) and you have—			
		No children	One child	Two children	Three children
At least	But less than	Your credit is—			
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
\$1	\$50	\$2	\$9	\$10	\$11	\$2	\$9	\$10	\$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114

(Continued)

2011 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464

(Continued)

2011 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	464	2,066	2,430	2,734	464	2,066	2,430	2,734
6,100	6,150	464	2,083	2,450	2,756	464	2,083	2,450	2,756
6,150	6,200	464	2,100	2,470	2,779	464	2,100	2,470	2,779
6,200	6,250	464	2,117	2,490	2,801	464	2,117	2,490	2,801
6,250	6,300	464	2,134	2,510	2,824	464	2,134	2,510	2,824
6,300	6,350	464	2,151	2,530	2,846	464	2,151	2,530	2,846
6,350	6,400	464	2,168	2,550	2,869	464	2,168	2,550	2,869
6,400	6,450	464	2,185	2,570	2,891	464	2,185	2,570	2,891
6,450	6,500	464	2,202	2,590	2,914	464	2,202	2,590	2,914
6,500	6,550	464	2,219	2,610	2,936	464	2,219	2,610	2,936
6,550	6,600	464	2,236	2,630	2,959	464	2,236	2,630	2,959
6,600	6,650	464	2,253	2,650	2,981	464	2,253	2,650	2,981
6,650	6,700	464	2,270	2,670	3,004	464	2,270	2,670	3,004
6,700	6,750	464	2,287	2,690	3,026	464	2,287	2,690	3,026
6,750	6,800	464	2,304	2,710	3,049	464	2,304	2,710	3,049
6,800	6,850	464	2,321	2,730	3,071	464	2,321	2,730	3,071
6,850	6,900	464	2,338	2,750	3,094	464	2,338	2,750	3,094
6,900	6,950	464	2,355	2,770	3,116	464	2,355	2,770	3,116
6,950	7,000	464	2,372	2,790	3,139	464	2,372	2,790	3,139
7,000	7,050	464	2,389	2,810	3,161	464	2,389	2,810	3,161
7,050	7,100	464	2,406	2,830	3,184	464	2,406	2,830	3,184
7,100	7,150	464	2,423	2,850	3,206	464	2,423	2,850	3,206
7,150	7,200	464	2,440	2,870	3,229	464	2,440	2,870	3,229
7,200	7,250	464	2,457	2,890	3,251	464	2,457	2,890	3,251
7,250	7,300	464	2,474	2,910	3,274	464	2,474	2,910	3,274
7,300	7,350	464	2,491	2,930	3,296	464	2,491	2,930	3,296
7,350	7,400	464	2,508	2,950	3,319	464	2,508	2,950	3,319
7,400	7,450	464	2,525	2,970	3,341	464	2,525	2,970	3,341
7,450	7,500	464	2,542	2,990	3,364	464	2,542	2,990	3,364
7,500	7,550	464	2,559	3,010	3,386	464	2,559	3,010	3,386
7,550	7,600	464	2,576	3,030	3,409	464	2,576	3,030	3,409
7,600	7,650	462	2,593	3,050	3,431	464	2,593	3,050	3,431
7,650	7,700	458	2,610	3,070	3,454	464	2,610	3,070	3,454
7,700	7,750	454	2,627	3,090	3,476	464	2,627	3,090	3,476
7,750	7,800	450	2,644	3,110	3,499	464	2,644	3,110	3,499
7,800	7,850	446	2,661	3,130	3,521	464	2,661	3,130	3,521
7,850	7,900	443	2,678	3,150	3,544	464	2,678	3,150	3,544
7,900	7,950	439	2,695	3,170	3,566	464	2,695	3,170	3,566
7,950	8,000	435	2,712	3,190	3,589	464	2,712	3,190	3,589
8,000	8,050	431	2,729	3,210	3,611	464	2,729	3,210	3,611
8,050	8,100	427	2,746	3,230	3,634	464	2,746	3,230	3,634
8,100	8,150	423	2,763	3,250	3,656	464	2,763	3,250	3,656
8,150	8,200	420	2,780	3,270	3,679	464	2,780	3,270	3,679
8,200	8,250	416	2,797	3,290	3,701	464	2,797	3,290	3,701
8,250	8,300	412	2,814	3,310	3,724	464	2,814	3,310	3,724
8,300	8,350	408	2,831	3,330	3,746	464	2,831	3,330	3,746
8,350	8,400	404	2,848	3,350	3,769	464	2,848	3,350	3,769
8,400	8,450	400	2,865	3,370	3,791	464	2,865	3,370	3,791
8,450	8,500	397	2,882	3,390	3,814	464	2,882	3,390	3,814

(Continued)

2011 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
8,500	8,550	393	2,899	3,410	3,836	464	2,899	3,410	3,836
8,550	8,600	389	2,916	3,430	3,859	464	2,916	3,430	3,859
8,600	8,650	385	2,933	3,450	3,881	464	2,933	3,450	3,881
8,650	8,700	381	2,950	3,470	3,904	464	2,950	3,470	3,904
8,700	8,750	378	2,967	3,490	3,926	464	2,967	3,490	3,926
8,750	8,800	374	2,984	3,510	3,949	464	2,984	3,510	3,949
8,800	8,850	370	3,001	3,530	3,971	464	3,001	3,530	3,971
8,850	8,900	366	3,018	3,550	3,994	464	3,018	3,550	3,994
8,900	8,950	362	3,035	3,570	4,016	464	3,035	3,570	4,016
8,950	9,000	358	3,052	3,590	4,039	464	3,052	3,590	4,039
9,000	9,050	355	3,069	3,610	4,061	464	3,069	3,610	4,061
9,050	9,100	351	3,086	3,630	4,084	464	3,086	3,630	4,084
9,100	9,150	347	3,094	3,650	4,106	464	3,094	3,650	4,106
9,150	9,200	343	3,094	3,670	4,129	464	3,094	3,670	4,129
9,200	9,250	339	3,094	3,690	4,151	464	3,094	3,690	4,151
9,250	9,300	335	3,094	3,710	4,174	464	3,094	3,710	4,174
9,300	9,350	332	3,094	3,730	4,196	464	3,094	3,730	4,196
9,350	9,400	328	3,094	3,750	4,219	464	3,094	3,750	4,219
9,400	9,450	324	3,094	3,770	4,241	464	3,094	3,770	4,241
9,450	9,500	320	3,094	3,790	4,264	464	3,094	3,790	4,264
9,500	9,550	316	3,094	3,810	4,286	464	3,094	3,810	4,286
9,550	9,600	313	3,094	3,830	4,309	464	3,094	3,830	4,309
9,600	9,650	309	3,094	3,850	4,331	464	3,094	3,850	4,331
9,650	9,700	305	3,094	3,870	4,354	464	3,094	3,870	4,354
9,700	9,750	301	3,094	3,890	4,376	464	3,094	3,890	4,376
9,750	9,800	297	3,094	3,910	4,399	464	3,094	3,910	4,399
9,800	9,850	293	3,094	3,930	4,421	464	3,094	3,930	4,421
9,850	9,900	290	3,094	3,950	4,444	464	3,094	3,950	4,444
9,900	9,950	286	3,094	3,970	4,466	464	3,094	3,970	4,466
9,950	10,000	282	3,094	3,990	4,489	464	3,094	3,990	4,489
10,000	10,050	278	3,094	4,010	4,511	464	3,094	4,010	4,511
10,050	10,100	274	3,094	4,030	4,534	464	3,094	4,030	4,534
10,100	10,150	270	3,094	4,050	4,556	464	3,094	4,050	4,556
10,150	10,200	267	3,094	4,070	4,579	464	3,094	4,070	4,579
10,200	10,250	263	3,094	4,090	4,601	464	3,094	4,090	4,601
10,250	10,300	259	3,094	4,110	4,624	464	3,094	4,110	4,624
10,300	10,350	255	3,094	4,130	4,646	464	3,094	4,130	4,646
10,350	10,400	251	3,094	4,150	4,669	464	3,094	4,150	4,669
10,400	10,450	247	3,094	4,170	4,691	464	3,094	4,170	4,691
10,450	10,500	244	3,094	4,190	4,714	464	3,094	4,190	4,714
10,500	10,550	240	3,094	4,210	4,736	464	3,094	4,210	4,736
10,550	10,600	236	3,094	4,230	4,759	464	3,094	4,230	4,759
10,600	10,650	232	3,094	4,250	4,781	464	3,094	4,250	4,781
10,650	10,700	228	3,094	4,270	4,804	464	3,094	4,270	4,804
10,700	10,750	225	3,094	4,290	4,826	464	3,094	4,290	4,826
10,750	10,800	221	3,094	4,310	4,849	464	3,094	4,310	4,849
10,800	10,850	217	3,094	4,330	4,871	464	3,094	4,330	4,871
10,850	10,900	213	3,094	4,350	4,894	464	3,094	4,350	4,894
10,900	10,950	209	3,094	4,370	4,916	464	3,094	4,370	4,916
10,950	11,000	205	3,094	4,390	4,939	464	3,094	4,390	4,939
11,000	11,050	202	3,094	4,410	4,961	464	3,094	4,410	4,961
11,050	11,100	198	3,094	4,430	4,984	464	3,094	4,430	4,984
11,100	11,150	194	3,094	4,450	5,006	464	3,094	4,450	5,006
11,150	11,200	190	3,094	4,470	5,029	464	3,094	4,470	5,029
11,200	11,250	186	3,094	4,490	5,051	464	3,094	4,490	5,051
11,250	11,300	182	3,094	4,510	5,074	464	3,094	4,510	5,074
11,300	11,350	179	3,094	4,530	5,096	464	3,094	4,530	5,096
11,350	11,400	175	3,094	4,550	5,119	464	3,094	4,550	5,119
11,400	11,450	171	3,094	4,570	5,141	464	3,094	4,570	5,141
11,450	11,500	167	3,094	4,590	5,164	464	3,094	4,590	5,164

(Continued)

2011 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
11,500	11,550	163	3,094	4,610	5,186	464	3,094	4,610	5,186
11,550	11,600	160	3,094	4,630	5,209	464	3,094	4,630	5,209
11,600	11,650	156	3,094	4,650	5,231	464	3,094	4,650	5,231
11,650	11,700	152	3,094	4,670	5,254	464	3,094	4,670	5,254
11,700	11,750	148	3,094	4,690	5,276	464	3,094	4,690	5,276
11,750	11,800	144	3,094	4,710	5,299	464	3,094	4,710	5,299
11,800	11,850	140	3,094	4,730	5,321	464	3,094	4,730	5,321
11,850	11,900	137	3,094	4,750	5,344	464	3,094	4,750	5,344
11,900	11,950	133	3,094	4,770	5,366	464	3,094	4,770	5,366
11,950	12,000	129	3,094	4,790	5,389	464	3,094	4,790	5,389
12,000	12,050	125	3,094	4,810	5,411	464	3,094	4,810	5,411
12,050	12,100	121	3,094	4,830	5,434	464	3,094	4,830	5,434
12,100	12,150	117	3,094	4,850	5,456	464	3,094	4,850	5,456
12,150	12,200	114	3,094	4,870	5,479	464	3,094	4,870	5,479
12,200	12,250	110	3,094	4,890	5,501	464	3,094	4,890	5,501
12,250	12,300	106	3,094	4,910	5,524	464	3,094	4,910	5,524
12,300	12,350	102	3,094	4,930	5,546	464	3,094	4,930	5,546
12,350	12,400	98	3,094	4,950	5,569	464	3,094	4,950	5,569
12,400	12,450	94	3,094	4,970	5,591	464	3,094	4,970	5,591
12,450	12,500	91	3,094	4,990	5,614	464	3,094	4,990	5,614
12,500	12,550	87	3,094	5,010	5,636	464	3,094	5,010	5,636
12,550	12,600	83	3,094	5,030	5,659	464	3,094	5,030	5,659
12,600	12,650	79	3,094	5,050	5,681	464	3,094	5,050	5,681
12,650	12,700	75	3,094	5,070	5,704	464	3,094	5,070	5,704
12,700	12,750	72	3,094	5,090	5,726	460	3,094	5,090	5,726
12,750	12,800	68	3,094	5,112	5,751	456	3,094	5,112	5,751
12,800	12,850	64	3,094	5,112	5,751	452	3,094	5,112	5,751
12,850	12,900	60	3,094	5,112	5,751	449	3,094	5,112	5,751
12,900	12,950	56	3,094	5,112	5,751	445	3,094	5,112	5,751
12,950	13,000	52	3,094	5,112	5,751	441	3,094	5,112	5,751
13,000	13,050	49	3,094	5,112	5,751	437	3,094	5,112	5,751
13,050	13,100	45	3,094	5,112	5,751	433	3,094	5,112	5,751
13,100	13,150	41	3,094	5,112	5,751	430	3,094	5,112	5,751
13,150	13,200	37	3,094	5,112	5,751	426	3,094	5,112	5,751
13,200	13,250	33	3,094	5,112	5,751	422	3,094	5,112	5,751
13,250	13,300	29	3,094	5,112	5,751	418	3,094	5,112	5,751
13,300	13,350	26	3,094	5,112	5,751	414	3,094	5,112	5,751
13,350	13,400	22	3,094	5,112	5,751	410	3,094	5,112	5,751
13,400	13,450	18	3,094	5,112	5,751	407	3,094	5,112	5,751
13,450	13,500	14	3,094	5,112	5,751	403	3,094	5,112	5,751
13,500	13,550	10	3,094	5,112	5,751	399	3,094	5,112	5,751
13,550	13,600	7	3,094	5,112	5,751	395	3,094	5,112	5,751
13,600	13,650	3	3,094	5,112	5,751	391	3,094	5,112	5,751
13,650	13,700	0	3,094	5,112	5,751	387	3,094	5,112	5,751
13,700	13,750	0	3,094	5,112	5,751	384	3,094	5,112	5,751
13,750	13,800	0	3,094	5,112	5,751	380	3,094	5,112	5,751
13,800	13,850	0	3,094	5,112	5,751	376	3,094	5,112	5,751
13,850	13,900	0	3,094	5,112	5,751	372	3,094	5,112	5,751
13,900	13,950	0	3,094	5,112	5,751	368	3,094	5,112	5,751
13,950	14,000	0	3,094	5,112	5,751	365	3,094	5,112	5,751
14,000	14,050	0	3,094	5,112	5,751	361	3,094	5,112	5,751
14,050	14,100	0	3,094	5,112	5,751	357	3,094	5,112	5,751
14,100	14,150	0	3,094	5,112	5,751	353	3,094	5,112	5,751
14,150	14,200	0	3,094	5,112	5,751	349	3,094	5,112	5,751
14,200	14,250	0	3,094	5,112	5,751	345	3,094	5,112	5,751
14,250	14,300	0	3,094	5,112	5,751	342	3,094	5,112	5,751
14,300	14,350	0	3,094	5,112	5,751	338	3,094	5,112	5,751
14,350	14,400	0	3,094	5,112	5,751	334	3,094	5,112	5,751
14,400	14,450	0	3,094	5,112	5,751	330	3,094	5,112	5,751
14,450	14,500	0	3,094	5,112	5,751	326	3,094	5,112	5,751

(Continued)

2011 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
14,500	14,550	0	3,094	5,112	5,751	322	3,094	5,112	5,751
14,550	14,600	0	3,094	5,112	5,751	319	3,094	5,112	5,751
14,600	14,650	0	3,094	5,112	5,751	315	3,094	5,112	5,751
14,650	14,700	0	3,094	5,112	5,751	311	3,094	5,112	5,751
14,700	14,750	0	3,094	5,112	5,751	307	3,094	5,112	5,751
14,750	14,800	0	3,094	5,112	5,751	303	3,094	5,112	5,751
14,800	14,850	0	3,094	5,112	5,751	299	3,094	5,112	5,751
14,850	14,900	0	3,094	5,112	5,751	296	3,094	5,112	5,751
14,900	14,950	0	3,094	5,112	5,751	292	3,094	5,112	5,751
14,950	15,000	0	3,094	5,112	5,751	288	3,094	5,112	5,751
15,000	15,050	0	3,094	5,112	5,751	284	3,094	5,112	5,751
15,050	15,100	0	3,094	5,112	5,751	280	3,094	5,112	5,751
15,100	15,150	0	3,094	5,112	5,751	277	3,094	5,112	5,751
15,150	15,200	0	3,094	5,112	5,751	273	3,094	5,112	5,751
15,200	15,250	0	3,094	5,112	5,751	269	3,094	5,112	5,751
15,250	15,300	0	3,094	5,112	5,751	265	3,094	5,112	5,751
15,300	15,350	0	3,094	5,112	5,751	261	3,094	5,112	5,751
15,350	15,400	0	3,094	5,112	5,751	257	3,094	5,112	5,751
15,400	15,450	0	3,094	5,112	5,751	254	3,094	5,112	5,751
15,450	15,500	0	3,094	5,112	5,751	250	3,094	5,112	5,751
15,500	15,550	0	3,094	5,112	5,751	246	3,094	5,112	5,751
15,550	15,600	0	3,094	5,112	5,751	242	3,094	5,112	5,751
15,600	15,650	0	3,094	5,112	5,751	238	3,094	5,112	5,751
15,650	15,700	0	3,094	5,112	5,751	234	3,094	5,112	5,751
15,700	15,750	0	3,094	5,112	5,751	231	3,094	5,112	5,751
15,750	15,800	0	3,094	5,112	5,751	227	3,094	5,112	5,751
15,800	15,850	0	3,094	5,112	5,751	223	3,094	5,112	5,751
15,850	15,900	0	3,094	5,112	5,751	219	3,094	5,112	5,751
15,900	15,950	0	3,094	5,112	5,751	215	3,094	5,112	5,751
15,950	16,000	0	3,094	5,112	5,751	212	3,094	5,112	5,751
16,000	16,050	0	3,094	5,112	5,751	208	3,094	5,112	5,751
16,050	16,100	0	3,094	5,112	5,751	204	3,094	5,112	5,751
16,100	16,150	0	3,094	5,112	5,751	200	3,094	5,112	5,751
16,150	16,200	0	3,094	5,112	5,751	196	3,094	5,112	5,751
16,200	16,250	0	3,094	5,112	5,751	192	3,094	5,112	5,751
16,250	16,300	0	3,094	5,112	5,751	189	3,094	5,112	5,751
16,300	16,350	0	3,094	5,112	5,751	185	3,094	5,112	5,751
16,350	16,400	0	3,094	5,112	5,751	181	3,094	5,112	5,751
16,400	16,450	0	3,094	5,112	5,751	177	3,094	5,112	5,751
16,450	16,500	0	3,094	5,112	5,751	173	3,094	5,112	5,751
16,500	16,550	0	3,094	5,112	5,751	169	3,094	5,112	5,751
16,550	16,600	0	3,094	5,112	5,751	166	3,094	5,112	5,751
16,600	16,650	0	3,094	5,112	5,751	162	3,094	5,112	5,751
16,650	16,700	0	3,094	5,112	5,751	158	3,094	5,112	5,751
16,700	16,750	0	3,088	5,105	5,744	154	3,094	5,112	5,751
16,750	16,800	0	3,080	5,094	5,733	150	3,094	5,112	5,751
16,800	16,850	0	3,072	5,084	5,723	146	3,094	5,112	5,751
16,850	16,900	0	3,064	5,073	5,712	143	3,094	5,112	5,751
16,900	16,950	0	3,056	5,063	5,702	139	3,094	5,112	5,751
16,950	17,000	0	3,048	5,052	5,691	135	3,094	5,112	5,751
17,000	17,050	0	3,040	5,041	5,680	131	3,094	5,112	5,751
17,050	17,100	0	3,032	5,031	5,670	127	3,094	5,112	5,751
17,100	17,150	0	3,024	5,020	5,659	124	3,094	5,112	5,751
17,150	17,200	0	3,016	5,010	5,649	120	3,094	5,112	5,751
17,200	17,250	0	3,009	4,999	5,638	116	3,094	5,112	5,751
17,250	17,300	0	3,001	4,989	5,628	112	3,094	5,112	5,751
17,300	17,350	0	2,993	4,978	5,617	108	3,094	5,112	5,751
17,350	17,400	0	2,985	4,968	5,607	104	3,094	5,112	5,751
17,400	17,450	0	2,977	4,957	5,596	101	3,094	5,112	5,751
17,450	17,500	0	2,969	4,947	5,586	97	3,094	5,112	5,751

(Continued)

2011 Earned Income Credit (EIC) Table--Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is--		And your filing status is--							
		Single, head of household, or qualifying widow(er) and you have--				Married filing jointly and you have--			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is--				Your credit is--			
17,500	17,550	0	2,961	4,936	5,575	93	3,094	5,112	5,751
17,550	17,600	0	2,953	4,926	5,565	89	3,094	5,112	5,751
17,600	17,650	0	2,945	4,915	5,554	85	3,094	5,112	5,751
17,650	17,700	0	2,937	4,905	5,544	81	3,094	5,112	5,751
17,700	17,750	0	2,929	4,894	5,533	78	3,094	5,112	5,751
17,750	17,800	0	2,921	4,883	5,522	74	3,094	5,112	5,751
17,800	17,850	0	2,913	4,873	5,512	70	3,094	5,112	5,751
17,850	17,900	0	2,905	4,862	5,501	66	3,094	5,112	5,751
17,900	17,950	0	2,897	4,852	5,491	62	3,094	5,112	5,751
17,950	18,000	0	2,889	4,841	5,480	59	3,094	5,112	5,751
18,000	18,050	0	2,881	4,831	5,470	55	3,094	5,112	5,751
18,050	18,100	0	2,873	4,820	5,459	51	3,094	5,112	5,751
18,100	18,150	0	2,865	4,810	5,449	47	3,094	5,112	5,751
18,150	18,200	0	2,857	4,799	5,438	43	3,094	5,112	5,751
18,200	18,250	0	2,849	4,789	5,428	39	3,094	5,112	5,751
18,250	18,300	0	2,841	4,778	5,417	36	3,094	5,112	5,751
18,300	18,350	0	2,833	4,768	5,407	32	3,094	5,112	5,751
18,350	18,400	0	2,825	4,757	5,396	28	3,094	5,112	5,751
18,400	18,450	0	2,817	4,747	5,386	24	3,094	5,112	5,751
18,450	18,500	0	2,809	4,736	5,375	20	3,094	5,112	5,751
18,500	18,550	0	2,801	4,726	5,365	16	3,094	5,112	5,751
18,550	18,600	0	2,793	4,715	5,354	13	3,094	5,112	5,751
18,600	18,650	0	2,785	4,704	5,343	9	3,094	5,112	5,751
18,650	18,700	0	2,777	4,694	5,333	5	3,094	5,112	5,751
18,700	18,750	0	2,769	4,683	5,322	*	3,094	5,112	5,751
18,750	18,800	0	2,761	4,673	5,312	0	3,094	5,112	5,751
18,800	18,850	0	2,753	4,662	5,301	0	3,094	5,112	5,751
18,850	18,900	0	2,745	4,652	5,291	0	3,094	5,112	5,751
18,900	18,950	0	2,737	4,641	5,280	0	3,094	5,112	5,751
18,950	19,000	0	2,729	4,631	5,270	0	3,094	5,112	5,751
19,000	19,050	0	2,721	4,620	5,259	0	3,094	5,112	5,751
19,050	19,100	0	2,713	4,610	5,249	0	3,094	5,112	5,751
19,100	19,150	0	2,705	4,599	5,238	0	3,094	5,112	5,751
19,150	19,200	0	2,697	4,589	5,228	0	3,094	5,112	5,751
19,200	19,250	0	2,689	4,578	5,217	0	3,094	5,112	5,751
19,250	19,300	0	2,681	4,568	5,207	0	3,094	5,112	5,751
19,300	19,350	0	2,673	4,557	5,196	0	3,094	5,112	5,751
19,350	19,400	0	2,665	4,547	5,186	0	3,094	5,112	5,751
19,400	19,450	0	2,657	4,536	5,175	0	3,094	5,112	5,751
19,450	19,500	0	2,649	4,525	5,164	0	3,094	5,112	5,751
19,500	19,550	0	2,641	4,515	5,154	0	3,094	5,112	5,751
19,550	19,600	0	2,633	4,504	5,143	0	3,094	5,112	5,751
19,600	19,650	0	2,625	4,494	5,133	0	3,094	5,112	5,751
19,650	19,700	0	2,617	4,483	5,122	0	3,094	5,112	5,751
19,700	19,750	0	2,609	4,473	5,112	0	3,094	5,112	5,751
19,750	19,800	0	2,601	4,462	5,101	0	3,094	5,112	5,751
19,800	19,850	0	2,593	4,452	5,091	0	3,094	5,112	5,751
19,850	19,900	0	2,585	4,441	5,080	0	3,094	5,112	5,751
19,900	19,950	0	2,577	4,431	5,070	0	3,094	5,112	5,751
19,950	20,000	0	2,569	4,420	5,059	0	3,094	5,112	5,751
20,000	20,050	0	2,561	4,410	5,049	0	3,094	5,112	5,751
20,050	20,100	0	2,553	4,399	5,038	0	3,094	5,112	5,751
20,100	20,150	0	2,545	4,389	5,028	0	3,094	5,112	5,751
20,150	20,200	0	2,537	4,378	5,017	0	3,094	5,112	5,751
20,200	20,250	0	2,529	4,368	5,007	0	3,094	5,112	5,751
20,250	20,300	0	2,521	4,357	4,996	0	3,094	5,112	5,751
20,300	20,350	0	2,513	4,346	4,985	0	3,094	5,112	5,751
20,350	20,400	0	2,505	4,336	4,975	0	3,094	5,112	5,751
20,400	20,450	0	2,497	4,325	4,964	0	3,094	5,112	5,751
20,450	20,500	0	2,489	4,315	4,954	0	3,094	5,112	5,751

* If the amount you are looking up from the worksheet is at least \$18,700 but less than \$18,740, and you have no qualifying child, your credit is \$2. Otherwise, you cannot take the credit.

(Continued)

2011 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
20,500	20,550	0	2,481	4,304	4,943	0	3,094	5,112	5,751
20,550	20,600	0	2,473	4,294	4,933	0	3,094	5,112	5,751
20,600	20,650	0	2,465	4,283	4,922	0	3,094	5,112	5,751
20,650	20,700	0	2,457	4,273	4,912	0	3,094	5,112	5,751
20,700	20,750	0	2,449	4,262	4,901	0	3,094	5,112	5,751
20,750	20,800	0	2,441	4,252	4,891	0	3,094	5,112	5,751
20,800	20,850	0	2,433	4,241	4,880	0	3,094	5,112	5,751
20,850	20,900	0	2,425	4,231	4,870	0	3,094	5,112	5,751
20,900	20,950	0	2,417	4,220	4,859	0	3,094	5,112	5,751
20,950	21,000	0	2,409	4,210	4,849	0	3,094	5,112	5,751
21,000	21,050	0	2,401	4,199	4,838	0	3,094	5,112	5,751
21,050	21,100	0	2,393	4,189	4,828	0	3,094	5,112	5,751
21,100	21,150	0	2,385	4,178	4,817	0	3,094	5,112	5,751
21,150	21,200	0	2,377	4,167	4,806	0	3,094	5,112	5,751
21,200	21,250	0	2,369	4,157	4,796	0	3,094	5,112	5,751
21,250	21,300	0	2,361	4,146	4,785	0	3,094	5,112	5,751
21,300	21,350	0	2,353	4,136	4,775	0	3,094	5,112	5,751
21,350	21,400	0	2,345	4,125	4,764	0	3,094	5,112	5,751
21,400	21,450	0	2,337	4,115	4,754	0	3,094	5,112	5,751
21,450	21,500	0	2,329	4,104	4,743	0	3,094	5,112	5,751
21,500	21,550	0	2,321	4,094	4,733	0	3,094	5,112	5,751
21,550	21,600	0	2,313	4,083	4,722	0	3,094	5,112	5,751
21,600	21,650	0	2,305	4,073	4,712	0	3,094	5,112	5,751
21,650	21,700	0	2,297	4,062	4,701	0	3,094	5,112	5,751
21,700	21,750	0	2,289	4,052	4,691	0	3,094	5,112	5,751
21,750	21,800	0	2,281	4,041	4,680	0	3,094	5,112	5,751
21,800	21,850	0	2,273	4,031	4,670	0	3,085	5,100	5,739
21,850	21,900	0	2,265	4,020	4,659	0	3,077	5,090	5,729
21,900	21,950	0	2,257	4,010	4,649	0	3,069	5,079	5,718
21,950	22,000	0	2,249	3,999	4,638	0	3,061	5,069	5,708
22,000	22,050	0	2,241	3,988	4,627	0	3,053	5,058	5,697
22,050	22,100	0	2,233	3,978	4,617	0	3,045	5,048	5,687
22,100	22,150	0	2,225	3,967	4,606	0	3,037	5,037	5,676
22,150	22,200	0	2,217	3,957	4,596	0	3,029	5,027	5,666
22,200	22,250	0	2,210	3,946	4,585	0	3,021	5,016	5,655
22,250	22,300	0	2,202	3,936	4,575	0	3,013	5,006	5,645
22,300	22,350	0	2,194	3,925	4,564	0	3,005	4,995	5,634
22,350	22,400	0	2,186	3,915	4,554	0	2,997	4,985	5,624
22,400	22,450	0	2,178	3,904	4,543	0	2,989	4,974	5,613
22,450	22,500	0	2,170	3,894	4,533	0	2,981	4,964	5,603
22,500	22,550	0	2,162	3,883	4,522	0	2,973	4,953	5,592
22,550	22,600	0	2,154	3,873	4,512	0	2,965	4,942	5,581
22,600	22,650	0	2,146	3,862	4,501	0	2,957	4,932	5,571
22,650	22,700	0	2,138	3,852	4,491	0	2,949	4,921	5,560
22,700	22,750	0	2,130	3,841	4,480	0	2,941	4,911	5,550
22,750	22,800	0	2,122	3,830	4,469	0	2,933	4,900	5,539
22,800	22,850	0	2,114	3,820	4,459	0	2,925	4,890	5,529
22,850	22,900	0	2,106	3,809	4,448	0	2,917	4,879	5,518
22,900	22,950	0	2,098	3,799	4,438	0	2,909	4,869	5,508
22,950	23,000	0	2,090	3,788	4,427	0	2,901	4,858	5,497
23,000	23,050	0	2,082	3,778	4,417	0	2,893	4,848	5,487
23,050	23,100	0	2,074	3,767	4,406	0	2,885	4,837	5,476
23,100	23,150	0	2,066	3,757	4,396	0	2,877	4,827	5,466
23,150	23,200	0	2,058	3,746	4,385	0	2,869	4,816	5,455
23,200	23,250	0	2,050	3,736	4,375	0	2,861	4,806	5,445
23,250	23,300	0	2,042	3,725	4,364	0	2,854	4,795	5,434
23,300	23,350	0	2,034	3,715	4,354	0	2,846	4,785	5,424
23,350	23,400	0	2,026	3,704	4,343	0	2,838	4,774	5,413
23,400	23,450	0	2,018	3,694	4,333	0	2,830	4,763	5,402
23,450	23,500	0	2,010	3,683	4,322	0	2,822	4,753	5,392

(Continued)

2011 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
23,500	23,550	0	2,002	3,673	4,312	0	2,814	4,742	5,381
23,550	23,600	0	1,994	3,662	4,301	0	2,806	4,732	5,371
23,600	23,650	0	1,986	3,651	4,290	0	2,798	4,721	5,360
23,650	23,700	0	1,978	3,641	4,280	0	2,790	4,711	5,350
23,700	23,750	0	1,970	3,630	4,269	0	2,782	4,700	5,339
23,750	23,800	0	1,962	3,620	4,259	0	2,774	4,690	5,329
23,800	23,850	0	1,954	3,609	4,248	0	2,766	4,679	5,318
23,850	23,900	0	1,946	3,599	4,238	0	2,758	4,669	5,308
23,900	23,950	0	1,938	3,588	4,227	0	2,750	4,658	5,297
23,950	24,000	0	1,930	3,578	4,217	0	2,742	4,648	5,287
24,000	24,050	0	1,922	3,567	4,206	0	2,734	4,637	5,276
24,050	24,100	0	1,914	3,557	4,196	0	2,726	4,627	5,266
24,100	24,150	0	1,906	3,546	4,185	0	2,718	4,616	5,255
24,150	24,200	0	1,898	3,536	4,175	0	2,710	4,606	5,245
24,200	24,250	0	1,890	3,525	4,164	0	2,702	4,595	5,234
24,250	24,300	0	1,882	3,515	4,154	0	2,694	4,584	5,223
24,300	24,350	0	1,874	3,504	4,143	0	2,686	4,574	5,213
24,350	24,400	0	1,866	3,494	4,133	0	2,678	4,563	5,202
24,400	24,450	0	1,858	3,483	4,122	0	2,670	4,553	5,192
24,450	24,500	0	1,850	3,472	4,111	0	2,662	4,542	5,181
24,500	24,550	0	1,842	3,462	4,101	0	2,654	4,532	5,171
24,550	24,600	0	1,834	3,451	4,090	0	2,646	4,521	5,160
24,600	24,650	0	1,826	3,441	4,080	0	2,638	4,511	5,150
24,650	24,700	0	1,818	3,430	4,069	0	2,630	4,500	5,139
24,700	24,750	0	1,810	3,420	4,059	0	2,622	4,490	5,129
24,750	24,800	0	1,802	3,409	4,048	0	2,614	4,479	5,118
24,800	24,850	0	1,794	3,399	4,038	0	2,606	4,469	5,108
24,850	24,900	0	1,786	3,388	4,027	0	2,598	4,458	5,097
24,900	24,950	0	1,778	3,378	4,017	0	2,590	4,448	5,087
24,950	25,000	0	1,770	3,367	4,006	0	2,582	4,437	5,076
25,000	25,050	0	1,762	3,357	3,996	0	2,574	4,426	5,065
25,050	25,100	0	1,754	3,346	3,985	0	2,566	4,416	5,055
25,100	25,150	0	1,746	3,336	3,975	0	2,558	4,405	5,044
25,150	25,200	0	1,738	3,325	3,964	0	2,550	4,395	5,034
25,200	25,250	0	1,730	3,315	3,954	0	2,542	4,384	5,023
25,250	25,300	0	1,722	3,304	3,943	0	2,534	4,374	5,013
25,300	25,350	0	1,714	3,293	3,932	0	2,526	4,363	5,002
25,350	25,400	0	1,706	3,283	3,922	0	2,518	4,353	4,992
25,400	25,450	0	1,698	3,272	3,911	0	2,510	4,342	4,981
25,450	25,500	0	1,690	3,262	3,901	0	2,502	4,332	4,971
25,500	25,550	0	1,682	3,251	3,890	0	2,494	4,321	4,960
25,550	25,600	0	1,674	3,241	3,880	0	2,486	4,311	4,950
25,600	25,650	0	1,666	3,230	3,869	0	2,478	4,300	4,939
25,650	25,700	0	1,658	3,220	3,859	0	2,470	4,290	4,929
25,700	25,750	0	1,650	3,209	3,848	0	2,462	4,279	4,918
25,750	25,800	0	1,642	3,199	3,838	0	2,454	4,269	4,908
25,800	25,850	0	1,634	3,188	3,827	0	2,446	4,258	4,897
25,850	25,900	0	1,626	3,178	3,817	0	2,438	4,247	4,886
25,900	25,950	0	1,618	3,167	3,806	0	2,430	4,237	4,876
25,950	26,000	0	1,610	3,157	3,796	0	2,422	4,226	4,865
26,000	26,050	0	1,602	3,146	3,785	0	2,414	4,216	4,855
26,050	26,100	0	1,594	3,136	3,775	0	2,406	4,205	4,844
26,100	26,150	0	1,586	3,125	3,764	0	2,398	4,195	4,834
26,150	26,200	0	1,578	3,114	3,753	0	2,390	4,184	4,823
26,200	26,250	0	1,570	3,104	3,743	0	2,382	4,174	4,813
26,250	26,300	0	1,562	3,093	3,732	0	2,374	4,163	4,802
26,300	26,350	0	1,554	3,083	3,722	0	2,366	4,153	4,792
26,350	26,400	0	1,546	3,072	3,711	0	2,358	4,142	4,781
26,400	26,450	0	1,538	3,062	3,701	0	2,350	4,132	4,771
26,450	26,500	0	1,530	3,051	3,690	0	2,342	4,121	4,760

(Continued)

2011 Earned Income Credit (EIC) Table--Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is--		And your filing status is--							
		Single, head of household, or qualifying widow(er) and you have--				Married filing jointly and you have--			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is--				Your credit is--			
26,500	26,550	0	1,522	3,041	3,680	0	2,334	4,111	4,750
26,550	26,600	0	1,514	3,030	3,669	0	2,326	4,100	4,739
26,600	26,650	0	1,506	3,020	3,659	0	2,318	4,090	4,729
26,650	26,700	0	1,498	3,009	3,648	0	2,310	4,079	4,718
26,700	26,750	0	1,490	2,999	3,638	0	2,302	4,068	4,707
26,750	26,800	0	1,482	2,988	3,627	0	2,294	4,058	4,697
26,800	26,850	0	1,474	2,978	3,617	0	2,286	4,047	4,686
26,850	26,900	0	1,466	2,967	3,606	0	2,278	4,037	4,676
26,900	26,950	0	1,458	2,957	3,596	0	2,270	4,026	4,665
26,950	27,000	0	1,450	2,946	3,585	0	2,262	4,016	4,655
27,000	27,050	0	1,442	2,935	3,574	0	2,254	4,005	4,644
27,050	27,100	0	1,434	2,925	3,564	0	2,246	3,995	4,634
27,100	27,150	0	1,426	2,914	3,553	0	2,238	3,984	4,623
27,150	27,200	0	1,418	2,904	3,543	0	2,230	3,974	4,613
27,200	27,250	0	1,411	2,893	3,532	0	2,222	3,963	4,602
27,250	27,300	0	1,403	2,883	3,522	0	2,214	3,953	4,592
27,300	27,350	0	1,395	2,872	3,511	0	2,206	3,942	4,581
27,350	27,400	0	1,387	2,862	3,501	0	2,198	3,932	4,571
27,400	27,450	0	1,379	2,851	3,490	0	2,190	3,921	4,560
27,450	27,500	0	1,371	2,841	3,480	0	2,182	3,911	4,550
27,500	27,550	0	1,363	2,830	3,469	0	2,174	3,900	4,539
27,550	27,600	0	1,355	2,820	3,459	0	2,166	3,889	4,528
27,600	27,650	0	1,347	2,809	3,448	0	2,158	3,879	4,518
27,650	27,700	0	1,339	2,799	3,438	0	2,150	3,868	4,507
27,700	27,750	0	1,331	2,788	3,427	0	2,142	3,858	4,497
27,750	27,800	0	1,323	2,777	3,416	0	2,134	3,847	4,486
27,800	27,850	0	1,315	2,767	3,406	0	2,126	3,837	4,476
27,850	27,900	0	1,307	2,756	3,395	0	2,118	3,826	4,465
27,900	27,950	0	1,299	2,746	3,385	0	2,110	3,816	4,455
27,950	28,000	0	1,291	2,735	3,374	0	2,102	3,805	4,444
28,000	28,050	0	1,283	2,725	3,364	0	2,094	3,795	4,434
28,050	28,100	0	1,275	2,714	3,353	0	2,086	3,784	4,423
28,100	28,150	0	1,267	2,704	3,343	0	2,078	3,774	4,413
28,150	28,200	0	1,259	2,693	3,332	0	2,070	3,763	4,402
28,200	28,250	0	1,251	2,683	3,322	0	2,062	3,753	4,392
28,250	28,300	0	1,243	2,672	3,311	0	2,055	3,742	4,381
28,300	28,350	0	1,235	2,662	3,301	0	2,047	3,732	4,371
28,350	28,400	0	1,227	2,651	3,290	0	2,039	3,721	4,360
28,400	28,450	0	1,219	2,641	3,280	0	2,031	3,710	4,349
28,450	28,500	0	1,211	2,630	3,269	0	2,023	3,700	4,339
28,500	28,550	0	1,203	2,620	3,259	0	2,015	3,689	4,328
28,550	28,600	0	1,195	2,609	3,248	0	2,007	3,679	4,318
28,600	28,650	0	1,187	2,598	3,237	0	1,999	3,668	4,307
28,650	28,700	0	1,179	2,588	3,227	0	1,991	3,658	4,297
28,700	28,750	0	1,171	2,577	3,216	0	1,983	3,647	4,286
28,750	28,800	0	1,163	2,567	3,206	0	1,975	3,637	4,276
28,800	28,850	0	1,155	2,556	3,195	0	1,967	3,626	4,265
28,850	28,900	0	1,147	2,546	3,185	0	1,959	3,616	4,255
28,900	28,950	0	1,139	2,535	3,174	0	1,951	3,605	4,244
28,950	29,000	0	1,131	2,525	3,164	0	1,943	3,595	4,234
29,000	29,050	0	1,123	2,514	3,153	0	1,935	3,584	4,223
29,050	29,100	0	1,115	2,504	3,143	0	1,927	3,574	4,213
29,100	29,150	0	1,107	2,493	3,132	0	1,919	3,563	4,202
29,150	29,200	0	1,099	2,483	3,122	0	1,911	3,553	4,192
29,200	29,250	0	1,091	2,472	3,111	0	1,903	3,542	4,181
29,250	29,300	0	1,083	2,462	3,101	0	1,895	3,531	4,170
29,300	29,350	0	1,075	2,451	3,090	0	1,887	3,521	4,160
29,350	29,400	0	1,067	2,441	3,080	0	1,879	3,510	4,149
29,400	29,450	0	1,059	2,430	3,069	0	1,871	3,500	4,139
29,450	29,500	0	1,051	2,419	3,058	0	1,863	3,489	4,128

(Continued)

2011 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
29,500	29,550	0	1,043	2,409	3,048	0	1,855	3,479	4,118
29,550	29,600	0	1,035	2,398	3,037	0	1,847	3,468	4,107
29,600	29,650	0	1,027	2,388	3,027	0	1,839	3,458	4,097
29,650	29,700	0	1,019	2,377	3,016	0	1,831	3,447	4,086
29,700	29,750	0	1,011	2,367	3,006	0	1,823	3,437	4,076
29,750	29,800	0	1,003	2,356	2,995	0	1,815	3,426	4,065
29,800	29,850	0	995	2,346	2,985	0	1,807	3,416	4,055
29,850	29,900	0	987	2,335	2,974	0	1,799	3,405	4,044
29,900	29,950	0	979	2,325	2,964	0	1,791	3,395	4,034
29,950	30,000	0	971	2,314	2,953	0	1,783	3,384	4,023
30,000	30,050	0	963	2,304	2,943	0	1,775	3,373	4,012
30,050	30,100	0	955	2,293	2,932	0	1,767	3,363	4,002
30,100	30,150	0	947	2,283	2,922	0	1,759	3,352	3,991
30,150	30,200	0	939	2,272	2,911	0	1,751	3,342	3,981
30,200	30,250	0	931	2,262	2,901	0	1,743	3,331	3,970
30,250	30,300	0	923	2,251	2,890	0	1,735	3,321	3,960
30,300	30,350	0	915	2,240	2,879	0	1,727	3,310	3,949
30,350	30,400	0	907	2,230	2,869	0	1,719	3,300	3,939
30,400	30,450	0	899	2,219	2,858	0	1,711	3,289	3,928
30,450	30,500	0	891	2,209	2,848	0	1,703	3,279	3,918
30,500	30,550	0	883	2,198	2,837	0	1,695	3,268	3,907
30,550	30,600	0	875	2,188	2,827	0	1,687	3,258	3,897
30,600	30,650	0	867	2,177	2,816	0	1,679	3,247	3,886
30,650	30,700	0	859	2,167	2,806	0	1,671	3,237	3,876
30,700	30,750	0	851	2,156	2,795	0	1,663	3,226	3,865
30,750	30,800	0	843	2,146	2,785	0	1,655	3,216	3,855
30,800	30,850	0	835	2,135	2,774	0	1,647	3,205	3,844
30,850	30,900	0	827	2,125	2,764	0	1,639	3,194	3,833
30,900	30,950	0	819	2,114	2,753	0	1,631	3,184	3,823
30,950	31,000	0	811	2,104	2,743	0	1,623	3,173	3,812
31,000	31,050	0	803	2,093	2,732	0	1,615	3,163	3,802
31,050	31,100	0	795	2,083	2,722	0	1,607	3,152	3,791
31,100	31,150	0	787	2,072	2,711	0	1,599	3,142	3,781
31,150	31,200	0	779	2,061	2,700	0	1,591	3,131	3,770
31,200	31,250	0	771	2,051	2,690	0	1,583	3,121	3,760
31,250	31,300	0	763	2,040	2,679	0	1,575	3,110	3,749
31,300	31,350	0	755	2,030	2,669	0	1,567	3,100	3,739
31,350	31,400	0	747	2,019	2,658	0	1,559	3,089	3,728
31,400	31,450	0	739	2,009	2,648	0	1,551	3,079	3,718
31,450	31,500	0	731	1,998	2,637	0	1,543	3,068	3,707
31,500	31,550	0	723	1,988	2,627	0	1,535	3,058	3,697
31,550	31,600	0	715	1,977	2,616	0	1,527	3,047	3,686
31,600	31,650	0	707	1,967	2,606	0	1,519	3,037	3,676
31,650	31,700	0	699	1,956	2,595	0	1,511	3,026	3,665
31,700	31,750	0	691	1,946	2,585	0	1,503	3,015	3,654
31,750	31,800	0	683	1,935	2,574	0	1,495	3,005	3,644
31,800	31,850	0	675	1,925	2,564	0	1,487	2,994	3,633
31,850	31,900	0	667	1,914	2,553	0	1,479	2,984	3,623
31,900	31,950	0	659	1,904	2,543	0	1,471	2,973	3,612
31,950	32,000	0	651	1,893	2,532	0	1,463	2,963	3,602
32,000	32,050	0	643	1,882	2,521	0	1,455	2,952	3,591
32,050	32,100	0	635	1,872	2,511	0	1,447	2,942	3,581
32,100	32,150	0	627	1,861	2,500	0	1,439	2,931	3,570
32,150	32,200	0	619	1,851	2,490	0	1,431	2,921	3,560
32,200	32,250	0	612	1,840	2,479	0	1,423	2,910	3,549
32,250	32,300	0	604	1,830	2,469	0	1,415	2,900	3,539
32,300	32,350	0	596	1,819	2,458	0	1,407	2,889	3,528
32,350	32,400	0	588	1,809	2,448	0	1,399	2,879	3,518
32,400	32,450	0	580	1,798	2,437	0	1,391	2,868	3,507
32,450	32,500	0	572	1,788	2,427	0	1,383	2,858	3,497

(Continued)

2011 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
32,500	32,550	0	564	1,777	2,416	0	1,375	2,847	3,486
32,550	32,600	0	556	1,767	2,406	0	1,367	2,836	3,475
32,600	32,650	0	548	1,756	2,395	0	1,359	2,826	3,465
32,650	32,700	0	540	1,746	2,385	0	1,351	2,815	3,454
32,700	32,750	0	532	1,735	2,374	0	1,343	2,805	3,444
32,750	32,800	0	524	1,724	2,363	0	1,335	2,794	3,433
32,800	32,850	0	516	1,714	2,353	0	1,327	2,784	3,423
32,850	32,900	0	508	1,703	2,342	0	1,319	2,773	3,412
32,900	32,950	0	500	1,693	2,332	0	1,311	2,763	3,402
32,950	33,000	0	492	1,682	2,321	0	1,303	2,752	3,391
33,000	33,050	0	484	1,672	2,311	0	1,295	2,742	3,381
33,050	33,100	0	476	1,661	2,300	0	1,287	2,731	3,370
33,100	33,150	0	468	1,651	2,290	0	1,279	2,721	3,360
33,150	33,200	0	460	1,640	2,279	0	1,271	2,710	3,349
33,200	33,250	0	452	1,630	2,269	0	1,263	2,700	3,339
33,250	33,300	0	444	1,619	2,258	0	1,256	2,689	3,328
33,300	33,350	0	436	1,609	2,248	0	1,248	2,679	3,318
33,350	33,400	0	428	1,598	2,237	0	1,240	2,668	3,307
33,400	33,450	0	420	1,588	2,227	0	1,232	2,657	3,296
33,450	33,500	0	412	1,577	2,216	0	1,224	2,647	3,286
33,500	33,550	0	404	1,567	2,206	0	1,216	2,636	3,275
33,550	33,600	0	396	1,556	2,195	0	1,208	2,626	3,265
33,600	33,650	0	388	1,545	2,184	0	1,200	2,615	3,254
33,650	33,700	0	380	1,535	2,174	0	1,192	2,605	3,244
33,700	33,750	0	372	1,524	2,163	0	1,184	2,594	3,233
33,750	33,800	0	364	1,514	2,153	0	1,176	2,584	3,223
33,800	33,850	0	356	1,503	2,142	0	1,168	2,573	3,212
33,850	33,900	0	348	1,493	2,132	0	1,160	2,563	3,202
33,900	33,950	0	340	1,482	2,121	0	1,152	2,552	3,191
33,950	34,000	0	332	1,472	2,111	0	1,144	2,542	3,181
34,000	34,050	0	324	1,461	2,100	0	1,136	2,531	3,170
34,050	34,100	0	316	1,451	2,090	0	1,128	2,521	3,160
34,100	34,150	0	308	1,440	2,079	0	1,120	2,510	3,149
34,150	34,200	0	300	1,430	2,069	0	1,112	2,500	3,139
34,200	34,250	0	292	1,419	2,058	0	1,104	2,489	3,128
34,250	34,300	0	284	1,409	2,048	0	1,096	2,478	3,117
34,300	34,350	0	276	1,398	2,037	0	1,088	2,468	3,107
34,350	34,400	0	268	1,388	2,027	0	1,080	2,457	3,096
34,400	34,450	0	260	1,377	2,016	0	1,072	2,447	3,086
34,450	34,500	0	252	1,366	2,005	0	1,064	2,436	3,075
34,500	34,550	0	244	1,356	1,995	0	1,056	2,426	3,065
34,550	34,600	0	236	1,345	1,984	0	1,048	2,415	3,054
34,600	34,650	0	228	1,335	1,974	0	1,040	2,405	3,044
34,650	34,700	0	220	1,324	1,963	0	1,032	2,394	3,033
34,700	34,750	0	212	1,314	1,953	0	1,024	2,384	3,023
34,750	34,800	0	204	1,303	1,942	0	1,016	2,373	3,012
34,800	34,850	0	196	1,293	1,932	0	1,008	2,363	3,002
34,850	34,900	0	188	1,282	1,921	0	1,000	2,352	2,991
34,900	34,950	0	180	1,272	1,911	0	992	2,342	2,981
34,950	35,000	0	172	1,261	1,900	0	984	2,331	2,970
35,000	35,050	0	164	1,251	1,890	0	976	2,320	2,959
35,050	35,100	0	156	1,240	1,879	0	968	2,310	2,949
35,100	35,150	0	148	1,230	1,869	0	960	2,299	2,938
35,150	35,200	0	140	1,219	1,858	0	952	2,289	2,928
35,200	35,250	0	132	1,209	1,848	0	944	2,278	2,917
35,250	35,300	0	124	1,198	1,837	0	936	2,268	2,907
35,300	35,350	0	116	1,187	1,826	0	928	2,257	2,896
35,350	35,400	0	108	1,177	1,816	0	920	2,247	2,886
35,400	35,450	0	100	1,166	1,805	0	912	2,236	2,875
35,450	35,500	0	92	1,156	1,795	0	904	2,226	2,865

(Continued)

2011 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
35,500	35,550	0	84	1,145	1,784	0	896	2,215	2,854
35,550	35,600	0	76	1,135	1,774	0	888	2,205	2,844
35,600	35,650	0	68	1,124	1,763	0	880	2,194	2,833
35,650	35,700	0	60	1,114	1,753	0	872	2,184	2,823
35,700	35,750	0	52	1,103	1,742	0	864	2,173	2,812
35,750	35,800	0	44	1,093	1,732	0	856	2,163	2,802
35,800	35,850	0	36	1,082	1,721	0	848	2,152	2,791
35,850	35,900	0	28	1,072	1,711	0	840	2,141	2,780
35,900	35,950	0	20	1,061	1,700	0	832	2,131	2,770
35,950	36,000	0	12	1,051	1,690	0	824	2,120	2,759
36,000	36,050	0	4	1,040	1,679	0	816	2,110	2,749
36,050	36,100	0	0	1,030	1,669	0	808	2,099	2,738
36,100	36,150	0	0	1,019	1,658	0	800	2,089	2,728
36,150	36,200	0	0	1,008	1,647	0	792	2,078	2,717
36,200	36,250	0	0	998	1,637	0	784	2,068	2,707
36,250	36,300	0	0	987	1,626	0	776	2,057	2,696
36,300	36,350	0	0	977	1,616	0	768	2,047	2,686
36,350	36,400	0	0	966	1,605	0	760	2,036	2,675
36,400	36,450	0	0	956	1,595	0	752	2,026	2,665
36,450	36,500	0	0	945	1,584	0	744	2,015	2,654
36,500	36,550	0	0	935	1,574	0	736	2,005	2,644
36,550	36,600	0	0	924	1,563	0	728	1,994	2,633
36,600	36,650	0	0	914	1,553	0	720	1,984	2,623
36,650	36,700	0	0	903	1,542	0	712	1,973	2,612
36,700	36,750	0	0	893	1,532	0	704	1,962	2,601
36,750	36,800	0	0	882	1,521	0	696	1,952	2,591
36,800	36,850	0	0	872	1,511	0	688	1,941	2,580
36,850	36,900	0	0	861	1,500	0	680	1,931	2,570
36,900	36,950	0	0	851	1,490	0	672	1,920	2,559
36,950	37,000	0	0	840	1,479	0	664	1,910	2,549
37,000	37,050	0	0	829	1,468	0	656	1,899	2,538
37,050	37,100	0	0	819	1,458	0	648	1,889	2,528
37,100	37,150	0	0	808	1,447	0	640	1,878	2,517
37,150	37,200	0	0	798	1,437	0	632	1,868	2,507
37,200	37,250	0	0	787	1,426	0	624	1,857	2,496
37,250	37,300	0	0	777	1,416	0	616	1,847	2,486
37,300	37,350	0	0	766	1,405	0	608	1,836	2,475
37,350	37,400	0	0	756	1,395	0	600	1,826	2,465
37,400	37,450	0	0	745	1,384	0	592	1,815	2,454
37,450	37,500	0	0	735	1,374	0	584	1,805	2,444
37,500	37,550	0	0	724	1,363	0	576	1,794	2,433
37,550	37,600	0	0	714	1,353	0	568	1,783	2,422
37,600	37,650	0	0	703	1,342	0	560	1,773	2,412
37,650	37,700	0	0	693	1,332	0	552	1,762	2,401
37,700	37,750	0	0	682	1,321	0	544	1,752	2,391
37,750	37,800	0	0	671	1,310	0	536	1,741	2,380
37,800	37,850	0	0	661	1,300	0	528	1,731	2,370
37,850	37,900	0	0	650	1,289	0	520	1,720	2,359
37,900	37,950	0	0	640	1,279	0	512	1,710	2,349
37,950	38,000	0	0	629	1,268	0	504	1,699	2,338
38,000	38,050	0	0	619	1,258	0	496	1,689	2,328
38,050	38,100	0	0	608	1,247	0	488	1,678	2,317
38,100	38,150	0	0	598	1,237	0	480	1,668	2,307
38,150	38,200	0	0	587	1,226	0	472	1,657	2,296
38,200	38,250	0	0	577	1,216	0	464	1,647	2,286
38,250	38,300	0	0	566	1,205	0	457	1,636	2,275
38,300	38,350	0	0	556	1,195	0	449	1,626	2,265
38,350	38,400	0	0	545	1,184	0	441	1,615	2,254
38,400	38,450	0	0	535	1,174	0	433	1,604	2,243
38,450	38,500	0	0	524	1,163	0	425	1,594	2,233

(Continued)

2011 Earned Income Credit (EIC) Table--Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is--		And your filing status is--							
		Single, head of household, or qualifying widow(er) and you have--				Married filing jointly and you have--			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is--				Your credit is--			
38,500	38,550	0	0	514	1,153	0	417	1,583	2,222
38,550	38,600	0	0	503	1,142	0	409	1,573	2,212
38,600	38,650	0	0	492	1,131	0	401	1,562	2,201
38,650	38,700	0	0	482	1,121	0	393	1,552	2,191
38,700	38,750	0	0	471	1,110	0	385	1,541	2,180
38,750	38,800	0	0	461	1,100	0	377	1,531	2,170
38,800	38,850	0	0	450	1,089	0	369	1,520	2,159
38,850	38,900	0	0	440	1,079	0	361	1,510	2,149
38,900	38,950	0	0	429	1,068	0	353	1,499	2,138
38,950	39,000	0	0	419	1,058	0	345	1,489	2,128
39,000	39,050	0	0	408	1,047	0	337	1,478	2,117
39,050	39,100	0	0	398	1,037	0	329	1,468	2,107
39,100	39,150	0	0	387	1,026	0	321	1,457	2,096
39,150	39,200	0	0	377	1,016	0	313	1,447	2,086
39,200	39,250	0	0	366	1,005	0	305	1,436	2,075
39,250	39,300	0	0	356	995	0	297	1,425	2,064
39,300	39,350	0	0	345	984	0	289	1,415	2,054
39,350	39,400	0	0	335	974	0	281	1,404	2,043
39,400	39,450	0	0	324	963	0	273	1,394	2,033
39,450	39,500	0	0	313	952	0	265	1,383	2,022
39,500	39,550	0	0	303	942	0	257	1,373	2,012
39,550	39,600	0	0	292	931	0	249	1,362	2,001
39,600	39,650	0	0	282	921	0	241	1,352	1,991
39,650	39,700	0	0	271	910	0	233	1,341	1,980
39,700	39,750	0	0	261	900	0	225	1,331	1,970
39,750	39,800	0	0	250	889	0	217	1,320	1,959
39,800	39,850	0	0	240	879	0	209	1,310	1,949
39,850	39,900	0	0	229	868	0	201	1,299	1,938
39,900	39,950	0	0	219	858	0	193	1,289	1,928
39,950	40,000	0	0	208	847	0	185	1,278	1,917
40,000	40,050	0	0	198	837	0	177	1,267	1,906
40,050	40,100	0	0	187	826	0	169	1,257	1,896
40,100	40,150	0	0	177	816	0	161	1,246	1,885
40,150	40,200	0	0	166	805	0	153	1,236	1,875
40,200	40,250	0	0	156	795	0	145	1,225	1,864
40,250	40,300	0	0	145	784	0	137	1,215	1,854
40,300	40,350	0	0	134	773	0	129	1,204	1,843
40,350	40,400	0	0	124	763	0	121	1,194	1,833
40,400	40,450	0	0	113	752	0	113	1,183	1,822
40,450	40,500	0	0	103	742	0	105	1,173	1,812
40,500	40,550	0	0	92	731	0	97	1,162	1,801
40,550	40,600	0	0	82	721	0	89	1,152	1,791
40,600	40,650	0	0	71	710	0	81	1,141	1,780
40,650	40,700	0	0	61	700	0	73	1,131	1,770
40,700	40,750	0	0	50	689	0	65	1,120	1,759
40,750	40,800	0	0	40	679	0	57	1,110	1,749
40,800	40,850	0	0	29	668	0	49	1,099	1,738
40,850	40,900	0	0	19	658	0	41	1,088	1,727
40,900	40,950	0	0	8	647	0	33	1,078	1,717
40,950	41,000	0	0	*	637	0	25	1,067	1,706
41,000	41,050	0	0	0	626	0	17	1,057	1,696
41,050	41,100	0	0	0	616	0	9	1,046	1,685
41,100	41,150	0	0	0	605	0	**	1,036	1,675
41,150	41,200	0	0	0	594	0	0	1,025	1,664
41,200	41,250	0	0	0	584	0	0	1,015	1,654
41,250	41,300	0	0	0	573	0	0	1,004	1,643
41,300	41,350	0	0	0	563	0	0	994	1,633
41,350	41,400	0	0	0	552	0	0	983	1,622
41,400	41,450	0	0	0	542	0	0	973	1,612
41,450	41,500	0	0	0	531	0	0	962	1,601

* If the amount you are looking up from the worksheet is at least \$40,950 but less than \$40,964, and you have two qualifying children, your credit is \$1. Otherwise, you cannot take the credit.
 ** If the amount you are looking up from the worksheet is at least \$41,100 but less than \$41,132, and you have one qualifying child, your credit is \$3. Otherwise, you cannot take the credit.

(Continued)

2011 Earned Income Credit (EIC) Table--Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is--		And your filing status is--							
		Single, head of household, or qualifying widow(er) and you have--				Married filing jointly and you have--			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is--				Your credit is--			
41,500	41,550	0	0	0	521	0	0	952	1,591
41,550	41,600	0	0	0	510	0	0	941	1,580
41,600	41,650	0	0	0	500	0	0	931	1,570
41,650	41,700	0	0	0	489	0	0	920	1,559
41,700	41,750	0	0	0	479	0	0	909	1,548
41,750	41,800	0	0	0	468	0	0	899	1,538
41,800	41,850	0	0	0	458	0	0	888	1,527
41,850	41,900	0	0	0	447	0	0	878	1,517
41,900	41,950	0	0	0	437	0	0	867	1,506
41,950	42,000	0	0	0	426	0	0	857	1,496
42,000	42,050	0	0	0	415	0	0	846	1,485
42,050	42,100	0	0	0	405	0	0	836	1,475
42,100	42,150	0	0	0	394	0	0	825	1,464
42,150	42,200	0	0	0	384	0	0	815	1,454
42,200	42,250	0	0	0	373	0	0	804	1,443
42,250	42,300	0	0	0	363	0	0	794	1,433
42,300	42,350	0	0	0	352	0	0	783	1,422
42,350	42,400	0	0	0	342	0	0	773	1,412
42,400	42,450	0	0	0	331	0	0	762	1,401
42,450	42,500	0	0	0	321	0	0	752	1,391
42,500	42,550	0	0	0	310	0	0	741	1,380
42,550	42,600	0	0	0	300	0	0	730	1,369
42,600	42,650	0	0	0	289	0	0	720	1,359
42,650	42,700	0	0	0	279	0	0	709	1,348
42,700	42,750	0	0	0	268	0	0	699	1,338
42,750	42,800	0	0	0	257	0	0	688	1,327
42,800	42,850	0	0	0	247	0	0	678	1,317
42,850	42,900	0	0	0	236	0	0	667	1,306
42,900	42,950	0	0	0	226	0	0	657	1,296
42,950	43,000	0	0	0	215	0	0	646	1,285
43,000	43,050	0	0	0	205	0	0	636	1,275
43,050	43,100	0	0	0	194	0	0	625	1,264
43,100	43,150	0	0	0	184	0	0	615	1,254
43,150	43,200	0	0	0	173	0	0	604	1,243
43,200	43,250	0	0	0	163	0	0	594	1,233
43,250	43,300	0	0	0	152	0	0	583	1,222
43,300	43,350	0	0	0	142	0	0	573	1,212
43,350	43,400	0	0	0	131	0	0	562	1,201
43,400	43,450	0	0	0	121	0	0	551	1,190
43,450	43,500	0	0	0	110	0	0	541	1,180
43,500	43,550	0	0	0	100	0	0	530	1,169
43,550	43,600	0	0	0	89	0	0	520	1,159
43,600	43,650	0	0	0	78	0	0	509	1,148
43,650	43,700	0	0	0	68	0	0	499	1,138
43,700	43,750	0	0	0	57	0	0	488	1,127
43,750	43,800	0	0	0	47	0	0	478	1,117
43,800	43,850	0	0	0	36	0	0	467	1,106
43,850	43,900	0	0	0	26	0	0	457	1,096
43,900	43,950	0	0	0	15	0	0	446	1,085
43,950	44,000	0	0	0	*	0	0	436	1,075
44,000	44,050	0	0	0	0	0	0	425	1,064
44,050	44,100	0	0	0	0	0	0	415	1,054
44,100	44,150	0	0	0	0	0	0	404	1,043
44,150	44,200	0	0	0	0	0	0	394	1,033
44,200	44,250	0	0	0	0	0	0	383	1,022
44,250	44,300	0	0	0	0	0	0	372	1,011
44,300	44,350	0	0	0	0	0	0	362	1,001
44,350	44,400	0	0	0	0	0	0	351	990
44,400	44,450	0	0	0	0	0	0	341	980
44,450	44,500	0	0	0	0	0	0	330	969

* If the amount you are looking up from the worksheet is at least \$43,950 but less than \$43,998, and you have three qualifying children, your credit is \$5. Otherwise, you cannot take the credit.

(Continued)

2011 Earned Income Credit (EIC) Table--Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is--		And your filing status is--							
		Single, head of household, or qualifying widow(er) and you have--				Married filing jointly and you have--			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is--				Your credit is--			
44,500	44,550	0	0	0	0	0	0	320	959
44,550	44,600	0	0	0	0	0	0	309	948
44,600	44,650	0	0	0	0	0	0	299	938
44,650	44,700	0	0	0	0	0	0	288	927
44,700	44,750	0	0	0	0	0	0	278	917
44,750	44,800	0	0	0	0	0	0	267	906
44,800	44,850	0	0	0	0	0	0	257	896
44,850	44,900	0	0	0	0	0	0	246	885
44,900	44,950	0	0	0	0	0	0	236	875
44,950	45,000	0	0	0	0	0	0	225	864
45,000	45,050	0	0	0	0	0	0	214	853
45,050	45,100	0	0	0	0	0	0	204	843
45,100	45,150	0	0	0	0	0	0	193	832
45,150	45,200	0	0	0	0	0	0	183	822
45,200	45,250	0	0	0	0	0	0	172	811
45,250	45,300	0	0	0	0	0	0	162	801
45,300	45,350	0	0	0	0	0	0	151	790
45,350	45,400	0	0	0	0	0	0	141	780
45,400	45,450	0	0	0	0	0	0	130	769
45,450	45,500	0	0	0	0	0	0	120	759
45,500	45,550	0	0	0	0	0	0	109	748
45,550	45,600	0	0	0	0	0	0	99	738
45,600	45,650	0	0	0	0	0	0	88	727
45,650	45,700	0	0	0	0	0	0	78	717
45,700	45,750	0	0	0	0	0	0	67	706
45,750	45,800	0	0	0	0	0	0	57	696
45,800	45,850	0	0	0	0	0	0	46	685
45,850	45,900	0	0	0	0	0	0	35	674
45,900	45,950	0	0	0	0	0	0	25	664
45,950	46,000	0	0	0	0	0	0	14	653
46,000	46,050	0	0	0	0	0	0	*	643
46,050	46,100	0	0	0	0	0	0	0	632
46,100	46,150	0	0	0	0	0	0	0	622
46,150	46,200	0	0	0	0	0	0	0	611
46,200	46,250	0	0	0	0	0	0	0	601
46,250	46,300	0	0	0	0	0	0	0	590
46,300	46,350	0	0	0	0	0	0	0	580
46,350	46,400	0	0	0	0	0	0	0	569
46,400	46,450	0	0	0	0	0	0	0	559
46,450	46,500	0	0	0	0	0	0	0	548
46,500	46,550	0	0	0	0	0	0	0	538
46,550	46,600	0	0	0	0	0	0	0	527
46,600	46,650	0	0	0	0	0	0	0	517
46,650	46,700	0	0	0	0	0	0	0	506
46,700	46,750	0	0	0	0	0	0	0	495
46,750	46,800	0	0	0	0	0	0	0	485
46,800	46,850	0	0	0	0	0	0	0	474
46,850	46,900	0	0	0	0	0	0	0	464
46,900	46,950	0	0	0	0	0	0	0	453
46,950	47,000	0	0	0	0	0	0	0	443
47,000	47,050	0	0	0	0	0	0	0	432
47,050	47,100	0	0	0	0	0	0	0	422
47,100	47,150	0	0	0	0	0	0	0	411
47,150	47,200	0	0	0	0	0	0	0	401
47,200	47,250	0	0	0	0	0	0	0	390
47,250	47,300	0	0	0	0	0	0	0	380
47,300	47,350	0	0	0	0	0	0	0	369
47,350	47,400	0	0	0	0	0	0	0	359
47,400	47,450	0	0	0	0	0	0	0	348
47,450	47,500	0	0	0	0	0	0	0	338

* If the amount you are looking up from the worksheet is at least \$46,000 but less than \$46,044, and you have two qualifying children, your credit is \$5. Otherwise, you cannot take the credit.

(Continued)

2011 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
47,500	47,550	0	0	0	0	0	0	0	327
47,550	47,600	0	0	0	0	0	0	0	316
47,600	47,650	0	0	0	0	0	0	0	306
47,650	47,700	0	0	0	0	0	0	0	295
47,700	47,750	0	0	0	0	0	0	0	285
47,750	47,800	0	0	0	0	0	0	0	274
47,800	47,850	0	0	0	0	0	0	0	264
47,850	47,900	0	0	0	0	0	0	0	253
47,900	47,950	0	0	0	0	0	0	0	243
47,950	48,000	0	0	0	0	0	0	0	232
48,000	48,050	0	0	0	0	0	0	0	222
48,050	48,100	0	0	0	0	0	0	0	211
48,100	48,150	0	0	0	0	0	0	0	201
48,150	48,200	0	0	0	0	0	0	0	190
48,200	48,250	0	0	0	0	0	0	0	180
48,250	48,300	0	0	0	0	0	0	0	169
48,300	48,350	0	0	0	0	0	0	0	159
48,350	48,400	0	0	0	0	0	0	0	148
48,400	48,450	0	0	0	0	0	0	0	137
48,450	48,500	0	0	0	0	0	0	0	127
48,500	48,550	0	0	0	0	0	0	0	116
48,550	48,600	0	0	0	0	0	0	0	106
48,600	48,650	0	0	0	0	0	0	0	95
48,650	48,700	0	0	0	0	0	0	0	85
48,700	48,750	0	0	0	0	0	0	0	74
48,750	48,800	0	0	0	0	0	0	0	64
48,800	48,850	0	0	0	0	0	0	0	53
48,850	48,900	0	0	0	0	0	0	0	43
48,900	48,950	0	0	0	0	0	0	0	32
48,950	49,000	0	0	0	0	0	0	0	22
49,000	49,050	0	0	0	0	0	0	0	11
49,050	49,078	0	0	0	0	0	0	0	3

Line 65**Additional Child Tax Credit****What Is the Additional Child Tax Credit?**

This credit is for certain people who have at least one qualifying child as defined in the instructions for line 6c. The additional child tax credit may give you a refund even if you do not owe any tax.

Two Steps To Take the Additional Child Tax Credit!

Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 51.

Step 2. Read the TIP at the end of your Child Tax Credit Worksheet. Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 66**American Opportunity Credit**

If you meet the requirements to claim an education credit (see the instructions for line 49), enter on line 66 the amount, if any, from Form 8863, line 14.

Line 67**First-Time Homebuyer Credit**

You can claim this credit only if:

- You (or your spouse if married) were a member of the uniformed services or Foreign Service, or an employee of the intelligence community, on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010, and
- You bought a main home in the United States in 2011 before May 1.

For more details and additional requirements, see Form 5405 and its instructions.

Line 68**Amount Paid With Request for Extension To File**

If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter any amount you paid with that form or by electronic funds withdrawal, credit or debit card, or the Electronic Federal Tax Payment System (EFTPS). If you paid by credit or debit card, do not include on line 68 the convenience fee you were charged. Also, include any amounts paid with Form 2350.



You may be able to deduct any credit or debit card convenience fees on your 2012 Schedule A.

Line 69**Excess Social Security and Tier 1 RRTA Tax Withheld**

If you, or your spouse if filing a joint return, had more than one employer for 2011 and total wages of more than \$106,800, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$4,485.60. But if any one employer withheld more than \$4,485.60, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see Pub. 505.

Line 70**Credit for Federal Tax on Fuels**

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

Line 71

Check the box(es) on line 71 to report any credit from Form 2439, 8839, 8801 (line 27), or 8885. If you claim more than one of these credits, enter the total on line 71.

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, include the credit on line 71 and enter "I.R.C. 1341" to the right of line 71. See Pub. 525 for details about this credit.

Refund

Line 73**Amount Overpaid**

If line 73 is under \$1, we will send a refund only on written request.



If the amount you overpaid 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 2012 under General Information, later.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 73 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 any questions about it, contact the agency to which you owe the debt.

Injured Spouse

If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 73 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 or see Form 8379.

**Lines 74a Through 74d
Amount Refunded to You**

If you want to check the status of your refund, see *Refund Information*, later. Before checking the status of your refund, please wait at least 72 hours after IRS acknowledges receipt of your e-filed return (3 to 4 weeks after you mail a paper return). But if you filed Form 5405, 8379, or 8839 with your return, allow 14 weeks (11 weeks if you filed electronically).

Effect of refund on benefits. Any refund you receive cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

DIRECT DEPOSIT

Simple. Safe. Secure.

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

If you want us to directly deposit the amount shown on line 74a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 74b through 74d (if you want your refund deposited to only one account), or
- Check the box on line 74a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 74a. Draw a line through the boxes on lines 74b and 74d. We will send you a check instead.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.



If you file a joint return and check the box on line 74a and attach Form 8888 or fill in lines 74b through 74d, your spouse may get at least part of the refund.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2011). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2011 return during 2012 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2012. If you designate your deposit to be for 2011, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit

is not an IRA contribution for 2011. In that case, you must file an amended 2011 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



You and your spouse, if filing jointly, each may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of 2011) to a traditional IRA or Roth IRA for 2011. The limit for 2012 is also \$5,000 (\$6,000 if age 50 or older at the end of 2012). You may owe a penalty if your contributions exceed these limits.

For more information on IRAs, see Pub. 590.

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

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 74a

You cannot file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

Line 74b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 250250025. Tony and Jennifer Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 74b if:

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

Line 74c

Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the “Checking” or “Savings” box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the “Savings” box.

Line 74d

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.

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

Reasons Your Direct Deposit Request May Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- Any numbers or letters on lines 74b through 74d are crossed out or whited out.

Sample Check—Lines 74b Through 74d

TONY MAPLE
JENNIFER MAPLE
123 Pear Lane
Anyplace, GA 00000

PAY TO THE ORDER OF _____ \$ 15,000.00

ANYPLACE BANK
Anyplace, GA 00000

For _____

Routing number (line 74b): 250250025
Account number (line 74d): 20202086

Do not include the check number.



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

- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.

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

- You file your 2011 return after December 31, 2012.



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

Line 75


Applied to Your 2012 Estimated Tax

Enter on line 75 the amount, if any, of the overpayment on line 73 you want applied to your 2012 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.



This election to apply part or all of the amount overpaid to your 2012 estimated tax cannot be changed later.

Amount You Owe

 IRS e-file offers you the electronic payment option of electronic funds withdrawal (EFW). EFW can be used to pay your current year balance due and can be used to make up to four estimated tax payments. If you are filing early, you can schedule your payment for withdrawal from your account on a future date, up to and including April 17, 2012. If you file your return after April 17, 2012, you can include interest and penalty in your payment. Visit www.irs.gov/e-pay for details.

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

Line 76

Amount You Owe



To save interest and penalties, pay your taxes in full by April 17, 2012. You do not have to pay if line 76 is under \$1.

Include any estimated tax penalty from line 77 in the amount you enter on line 76.

You can pay by check, money order, credit or debit card, or EFTPS. Do not include any estimated tax payment for 2012 in this payment. Instead, make the estimated tax payment separately.

To pay by check or money order. Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2011 Form 1040" 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 tax return.

To help us 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").

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment. Although you do not have to use Form 1040-V, doing so allows us to process your payment more accurately and efficiently.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use TeleTax topic 206.

To pay by credit or debit card or EFTPS. For information on these payment methods, go to www.irs.gov/e-pay.



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2012. See Income Tax Withholding and Estimated Tax Payments for 2012 under General Information, later.

What If You Cannot Pay?

If you cannot pay the full amount shown on line 76 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. 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 17, 2012. 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 or 9465-FS. To apply online, go to IRS.gov and click on "Tools" and then "Online Payment Agreement."

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 17, 2012. An extension generally will not be granted for more than 6 months. If you pay after April 17, 2012, you will be charged interest on the tax not paid by April 15, 2012. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 77

Estimated Tax Penalty

You may owe this penalty if:

- Line 76 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on your 2011 Form 1040, line 61, minus the total of any amounts shown on lines 64a, 65, 66, 67, and 70 and Forms 8828, 4137, 5329 (Parts III through VIII only), 8801 (line 27 only), 8839, 8885, and 8919. Also subtract from line 61 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount on line 61, include household employment taxes only if line 62 is more than zero or you would owe the penalty even if you did not include those taxes.

Exception. You will not owe the penalty if your 2010 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 2010 return and you were a U.S. citizen or resident for all of 2010.
2. The total of lines 62, 63, and 69 on your 2011 return is at least 100% of the tax shown on your 2010 return (110% of that amount if you are not a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2010 return was more than \$150,000 (more than \$75,000 if married filing separately for 2011)). Your estimated tax payments for 2011 must have

been made on time and for the required amount.

For most people, the “tax shown on your 2010 return” is the amount on your 2010 Form 1040, line 60, minus the total of any amounts shown on lines 63, 64a, 65, 66, and 67 and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), 8801 (line 27 only), 8885, and 8919. Also subtract from line 60 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount on line 60, include household employment taxes only if line 61 is more than zero or you would have owed the estimated tax penalty for 2010 even if you did not include those taxes. But if you entered an amount on your 2010 Schedule H, line 7, include the total of that amount plus the household employment taxes on your 2010 Form 1040, line 59.

Figuring the Penalty

If the *Exception* just described does not apply and you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 77. Add the penalty to any tax due and enter the total on line 76.

However, if you have an overpayment on line 73, subtract the penalty from the amount you would otherwise enter on line 74a or line 75. Lines 74a, 75, and 77 must equal line 73.

If the penalty is more than the overpayment on line 73, enter -0- on lines 74a and 75. Then subtract line 73 from line 77 and enter the result on line 76.

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



Because Form 2210 is complicated, you can leave line 77 blank and the IRS will figure the penalty and send you a bill.

We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2011 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).

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 2012 tax return. This is April 15, 2013, for most people. If you wish to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a Taxpayer*, later.

Child’s Return

If your child cannot sign the return, either parent can sign the child’s name in the space provided. Then, enter “By (your signature), parent for minor child.”

Daytime Phone Number

Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care expenses, etc. If you answer our questions over the phone, we may be able to continue processing your return without mailing you

a letter. If you are filing a joint return, you can enter either your or your spouse’s daytime phone number.



Electronic Return Signatures!

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

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse 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 2010 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2010 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2010 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov and click on “Order a Tax Return or Account Transcript.” (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2010 return.) You will also be prompted to enter your date of birth (DOB).



You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2011.



If you cannot locate your prior year AGI or prior year PIN, use the Electronic Filing PIN Request. This can be found at IRS.gov. Click on “Tools” and then “Electronic Filing PIN Request.” Or you can call 1-866-704-7388.

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

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that cannot be electronically filed. For details, see Form 8453.

Identity Protection PIN

If the IRS gave you an identity protection personal identification number (PIN) because you were a victim of identity theft, enter it in the spaces provided below your daytime phone number. If the IRS has not given you this type of number, leave these spaces blank.

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their

Preparer Tax Identification Number (PTIN) 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.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 in order of the “Attachment Se-

quence No.” shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Attach a copy of Forms W-2 and 2439 to the front of Form 1040. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Forms W-2 and any Forms W-2c. Also attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld.

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
59,000					
59,000	59,050	10,881	8,004	10,881	9,524
59,050	59,100	10,894	8,011	10,894	9,536
59,100	59,150	10,906	8,019	10,906	9,549
59,150	59,200	10,919	8,026	10,919	9,561
59,200	59,250	10,931	8,034	10,931	9,574
59,250	59,300	10,944	8,041	10,944	9,586
59,300	59,350	10,956	8,049	10,956	9,599
59,350	59,400	10,969	8,056	10,969	9,611
59,400	59,450	10,981	8,064	10,981	9,624
59,450	59,500	10,994	8,071	10,994	9,636
59,500	59,550	11,006	8,079	11,006	9,649
59,550	59,600	11,019	8,086	11,019	9,661
59,600	59,650	11,031	8,094	11,031	9,674
59,650	59,700	11,044	8,101	11,044	9,686
59,700	59,750	11,056	8,109	11,056	9,699
59,750	59,800	11,069	8,116	11,069	9,711
59,800	59,850	11,081	8,124	11,081	9,724
59,850	59,900	11,094	8,131	11,094	9,736
59,900	59,950	11,106	8,139	11,106	9,749
59,950	60,000	11,119	8,146	11,119	9,761
60,000					
60,000	60,050	11,131	8,154	11,131	9,774
60,050	60,100	11,144	8,161	11,144	9,786
60,100	60,150	11,156	8,169	11,156	9,799
60,150	60,200	11,169	8,176	11,169	9,811
60,200	60,250	11,181	8,184	11,181	9,824
60,250	60,300	11,194	8,191	11,194	9,836
60,300	60,350	11,206	8,199	11,206	9,849
60,350	60,400	11,219	8,206	11,219	9,861
60,400	60,450	11,231	8,214	11,231	9,874
60,450	60,500	11,244	8,221	11,244	9,886
60,500	60,550	11,256	8,229	11,256	9,899
60,550	60,600	11,269	8,236	11,269	9,911
60,600	60,650	11,281	8,244	11,281	9,924
60,650	60,700	11,294	8,251	11,294	9,936
60,700	60,750	11,306	8,259	11,306	9,949
60,750	60,800	11,319	8,266	11,319	9,961
60,800	60,850	11,331	8,274	11,331	9,974
60,850	60,900	11,344	8,281	11,344	9,986
60,900	60,950	11,356	8,289	11,356	9,999
60,950	61,000	11,369	8,296	11,369	10,011
61,000					
61,000	61,050	11,381	8,304	11,381	10,024
61,050	61,100	11,394	8,311	11,394	10,036
61,100	61,150	11,406	8,319	11,406	10,049
61,150	61,200	11,419	8,326	11,419	10,061
61,200	61,250	11,431	8,334	11,431	10,074
61,250	61,300	11,444	8,341	11,444	10,086
61,300	61,350	11,456	8,349	11,456	10,099
61,350	61,400	11,469	8,356	11,469	10,111
61,400	61,450	11,481	8,364	11,481	10,124
61,450	61,500	11,494	8,371	11,494	10,136
61,500	61,550	11,506	8,379	11,506	10,149
61,550	61,600	11,519	8,386	11,519	10,161
61,600	61,650	11,531	8,394	11,531	10,174
61,650	61,700	11,544	8,401	11,544	10,186
61,700	61,750	11,556	8,409	11,556	10,199
61,750	61,800	11,569	8,416	11,569	10,211
61,800	61,850	11,581	8,424	11,581	10,224
61,850	61,900	11,594	8,431	11,594	10,236
61,900	61,950	11,606	8,439	11,606	10,249
61,950	62,000	11,619	8,446	11,619	10,261

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
62,000					
62,000	62,050	11,631	8,454	11,631	10,274
62,050	62,100	11,644	8,461	11,644	10,286
62,100	62,150	11,656	8,469	11,656	10,299
62,150	62,200	11,669	8,476	11,669	10,311
62,200	62,250	11,681	8,484	11,681	10,324
62,250	62,300	11,694	8,491	11,694	10,336
62,300	62,350	11,706	8,499	11,706	10,349
62,350	62,400	11,719	8,506	11,719	10,361
62,400	62,450	11,731	8,514	11,731	10,374
62,450	62,500	11,744	8,521	11,744	10,386
62,500	62,550	11,756	8,529	11,756	10,399
62,550	62,600	11,769	8,536	11,769	10,411
62,600	62,650	11,781	8,544	11,781	10,424
62,650	62,700	11,794	8,551	11,794	10,436
62,700	62,750	11,806	8,559	11,806	10,449
62,750	62,800	11,819	8,566	11,819	10,461
62,800	62,850	11,831	8,574	11,831	10,474
62,850	62,900	11,844	8,581	11,844	10,486
62,900	62,950	11,856	8,589	11,856	10,499
62,950	63,000	11,869	8,596	11,869	10,511
63,000					
63,000	63,050	11,881	8,604	11,881	10,524
63,050	63,100	11,894	8,611	11,894	10,536
63,100	63,150	11,906	8,619	11,906	10,549
63,150	63,200	11,919	8,626	11,919	10,561
63,200	63,250	11,931	8,634	11,931	10,574
63,250	63,300	11,944	8,641	11,944	10,586
63,300	63,350	11,956	8,649	11,956	10,599
63,350	63,400	11,969	8,656	11,969	10,611
63,400	63,450	11,981	8,664	11,981	10,624
63,450	63,500	11,994	8,671	11,994	10,636
63,500	63,550	12,006	8,679	12,006	10,649
63,550	63,600	12,019	8,686	12,019	10,661
63,600	63,650	12,031	8,694	12,031	10,674
63,650	63,700	12,044	8,701	12,044	10,686
63,700	63,750	12,056	8,709	12,056	10,699
63,750	63,800	12,069	8,716	12,069	10,711
63,800	63,850	12,081	8,724	12,081	10,724
63,850	63,900	12,094	8,731	12,094	10,736
63,900	63,950	12,106	8,739	12,106	10,749
63,950	64,000	12,119	8,746	12,119	10,761
64,000					
64,000	64,050	12,131	8,754	12,131	10,774
64,050	64,100	12,144	8,761	12,144	10,786
64,100	64,150	12,156	8,769	12,156	10,799
64,150	64,200	12,169	8,776	12,169	10,811
64,200	64,250	12,181	8,784	12,181	10,824
64,250	64,300	12,194	8,791	12,194	10,836
64,300	64,350	12,206	8,799	12,206	10,849
64,350	64,400	12,219	8,806	12,219	10,861
64,400	64,450	12,231	8,814	12,231	10,874
64,450	64,500	12,244	8,821	12,244	10,886
64,500	64,550	12,256	8,829	12,256	10,899
64,550	64,600	12,269	8,836	12,269	10,911
64,600	64,650	12,281	8,844	12,281	10,924
64,650	64,700	12,294	8,851	12,294	10,936
64,700	64,750	12,306	8,859	12,306	10,949
64,750	64,800	12,319	8,866	12,319	10,961
64,800	64,850	12,331	8,874	12,331	10,974
64,850	64,900	12,344	8,881	12,344	10,986
64,900	64,950	12,356	8,889	12,356	10,999
64,950	65,000	12,369	8,896	12,369	11,011

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
65,000					
65,000	65,050	12,381	8,904	12,381	11,024
65,050	65,100	12,394	8,911	12,394	11,036
65,100	65,150	12,406	8,919	12,406	11,049
65,150	65,200	12,419	8,926	12,419	11,061
65,200	65,250	12,431	8,934	12,431	11,074
65,250	65,300	12,444	8,941	12,444	11,086
65,300	65,350	12,456	8,949	12,456	11,099
65,350	65,400	12,469	8,956	12,469	11,111
65,400	65,450	12,481	8,964	12,481	11,124
65,450	65,500	12,494	8,971	12,494	11,136
65,500	65,550	12,506	8,979	12,506	11,149
65,550	65,600	12,519	8,986	12,519	11,161
65,600	65,650	12,531	8,994	12,531	11,174
65,650	65,700	12,544	9,001	12,544	11,186
65,700	65,750	12,556	9,009	12,556	11,199
65,750	65,800	12,569	9,016	12,569	11,211
65,800	65,850	12,581	9,024	12,581	11,224
65,850	65,900	12,594	9,031	12,594	11,236
65,900	65,950	12,606	9,039	12,606	11,249
65,950	66,000	12,619	9,046	12,619	11,261
66,000					
66,000	66,050	12,631	9,054	12,631	11,274
66,050	66,100	12,644	9,061	12,644	11,286
66,100	66,150	12,656	9,069	12,656	11,299
66,150	66,200	12,669	9,076	12,669	11,311
66,200	66,250	12,681	9,084	12,681	11,324
66,250	66,300	12,694	9,091	12,694	11,336
66,300	66,350	12,706	9,099	12,706	11,349
66,350	66,400	12,719	9,106	12,719	11,361
66,400	66,450	12,731	9,114	12,731	11,374
66,450	66,500	12,744	9,121	12,744	11,386
66,500	66,550	12,756	9,129	12,756	11,399
66,550	66,600	12,769	9,136	12,769	11,411
66,600	66,650	12,781	9,144	12,781	11,424
66,650	66,700	12,794	9,151	12,794	11,436
66,700	66,750	12,806	9,159	12,806	11,449
66,750	66,800	12,819	9,166	12,819	11,461
66,800	66,850	12,831	9,174	12,831	11,474
66,850	66,900	12,844	9,181	12,844	11,486
66,900	66,950	12,856	9,189	12,856	11,499
66,950	67,000	12,869	9,196	12,869	11,511
67,000					
67,000	67,050	12,881	9,204	12,881	11,524
67,050	67,100	12,894	9,211	12,894	11,536
67,100	67,150	12,906	9,219	12,906	11,549
67,150	67,200	12,919	9,226	12,919	11,561
67,200	67,250	12,931	9,234	12,931	11,574
67,250	67,300	12,944	9		

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
68,000					
68,000	68,050	13,131	9,354	13,131	11,774
68,050	68,100	13,144	9,361	13,144	11,786
68,100	68,150	13,156	9,369	13,156	11,799
68,150	68,200	13,169	9,376	13,169	11,811
68,200	68,250	13,181	9,384	13,181	11,824
68,250	68,300	13,194	9,391	13,194	11,836
68,300	68,350	13,206	9,399	13,206	11,849
68,350	68,400	13,219	9,406	13,219	11,861
68,400	68,450	13,231	9,414	13,231	11,874
68,450	68,500	13,244	9,421	13,244	11,886
68,500	68,550	13,256	9,429	13,256	11,899
68,550	68,600	13,269	9,436	13,269	11,911
68,600	68,650	13,281	9,444	13,281	11,924
68,650	68,700	13,294	9,451	13,294	11,936
68,700	68,750	13,306	9,459	13,306	11,949
68,750	68,800	13,319	9,466	13,319	11,961
68,800	68,850	13,331	9,474	13,331	11,974
68,850	68,900	13,344	9,481	13,344	11,986
68,900	68,950	13,356	9,489	13,356	11,999
68,950	69,000	13,369	9,496	13,369	12,011
69,000					
69,000	69,050	13,381	9,506	13,381	12,024
69,050	69,100	13,394	9,519	13,394	12,036
69,100	69,150	13,406	9,531	13,406	12,049
69,150	69,200	13,419	9,544	13,419	12,061
69,200	69,250	13,431	9,556	13,431	12,074
69,250	69,300	13,444	9,569	13,444	12,086
69,300	69,350	13,456	9,581	13,456	12,099
69,350	69,400	13,469	9,594	13,469	12,111
69,400	69,450	13,481	9,606	13,481	12,124
69,450	69,500	13,494	9,619	13,494	12,136
69,500	69,550	13,506	9,631	13,506	12,149
69,550	69,600	13,519	9,644	13,519	12,161
69,600	69,650	13,531	9,656	13,531	12,174
69,650	69,700	13,544	9,669	13,544	12,186
69,700	69,750	13,556	9,681	13,556	12,199
69,750	69,800	13,569	9,694	13,572	12,211
69,800	69,850	13,581	9,706	13,586	12,224
69,850	69,900	13,594	9,719	13,600	12,236
69,900	69,950	13,606	9,731	13,614	12,249
69,950	70,000	13,619	9,744	13,628	12,261
70,000					
70,000	70,050	13,631	9,756	13,642	12,274
70,050	70,100	13,644	9,769	13,656	12,286
70,100	70,150	13,656	9,781	13,670	12,299
70,150	70,200	13,669	9,794	13,684	12,311
70,200	70,250	13,681	9,806	13,698	12,324
70,250	70,300	13,694	9,819	13,712	12,336
70,300	70,350	13,706	9,831	13,726	12,349
70,350	70,400	13,719	9,844	13,740	12,361
70,400	70,450	13,731	9,856	13,754	12,374
70,450	70,500	13,744	9,869	13,768	12,386
70,500	70,550	13,756	9,881	13,782	12,399
70,550	70,600	13,769	9,894	13,796	12,411
70,600	70,650	13,781	9,906	13,810	12,424
70,650	70,700	13,794	9,919	13,824	12,436
70,700	70,750	13,806	9,931	13,838	12,449
70,750	70,800	13,819	9,944	13,852	12,461
70,800	70,850	13,831	9,956	13,866	12,474
70,850	70,900	13,844	9,969	13,880	12,486
70,900	70,950	13,856	9,981	13,894	12,499
70,950	71,000	13,869	9,994	13,908	12,511

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
71,000					
71,000	71,050	13,881	10,006	13,922	12,524
71,050	71,100	13,894	10,019	13,936	12,536
71,100	71,150	13,906	10,031	13,950	12,549
71,150	71,200	13,919	10,044	13,964	12,561
71,200	71,250	13,931	10,056	13,978	12,574
71,250	71,300	13,944	10,069	13,992	12,586
71,300	71,350	13,956	10,081	14,006	12,599
71,350	71,400	13,969	10,094	14,020	12,611
71,400	71,450	13,981	10,106	14,034	12,624
71,450	71,500	13,994	10,119	14,048	12,636
71,500	71,550	14,006	10,131	14,062	12,649
71,550	71,600	14,019	10,144	14,076	12,661
71,600	71,650	14,031	10,156	14,090	12,674
71,650	71,700	14,044	10,169	14,104	12,686
71,700	71,750	14,056	10,181	14,118	12,699
71,750	71,800	14,069	10,194	14,132	12,711
71,800	71,850	14,081	10,206	14,146	12,724
71,850	71,900	14,094	10,219	14,160	12,736
71,900	71,950	14,106	10,231	14,174	12,749
71,950	72,000	14,119	10,244	14,188	12,761
72,000					
72,000	72,050	14,131	10,256	14,202	12,774
72,050	72,100	14,144	10,269	14,216	12,786
72,100	72,150	14,156	10,281	14,230	12,799
72,150	72,200	14,169	10,294	14,244	12,811
72,200	72,250	14,181	10,306	14,258	12,824
72,250	72,300	14,194	10,319	14,272	12,836
72,300	72,350	14,206	10,331	14,286	12,849
72,350	72,400	14,219	10,344	14,300	12,861
72,400	72,450	14,231	10,356	14,314	12,874
72,450	72,500	14,244	10,369	14,328	12,886
72,500	72,550	14,256	10,381	14,342	12,899
72,550	72,600	14,269	10,394	14,356	12,911
72,600	72,650	14,281	10,406	14,370	12,924
72,650	72,700	14,294	10,419	14,384	12,936
72,700	72,750	14,306	10,431	14,398	12,949
72,750	72,800	14,319	10,444	14,412	12,961
72,800	72,850	14,331	10,456	14,426	12,974
72,850	72,900	14,344	10,469	14,440	12,986
72,900	72,950	14,356	10,481	14,454	12,999
72,950	73,000	14,369	10,494	14,468	13,011
73,000					
73,000	73,050	14,381	10,506	14,482	13,024
73,050	73,100	14,394	10,519	14,496	13,036
73,100	73,150	14,406	10,531	14,510	13,049
73,150	73,200	14,419	10,544	14,524	13,061
73,200	73,250	14,431	10,556	14,538	13,074
73,250	73,300	14,444	10,569	14,552	13,086
73,300	73,350	14,456	10,581	14,566	13,099
73,350	73,400	14,469	10,594	14,580	13,111
73,400	73,450	14,481	10,606	14,594	13,124
73,450	73,500	14,494	10,619	14,608	13,136
73,500	73,550	14,506	10,631	14,622	13,149
73,550	73,600	14,519	10,644	14,636	13,161
73,600	73,650	14,531	10,656	14,650	13,174
73,650	73,700	14,544	10,669	14,664	13,186
73,700	73,750	14,556	10,681	14,678	13,199
73,750	73,800	14,569	10,694	14,692	13,211
73,800	73,850	14,581	10,706	14,706	13,224
73,850	73,900	14,594	10,719	14,720	13,236
73,900	73,950	14,606	10,731	14,734	13,249
73,950	74,000	14,619	10,744	14,748	13,261

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
74,000					
74,000	74,050	14,631	10,756	14,762	13,274
74,050	74,100	14,644	10,769	14,776	13,286
74,100	74,150	14,656	10,781	14,790	13,299
74,150	74,200	14,669	10,794	14,804	13,311
74,200	74,250	14,681	10,806	14,818	13,324
74,250	74,300	14,694	10,819	14,832	13,336
74,300	74,350	14,706	10,831	14,846	13,349
74,350	74,400	14,719	10,844	14,860	13,361
74,400	74,450	14,731	10,856	14,874	13,374
74,450	74,500	14,744	10,869	14,888	13,386
74,500	74,550	14,756	10,881	14,902	13,399
74,550	74,600	14,769	10,894	14,916	13,411
74,600	74,650	14,781	10,906	14,930	13,424
74,650	74,700	14,794	10,919	14,944	13,436
74,700	74,750	14,806	10,931	14,958	13,449
74,750	74,800	14,819	10,944	14,972	13,461
74,800	74,850	14,831	10,956	14,986	13,474
74,850	74,900	14,844	10,969	15,000	13,486
74,900	74,950	14,856	10,981	15,014	13,499
74,950	75,000	14,869	10,994	15,028	13,511
75,000					
75,000	75,050	14,881	11,006	15,042	13,524
75,050	75,100	14,894	11,019	15,056	13,536
75,100	75,150	14,906	11,031	15,070	13,549
75,150	75,200	14,919	11,044	15,084	13,561
75,200	75,250	14,931	11,056	15,098	13,574
75,250	75,300	14,944	11,069	15,112	13,586
75,300	75,350	14,956	11,081	15,126	13,599
75,350	75,400	14,969	11,094	15,140	13,611
75,400	75,450	14,981			

2011 Tax Table—Continued

Table with columns for 'If line 43 (taxable income) is—' and 'And you are—'. Sub-section for tax rate 77,000, covering income ranges from 77,000 to 79,950.

Table with columns for 'If line 43 (taxable income) is—' and 'And you are—'. Sub-section for tax rate 80,000, covering income ranges from 80,000 to 82,950.

Table with columns for 'If line 43 (taxable income) is—' and 'And you are—'. Sub-section for tax rate 83,000, covering income ranges from 83,000 to 85,950.

* This column must also be used by a qualifying widow(er).

(Continued)

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
86,000					
86,000	86,050	17,704	13,756	18,122	16,274
86,050	86,100	17,718	13,769	18,136	16,286
86,100	86,150	17,732	13,781	18,150	16,299
86,150	86,200	17,746	13,794	18,164	16,311
86,200	86,250	17,760	13,806	18,178	16,324
86,250	86,300	17,774	13,819	18,192	16,336
86,300	86,350	17,788	13,831	18,206	16,349
86,350	86,400	17,802	13,844	18,220	16,361
86,400	86,450	17,816	13,856	18,234	16,374
86,450	86,500	17,830	13,869	18,248	16,386
86,500	86,550	17,844	13,881	18,262	16,399
86,550	86,600	17,858	13,894	18,276	16,411
86,600	86,650	17,872	13,906	18,290	16,424
86,650	86,700	17,886	13,919	18,304	16,436
86,700	86,750	17,900	13,931	18,318	16,449
86,750	86,800	17,914	13,944	18,332	16,461
86,800	86,850	17,928	13,956	18,346	16,474
86,850	86,900	17,942	13,969	18,360	16,486
86,900	86,950	17,956	13,981	18,374	16,499
86,950	87,000	17,970	13,994	18,388	16,511
87,000					
87,000	87,050	17,984	14,006	18,402	16,524
87,050	87,100	17,998	14,019	18,416	16,536
87,100	87,150	18,012	14,031	18,430	16,549
87,150	87,200	18,026	14,044	18,444	16,561
87,200	87,250	18,040	14,056	18,458	16,574
87,250	87,300	18,054	14,069	18,472	16,586
87,300	87,350	18,068	14,081	18,486	16,599
87,350	87,400	18,082	14,094	18,500	16,611
87,400	87,450	18,096	14,106	18,514	16,624
87,450	87,500	18,110	14,119	18,528	16,636
87,500	87,550	18,124	14,131	18,542	16,649
87,550	87,600	18,138	14,144	18,556	16,661
87,600	87,650	18,152	14,156	18,570	16,674
87,650	87,700	18,166	14,169	18,584	16,686
87,700	87,750	18,180	14,181	18,598	16,699
87,750	87,800	18,194	14,194	18,612	16,711
87,800	87,850	18,208	14,206	18,626	16,724
87,850	87,900	18,222	14,219	18,640	16,736
87,900	87,950	18,236	14,231	18,654	16,749
87,950	88,000	18,250	14,244	18,668	16,761
88,000					
88,000	88,050	18,264	14,256	18,682	16,774
88,050	88,100	18,278	14,269	18,696	16,786
88,100	88,150	18,292	14,281	18,710	16,799
88,150	88,200	18,306	14,294	18,724	16,811
88,200	88,250	18,320	14,306	18,738	16,824
88,250	88,300	18,334	14,319	18,752	16,836
88,300	88,350	18,348	14,331	18,766	16,849
88,350	88,400	18,362	14,344	18,780	16,861
88,400	88,450	18,376	14,356	18,794	16,874
88,450	88,500	18,390	14,369	18,808	16,886
88,500	88,550	18,404	14,381	18,822	16,899
88,550	88,600	18,418	14,394	18,836	16,911
88,600	88,650	18,432	14,406	18,850	16,924
88,650	88,700	18,446	14,419	18,864	16,936
88,700	88,750	18,460	14,431	18,878	16,949
88,750	88,800	18,474	14,444	18,892	16,961
88,800	88,850	18,488	14,456	18,906	16,974
88,850	88,900	18,502	14,469	18,920	16,986
88,900	88,950	18,516	14,481	18,934	16,999
88,950	89,000	18,530	14,494	18,948	17,011

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
89,000					
89,000	89,050	18,544	14,506	18,962	17,024
89,050	89,100	18,558	14,519	18,976	17,036
89,100	89,150	18,572	14,531	18,990	17,049
89,150	89,200	18,586	14,544	19,004	17,061
89,200	89,250	18,600	14,556	19,018	17,074
89,250	89,300	18,614	14,569	19,032	17,086
89,300	89,350	18,628	14,581	19,046	17,099
89,350	89,400	18,642	14,594	19,060	17,111
89,400	89,450	18,656	14,606	19,074	17,124
89,450	89,500	18,670	14,619	19,088	17,136
89,500	89,550	18,684	14,631	19,102	17,149
89,550	89,600	18,698	14,644	19,116	17,161
89,600	89,650	18,712	14,656	19,130	17,174
89,650	89,700	18,726	14,669	19,144	17,186
89,700	89,750	18,740	14,681	19,158	17,199
89,750	89,800	18,754	14,694	19,172	17,211
89,800	89,850	18,768	14,706	19,186	17,224
89,850	89,900	18,782	14,719	19,200	17,236
89,900	89,950	18,796	14,731	19,214	17,249
89,950	90,000	18,810	14,744	19,228	17,261
90,000					
90,000	90,050	18,824	14,756	19,242	17,274
90,050	90,100	18,838	14,769	19,256	17,286
90,100	90,150	18,852	14,781	19,270	17,299
90,150	90,200	18,866	14,794	19,284	17,311
90,200	90,250	18,880	14,806	19,298	17,324
90,250	90,300	18,894	14,819	19,312	17,336
90,300	90,350	18,908	14,831	19,326	17,349
90,350	90,400	18,922	14,844	19,340	17,361
90,400	90,450	18,936	14,856	19,354	17,374
90,450	90,500	18,950	14,869	19,368	17,386
90,500	90,550	18,964	14,881	19,382	17,399
90,550	90,600	18,978	14,894	19,396	17,411
90,600	90,650	18,992	14,906	19,410	17,424
90,650	90,700	19,006	14,919	19,424	17,436
90,700	90,750	19,020	14,931	19,438	17,449
90,750	90,800	19,034	14,944	19,452	17,461
90,800	90,850	19,048	14,956	19,466	17,474
90,850	90,900	19,062	14,969	19,480	17,486
90,900	90,950	19,076	14,981	19,494	17,499
90,950	91,000	19,090	14,994	19,508	17,511
91,000					
91,000	91,050	19,104	15,006	19,522	17,524
91,050	91,100	19,118	15,019	19,536	17,536
91,100	91,150	19,132	15,031	19,550	17,549
91,150	91,200	19,146	15,044	19,564	17,561
91,200	91,250	19,160	15,056	19,578	17,574
91,250	91,300	19,174	15,069	19,592	17,586
91,300	91,350	19,188	15,081	19,606	17,599
91,350	91,400	19,202	15,094	19,620	17,611
91,400	91,450	19,216	15,106	19,634	17,624
91,450	91,500	19,230	15,119	19,648	17,636
91,500	91,550	19,244	15,131	19,662	17,649
91,550	91,600	19,258	15,144	19,676	17,661
91,600	91,650	19,272	15,156	19,690	17,674
91,650	91,700	19,286	15,169	19,704	17,686
91,700	91,750	19,300	15,181	19,718	17,699
91,750	91,800	19,314	15,194	19,732	17,711
91,800	91,850	19,328	15,206	19,746	17,724
91,850	91,900	19,342	15,219	19,760	17,736
91,900	91,950	19,356	15,231	19,774	17,749
91,950	92,000	19,370	15,244	19,788	17,761

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
92,000					
92,000	92,050	19,384	15,256	19,802	17,774
92,050	92,100	19,398	15,269	19,816	17,786
92,100	92,150	19,412	15,281	19,830	17,799
92,150	92,200	19,426	15,294	19,844	17,811
92,200	92,250	19,440	15,306	19,858	17,824
92,250	92,300	19,454	15,319	19,872	17,836
92,300	92,350	19,468	15,331	19,886	17,849
92,350	92,400	19,482	15,344	19,900	17,861
92,400	92,450	19,496	15,356	19,914	17,874
92,450	92,500	19,510	15,369	19,928	17,886
92,500	92,550	19,524	15,381	19,942	17,899
92,550	92,600	19,538	15,394	19,956	17,911
92,600	92,650	19,552	15,406	19,970	17,924
92,650	92,700	19,566	15,419	19,984	17,936
92,700	92,750	19,			

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
95,000					
95,000	95,050	20,224	16,006	20,642	18,524
95,050	95,100	20,238	16,019	20,656	18,536
95,100	95,150	20,252	16,031	20,670	18,549
95,150	95,200	20,266	16,044	20,684	18,561
95,200	95,250	20,280	16,056	20,698	18,574
95,250	95,300	20,294	16,069	20,712	18,586
95,300	95,350	20,308	16,081	20,726	18,599
95,350	95,400	20,322	16,094	20,740	18,611
95,400	95,450	20,336	16,106	20,754	18,624
95,450	95,500	20,350	16,119	20,768	18,636
95,500	95,550	20,364	16,131	20,782	18,649
95,550	95,600	20,378	16,144	20,796	18,661
95,600	95,650	20,392	16,156	20,810	18,674
95,650	95,700	20,406	16,169	20,824	18,686
95,700	95,750	20,420	16,181	20,838	18,699
95,750	95,800	20,434	16,194	20,852	18,711
95,800	95,850	20,448	16,206	20,866	18,724
95,850	95,900	20,462	16,219	20,880	18,736
95,900	95,950	20,476	16,231	20,894	18,749
95,950	96,000	20,490	16,244	20,908	18,761
96,000					
96,000	96,050	20,504	16,256	20,922	18,774
96,050	96,100	20,518	16,269	20,936	18,786
96,100	96,150	20,532	16,281	20,950	18,799
96,150	96,200	20,546	16,294	20,964	18,811
96,200	96,250	20,560	16,306	20,978	18,824
96,250	96,300	20,574	16,319	20,992	18,836
96,300	96,350	20,588	16,331	21,006	18,849
96,350	96,400	20,602	16,344	21,020	18,861
96,400	96,450	20,616	16,356	21,034	18,874
96,450	96,500	20,630	16,369	21,048	18,886
96,500	96,550	20,644	16,381	21,062	18,899
96,550	96,600	20,658	16,394	21,076	18,911
96,600	96,650	20,672	16,406	21,090	18,924
96,650	96,700	20,686	16,419	21,104	18,936
96,700	96,750	20,700	16,431	21,118	18,949
96,750	96,800	20,714	16,444	21,132	18,961
96,800	96,850	20,728	16,456	21,146	18,974
96,850	96,900	20,742	16,469	21,160	18,986
96,900	96,950	20,756	16,481	21,174	18,999
96,950	97,000	20,770	16,494	21,188	19,011

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
97,000					
97,000	97,050	20,784	16,506	21,202	19,024
97,050	97,100	20,798	16,519	21,216	19,036
97,100	97,150	20,812	16,531	21,230	19,049
97,150	97,200	20,826	16,544	21,244	19,061
97,200	97,250	20,840	16,556	21,258	19,074
97,250	97,300	20,854	16,569	21,272	19,086
97,300	97,350	20,868	16,581	21,286	19,099
97,350	97,400	20,882	16,594	21,300	19,111
97,400	97,450	20,896	16,606	21,314	19,124
97,450	97,500	20,910	16,619	21,328	19,136
97,500	97,550	20,924	16,631	21,342	19,149
97,550	97,600	20,938	16,644	21,356	19,161
97,600	97,650	20,952	16,656	21,370	19,174
97,650	97,700	20,966	16,669	21,384	19,186
97,700	97,750	20,980	16,681	21,398	19,199
97,750	97,800	20,994	16,694	21,412	19,211
97,800	97,850	21,008	16,706	21,426	19,224
97,850	97,900	21,022	16,719	21,440	19,236
97,900	97,950	21,036	16,731	21,454	19,249
97,950	98,000	21,050	16,744	21,468	19,261
98,000					
98,000	98,050	21,064	16,756	21,482	19,274
98,050	98,100	21,078	16,769	21,496	19,286
98,100	98,150	21,092	16,781	21,510	19,299
98,150	98,200	21,106	16,794	21,524	19,311
98,200	98,250	21,120	16,806	21,538	19,324
98,250	98,300	21,134	16,819	21,552	19,336
98,300	98,350	21,148	16,831	21,566	19,349
98,350	98,400	21,162	16,844	21,580	19,361
98,400	98,450	21,176	16,856	21,594	19,374
98,450	98,500	21,190	16,869	21,608	19,386
98,500	98,550	21,204	16,881	21,622	19,399
98,550	98,600	21,218	16,894	21,636	19,411
98,600	98,650	21,232	16,906	21,650	19,424
98,650	98,700	21,246	16,919	21,664	19,436
98,700	98,750	21,260	16,931	21,678	19,449
98,750	98,800	21,274	16,944	21,692	19,461
98,800	98,850	21,288	16,956	21,706	19,474
98,850	98,900	21,302	16,969	21,720	19,486
98,900	98,950	21,316	16,981	21,734	19,499
98,950	99,000	21,330	16,994	21,748	19,511

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
99,000					
99,000	99,050	21,344	17,006	21,762	19,524
99,050	99,100	21,358	17,019	21,776	19,536
99,100	99,150	21,372	17,031	21,790	19,549
99,150	99,200	21,386	17,044	21,804	19,561
99,200	99,250	21,400	17,056	21,818	19,574
99,250	99,300	21,414	17,069	21,832	19,586
99,300	99,350	21,428	17,081	21,846	19,599
99,350	99,400	21,442	17,094	21,860	19,611
99,400	99,450	21,456	17,106	21,874	19,624
99,450	99,500	21,470	17,119	21,888	19,636
99,500	99,550	21,484	17,131	21,902	19,649
99,550	99,600	21,498	17,144	21,916	19,661
99,600	99,650	21,512	17,156	21,930	19,674
99,650	99,700	21,526	17,169	21,944	19,686
99,700	99,750	21,540	17,181	21,958	19,699
99,750	99,800	21,554	17,194	21,972	19,711
99,800	99,850	21,568	17,206	21,986	19,724
99,850	99,900	21,582	17,219	22,000	19,736
99,900	99,950	21,596	17,231	22,014	19,749
99,950	100,000	21,610	17,244	22,028	19,761

\$100,000 or over — use the Tax Computation Worksheet

* This column must also be used by a qualifying widow(er)

2011 Tax Computation Worksheet—Line 44



See the instructions for line 44 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is **Single**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$174,400	\$	× 28% (.28)	\$	\$ 6,383.00	\$
Over \$174,400 but not over \$379,150	\$	× 33% (.33)	\$	\$ 15,103.00	\$
Over \$379,150	\$	× 35% (.35)	\$	\$22,686.00	\$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$139,350	\$	× 25% (.25)	\$	\$ 7,750.00	\$
Over \$139,350 but not over \$212,300	\$	× 28% (.28)	\$	\$ 11,930.50	\$
Over \$212,300 but not over \$379,150	\$	× 33% (.33)	\$	\$ 22,545.50	\$
Over \$379,150	\$	× 35% (.35)	\$	\$ 30,128.50	\$

Section C—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$106,150	\$	× 28% (.28)	\$	\$ 5,965.25	\$
Over \$106,150 but not over \$189,575	\$	× 33% (.33)	\$	\$ 11,272.75	\$
Over \$189,575	\$	× 35% (.35)	\$	\$ 15,064.25	\$

Section D—Use if your filing status is **Head of household**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$119,400	\$	× 25% (.25)	\$	\$ 5,232.50	\$
Over \$119,400 but not over \$193,350	\$	× 28% (.28)	\$	\$ 8,814.50	\$
Over \$193,350 but not over \$379,150	\$	× 33% (.33)	\$	\$ 18,482.00	\$
Over \$379,150	\$	× 35% (.35)	\$	\$ 26,065.00	\$

General Information

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).

- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.

- Be sure you used the correct method to figure your tax. See the instructions for line 44.

- Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.

- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.

- If you live in an apartment, be sure to include your apartment number in your address.

- If you are taking the standard deduction, see the instructions for line 40 to be sure you entered the correct amount.

- If you received capital gain distributions but were not required to file Schedule D, make sure you checked the box on line 13.

- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.

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

- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.

- 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 76 for details.

- Do not file more than one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed. Filing more than

one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

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. You may also qualify for relief if you were a married resident of a community property state but did not file a joint return and are now liable for an underpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

Income Tax Withholding and Estimated Tax Payments for 2012

If the amount you owe or the amount you overpaid 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 2012 pay. For details on how to complete Form W-4, see Pub. 505. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits), you can

have tax withheld from those payments by giving the payer Form W-4V.



You can use the IRS Withholding Calculator at www.irs.gov/individuals, instead of Pub. 505 or the worksheets included with

Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.

In general, you do not have to make estimated tax payments if you expect that your 2012 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2012 is \$1,000 or more, see Form 1040-ES. It has a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 4535.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484 or TTY/TDD 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338) or TTY/TDD 1-866-653-4261.

Visit IRS.gov and enter “identity theft” in the search box to learn more about identity theft and how to reduce your risk.

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. Do not add your gift to any tax you may owe. See the instructions for line 76 for details on how to pay any tax you owe. Go to www.publicdebt.treas.gov for information on how to make this type of gift online.



You may be able to deduct this gift on your 2012 tax return.

How Long Should Records Be Kept?

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. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

Amended Return

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

Need a Copy of Your Tax Return?

If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or 4506T-EZ, visit IRS.gov and click on “Order a Tax Return or Account Transcript,” or call us at 1-800-908-9946.

Death of a Taxpayer

If a taxpayer died before filing a return for 2011, 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, it may delay the processing of the return.

If your spouse died in 2011 and you did not remarry in 2011, or if your spouse died in 2012 before filing a return for 2011, you can file a joint return. A joint return should show your spouse’s 2011 income before death and your income for all of 2011. 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 include 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 or see Pub. 559.

Past Due Returns

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 or go to www.irs.gov/individuals for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2008 return in 2012, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

Other Ways To Get Help

Send Your Written Tax Questions to the IRS

You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (hearing impaired customers with access to TTY/TDD equipment may call 1-800-829-4059). Do not send questions with your return.

Research Your Tax Questions Online

You can find answers to many of your tax questions online. Go to www.irs.gov/individuals. 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.”
- Main index of tax topics. This is an online version of the TeleTax topics.
- Interactive Tax Assistant (ITA). The ITA provides answers to a limited number of tax law questions using a probe and response process.

Free Tax Return Assistance

Free help with your return. If you need assistance preparing your return, visit the nearest Volunteer Income Tax Assistance

(VITA) or Tax Counseling for the Elderly (TCE) site in your community. There are over 12,000 sites nationwide and each site is staffed by volunteers who are trained and certified to prepare federal income tax returns. VITA sites are also available at international and domestic military installations.

Volunteers in this program must adhere to strict quality and ethical standards and pass a certification test each year. VITA volunteers assist low to moderate income (generally under \$50,000 in adjusted gross income) taxpayers and TCE volunteers assist elderly taxpayers (age 60 and older).

Available services. Free electronic filing is offered and volunteers will help you claim the earned income credit, child tax credit, credit for the elderly, and other credits and deductions you can take.

What to bring. These are some of the items to bring to the VITA/TCE site to have your tax return prepared.

- Proof of identification.
- Social security cards for you, your spouse and dependents and/or a social security number verification letter issued by the Social Security Administration.
- Individual taxpayer identification number (ITIN) assignment letter for you, your spouse and dependents.
- Proof of foreign status, if applying for an ITIN.
- Birth dates for you, your spouse, and any dependents.
- Form(s) W-2, W-2G, 1099-INT, 1099-DIV, and 1099-R.
- A copy of your 2010 federal and state returns, if available.
- A blank check or anything that shows your bank routing and account numbers for direct deposit.
- Total paid to daycare provider and the daycare provider's tax identification number (the provider's social security number or the provider's business employer identification number).
- To file taxes electronically on a joint return, both spouses must be present to sign the required forms.

Find a site near you and get additional information. For more information on these programs and a location in your community, go to IRS.gov and enter keyword "VITA" in the search box. You may also contact us at 1-800-829-1040. To locate the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669.

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."

IRS Videos

The IRS Video portal www.IRSvideos.gov contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

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.

Tax Services in Other Languages

To better serve taxpayers whose native language is not English, we have products and services in various languages.

For Spanish speaking taxpayers, we have:

- Spanish Publication 17, El Impuesto Federal sobre los Ingresos, and
- www.irs.gov/espanol.

We also offer a Basic Tax Responsibilities CD/DVD in the following languages.

- Spanish.
- Chinese.
- Vietnamese.
- Korean.
- Russian.

To get a copy of this CD/DVD, call the National Distribution Center at 1-800-829-3676 and ask for Pub. 4580 in your language.



The IRS Taxpayer Assistance Centers provide over-the-phone interpreter assistance in more than 170 different languages.

To find the number, see Everyday Tax Solutions above.

Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 76.

Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you do not file your return by the due date (including extensions), 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, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually 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. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at www.irs.gov/irb/2010-17_IRB/ar13.html.

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details on some of these penalties.

Refund Information

where's my refund?

You can go online to check the status of your refund 72 hours after IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after you mail a paper return. But if you filed Form 5405, 8379, or 8839 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



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

- Your social security number (or individual taxpayer identification number),

- Your filing status, and
- The exact whole dollar amount of your refund.



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



If you do not have Internet access, you have two options:

- You can check the status of your refund on the new IRS phone app. Download the free IRS2Go app by

visiting the iTunes app store or the Android Marketplace. IRS2Go is a new way to provide you with information and tools.

- You can call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

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

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

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

What Is TeleTax?

Recorded Tax Information

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 at www.irs.gov/taxtopics.

TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
IRS Help Available	
101	IRS services— Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
102	Tax assistance for individuals with disabilities and the hearing impaired
103	Tax help for small businesses and self-employed
104	Taxpayer Advocate Service—Your voice at the IRS
105	Armed Forces tax information
107	Tax relief in disaster situations
IRS Procedures	
151	Your appeal rights
152	Refund information

Topic No.	Subject
153	What to do if you haven't filed your tax return
154	Form W-2 and Form 1099-R (What to do if incorrect or not received)
155	Forms and publications—How to order
156	Copy of your tax return—How to get one
157	Change of address—How to notify IRS
158	Ensuring proper credit of payments
159	Prior year(s) Form W-2 (How to get a copy)
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
Collection	
201	The collection process
202	Tax payment options

Topic No.	Subject
203	Refund offsets: For unpaid child support and certain federal, state, and unemployment compensation debts
204	Offers in compromise
205	Innocent spouse relief (Including separation of liability and equitable relief)
206	Dishonored payments
Alternative Filing Methods	
253	Substitute tax forms
254	How to choose a tax return preparer
255	Self-select PIN signature method for online registration
General Information	
301	When, where, and how to file
303	Checklist of common errors when preparing your tax return
304	Extension of time to file your tax return
305	Recordkeeping

TeleTax Topics

(Continued)

Topic No.	Subject
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)

Which Forms to File

352	Which form—1040, 1040A, or 1040EZ?
356	Decedents

Types of Income

401	Wages and salaries
403	Interest received
404	Dividends
407	Business income
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and expenses
420	Bartering income
421	Scholarship and fellowship grants
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
427	Stock options
429	Traders in securities (information for Form 1040 filers)
430	Exchange of policyholder interest for stock
431	Canceled debt—Is it Income or Not?

Adjustments to Income

451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction

Itemized Deductions

501	Should I itemize?
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Topic No.	Subject
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Charitable contributions
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Casualty, disaster, and theft losses (including federally declared disaster areas)

Tax Computation

551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment income
554	Self-employment tax
556	Alternative minimum tax
557	Tax on early distributions from traditional and Roth IRAs
558	Tax on early distributions from retirement plans, other than IRAs

Tax Credits

601	Earned income credit (EIC)
602	Child and dependent care credit
607	Adoption credit and adoption assistance programs for 2010 and 2011
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
611	First-time homebuyer credit—Purchases made in 2008
612	First-time homebuyer credit—Purchases made in 2009, 2010, and 2011

IRS Notices

651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges

Basis of Assets, Depreciation, and Sale of Assets

701	Sale of your home
703	Basis of assets
704	Depreciation
705	Installment sales

Employer Tax Information

751	Social security and Medicare withholding rates
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Topic No.	Subject
752	Form W-2—Where, when, and how to file
753	Form W-4—Employee's Withholding Allowance Certificate
755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Forms 941 and 944—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
759	A business credit is available for qualified employers under The Hire Act of 2010
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
763	The Affordable Care Act of 2010 offers employers new tax deductions and credits

Electronic Media Filers—1099 Series and Related Information Returns

801	Who must file electronically
802	Applications, forms, and information
803	Waivers and extensions
804	Test files and combined federal and state filing
805	Electronic filing of information returns

Tax Information for Aliens and U.S. Citizens Living Abroad

851	Resident and nonresident aliens
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)—Form W-7
858	Alien tax clearance

Tax Information for Residents of Puerto Rico

901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
903	Federal employment tax in Puerto Rico
904	Tax assistance for residents of Puerto Rico

Topic numbers are effective January 1, 2012.

Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* below. 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 2011 refund, see Refund Information, earlier.

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.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The “Caller ID Number” shown at the top of any notice you received.

- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.
- 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 selection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040 (hearing impaired customers with TTY/TDD equipment may

call 1-800-829-4059). Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

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.

Quick and Easy Access to Tax Help and Tax Forms and Publications



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



Internet

You can access IRS.gov 24 hours a day, 7 days a week.

Online services and help. Go to IRS.gov to obtain information on:

- **Free File**—Use free tax software to prepare and e-file your tax return at www.irs.gov/freefile.
- **Interactive Tax Assistant**—Provides answers to tax law questions using a probe and response process.
- **Online Services**—Conduct business with the IRS electronically.
- **Taxpayer Advocate Service**—Helps taxpayers resolve problems with the IRS.
- **Where's My Refund**—Your refund status anytime from anywhere.
- **Free Tax Return Preparation**—Locate the site nearest you.
- **Recent Tax Changes**
- **Tax information for Innocent Spouses**
- **Disaster Tax Relief**
- **Identity Theft and Your Tax Records**
- **Online Payment Agreement (OPA) Application**
- **Applying for Offers in Compromise**

View and download tax forms and publications. Click on “Forms & Pubs” or go to www.irs.gov/formspubs to:

- View or download current and previous year tax forms and publications.
- Order current year tax forms and publications online.

Online ordering of tax forms and publications. To order tax forms and publications delivered by mail, go to www.irs.gov/formspubs.

- For current year tax forms and publications, click on “Forms and publications by U.S. mail.”
- For tax forms and publications on a DVD, click on “Tax products DVD (Pub. 1796).”



To get information, forms, and publications in Spanish, go to www.irs.gov/espanol.



Phone

TeleTax information - 24 hour tax information. Call 1-800-829-4477. See the earlier list of tax topic numbers and details.

Tax forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

Tax help and questions. Call 1-800-829-1040.

Hearing Impaired TTY/TDD. Call 1-800-829-4059.

National Taxpayer Advocate helpline. Call 1-877-777-4778.



Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Also, some grocery stores, copy centers, city and county government offices, and credit unions

have reproducible tax forms and publications available to photocopy or print from a DVD.



Mail

You can order forms, instructions, and publications by completing the order blank, later. You should receive your order within 10 days after we receive your request.



DVD

Buy IRS Pub. 1796, IRS Tax Products DVD, from National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$30 (no handling fee) or call 1-877-233-6767 toll-free to buy the DVD for \$30 (plus a \$6 handling fee). Price and handling fee are subject to change. The first release will ship early January 2012 and the final release will ship early March 2012.

Other ways to get help. See *Other Ways To Get Help*, earlier.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. 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 provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the 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, and U.S. commonwealths or possessions 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 needed 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

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. Please put "Forms Comment" on the subject line. You can also send us comments from www.irs.gov/formspubs/. Select "Comment on Tax Forms and Publications" under "Information About." Or you can write to Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP:T:I, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

The table below shows burden estimates based on current statutory requirements as of October 21, 2011, for taxpayers filing a 2011 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have

fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 18 hours, with an average cost of \$230 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 22 hours and \$290; the average burden for taxpayers filing Form 1040A is about 10 hours and \$120; and the average for Form 1040EZ filers is about 7 hours and \$50.

Within each of these estimates there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 12 hours and \$150, while business taxpayers are expected to have an average burden of about 32 hours and \$410. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

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*.

Estimated Average Taxpayer Burden for Individuals by Activity

Primary 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	18	8	2	4	1	3	\$230
Primary forms filed								
1040	68	22	10	3	4	1	3	290
1040A	19	10	4	1	3	1	2	120
1040EZ	13	7	2	1	2	1	1	50
Type of taxpayer								
Nonbusiness***	70	12	5	2	3	1	2	150
Business***	30	32	16	4	6	1	4	410

*Detail may not add to total time due to rounding.

**Dollars rounded to the nearest \$10.

***You are considered 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 considered a “nonbusiness” filer if you did not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

Order Form for Forms and Publications

The most frequently ordered forms and publications are listed on the order form below. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.



For faster ways of getting the items you need, go to www.irs.gov/formspubs.

How To Use the Order Form

Circle the items you need on the order form below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided below to en-

sure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown here. You should receive your order within 10 days after receipt of your request.

Do not send your tax return to the address shown here. Instead, see the addresses at the end of these instructions.

Mail Your Order Form To:

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

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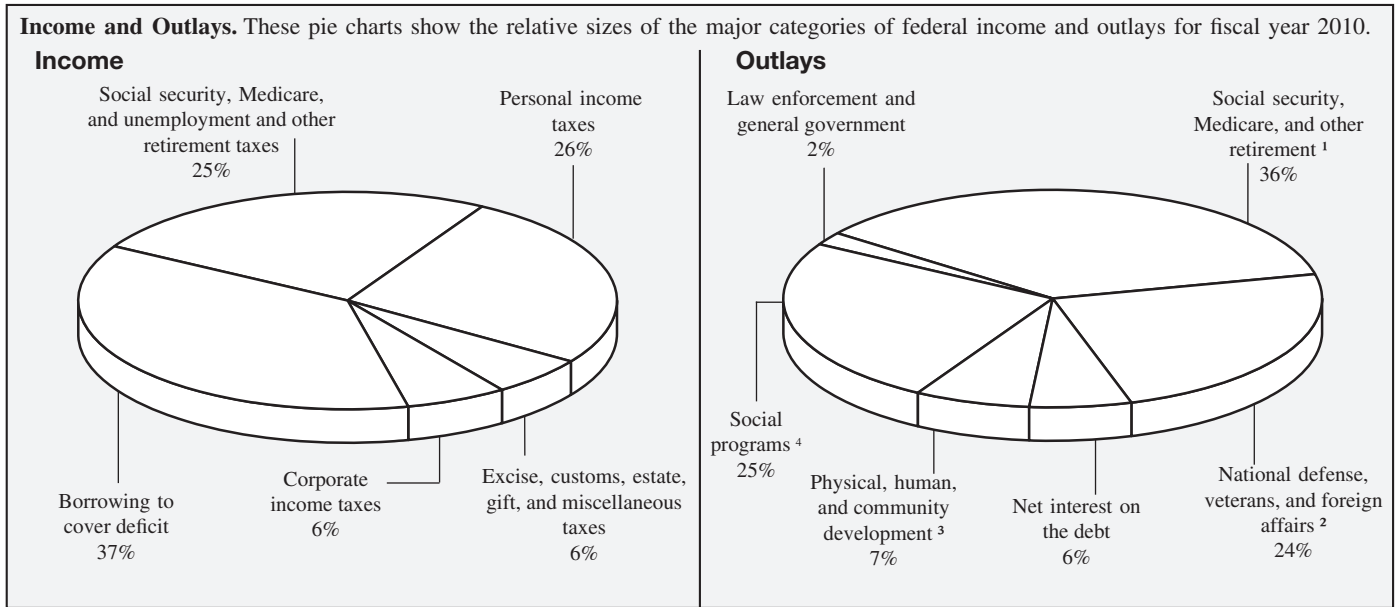
Name	
Postal mailing address	Apt./Suite/Room
City	State ZIP code
Foreign country	International postal code
Daytime phone number ()	

Circle the forms and publications you need. The instructions for any form you order will be included.

Use the blank spaces to order items not listed.

1040	Schedule F (1040)	1040X	5405	Pub. 1	Pub. 526	Pub. 583	Pub. 4681
Schedule A (1040)	Schedule H (1040)	2106	6251	Pub. 17	Pub. 527	Pub. 587	
Schedule B (1040A or 1040)	Schedule J (1040)	2441	8283	Pub. 334	Pub. 529	Pub. 590	
Schedule C (1040)	Schedule R (1040A or 1040)	3903	8606	Pub. 463	Pub. 535	Pub. 596	
Schedule C-EZ (1040)	Schedule SE (1040)	4506	8812	Pub. 501	Pub. 547	Pub. 910	
Schedule D (1040)	1040A	4506-T	8822	Pub. 502	Pub. 550	Pub. 915	
Form 8949	1040EZ	4562	8829	Pub. 505	Pub. 551	Pub. 946	
Schedule E (1040)	1040-ES (2012)	4684	8863	Pub. 523	Pub. 554	Pub. 970	
Schedule EIC (1040A or 1040)	1040-V	4868	8917	Pub. 525	Pub. 575	Pub. 972	

Major Categories of Federal Income and Outlays for Fiscal Year 2010



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 receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2010 (which began on October 1, 2009, and ended on September 30, 2010), Federal income was \$2,163 billion

and outlays were \$3,456 billion, leaving a deficit of \$1,293 billion.

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 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 16% 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 shown here exclude undistributed offsetting receipts, which were \$82 billion in fiscal year 2010. 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.

2011 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44.

Schedule X—If your filing status is **Single**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$8,500	10%	\$0
8,500	34,500	\$850.00 + 15%	8,500
34,500	83,600	4,750.00 + 25%	34,500
83,600	174,400	17,025.00 + 28%	83,600
174,400	379,150	42,449.00 + 33%	174,400
379,150	-----	110,016.50 + 35%	379,150

Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$17,000	10%	\$0
17,000	69,000	\$1,700.00 + 15%	17,000
69,000	139,350	9,500.00 + 25%	69,000
139,350	212,300	27,087.50 + 28%	139,350
212,300	379,150	47,513.50 + 33%	212,300
379,150	-----	102,574.00 + 35%	379,150

Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$8,500	10%	\$0
8,500	34,500	\$850.00 + 15%	8,500
34,500	69,675	4,750.00 + 25%	34,500
69,675	106,150	13,543.75 + 28%	69,675
106,150	189,575	23,756.75 + 33%	106,150
189,575	-----	51,287.00 + 35%	189,575

Schedule Z—If your filing status is **Head of household**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$12,150	10%	\$0
12,150	46,250	\$1,215.00 + 15%	12,150
46,250	119,400	6,330.00 + 25%	46,250
119,400	193,350	24,617.50 + 28%	119,400
193,350	379,150	45,323.50 + 33%	193,350
379,150	-----	106,637.50 + 35%	379,150

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Where Do You File?

Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see *Private Delivery Services* under *Filing Requirements*, earlier.



Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also, include your complete return address.

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, Georgia, North Carolina, South Carolina	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 105017 Atlanta, GA 30348-5017
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Nevada, Oregon, Washington	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Utah, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Kentucky, Missouri, New Jersey, Tennessee, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 970011 St. Louis, MO 63197-0011
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.