

1040A

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS

2012



makes doing your taxes faster and easier.



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.

MAILING YOUR RETURN

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

FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040A and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1040a.

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



Department of the Treasury Internal Revenue Service IRS.gov



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Treasury

**Internal
Revenue
Service**

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The Taxpayer Advocate Service Is Here To Help You

What is the 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.

What can TAS do for you?

We can offer you free help with IRS problems that you can't resolve on your own. We know the tax process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem 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, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem.

• TAS is an independent organization within the IRS. Our advocates know how to work with the IRS to get your problems resolved.

• Our services are free and tailored to meet your needs.

• We have offices in *every state, the District of Columbia, and Puerto Rico*.

• Our [online tax toolkit](#) can help you understand your rights and options in dealing with the IRS. Go to www.taxpayeradvocate.irs.gov/Individuals/Get-Tax-Help.

How can you reach us?

If you think TAS can 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 us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?

TAS also works to resolve large-scale, 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 Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some 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 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, read the LITC page on www.irs.gov/advocate or IRS [Publication 4134, Low Income Taxpayer Clinic List](#). You can also get this publication at your local IRS office or by calling 1-800-829-3676.

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).

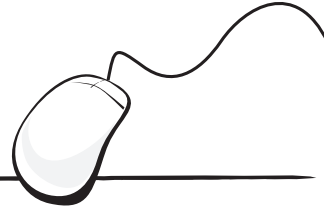
The IRS Mission

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.

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 15.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and 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.

Most tax return preparers are now 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 of 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 2012, 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.

Make your tax payments electronically—it's easy!

Do you have a balance due or owe estimated taxes? You can pay electronically either online or by phone, using your bank account or a credit or debit card. If you e-file your return, you can also schedule your payment by Electronic Funds Withdrawal or by credit or debit card.

It's convenient! You control when your payment is submitted and processed, and receive confirmation of your payment.

It's secure! The IRS uses the latest encryption technology to transmit your payment, and does not store your bank information.

It's green! Electronic payments are paperless, so no check to write and no voucher to mail!

Visit www.irs.gov/e-pay for more information or to make a payment.

What's New

For information about any additional changes to the 2012 tax law or any other developments affecting Form 1040A or its instructions, go to www.irs.gov/form1040a.

Tax benefits extended. Several temporary tax benefits have been extended through 2013, including the following.

- Deduction for educator expenses in figuring adjusted gross income (line 16).
- Tuition and fees deduction (line 19).
- Exclusion from income of qualified charitable distributions (see instructions for line 11a and 11b).

Standard mileage rates. The 2012 rate for business use of your vehicle remains 55½ cents a mile. The 2012 rate for use of your vehicle to get medical care or to move is decreased to 23 cents a mile.

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 should have reported half of it on your 2011 return. Report the rest on your 2012 return. Report the amount that is taxable on your 2012 return on line 11b (for conversions from IRAs) or 12b (for rollovers from qualified retirement plans). See the instructions for lines 11a and 11b and lines 12a and 12b.

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 should have reported half of it on your 2011 return. Report the rest on your 2012 return. See the instructions for lines 12a and 12b.

Schedule 8812. Use Schedule 8812 (Form 1040A or 1040) to figure your additional child tax credit for 2012. Schedule 8812 is new for 2012. Form 8812 is no longer in use. See the instructions for line 39.

Identity Protection Personal Identification Number (IP PIN). If we sent you an IP PIN, see *Identity Protection PIN* after the instructions for line 46 to find out how to use it.

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.

TIP *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.*
- *Credit for federal tax on fuels (must file Form 1040).*
- *Refundable credit for prior year minimum tax (must file Form 1040).*
- *Health coverage tax credit (must file Form 1040).*

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 2012 or was a full-time student under age 24 at the end of 2012. To do so, use Form 1040 and 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, 1989, is considered to be age 24 at the end of 2012. Do not use Form 8814 for such a child.

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

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

- You were married to a U.S. citizen or resident alien at the end of 2012.
- 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 1040A by **April 15, 2013**. 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 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 17, 2013, 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.

For the IRS mailing address to use if you are using a private delivery service, go to IRS.gov and enter “private delivery service” in the search box. 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 2012 you were* . . .	THEN file a return if your gross income** was at least . . .
Single (see the instructions for line 1)	under 65	\$9,750
	65 or older	11,200
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses)	\$19,500
	65 or older (one spouse)	20,650
	65 or older (both spouses)	21,800
Married filing separately (see the instructions for line 3)	any age	\$3,800
Head of household (see the instructions for line 4)	under 65	\$12,500
	65 or older	13,950
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65	\$15,700
	65 or older	16,850

* If you were born on January 1, 1948, you are considered to be age 65 at the end of 2012.

** **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 2012 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 14a and 14b to figure the taxable part of social security benefits you must include in gross income.

*** If you did not live with your spouse at the end of 2012 (or on the date your spouse died) and your gross income was at least \$3,800, 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 \$5,950.
- Your **gross income** was more than the **larger** of—
 - \$950, or
 - Your earned income (up to \$5,650) 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 \$7,400 (\$8,850 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 \$5,650) 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 \$5,950.
- 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 \$5,650) 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 \$7,100 (\$8,250 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 \$5,650) plus \$1,450 (\$2,600 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return for 2012 if you owe tax from the recapture of an education credit or the alternative minimum tax. See the instructions for line 28.

You must file a return using Form 1040 if **any** of the following apply for 2012.

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- You owe write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your group-term life insurance, or additional tax on a health savings account.
- You had net earnings from self-employment of at least \$400.
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe 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.
- You owe household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040)** by itself.
- You owe any recapture taxes, including repayment of the first-time homebuyer credit.
- You (or your spouse, if filing jointly) received HSA, Archer MSA, or Medicare Advantage MSA distributions.

Would It Help You To Itemize Deductions on Form 1040?

You may be able to reduce your tax by itemizing deductions on Schedule A (Form 1040). Itemized deductions include amounts you paid for state and local income or sales taxes, real estate taxes, personal property taxes, mortgage interest, and disaster losses. You may also include gifts to charity and part of the amount you paid for medical and dental expenses. You would usually benefit by itemizing if—

Your filing status is:	AND	Your itemized deductions are more than:
Single		
• Under 65		• \$5,950
• 65 or older or blind		• 7,400
• 65 or older and blind		• 8,850
Married filing jointly		
• Under 65 (both spouses)		• \$11,900
• 65 or older or blind (one spouse)		• 13,050
• 65 or older or blind (both spouses)		• 14,200
• 65 or older and blind (one spouse)		• 14,200
• 65 or older or blind (one spouse) and 65 or older and blind (other spouse)		• 15,350
• 65 or older and blind (both spouses)		• 16,500
Married filing separately*		
• Your spouse itemizes deductions		• \$0
• Under 65		• 5,950
• 65 or older or blind		• 7,100
• 65 or older and blind		• 8,250
Head of household		
• Under 65		• \$8,700
• 65 or older or blind		• 10,150
• 65 or older and blind		• 11,600
Qualifying widow(er) with dependent child		
• Under 65		• \$11,900
• 65 or older or blind		• 13,050
• 65 or older and blind		• 14,200

* If you can take an exemption for your spouse, complete the Standard Deduction Worksheet for the amount that applies to you.

If someone can claim you as a dependent, it would benefit you to itemize if your itemized deductions total more than your standard deduction figured on the Standard Deduction Worksheet.

Where To Report Certain Items From 2012 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 1040A, line 36.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1)	Form 1040A, line 7
	Allocated tips (box 8)	See <i>Wages, Salaries, Tips, etc.</i>
	Dependent care benefits (box 10)	Form 2441, Part III
	Adoption benefits (box 12, code T)	Must file Form 1040
	Employer contributions to an Archer MSA (box 12, code R)	Must file Form 1040
	Employer contributions to a health savings account (box 12, code W)	Must file Form 1040 if required to file Form 8889 (see instructions for Form 8889)
	Uncollected social security and Medicare or RRTA tax (box 12, Code A, B, M, or N)	Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1097-BTC	Bond tax credit	Must file Form 1040 to take
1098	Mortgage interest (box 1)	Must file Form 1040 to deduct
	Points (box 2)	Must file Form 1040 to deduct
	Refund of overpaid interest (box 3)	See the instructions on Form 1098
	Mortgage insurance premiums (box 4)	Must file Form 1040 to deduct
1098-C	Contributions of motor vehicles, boats, and airplanes	Must file Form 1040 to deduct
1098-E	Student loan interest (box 1)	See the instructions for Form 1040A, line 18
1098-MA	Home mortgage payments (box 3)	Must file Form 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040A, line 19, or line 31, but first see the instructions on Form 1098-T
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Broker and barter exchange transactions	Must file Form 1040
1099-C	Canceled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Total ordinary dividends (box 1a)	Form 1040A, line 9a
	Qualified dividends (box 1b)	See the instructions for Form 1040A, line 9b
	Total capital gain distributions (box 2a)	See the instructions for Form 1040A, line 10
	Amount reported in box 2b, 2c, or 2d	Must file Form 1040
	Nondividend distributions (box 3)	Must file Form 1040 if required to report as capital gains (see the instructions on Form 1099-DIV)
	Investment expenses (box 5)	Must file Form 1040 to deduct
	Foreign tax paid (box 6)	Must file Form 1040 to deduct or take a credit for the tax
1099-G	Unemployment compensation (box 1)	See the instructions for Form 1040A, line 13
	State or local income tax refund (box 2)	See the instructions under <i>Refunds of State or Local Income Taxes</i> , later
	Amount reported in box 5, 6, 7, or 9	Must file Form 1040
1099-INT	Interest income (box 1)	See the instructions for Form 1040A, line 8a
	Early withdrawal penalty (box 2)	Must file Form 1040 to deduct
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040A, line 8a
	Investment expenses (box 5)	Must file Form 1040 to deduct
	Foreign tax paid (box 6)	Must file Form 1040 to deduct or take a credit for the tax
	Tax-exempt interest (box 8)	Form 1040A, line 8b
	Specified private activity bond interest (box 9)	Must file Form 1040
1099-K	Payment card and third party network transactions	Must file Form 1040
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040

Form	Item and Box in Which It Should Appear	Where To Report
1099-OID	Original issue discount (box 1)	See the instructions on Form 1099-OID
	Other periodic interest (box 2)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	Must file Form 1040 to deduct
	Original issue discount on U.S. Treasury obligations (box 6)	See the instructions on Form 1099-OID
	Investment expenses (box 7)	Must file Form 1040 to deduct
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Must file Form 1040 if taxable (see the instructions on Form 1099-PATR)
	Domestic production activities deduction (box 6)	Must file Form 1040 to deduct
	Amount reported in box 7, 8, 9, or 10	Must file Form 1040
1099-Q	Qualified education program payments	Must file Form 1040
1099-R	Distributions from IRAs*	See the instructions for Form 1040A, lines 11a and 11b
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040A, lines 12a and 12b
	Capital gain (box 3)	See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2)	Must file Form 1040 if required to report the sale (see Pub. 523)
	Buyer's part of real estate tax (box 5)	Must file Form 1040
1099-SA	Distributions from HSAs and MSAs**	Must file Form 1040
*This includes distributions from Roth, SEP, and SIMPLE IRAs.		
**This includes distributions from Archer and Medicare Advantage MSAs.		

Who Can Use Form 1040A?

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

1. You only had income from the following sources:
 - a. Wages, salaries, tips.
 - b. Interest and ordinary dividends.
 - c. Capital gain distributions.
 - d. Taxable scholarship and fellowship grants.
 - e. Pensions, annuities, and IRAs.
 - f. Unemployment compensation.
 - g. Alaska Permanent Fund dividends.
 - h. Taxable social security and railroad retirement benefits.
2. The only adjustments to income you can claim are:
 - a. Educator expenses.
 - b. IRA deduction.
 - c. Student loan interest deduction.
 - d. Tuition and fees deduction.
3. You do not itemize deductions.
4. Your taxable income (line 27) is less than \$100,000.
5. The only tax credits you can claim are:
 - a. Credit for child and dependent care expenses.
 - b. Credit for the elderly or the disabled.
 - c. Education credits.
 - d. Retirement savings contributions credit.
 - e. Child tax credit.
 - f. Earned income credit.
 - g. Additional child tax credit.
6. You did not have an alternative minimum tax adjustment on stock you acquired from the exercise of an incentive stock option (see Pub. 525).

You can also use Form 1040A if you received dependent care benefits or if you owe tax from the recapture of an education credit or the alternative minimum tax.

When Must You Use Form 1040?

Check *Where To Report Certain Items From 2012 Forms W-2, 1097, 1098, and 1099* to see if you must use Form 1040. You must also use Form 1040 if any of the following apply.

1. You received any of the following types of income:
 - a. Income from self-employment (business or farm income).
 - b. Certain tips you did not report to your employer. See the instructions for Form 1040A, line 7.

- c. Income received as a partner in a partnership, shareholder in an S corporation, or a beneficiary of an estate or trust.
 - d. Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
2. You can exclude any of the following types of income:
- a. Foreign earned income you received as a U.S. citizen or resident alien.
 - b. Certain income received from sources in Puerto Rico if you were a bona fide resident of Puerto Rico.
 - c. Certain income received from sources in American Samoa if you were a bona fide resident of American Samoa for all of 2012.
3. You have an alternative minimum tax adjustment on stock you acquired from the exercise of an incentive stock option (see Pub. 525).
4. You received a distribution from a foreign trust.
5. You owe the excise tax on insider stock compensation from an expatriated corporation.

- 6. You owe household employment taxes. See Schedule H (Form 1040) and its instructions to find out if you owe these taxes.
- 7. You are eligible for the health coverage tax credit. See Form 8885 for details.
- 8. You are claiming the adoption credit or received employer-provided adoption benefits. See Form 8839 for details.
- 9. You are an employee and your employer did not withhold social security and Medicare tax. See Form 8919 for details.
- 10. You had a qualified health savings account funding distribution from your IRA.
- 11. You are a debtor in a bankruptcy case filed after October 16, 2005.
- 12. You must repay the first-time homebuyer credit. See Form 5405 for details.
- 13. You had foreign financial assets in 2012 and you must file Form 8938. See Form 8938 and its instructions.

Line Instructions for Form 1040A



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.

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 2011 and you are filing a joint return for 2012 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2011 return.

Name change

If you changed your name because of marriage, divorce, etc., be sure to report the change to your local Social Security Administration (SSA) office 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 1040A, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040A 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 credi-

ted 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. You can 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, 2012.

- 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 2012, 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, 2012, and did not remarry before the end of 2012. 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 2012, even if you did not live with your spouse at the end of 2012.
- Your spouse died in 2012 and you did not remarry in 2012.
- You were married at the end of 2012, and your spouse died in 2013 before filing a 2012 return.

For federal tax purposes, a marriage means only a legal union between a man and a woman as husband and wife, and “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 any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. 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 2012, you can 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 1040A. 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 2012. See Married persons who live apart, later.

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 2012. But, if at the end of 2012, 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 2012 and you meet the other rules under [Married persons who live apart](#), later.
- 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 2012 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 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 2012, 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 2012 return.

4. Your qualifying child who, even though you are the custodial parent, is not your dependent 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 2012, you can still file as head of household as long as the home was that person's main home for more than half of 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 2012, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2012. 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 2012.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2012 (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 2012 if all of the following apply.

- Your spouse died in 2010 or 2011 and you did not remarry before the end of 2012.
- 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 2012. 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 2012, 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 2012 if the child was born or died in 2012 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 \$3,800 on line 26 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 2012, 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 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 2012, you cannot take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2012 and you did not remarry by the end of 2012, 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 Instructions*, 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 six dependents, 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 2012 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2012, 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 2012 (see Pub. 501)

AND

Who is not filing a joint return for 2012 or is filing a joint return for 2012 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)

AND

Who lived with you for more than half of 2012. 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 2012, 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 1040A, 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 2012 tax return? See Steps 1, 2, and 4.

Yes. You cannot claim any dependents. Go to Form 1040A, line 7. **No.** You can claim this child as a dependent. Complete Form 1040A, 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 2012?

Yes. Continue  **No.** 

This child is not a qualifying child for the child tax credit. Go to Form 1040A, 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 1040A, line 6c, column (4). **No.** 

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

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 2012. 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. See Pub. 501 for details and examples

AND

who...

Had gross income of less than \$3,800 in 2012. 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 2012. 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 1040A, 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 1040A, 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 2012 tax return? See Steps 1, 2, and 4.

Yes.

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

No. You can claim this person as a dependent. Complete Form 1040A, line 6c, columns (1) through (3). Do not check the box on Form 1040A, 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 dependant 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 2012 (whether or not they are or were married).

2. The child received over half of his or her support for 2012 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 2012.

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 2012, 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 attach 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](#), later.

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 2012.

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 33 and 39). 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, or the earned income 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 2012. 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 exemp-

tion 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.

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](#), below.

A person is considered to have lived with you for all of 2012 if the person was born or died in 2012 and your home was this person's home for the entire time he or she was alive in 2012.

If the person meets all other requirements to be your qualifying child but was born or died in 2012, the person is considered to have lived with you for more than half of 2012 if your home was this person's home for more than half the time he or she was alive in 2012.

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 1040A, line 7. However, if the person is married but does not file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim him or her as a dependent. (See Pub. 501 for details and examples.) 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 2012, 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 33 and 39).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 29).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 38a and 38b).

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 2012. 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 2012.
 - 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 2012.
 - 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 2012, 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 listed earlier 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 1040A, 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 2012 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 2012 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 14b. 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 if you file Form 1040. 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. If you elect to defer tax, you must file Form 1040.

Report distributions from foreign pension plans on lines 12a and 12b.

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.

Note. If you had foreign financial assets in 2012, you may have to file Form 8938. If you must file Form 8938, you cannot file Form 1040A. You must file Form 1040. See Form 8938 and its instructions.

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.

Example. You received two Forms W-2, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040A, line 7, you would enter \$13,770 (\$5,009.55 + \$8,760.73 = \$13,770.28).

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2012, you may receive a Form 1099-G.

For the year the tax was paid to the state or other taxing authority, did you itemize deductions?

- No.** None of your refund is taxable.
- Yes.** You may have to report part or all of the refund as income on Form 1040 for 2012. See Pub. 525 for details.

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 Form 8958 and 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 Form 8958 and see Pub 555.

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.

- All wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,800 in 2012. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 7.

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

- 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.

- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount in the space to the left of 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.

- 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 12a and 12b. Disability pensions received after you reach minimum retirement age and other pay-

ments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 12a and 12b of Form 1040A. Payments from an IRA are reported on lines 11a and 11b.

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

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2013. 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 2012 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 2012 income. For details, see Pub. 550.



If you get a 2012 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2012, 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 should be shown in box 8 of Form 1099-INT. Enter the total on line 8b. Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.

Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

If you received tax-exempt interest from private activity bonds issued after August 7, 1986, you must use Form 1040.

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.

You must use Form 1040 if you received nondividend distributions (box 3 of Form 1099-DIV) required to be reported as capital gains.

For details, see Pub. 550.

Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total required 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, 2012. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2012. 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, 2012. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2012, through August 11, 2012). The 121-day period began on May 17, 2012, (60 days before the ex-dividend date) and ended on September 14, 2012. 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 15, 2012 (the day before the ex-dividend date), and you sold the stock on September 16, 2012. You held the stock for 63 days (from July 15, 2012, through September 16, 2012). The \$500 of qualified dividends shown in box 1b of your Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2012, through September 14, 2012).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2012. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2012. 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, 2012. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



Be sure you use the Qualified Dividends and Capital Gain Tax Worksheet to figure your tax.

Line 10

Capital Gain Distributions

Each payer should send you a Form 1099-DIV. Do any of the Forms 1099-DIV or substitute statements you, or your spouse if filing a joint return, received have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain)?

- Yes.** You **must** use Form 1040.
- No.** You can use Form 1040A. Enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 10. Also, be sure you use the Qualified Dividends and Capital Gain Tax Worksheet to figure your tax.

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 10 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.

Lines 11a and 11b

IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax and other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 11a and 11b 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 11a blank and enter the total distribution (from Form 1099-R, box 1) on line 11b.

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 should have reported half of it on your 2011 return. Report the rest on your 2012 return. See [2010 Roth IRA conversions](#), later.

Exception 1. Enter the total distribution on line 11a 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 11b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 11b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 11b 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 2013, include a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 11a and see Form 8606 and its instructions to figure the amount to enter on line 11b.

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 2012 or an earlier year. If you made nondeductible contributions to these IRAs for 2012, 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 11b; 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 2007 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 2012.

4. You had a 2011 or 2012 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 2012.

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 11a. If the total amount distributed is a QCD, enter -0- on line 11b. If only part of the distribution is a QCD, enter the part that is not a

QCD on line 11b unless *Exception 2* applies to that part. Enter “QCD” next to line 11b.

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. 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.) 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. See Pub. 590 for details.



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



If a QCD is made in January 2013, you can elect to treat it as made in 2012. Also, a distribution made to you in December 2012 can be treated as a QCD if you transferred it to a charity in January 2013. See Pub. 590.

Exception 4. If the distribution is a health savings account (HSA) funding distribution (HFD), you must file Form 1040. See *Exception 4* in the instructions for Form 1040, lines 15a and 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.

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 11b. For example: “Line 11b--\$1,000 Rollover and \$500 QCD.” 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 11b the amount from your 2010 Form 8606, line 20b. However, you may have to include a different amount on line 11b if either of the following applies.

- You received a distribution from a Roth IRA in 2010 but not in 2011. See Pub. 590 to figure the amount to include on line 11b.
- You received a distribution from a Roth IRA in 2011. Include on line 11b the amount from your 2011 Form 8606, line 38.

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 11b. Enter the total amount of those distributions on line 11a.



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, 1941, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. If you do owe this tax, you must use Form 1040.

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

Lines 12a and 12b

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 12a and 12b. 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 1040A if any federal income tax was withheld.

If you rolled over part or all of a distribution from 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 distribution 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 should have reported half of it on your 2011 return. Report the rest on your 2012 return. See [2010 Roth IRA rollovers](#) or [2010 in-plan Roth rollovers](#), whichever applies.

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 back your entire cost tax free before 2012. 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 12b; do not make an entry on line 12a.

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 12a. 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 12b. 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 12b. 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 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 12a and the taxable amount on line 12b. Enter “PSO” next to line 12b.

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 in the space to the left of 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 5. 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 12a and 12b 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 12a 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 12b. If the remaining amount is zero and you have no other distribution to report on line 12b, enter zero on line 12b. Also, enter “Rollover” next to line 12b.

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 12b the amount from your 2010 Form 8606, line 25b. However, you may have to include a different amount on line 12b if either of the following applies.

• You received a distribution from a Roth IRA in 2010 but not in 2011. See Pub. 575 to figure the amount to enter on line 12b.

• You received a distribution from a Roth IRA in 2011. Include on line 12b the amount from your 2011 Form 8606, line 38.

Simplified Method Worksheet—Lines 12a and 12b

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 1040A, line 12b. Enter the total pension or annuity payments received in 2012 on Form 1040A, line 12a.

<p>1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040A, line 12a</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 1040A, line 12b. 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 Insurance premiums for retired public safety officers before entering an amount on line 12b</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 2012. 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

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 report the taxable amount on your 2010 return, include on line 12b the amount from your 2010 Form 8606, line 25b. However, you may have to include a different amount on line 12b if either of the following applies.

- You received a distribution from your designated Roth account allocable to an in-plan Roth rollover in 2010 but not in 2011. See Pub. 575 to figure the amount to include on line 12b.
- You received a distribution from your designated Roth account allocable to an in-plan Roth rollover in 2011. Include on line 12b the amount from your 2011 Form 8606, line 48.

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 must use Form 1040 if you owe additional tax because you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. See Pub. 575 to find out if you owe this tax.

Enter the total distribution on line 12a and the taxable part on line 12b. For details, see Pub. 575.

TIP 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. But you must use Form 1040 to do so. For details, see Form 4972.

Line 13

Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2012. Report this amount on line 13. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program, reduce the amount you report on line 13 by those contributions.

If you received an overpayment of unemployment compensation in 2012 and you repaid any of it in 2012, subtract the amount you repaid from the total amount you received. Enter the result on line 13. Also, enter “Repaid” and the amount you repaid in the space to the left of line 13. If, in 2012, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. Include the dividends in the total on line 13.

Lines 14a and 14b

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 2012. If you received railroad retirement benefits 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 if any of the following applies.

- You made contributions to a traditional IRA for 2012 and you or your spouse were covered by a retirement plan at work. 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 2012 and your total repayments (box 4) were more than your total benefits for 2012 (box 3). None of your benefits are taxable for 2012. 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. But you must use Form 1040 to do so. For more details, see Pub. 915.
- You file Form 8815. Instead, use the worksheet in Pub. 915.

Adjusted Gross Income

Line 16

Educator Expenses

If you were an eligible educator in 2012, you can deduct on line 16 up to \$250 of qualified expenses you paid in 2012. 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 16. You may be able to deduct expenses that are more than the \$250 (or \$500) limit on Schedule A, line 21, but you must use Form 1040. 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 17

IRA Deduction





If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2012, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2012, 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. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. A statement should be sent to you by May 31, 2013, that shows all contributions to your traditional IRA for 2012.

Social Security Benefits Worksheet—Lines 14a and 14b

Before you begin: ✓ Complete Form 1040A, lines 16 and 17, if they apply to you.
 ✓ If you are married filing separately and you lived apart from your spouse for all of 2012, enter “D” to the right of the word “benefits” on line 14a. If you do not, you may get a math error notice from the IRS.
 ✓ Be sure you have read the **Exception** in the line 14a and 14b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 . Also, enter this amount on Form 1040A, line 14a	1.	<input type="text"/>
2.	Enter one-half of line 1	2.	<input type="text"/>
3.	Enter the total of the amounts from Form 1040A, lines 7, 8a, 9a, 10, 11b, 12b, and 13	3.	<input type="text"/>
4.	Enter the amount, if any, from Form 1040A, line 8b	4.	<input type="text"/>
5.	Add lines 2, 3, and 4	5.	<input type="text"/>
6.	Enter the total of the amounts from Form 1040A, lines 16 and 17	6.	<input type="text"/>
7.	Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> No.  None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b.		
	<input type="checkbox"/> Yes. Subtract line 6 from line 5	7.	<input type="text"/>
8.	If you are: <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 2012, enter \$25,000. • Married filing separately and you lived with your spouse at any time in 2012, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17. 	8.	<input type="text"/>
9.	Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> No.  None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b. If you are married filing separately and you lived apart from your spouse for all of 2012, be sure you entered “D” to the right of the word “benefits” on line 14a.		
	<input type="checkbox"/> Yes. Subtract line 8 from line 7	9.	<input type="text"/>
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 2012	10.	<input type="text"/>
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	<input type="text"/>
12.	Enter the smaller of line 9 or line 10	12.	<input type="text"/>
13.	Enter one-half of line 12	13.	<input type="text"/>
14.	Enter the smaller of line 2 or line 13	14.	<input type="text"/>
15.	Multiply line 11 by 85% (.85). If line 11 is zero, enter -0-	15.	<input type="text"/>
16.	Add lines 14 and 15	16.	<input type="text"/>
17.	Multiply line 1 by 85% (.85)	17.	<input type="text"/>
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040A, line 14b	18.	<input type="text"/>



If any of your benefits are taxable for 2012 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.

Use the IRA Deduction Worksheet in these instructions 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 2012, you cannot deduct any contributions made to your traditional IRA for 2012 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 32.



If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2012, 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 32.

4. If you made contributions to your IRA in 2012 that you deducted for 2011, do not include them in the worksheet.

5. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, 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 or (b) box 12 of your Form

W-2 with code Z. If it is not, contact your employer 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 17.

7. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 11a and 11b.

8. Do not include trustees' fees that were billed separately and paid by you for your IRA. You may be able to deduct those fees as an itemized deduction. But you must use Form 1040 to do so.

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 17 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2012, see Pub. 590 for special rules.



By April 1 of the year after the year in which you reach 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 the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.


IRA Deduction Worksheet—Line 17

Keep for Your Records 




If you were age 70½ or older at the end of 2012, 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 2012. If you are married filing jointly and only one spouse was under age 70½ at the end of 2012, 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.
 ✓ If you are married filing separately and you lived apart from your spouse for all of 2012, enter “D” in the space to the left of line 17. 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 Were you covered by a retirement plan?)?	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 2012. • \$6,000, if age 50 or older but under age 70½ at the end of 2012. <p>Otherwise, go to line 2.</p>		
2. Enter the amount shown below that applies to you.		
<ul style="list-style-type: none"> • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2012, enter \$68,000 • Qualifying widow(er), enter \$112,000 • Married filing jointly, enter \$112,000 in both columns. But if you checked “No” on either line 1a or 1b, enter \$183,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2012, enter \$10,000 	} 2a. _____	} 2b. _____
3. Enter the amount from Form 1040A, line 15	3. _____	
4. Enter the amount, if any, from Form 1040A, line 16	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 2012. ii. \$6,000, if age 50 or older but under age 70½ at the end of 2012. 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 2012. ii. \$6,000, if age 50 or older but under age 70½ at the end of 2012. Otherwise, go to line 7. 	} 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 2012) • 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 2012). 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 2012) 	7a. <input style="width: 100px; height: 40px;" type="text"/>	7b. <input style="width: 100px; height: 40px;" type="text"/>
<p>8. Enter the amount from Form 1040A, line 7. Include any nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q 8. <input style="width: 100px; height: 20px;" type="text"/></p>		
<p> <i>If married filing jointly and line 8 is less than \$10,000 (\$11,000 if one spouse is age 50 or older at the end of 2012; \$12,000 if both spouses are age 50 or older at the end of 2012), stop here and see Pub. 590 to figure your IRA deduction.</i></p>		
<p>9. Enter traditional IRA contributions made, or that will be made by April 15, 2013, for 2012 to your IRA on line 9a and to your spouse's IRA on line 9b 9a. <input style="width: 100px; height: 40px;" type="text"/></p>	9a. <input style="width: 100px; height: 40px;" type="text"/>	9b. <input style="width: 100px; height: 40px;" type="text"/>
<p>10. On line 10a, enter the smallest of line 7a, 8, or 9a. On line 10b, enter the smallest of line 7b, 8, or 9b. This is the most you can deduct. Add the amounts on lines 10a and 10b and enter the total on Form 1040A, line 17. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606) 10a. <input style="width: 100px; height: 40px;" type="text"/></p>	10a. <input style="width: 100px; height: 40px;" type="text"/>	10b. <input style="width: 100px; height: 40px;" type="text"/>

You must use Form 1040 if you owe tax on any excess contributions made to an IRA or any excess accumulations in an IRA. For details, see Pub. 590.

Were you covered by a retirement plan? If you were covered by a retirement plan (401(k), SIMPLE, etc.) at work, 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.

If you were covered by a retirement plan and you file Form 8815, 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 2012.

 *You may be able to take the retirement savings contributions credit. See the line 32 instructions.*

Line 18

Student Loan Interest Deduction

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

- You paid interest in 2012 on a qualified student loan (defined later).
- 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); \$155,000 if married filing jointly. Use lines 2 through 4 of the Student Loan Interest Deduction Worksheet to figure your modified AGI.
- You, or your spouse if filing jointly, are not claimed as a dependent on someone's (such as your parent's) 2012 tax return.

Use the Student Loan Interest Deduction Worksheet to figure your student loan interest deduction.

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 who was an eligible student.

Student Loan Interest Deduction Worksheet—Line 18

Keep for Your Records 

Before you begin: ✓ See the instructions for line 18.

1.	Enter the total interest you paid in 2012 on qualified student loans (see below). Do not enter more than \$2,500	1.	<input type="text"/>
2.	Enter the amount from Form 1040A, line 15	2.	<input type="text"/>
3.	Enter the total of the amounts from Form 1040A, lines 16 and 17	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—\$125,000 	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 1040A, line 18	9.	<input type="text"/>

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 (\$3,800 for 2012), or
 - c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.


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. For details, 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. For details, see Pub 970.

Line 19

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 lines 31 and 40 for details.

Tax, Credits, and Payments

Line 23a

If you were born before January 2, 1948, or were blind at the end of 2012, check the appropriate boxes on line 23a. If you were married and checked the box on Form 1040A, line 6b, and your spouse was born before January 2, 1948, or was blind at the end of 2012, also check the appropriate boxes 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, 2012, you must get a statement certified 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 23b

If your filing status is married filing separately (box 3 is checked) and your spouse itemizes deductions on Form 1040, check the box on line 23b. You cannot take the standard deduction even if you were born before January 2, 1948, or were blind. Enter -0- on line 24 and go to line 25.

 In most cases, your federal income tax will be less if you take the larger of any itemized deductions you may have or the standard deduction. To itemize deductions, you must file Form 1040.

Line 24

Standard Deduction

Most people can find their standard deduction by looking at the amounts listed under “All others” to the left of line 24.

Exception 1—dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2012 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 2—box on line 23a checked. If you checked any box on line 23a, use the Standard Deduction Chart for People Who Were Born Before January 2, 1948, or Were Blind to figure your standard deduction.

Exception 3—box on line 23b checked. If you checked the box on line 23b, your standard deduction is zero, even if you were born before January 2, 1948, or were blind.

Standard Deduction Worksheet for Dependents—Line 24

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	} 1.
	<input type="checkbox"/> No. Enter \$950		
2.	Enter the amount shown below for your filing status.		
	• Single or married filing separately—\$5,950	} 2.
	• Married filing jointly or qualifying widow(er)—\$11,900		
	• Head of household—\$8,700		
3.	Standard deduction.		
a.	Enter the smaller of line 1 or line 2. If born after January 1, 1948, and not blind, stop here and enter this amount on Form 1040A, line 24. Otherwise, go to line 3b	 3a.
b.	If born before January 2, 1948, or blind, multiply the number on Form 1040A, line 23a, 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 1040A, line 24	 3c.
<p><small>* 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 you reported on Form 1040A, line 7.</small></p>			

Standard Deduction Chart for People Who Were Born Before January 2, 1948, or Were Blind—Line 24

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the Standard Deduction Worksheet for Dependents.

Enter the number from the box on Form 1040A, line 23a   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	\$7,400
	2	8,850
Married filing jointly or Qualifying widow(er)	1	\$13,050
	2	14,200
	3	15,350
	4	16,500
Married filing separately	1	\$7,100
	2	8,250
	3	9,400
	4	10,550
Head of household	1	\$10,150
	2	11,600

Line 28

Tax


Do you want the IRS to figure your tax 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 the Tax Table to figure your tax unless you are required to use Form 8615 (see *Form 8615*, later) or the Qualified Dividends and Capital Gain Tax Worksheet in these instructions. Also include in the total on line 28 any of the following taxes.

Tax from recapture of education credits. You may owe this tax if (a) you claimed an education credit in an earlier year, and (b) either tax-free educational assistance or a refund of qualified expenses was received in 2012 for the student. See the Instructions for Form 8863 for more details. If you owe this tax, enter the amount and “ECR” to the left of the entry space for line 28.

Alternative minimum tax. If both 1 and 2 next apply to you, use the Alternative Minimum Tax Worksheet in these instructions to see if you owe this tax and, if you do, the amount to include on line 28.

1. The amount on Form 1040A, line 26, is: \$26,600 or more if single or married filing jointly; \$30,400 if a qualifying widow(er); or \$15,200 or more if head of household or married filing separately.
2. The amount on Form 1040A, line 22, is more than: \$50,600 if single or head of household; \$78,750 if married filing jointly or qualifying widow(er); \$39,375 if married filing separately.

 *If filing for a child who must use Form 8615 to figure the tax (see below), and the amount on Form 1040A, line 22, is more than the total of \$6,950 plus the amount on Form 1040A, line 7, do not file this form. Instead, file Form 1040 for the child. Use Form 6251 to see if the child owes this tax.*



Alternative Minimum Tax Worksheet—Line 28

Keep for Your Records

Before you begin: ✓ Figure the tax you would enter on Form 1040A, line 28, if you do not owe this tax.

1. Enter the amount from Form 1040A, line 22	1.	
2. Enter the amount shown below for your filing status		
• Single or head of household—\$50,600	}	
• Married filing jointly or qualifying widow(er)—\$78,750		
• Married filing separately—\$39,375		
3. Subtract line 2 from line 1. If zero or less, stop here ; you do not owe this tax	3.	
4. Enter the amount shown below for your filing status.		
• Single or head of household—\$112,500	}	
• Married filing jointly or qualifying widow(er)—\$150,000		
• Married filing separately—\$75,000		
5. Subtract line 4 from line 1. If zero or less, enter -0- here and on line 6, and go to line 7	5.	
6. Multiply line 5 by 25% (.25)	6.	
7. Add lines 3 and 6	7.	
8. If line 7 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 7 by 26% (.26). Otherwise, multiply line 7 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	8.	
9. Did you use the Qualified Dividends and Capital Gain Tax Worksheet to figure the tax on the amount on Form 1040A, line 27?		
<input type="checkbox"/> No. Skip lines 9 through 19; enter the amount from line 8 on line 20 and go to line 21.		
<input type="checkbox"/> Yes. Enter the amount from line 4 of that worksheet	9.	
10. Enter the smaller of line 7 or line 9	10.	
11. Subtract line 10 from line 7	11.	
12. If line 11 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 11 by 26% (.26). Otherwise, multiply line 11 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	12.	
13. Enter the amount shown below for your filing status:		
• Single or married filing separately— \$35,350	}	
• Married filing jointly or Qualifying widow(er)— \$70,700		
• Head of household—\$47,350		
14. Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet	14.	
15. Subtract line 14 from line 13. If zero or less, enter -0-	15.	
16. Enter the smaller of line 10 or line 15	16.	
17. Subtract line 16 from line 10	17.	
18. Multiply line 17 by 15% (.15)	18.	
19. Add lines 12 and 18	19.	
20. Enter the smaller of line 8 or line 19	20.	
21. Enter the amount you would enter on Form 1040A, line 28, if you do not owe this tax	21.	
22. Alternative minimum tax. Is the amount on line 20 more than the amount on line 21?		
<input type="checkbox"/> No. You do not owe this tax.		
<input type="checkbox"/> Yes. Subtract line 21 from line 20. Also include this amount in the total on Form 1040A, line 28. Enter “AMT” and show the amount in the space to the left of line 28	22.	

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 gain distributions, and who either:

1. Was under age 18 at the end of 2012,
2. Was age 18 at the end of 2012 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 2012 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 2012 or if neither of the child's parents was alive at the end of 2012, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1995, is considered to be age 18 at the end of 2012; a child born on January 1, 1994, is considered to be age 19 at the end of 2012; a child born on January 1, 1989, is considered to be age 24 at the end of 2012.

Qualified Dividends and Capital Gain Tax Worksheet—Line 28

Keep for Your Records



Before you begin: ✓ Be sure you do not have to file Form 1040 (see the Instructions for Form 1040A, line 10).

1. Enter the amount from Form 1040A, line 27	1.	<input type="text"/>
2. Enter the amount from Form 1040A, line 9b	2.	<input type="text"/>
3. Enter the amount from Form 1040A, line 10	3.	<input type="text"/>
4. Add lines 2 and 3	4.	<input type="text"/>
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<input type="text"/>
6. Enter the smaller of:	6.	<input type="text"/>
• The amount on line 1, or	}	
• \$35,350 if single or married filing separately,		
\$70,700 if married filing jointly or qualifying widow(er), or		
\$47,350 if head of household.		
7. Enter the smaller of line 5 or line 6	7.	<input type="text"/>
8. Subtract line 7 from line 6. This amount is taxed at 0%	8.	<input type="text"/>
9. Enter the smaller of line 1 or line 4	9.	<input type="text"/>
10. Enter the amount from line 8	10.	<input type="text"/>
11. Subtract line 10 from line 9	11.	<input type="text"/>
12. Multiply line 11 by 15% (.15)	12.	<input type="text"/>
13. Use the Tax Table to figure the tax on the amount on line 5. Enter the tax here	13.	<input type="text"/>
14. Add lines 12 and 13	14.	<input type="text"/>
15. Use the Tax Table to figure the tax on the amount on line 1. Enter the tax here	15.	<input type="text"/>
16. Tax on all taxable income. Enter the smaller of line 14 or line 15 here and on Form 1040A, line 28	16.	<input type="text"/>

Qualified Dividends and Capital Gain Tax Worksheet

If you received qualified dividends or capital gain distributions, use the Qualified Dividends and Capital Gain Tax Worksheet to figure your tax.

Line 29

Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for any of the following persons.

1. Your qualifying child under age 13 whom you claim as your dependent.
2. Your disabled spouse or any other disabled person who could not care for himself or herself.
3. 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 30

Credit for the Elderly or the Disabled

You may be able to take this credit if by the end of 2012 (a) you were age 65 or older, or (b) you retired on permanent and total disability and you had taxable disability income. But you cannot take the credit if:

1. The amount on Form 1040A, line 22, is \$17,500 or more (\$20,000 or more if married filing jointly and only one spouse is eligible for the credit; \$25,000 or more if married filing jointly and both spouses are eligible; \$12,500 or more if married filing separately and you lived apart from your spouse all year), or

2. You received one or more of the following benefits totaling \$5,000 or more (\$7,500 or more if married filing jointly and both spouses are eligible for the credit; \$3,750 or more if married filing separately and you lived apart from your spouse all year).

- a. Nontaxable part of social security benefits.
- b. Nontaxable part of tier 1 railroad retirement benefits treated as social security.
- c. Nontaxable veterans' pensions (excluding military disability pensions).
- d. Any other nontaxable pensions, annuities, or disability income excluded from income under any provision of law other than the Internal Revenue Code.

For this purpose, do not include amounts treated as a return of your cost of a pension or annuity. Also, do not include a disability annuity payable under section 808 of the Foreign Service Act of 1980 or any pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country, the National Oceanic and Atmospheric Administration, or the Public Health Service.

You must include Schedule R with your return to claim this credit.

See Schedule R and its instructions for details.

Credit figured by the IRS. If you can take this credit and you want us to figure it for you, see the Instructions for Schedule R.

Line 31

Education Credits

If you (or your dependent) paid qualified expenses in 2012 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) 2012 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040A, line 22, is \$90,000 or more (\$180,000 or more if married filing jointly).
- You are taking a deduction for tuition and fees on Form 1040A, line 19, for the same student.
- You, or your spouse, were a nonresident alien for any part of 2012 unless your filing status is married filing jointly.

You must include Form 8863 with your return to claim this credit.

See Form 8863 and its instructions for details.

Line 32

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 1040A, line 22, is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).
2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995, (b) is claimed as a dependent on someone else's 2012 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2012 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.

You must include Form 8880 with your return to claim this credit.

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

2012 Child Tax Credit Worksheet—Line 33

Keep for Your Records



1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2012, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you check the box on Form 1040A, line 6c, column (4), for each qualifying child.
2. If you do not have a qualifying child, you cannot claim the child tax credit.
3. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.

Part 1

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

1

2. Enter the amount from Form 1040A, line 22.

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 1040A, line 33. You also cannot take the additional child tax credit on Form 1040A, line 39. Complete the rest of your Form 1040A.
- Yes.** Subtract line 5 from line 1. Enter the result. Go to Part 2.

6

2012 Child Tax Credit Worksheet—Line 33 (Continued)

Keep for Your Records



Part 2

7. Enter the amount from Form 1040A, line 28. 7

8. Add the amounts from Form 1040A:

Line 29 _____

Line 30 + _____

Line 31 + _____

Line 32 + _____ 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

Enter this amount on Form 1040A, line 33.



You may be able to take the **additional child tax credit** on Form 1040A, line 39, if you answered “Yes” on line 9 or line 10 above.

- First, complete your Form 1040A through lines 38a and 38b.
- Then, use Schedule 8812 to figure any additional child tax credit.



Line 36

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2 and 1099-R. Enter the total on line 36. The amount withheld should be shown in box 2 of Form W-2, and in box 4 of Form 1099-R. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

If you received a 2012 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, or social security benefits, include the amount withheld in the total on line 36. This should be shown in box 4 of Form 1099, or box 6 of Form SSA-1099. If federal income tax was withheld from your Alaska Perma-

nent Fund dividends, include the tax withheld in the total on line 36.

Line 37

2012 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2012. Include any overpayment that you applied to your 2012 estimated tax from:

- Your 2011 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 2012. 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 2012 or in 2013 before filing a 2012 return.

Divorced Taxpayers

If you got divorced in 2012 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 1040A. If you were divorced and remarried in 2012, enter your present spouse's SSN in the space provided on the front of Form 1040A. Also, in the blank space to the left of line 37, 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 1040A. On the statement, explain all the payments you and your spouse made in 2012 and the name(s) and SSN(s) under which you made them.

Lines 38a and 38b—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 Earned Income Credit (EIC) Worksheet in these instructions 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 “EITC Assistant.” This service is available in English and Spanish.




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

1. If, in 2012:
- 3 or more children lived with you, is the amount on Form 1040A, line 22, less than \$45,060 (\$50,270 if married filing jointly)?
 - 2 children lived with you, is the amount on Form 1040A, line 22, less than \$41,952 (\$47,162 if married filing jointly)?
 - 1 child lived with you, is the amount on Form 1040A, line 22, less than \$36,920 (\$42,130 if married filing jointly)?
 - No children lived with you, is the amount on Form 1040A, line 22, less than \$13,980 (\$19,190 if married filing jointly)?
- Yes.** Continue → **No.**  You cannot take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (explained later under [Definitions and Special Rules](#))?
- Yes.** Continue → **No.**  You cannot take the credit. Enter “No” to the left of the entry space for line 38a.


3. Is your filing status married filing separately?
- Yes.**  You cannot take the credit. **No.** Continue →

4. Were you or your spouse a nonresident alien for any part of 2012?
- Yes.** See [Nonresident aliens](#), later, under [Definitions and Special Rules](#). **No.** Go to Step 2.

Step 2 Investment Income

1. Add the amounts from Form 1040A:

Line 8a		_____
Line 8b	+	_____
Line 9a	+	_____
Line 10	+	_____
Investment Income	=	<input type="text"/>

2. Is your investment income more than \$3,200?
- Yes.**  You cannot 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 2012 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2012, 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 2012 or is filing a joint return for 2012 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2012.

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 2012, 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 2012. If at least one qualifying child has a valid SSN (or was born or died in 2012), 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 2012?

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

3. Could you be a qualifying child of another person for 2012? (Check "No" if the other person is not required to file, and is not filing, a 2012 tax return or is filing a 2012 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

- Yes.** You cannot take the credit. Enter "No" to the left of the entry space for line 38a.
- No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040A, line 22, less than \$13,980 (\$19,190 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 2012? (Check "Yes" if you or your spouse if filing a joint return, were born after December 31, 1947, and before January 2, 1988.) If your spouse died in 2012, 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 2012? 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" to the left of the entry space for line 38a.

4. Are you filing a joint return for 2012?

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

5. Could you be a qualifying child of another person for 2012? (Check "No" if the other person is not required to file, and is not filing, a 2012 tax return or is filing a 2012 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

- Yes.** Yes. You cannot take the credit. Enter "No" to the left of the entry space for line 38a.
- No.** Continue

6. Can you be claimed as a dependent on someone else's 2012 tax return?

- Yes.**  **No.** Go to Step 5.

You cannot take the credit.

Step 5 Earned Income

1. Figure earned income:

Form 1040A, 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 to the left of the entry space for Form 1040A, 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 to the left of the entry space for Form 1040A, 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 1040A, line 38b. 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 =

2. If you have:

- 3 or more qualifying children, is your earned income less than \$45,060 (\$50,270 if married filing jointly)?
- 2 qualifying children, is your earned income less than \$41,952 (\$47,162 if married filing jointly)?
- 1 qualifying child, is your earned income less than \$36,920 (\$42,130 if married filing jointly)?
- No qualifying children, is your earned income less than \$13,980 (\$19,190 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 the [Earned Income Credit Worksheet](#).

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.

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" to the left of the entry space for Form 1040A, line 38a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040A, line 38b. 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 more than half of 2012 if the child was born or died in 2012 and your home was this child's home for more than half the time he or she was alive in 2012.

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 2012 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040A, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule under [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” to the left of the entry space for line 38a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2012, 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 33 and 39).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 29).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 38a and 38b).

No other person can take any of the six tax benefits just listed 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 2012. 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 2012.
- 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 2012.
- 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 2012, 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 the 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 previously 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. 596.

If you will not be taking the EIC with a qualifying child, enter “No” to the left of the entry space for line 38a. 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 allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if “Valid for Work Only With DHS Authorization” is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

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 2012 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 Supple-

mental 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.

Earned Income Credit (EIC) Worksheet—Lines 38a and 38b

Keep for Your Records



Part 1

All Filers

1. Enter your earned income from Step 5. 1

2. Look up the amount on line 1 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. 2

If line 2 is zero, You cannot take the credit. Enter "No" to the left of the entry space for line 38a.

3. Enter the amount from Form 1040A, line 22. 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 \$7,800 (\$13,000 if married filing jointly)?
 - 1 or more qualifying children, is the amount on line 3 less than \$17,100 (\$22,300 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. 5

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

Part 3

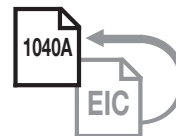
Your Earned Income Credit

6. This is your earned income credit. 6

Enter this amount on Form 1040A, line 38a.

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 2012.

2012 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—			
At least	But less than	No children	One child	Two children	Three children
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—			
\$0	\$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)

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)

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	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	475	2,117	2,490	2,801	475	2,117	2,490	2,801
6,250	6,300	475	2,134	2,510	2,824	475	2,134	2,510	2,824
6,300	6,350	475	2,151	2,530	2,846	475	2,151	2,530	2,846
6,350	6,400	475	2,168	2,550	2,869	475	2,168	2,550	2,869
6,400	6,450	475	2,185	2,570	2,891	475	2,185	2,570	2,891
6,450	6,500	475	2,202	2,590	2,914	475	2,202	2,590	2,914
6,500	6,550	475	2,219	2,610	2,936	475	2,219	2,610	2,936
6,550	6,600	475	2,236	2,630	2,959	475	2,236	2,630	2,959
6,600	6,650	475	2,253	2,650	2,981	475	2,253	2,650	2,981
6,650	6,700	475	2,270	2,670	3,004	475	2,270	2,670	3,004
6,700	6,750	475	2,287	2,690	3,026	475	2,287	2,690	3,026
6,750	6,800	475	2,304	2,710	3,049	475	2,304	2,710	3,049
6,800	6,850	475	2,321	2,730	3,071	475	2,321	2,730	3,071
6,850	6,900	475	2,338	2,750	3,094	475	2,338	2,750	3,094
6,900	6,950	475	2,355	2,770	3,116	475	2,355	2,770	3,116
6,950	7,000	475	2,372	2,790	3,139	475	2,372	2,790	3,139
7,000	7,050	475	2,389	2,810	3,161	475	2,389	2,810	3,161
7,050	7,100	475	2,406	2,830	3,184	475	2,406	2,830	3,184
7,100	7,150	475	2,423	2,850	3,206	475	2,423	2,850	3,206
7,150	7,200	475	2,440	2,870	3,229	475	2,440	2,870	3,229
7,200	7,250	475	2,457	2,890	3,251	475	2,457	2,890	3,251
7,250	7,300	475	2,474	2,910	3,274	475	2,474	2,910	3,274
7,300	7,350	475	2,491	2,930	3,296	475	2,491	2,930	3,296
7,350	7,400	475	2,508	2,950	3,319	475	2,508	2,950	3,319
7,400	7,450	475	2,525	2,970	3,341	475	2,525	2,970	3,341
7,450	7,500	475	2,542	2,990	3,364	475	2,542	2,990	3,364
7,500	7,550	475	2,559	3,010	3,386	475	2,559	3,010	3,386
7,550	7,600	475	2,576	3,030	3,409	475	2,576	3,030	3,409
7,600	7,650	475	2,593	3,050	3,431	475	2,593	3,050	3,431
7,650	7,700	475	2,610	3,070	3,454	475	2,610	3,070	3,454
7,700	7,750	475	2,627	3,090	3,476	475	2,627	3,090	3,476
7,750	7,800	475	2,644	3,110	3,499	475	2,644	3,110	3,499
7,800	7,850	471	2,661	3,130	3,521	475	2,661	3,130	3,521
7,850	7,900	467	2,678	3,150	3,544	475	2,678	3,150	3,544
7,900	7,950	463	2,695	3,170	3,566	475	2,695	3,170	3,566
7,950	8,000	459	2,712	3,190	3,589	475	2,712	3,190	3,589
8,000	8,050	456	2,729	3,210	3,611	475	2,729	3,210	3,611
8,050	8,100	452	2,746	3,230	3,634	475	2,746	3,230	3,634
8,100	8,150	448	2,763	3,250	3,656	475	2,763	3,250	3,656
8,150	8,200	444	2,780	3,270	3,679	475	2,780	3,270	3,679
8,200	8,250	440	2,797	3,290	3,701	475	2,797	3,290	3,701
8,250	8,300	436	2,814	3,310	3,724	475	2,814	3,310	3,724
8,300	8,350	433	2,831	3,330	3,746	475	2,831	3,330	3,746
8,350	8,400	429	2,848	3,350	3,769	475	2,848	3,350	3,769
8,400	8,450	425	2,865	3,370	3,791	475	2,865	3,370	3,791
8,450	8,500	421	2,882	3,390	3,814	475	2,882	3,390	3,814

(Continued)

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	417	2,899	3,410	3,836	475	2,899	3,410	3,836
8,550	8,600	413	2,916	3,430	3,859	475	2,916	3,430	3,859
8,600	8,650	410	2,933	3,450	3,881	475	2,933	3,450	3,881
8,650	8,700	406	2,950	3,470	3,904	475	2,950	3,470	3,904
8,700	8,750	402	2,967	3,490	3,926	475	2,967	3,490	3,926
8,750	8,800	398	2,984	3,510	3,949	475	2,984	3,510	3,949
8,800	8,850	394	3,001	3,530	3,971	475	3,001	3,530	3,971
8,850	8,900	391	3,018	3,550	3,994	475	3,018	3,550	3,994
8,900	8,950	387	3,035	3,570	4,016	475	3,035	3,570	4,016
8,950	9,000	383	3,052	3,590	4,039	475	3,052	3,590	4,039
9,000	9,050	379	3,069	3,610	4,061	475	3,069	3,610	4,061
9,050	9,100	375	3,086	3,630	4,084	475	3,086	3,630	4,084
9,100	9,150	371	3,103	3,650	4,106	475	3,103	3,650	4,106
9,150	9,200	368	3,120	3,670	4,129	475	3,120	3,670	4,129
9,200	9,250	364	3,137	3,690	4,151	475	3,137	3,690	4,151
9,250	9,300	360	3,154	3,710	4,174	475	3,154	3,710	4,174
9,300	9,350	356	3,169	3,730	4,196	475	3,169	3,730	4,196
9,350	9,400	352	3,169	3,750	4,219	475	3,169	3,750	4,219
9,400	9,450	348	3,169	3,770	4,241	475	3,169	3,770	4,241
9,450	9,500	345	3,169	3,790	4,264	475	3,169	3,790	4,264
9,500	9,550	341	3,169	3,810	4,286	475	3,169	3,810	4,286
9,550	9,600	337	3,169	3,830	4,309	475	3,169	3,830	4,309
9,600	9,650	333	3,169	3,850	4,331	475	3,169	3,850	4,331
9,650	9,700	329	3,169	3,870	4,354	475	3,169	3,870	4,354
9,700	9,750	326	3,169	3,890	4,376	475	3,169	3,890	4,376
9,750	9,800	322	3,169	3,910	4,399	475	3,169	3,910	4,399
9,800	9,850	318	3,169	3,930	4,421	475	3,169	3,930	4,421
9,850	9,900	314	3,169	3,950	4,444	475	3,169	3,950	4,444
9,900	9,950	310	3,169	3,970	4,466	475	3,169	3,970	4,466
9,950	10,000	306	3,169	3,990	4,489	475	3,169	3,990	4,489
10,000	10,050	303	3,169	4,010	4,511	475	3,169	4,010	4,511
10,050	10,100	299	3,169	4,030	4,534	475	3,169	4,030	4,534
10,100	10,150	295	3,169	4,050	4,556	475	3,169	4,050	4,556
10,150	10,200	291	3,169	4,070	4,579	475	3,169	4,070	4,579
10,200	10,250	287	3,169	4,090	4,601	475	3,169	4,090	4,601
10,250	10,300	283	3,169	4,110	4,624	475	3,169	4,110	4,624
10,300	10,350	280	3,169	4,130	4,646	475	3,169	4,130	4,646
10,350	10,400	276	3,169	4,150	4,669	475	3,169	4,150	4,669
10,400	10,450	272	3,169	4,170	4,691	475	3,169	4,170	4,691
10,450	10,500	268	3,169	4,190	4,714	475	3,169	4,190	4,714
10,500	10,550	264	3,169	4,210	4,736	475	3,169	4,210	4,736
10,550	10,600	260	3,169	4,230	4,759	475	3,169	4,230	4,759
10,600	10,650	257	3,169	4,250	4,781	475	3,169	4,250	4,781
10,650	10,700	253	3,169	4,270	4,804	475	3,169	4,270	4,804
10,700	10,750	249	3,169	4,290	4,826	475	3,169	4,290	4,826
10,750	10,800	245	3,169	4,310	4,849	475	3,169	4,310	4,849
10,800	10,850	241	3,169	4,330	4,871	475	3,169	4,330	4,871
10,850	10,900	238	3,169	4,350	4,894	475	3,169	4,350	4,894
10,900	10,950	234	3,169	4,370	4,916	475	3,169	4,370	4,916
10,950	11,000	230	3,169	4,390	4,939	475	3,169	4,390	4,939
11,000	11,050	226	3,169	4,410	4,961	475	3,169	4,410	4,961
11,050	11,100	222	3,169	4,430	4,984	475	3,169	4,430	4,984
11,100	11,150	218	3,169	4,450	5,006	475	3,169	4,450	5,006
11,150	11,200	215	3,169	4,470	5,029	475	3,169	4,470	5,029
11,200	11,250	211	3,169	4,490	5,051	475	3,169	4,490	5,051
11,250	11,300	207	3,169	4,510	5,074	475	3,169	4,510	5,074
11,300	11,350	203	3,169	4,530	5,096	475	3,169	4,530	5,096
11,350	11,400	199	3,169	4,550	5,119	475	3,169	4,550	5,119
11,400	11,450	195	3,169	4,570	5,141	475	3,169	4,570	5,141
11,450	11,500	192	3,169	4,590	5,164	475	3,169	4,590	5,164

(Continued)

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	188	3,169	4,610	5,186	475	3,169	4,610	5,186
11,550	11,600	184	3,169	4,630	5,209	475	3,169	4,630	5,209
11,600	11,650	180	3,169	4,650	5,231	475	3,169	4,650	5,231
11,650	11,700	176	3,169	4,670	5,254	475	3,169	4,670	5,254
11,700	11,750	173	3,169	4,690	5,276	475	3,169	4,690	5,276
11,750	11,800	169	3,169	4,710	5,299	475	3,169	4,710	5,299
11,800	11,850	165	3,169	4,730	5,321	475	3,169	4,730	5,321
11,850	11,900	161	3,169	4,750	5,344	475	3,169	4,750	5,344
11,900	11,950	157	3,169	4,770	5,366	475	3,169	4,770	5,366
11,950	12,000	153	3,169	4,790	5,389	475	3,169	4,790	5,389
12,000	12,050	150	3,169	4,810	5,411	475	3,169	4,810	5,411
12,050	12,100	146	3,169	4,830	5,434	475	3,169	4,830	5,434
12,100	12,150	142	3,169	4,850	5,456	475	3,169	4,850	5,456
12,150	12,200	138	3,169	4,870	5,479	475	3,169	4,870	5,479
12,200	12,250	134	3,169	4,890	5,501	475	3,169	4,890	5,501
12,250	12,300	130	3,169	4,910	5,524	475	3,169	4,910	5,524
12,300	12,350	127	3,169	4,930	5,546	475	3,169	4,930	5,546
12,350	12,400	123	3,169	4,950	5,569	475	3,169	4,950	5,569
12,400	12,450	119	3,169	4,970	5,591	475	3,169	4,970	5,591
12,450	12,500	115	3,169	4,990	5,614	475	3,169	4,990	5,614
12,500	12,550	111	3,169	5,010	5,636	475	3,169	5,010	5,636
12,550	12,600	107	3,169	5,030	5,659	475	3,169	5,030	5,659
12,600	12,650	104	3,169	5,050	5,681	475	3,169	5,050	5,681
12,650	12,700	100	3,169	5,070	5,704	475	3,169	5,070	5,704
12,700	12,750	96	3,169	5,090	5,726	475	3,169	5,090	5,726
12,750	12,800	92	3,169	5,110	5,749	475	3,169	5,110	5,749
12,800	12,850	88	3,169	5,130	5,771	475	3,169	5,130	5,771
12,850	12,900	85	3,169	5,150	5,794	475	3,169	5,150	5,794
12,900	12,950	81	3,169	5,170	5,816	475	3,169	5,170	5,816
12,950	13,000	77	3,169	5,190	5,839	475	3,169	5,190	5,839
13,000	13,050	73	3,169	5,210	5,861	472	3,169	5,210	5,861
13,050	13,100	69	3,169	5,236	5,891	468	3,169	5,236	5,891
13,100	13,150	65	3,169	5,236	5,891	464	3,169	5,236	5,891
13,150	13,200	62	3,169	5,236	5,891	460	3,169	5,236	5,891
13,200	13,250	58	3,169	5,236	5,891	456	3,169	5,236	5,891
13,250	13,300	54	3,169	5,236	5,891	452	3,169	5,236	5,891
13,300	13,350	50	3,169	5,236	5,891	449	3,169	5,236	5,891
13,350	13,400	46	3,169	5,236	5,891	445	3,169	5,236	5,891
13,400	13,450	42	3,169	5,236	5,891	441	3,169	5,236	5,891
13,450	13,500	39	3,169	5,236	5,891	437	3,169	5,236	5,891
13,500	13,550	35	3,169	5,236	5,891	433	3,169	5,236	5,891
13,550	13,600	31	3,169	5,236	5,891	430	3,169	5,236	5,891
13,600	13,650	27	3,169	5,236	5,891	426	3,169	5,236	5,891
13,650	13,700	23	3,169	5,236	5,891	422	3,169	5,236	5,891
13,700	13,750	20	3,169	5,236	5,891	418	3,169	5,236	5,891
13,750	13,800	16	3,169	5,236	5,891	414	3,169	5,236	5,891
13,800	13,850	12	3,169	5,236	5,891	410	3,169	5,236	5,891
13,850	13,900	8	3,169	5,236	5,891	407	3,169	5,236	5,891
13,900	13,950	4	3,169	5,236	5,891	403	3,169	5,236	5,891
13,950	14,000	*	3,169	5,236	5,891	399	3,169	5,236	5,891
14,000	14,050	0	3,169	5,236	5,891	395	3,169	5,236	5,891
14,050	14,100	0	3,169	5,236	5,891	391	3,169	5,236	5,891
14,100	14,150	0	3,169	5,236	5,891	387	3,169	5,236	5,891
14,150	14,200	0	3,169	5,236	5,891	384	3,169	5,236	5,891
14,200	14,250	0	3,169	5,236	5,891	380	3,169	5,236	5,891
14,250	14,300	0	3,169	5,236	5,891	376	3,169	5,236	5,891
14,300	14,350	0	3,169	5,236	5,891	372	3,169	5,236	5,891
14,350	14,400	0	3,169	5,236	5,891	368	3,169	5,236	5,891
14,400	14,450	0	3,169	5,236	5,891	365	3,169	5,236	5,891
14,450	14,500	0	3,169	5,236	5,891	361	3,169	5,236	5,891

(Continued)

* If the amount you are looking up from the worksheet is at least \$13,950 but less than \$13,980, and you have no qualifying children, your credit is \$1. Otherwise, you cannot take the credit.

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	3,169	5,236	5,891	357	3,169	5,236	5,891
14,550	14,600	0	3,169	5,236	5,891	353	3,169	5,236	5,891
14,600	14,650	0	3,169	5,236	5,891	349	3,169	5,236	5,891
14,650	14,700	0	3,169	5,236	5,891	345	3,169	5,236	5,891
14,700	14,750	0	3,169	5,236	5,891	342	3,169	5,236	5,891
14,750	14,800	0	3,169	5,236	5,891	338	3,169	5,236	5,891
14,800	14,850	0	3,169	5,236	5,891	334	3,169	5,236	5,891
14,850	14,900	0	3,169	5,236	5,891	330	3,169	5,236	5,891
14,900	14,950	0	3,169	5,236	5,891	326	3,169	5,236	5,891
14,950	15,000	0	3,169	5,236	5,891	322	3,169	5,236	5,891
15,000	15,050	0	3,169	5,236	5,891	319	3,169	5,236	5,891
15,050	15,100	0	3,169	5,236	5,891	315	3,169	5,236	5,891
15,100	15,150	0	3,169	5,236	5,891	311	3,169	5,236	5,891
15,150	15,200	0	3,169	5,236	5,891	307	3,169	5,236	5,891
15,200	15,250	0	3,169	5,236	5,891	303	3,169	5,236	5,891
15,250	15,300	0	3,169	5,236	5,891	299	3,169	5,236	5,891
15,300	15,350	0	3,169	5,236	5,891	296	3,169	5,236	5,891
15,350	15,400	0	3,169	5,236	5,891	292	3,169	5,236	5,891
15,400	15,450	0	3,169	5,236	5,891	288	3,169	5,236	5,891
15,450	15,500	0	3,169	5,236	5,891	284	3,169	5,236	5,891
15,500	15,550	0	3,169	5,236	5,891	280	3,169	5,236	5,891
15,550	15,600	0	3,169	5,236	5,891	277	3,169	5,236	5,891
15,600	15,650	0	3,169	5,236	5,891	273	3,169	5,236	5,891
15,650	15,700	0	3,169	5,236	5,891	269	3,169	5,236	5,891
15,700	15,750	0	3,169	5,236	5,891	265	3,169	5,236	5,891
15,750	15,800	0	3,169	5,236	5,891	261	3,169	5,236	5,891
15,800	15,850	0	3,169	5,236	5,891	257	3,169	5,236	5,891
15,850	15,900	0	3,169	5,236	5,891	254	3,169	5,236	5,891
15,900	15,950	0	3,169	5,236	5,891	250	3,169	5,236	5,891
15,950	16,000	0	3,169	5,236	5,891	246	3,169	5,236	5,891
16,000	16,050	0	3,169	5,236	5,891	242	3,169	5,236	5,891
16,050	16,100	0	3,169	5,236	5,891	238	3,169	5,236	5,891
16,100	16,150	0	3,169	5,236	5,891	234	3,169	5,236	5,891
16,150	16,200	0	3,169	5,236	5,891	231	3,169	5,236	5,891
16,200	16,250	0	3,169	5,236	5,891	227	3,169	5,236	5,891
16,250	16,300	0	3,169	5,236	5,891	223	3,169	5,236	5,891
16,300	16,350	0	3,169	5,236	5,891	219	3,169	5,236	5,891
16,350	16,400	0	3,169	5,236	5,891	215	3,169	5,236	5,891
16,400	16,450	0	3,169	5,236	5,891	212	3,169	5,236	5,891
16,450	16,500	0	3,169	5,236	5,891	208	3,169	5,236	5,891
16,500	16,550	0	3,169	5,236	5,891	204	3,169	5,236	5,891
16,550	16,600	0	3,169	5,236	5,891	200	3,169	5,236	5,891
16,600	16,650	0	3,169	5,236	5,891	196	3,169	5,236	5,891
16,650	16,700	0	3,169	5,236	5,891	192	3,169	5,236	5,891
16,700	16,750	0	3,169	5,236	5,891	189	3,169	5,236	5,891
16,750	16,800	0	3,169	5,236	5,891	185	3,169	5,236	5,891
16,800	16,850	0	3,169	5,236	5,891	181	3,169	5,236	5,891
16,850	16,900	0	3,169	5,236	5,891	177	3,169	5,236	5,891
16,900	16,950	0	3,169	5,236	5,891	173	3,169	5,236	5,891
16,950	17,000	0	3,169	5,236	5,891	169	3,169	5,236	5,891
17,000	17,050	0	3,169	5,236	5,891	166	3,169	5,236	5,891
17,050	17,100	0	3,169	5,236	5,891	162	3,169	5,236	5,891
17,100	17,150	0	3,163	5,229	5,883	158	3,169	5,236	5,891
17,150	17,200	0	3,155	5,218	5,873	154	3,169	5,236	5,891
17,200	17,250	0	3,147	5,208	5,862	150	3,169	5,236	5,891
17,250	17,300	0	3,139	5,197	5,852	146	3,169	5,236	5,891
17,300	17,350	0	3,131	5,187	5,841	143	3,169	5,236	5,891
17,350	17,400	0	3,123	5,176	5,830	139	3,169	5,236	5,891
17,400	17,450	0	3,115	5,165	5,820	135	3,169	5,236	5,891
17,450	17,500	0	3,107	5,155	5,809	131	3,169	5,236	5,891

(Continued)

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	3,099	5,144	5,799	127	3,169	5,236	5,891
17,550	17,600	0	3,091	5,134	5,788	124	3,169	5,236	5,891
17,600	17,650	0	3,083	5,123	5,778	120	3,169	5,236	5,891
17,650	17,700	0	3,075	5,113	5,767	116	3,169	5,236	5,891
17,700	17,750	0	3,067	5,102	5,757	112	3,169	5,236	5,891
17,750	17,800	0	3,059	5,092	5,746	108	3,169	5,236	5,891
17,800	17,850	0	3,051	5,081	5,736	104	3,169	5,236	5,891
17,850	17,900	0	3,043	5,071	5,725	101	3,169	5,236	5,891
17,900	17,950	0	3,035	5,060	5,715	97	3,169	5,236	5,891
17,950	18,000	0	3,027	5,050	5,704	93	3,169	5,236	5,891
18,000	18,050	0	3,019	5,039	5,694	89	3,169	5,236	5,891
18,050	18,100	0	3,011	5,029	5,683	85	3,169	5,236	5,891
18,100	18,150	0	3,003	5,018	5,673	81	3,169	5,236	5,891
18,150	18,200	0	2,995	5,007	5,662	78	3,169	5,236	5,891
18,200	18,250	0	2,987	4,997	5,651	74	3,169	5,236	5,891
18,250	18,300	0	2,979	4,986	5,641	70	3,169	5,236	5,891
18,300	18,350	0	2,971	4,976	5,630	66	3,169	5,236	5,891
18,350	18,400	0	2,963	4,965	5,620	62	3,169	5,236	5,891
18,400	18,450	0	2,955	4,955	5,609	59	3,169	5,236	5,891
18,450	18,500	0	2,947	4,944	5,599	55	3,169	5,236	5,891
18,500	18,550	0	2,939	4,934	5,588	51	3,169	5,236	5,891
18,550	18,600	0	2,931	4,923	5,578	47	3,169	5,236	5,891
18,600	18,650	0	2,924	4,913	5,567	43	3,169	5,236	5,891
18,650	18,700	0	2,916	4,902	5,557	39	3,169	5,236	5,891
18,700	18,750	0	2,908	4,892	5,546	36	3,169	5,236	5,891
18,750	18,800	0	2,900	4,881	5,536	32	3,169	5,236	5,891
18,800	18,850	0	2,892	4,871	5,525	28	3,169	5,236	5,891
18,850	18,900	0	2,884	4,860	5,515	24	3,169	5,236	5,891
18,900	18,950	0	2,876	4,850	5,504	20	3,169	5,236	5,891
18,950	19,000	0	2,868	4,839	5,494	16	3,169	5,236	5,891
19,000	19,050	0	2,860	4,828	5,483	13	3,169	5,236	5,891
19,050	19,100	0	2,852	4,818	5,472	9	3,169	5,236	5,891
19,100	19,150	0	2,844	4,807	5,462	5	3,169	5,236	5,891
19,150	19,200	0	2,836	4,797	5,451	*	3,169	5,236	5,891
19,200	19,250	0	2,828	4,786	5,441	0	3,169	5,236	5,891
19,250	19,300	0	2,820	4,776	5,430	0	3,169	5,236	5,891
19,300	19,350	0	2,812	4,765	5,420	0	3,169	5,236	5,891
19,350	19,400	0	2,804	4,755	5,409	0	3,169	5,236	5,891
19,400	19,450	0	2,796	4,744	5,399	0	3,169	5,236	5,891
19,450	19,500	0	2,788	4,734	5,388	0	3,169	5,236	5,891
19,500	19,550	0	2,780	4,723	5,378	0	3,169	5,236	5,891
19,550	19,600	0	2,772	4,713	5,367	0	3,169	5,236	5,891
19,600	19,650	0	2,764	4,702	5,357	0	3,169	5,236	5,891
19,650	19,700	0	2,756	4,692	5,346	0	3,169	5,236	5,891
19,700	19,750	0	2,748	4,681	5,336	0	3,169	5,236	5,891
19,750	19,800	0	2,740	4,671	5,325	0	3,169	5,236	5,891
19,800	19,850	0	2,732	4,660	5,315	0	3,169	5,236	5,891
19,850	19,900	0	2,724	4,649	5,304	0	3,169	5,236	5,891
19,900	19,950	0	2,716	4,639	5,293	0	3,169	5,236	5,891
19,950	20,000	0	2,708	4,628	5,283	0	3,169	5,236	5,891
20,000	20,050	0	2,700	4,618	5,272	0	3,169	5,236	5,891
20,050	20,100	0	2,692	4,607	5,262	0	3,169	5,236	5,891
20,100	20,150	0	2,684	4,597	5,251	0	3,169	5,236	5,891
20,150	20,200	0	2,676	4,586	5,241	0	3,169	5,236	5,891
20,200	20,250	0	2,668	4,576	5,230	0	3,169	5,236	5,891
20,250	20,300	0	2,660	4,565	5,220	0	3,169	5,236	5,891
20,300	20,350	0	2,652	4,555	5,209	0	3,169	5,236	5,891
20,350	20,400	0	2,644	4,544	5,199	0	3,169	5,236	5,891
20,400	20,450	0	2,636	4,534	5,188	0	3,169	5,236	5,891
20,450	20,500	0	2,628	4,523	5,178	0	3,169	5,236	5,891

(Continued)

* If the amount you are looking up from the worksheet is at least \$19,150 but less than \$19,190, and you have no qualifying children, your credit is \$2. Otherwise, you cannot take the credit.

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	2,620	4,513	5,167	0	3,169	5,236	5,891
20,550	20,600	0	2,612	4,502	5,157	0	3,169	5,236	5,891
20,600	20,650	0	2,604	4,492	5,146	0	3,169	5,236	5,891
20,650	20,700	0	2,596	4,481	5,135	0	3,169	5,236	5,891
20,700	20,750	0	2,588	4,470	5,125	0	3,169	5,236	5,891
20,750	20,800	0	2,580	4,460	5,114	0	3,169	5,236	5,891
20,800	20,850	0	2,572	4,449	5,104	0	3,169	5,236	5,891
20,850	20,900	0	2,564	4,439	5,093	0	3,169	5,236	5,891
20,900	20,950	0	2,556	4,428	5,083	0	3,169	5,236	5,891
20,950	21,000	0	2,548	4,418	5,072	0	3,169	5,236	5,891
21,000	21,050	0	2,540	4,407	5,062	0	3,169	5,236	5,891
21,050	21,100	0	2,532	4,397	5,051	0	3,169	5,236	5,891
21,100	21,150	0	2,524	4,386	5,041	0	3,169	5,236	5,891
21,150	21,200	0	2,516	4,376	5,030	0	3,169	5,236	5,891
21,200	21,250	0	2,508	4,365	5,020	0	3,169	5,236	5,891
21,250	21,300	0	2,500	4,355	5,009	0	3,169	5,236	5,891
21,300	21,350	0	2,492	4,344	4,999	0	3,169	5,236	5,891
21,350	21,400	0	2,484	4,334	4,988	0	3,169	5,236	5,891
21,400	21,450	0	2,476	4,323	4,978	0	3,169	5,236	5,891
21,450	21,500	0	2,468	4,313	4,967	0	3,169	5,236	5,891
21,500	21,550	0	2,460	4,302	4,956	0	3,169	5,236	5,891
21,550	21,600	0	2,452	4,291	4,946	0	3,169	5,236	5,891
21,600	21,650	0	2,444	4,281	4,935	0	3,169	5,236	5,891
21,650	21,700	0	2,436	4,270	4,925	0	3,169	5,236	5,891
21,700	21,750	0	2,428	4,260	4,914	0	3,169	5,236	5,891
21,750	21,800	0	2,420	4,249	4,904	0	3,169	5,236	5,891
21,800	21,850	0	2,412	4,239	4,893	0	3,169	5,236	5,891
21,850	21,900	0	2,404	4,228	4,883	0	3,169	5,236	5,891
21,900	21,950	0	2,396	4,218	4,872	0	3,169	5,236	5,891
21,950	22,000	0	2,388	4,207	4,862	0	3,169	5,236	5,891
22,000	22,050	0	2,380	4,197	4,851	0	3,169	5,236	5,891
22,050	22,100	0	2,372	4,186	4,841	0	3,169	5,236	5,891
22,100	22,150	0	2,364	4,176	4,830	0	3,169	5,236	5,891
22,150	22,200	0	2,356	4,165	4,820	0	3,169	5,236	5,891
22,200	22,250	0	2,348	4,155	4,809	0	3,169	5,236	5,891
22,250	22,300	0	2,340	4,144	4,799	0	3,169	5,236	5,891
22,300	22,350	0	2,332	4,134	4,788	0	3,165	5,231	5,885
22,350	22,400	0	2,324	4,123	4,777	0	3,157	5,220	5,875
22,400	22,450	0	2,316	4,112	4,767	0	3,149	5,210	5,864
22,450	22,500	0	2,308	4,102	4,756	0	3,141	5,199	5,854
22,500	22,550	0	2,300	4,091	4,746	0	3,133	5,189	5,843
22,550	22,600	0	2,292	4,081	4,735	0	3,125	5,178	5,833
22,600	22,650	0	2,284	4,070	4,725	0	3,117	5,168	5,822
22,650	22,700	0	2,276	4,060	4,714	0	3,109	5,157	5,812
22,700	22,750	0	2,268	4,049	4,704	0	3,101	5,146	5,801
22,750	22,800	0	2,260	4,039	4,693	0	3,093	5,136	5,790
22,800	22,850	0	2,252	4,028	4,683	0	3,085	5,125	5,780
22,850	22,900	0	2,244	4,018	4,672	0	3,077	5,115	5,769
22,900	22,950	0	2,236	4,007	4,662	0	3,069	5,104	5,759
22,950	23,000	0	2,228	3,997	4,651	0	3,061	5,094	5,748
23,000	23,050	0	2,220	3,986	4,641	0	3,053	5,083	5,738
23,050	23,100	0	2,212	3,976	4,630	0	3,045	5,073	5,727
23,100	23,150	0	2,204	3,965	4,620	0	3,037	5,062	5,717
23,150	23,200	0	2,196	3,954	4,609	0	3,029	5,052	5,706
23,200	23,250	0	2,188	3,944	4,598	0	3,021	5,041	5,696
23,250	23,300	0	2,180	3,933	4,588	0	3,013	5,031	5,685
23,300	23,350	0	2,172	3,923	4,577	0	3,005	5,020	5,675
23,350	23,400	0	2,164	3,912	4,567	0	2,997	5,010	5,664
23,400	23,450	0	2,156	3,902	4,556	0	2,989	4,999	5,654
23,450	23,500	0	2,148	3,891	4,546	0	2,981	4,989	5,643

(Continued)

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	2,140	3,881	4,535	0	2,973	4,978	5,633
23,550	23,600	0	2,132	3,870	4,525	0	2,965	4,967	5,622
23,600	23,650	0	2,125	3,860	4,514	0	2,957	4,957	5,611
23,650	23,700	0	2,117	3,849	4,504	0	2,949	4,946	5,601
23,700	23,750	0	2,109	3,839	4,493	0	2,941	4,936	5,590
23,750	23,800	0	2,101	3,828	4,483	0	2,933	4,925	5,580
23,800	23,850	0	2,093	3,818	4,472	0	2,925	4,915	5,569
23,850	23,900	0	2,085	3,807	4,462	0	2,917	4,904	5,559
23,900	23,950	0	2,077	3,797	4,451	0	2,909	4,894	5,548
23,950	24,000	0	2,069	3,786	4,441	0	2,901	4,883	5,538
24,000	24,050	0	2,061	3,775	4,430	0	2,893	4,873	5,527
24,050	24,100	0	2,053	3,765	4,419	0	2,885	4,862	5,517
24,100	24,150	0	2,045	3,754	4,409	0	2,877	4,852	5,506
24,150	24,200	0	2,037	3,744	4,398	0	2,869	4,841	5,496
24,200	24,250	0	2,029	3,733	4,388	0	2,861	4,831	5,485
24,250	24,300	0	2,021	3,723	4,377	0	2,853	4,820	5,475
24,300	24,350	0	2,013	3,712	4,367	0	2,845	4,810	5,464
24,350	24,400	0	2,005	3,702	4,356	0	2,837	4,799	5,454
24,400	24,450	0	1,997	3,691	4,346	0	2,829	4,788	5,443
24,450	24,500	0	1,989	3,681	4,335	0	2,821	4,778	5,432
24,500	24,550	0	1,981	3,670	4,325	0	2,813	4,767	5,422
24,550	24,600	0	1,973	3,660	4,314	0	2,805	4,757	5,411
24,600	24,650	0	1,965	3,649	4,304	0	2,797	4,746	5,401
24,650	24,700	0	1,957	3,639	4,293	0	2,789	4,736	5,390
24,700	24,750	0	1,949	3,628	4,283	0	2,781	4,725	5,380
24,750	24,800	0	1,941	3,618	4,272	0	2,773	4,715	5,369
24,800	24,850	0	1,933	3,607	4,262	0	2,765	4,704	5,359
24,850	24,900	0	1,925	3,596	4,251	0	2,757	4,694	5,348
24,900	24,950	0	1,917	3,586	4,240	0	2,749	4,683	5,338
24,950	25,000	0	1,909	3,575	4,230	0	2,741	4,673	5,327
25,000	25,050	0	1,901	3,565	4,219	0	2,733	4,662	5,317
25,050	25,100	0	1,893	3,554	4,209	0	2,725	4,652	5,306
25,100	25,150	0	1,885	3,544	4,198	0	2,717	4,641	5,296
25,150	25,200	0	1,877	3,533	4,188	0	2,709	4,631	5,285
25,200	25,250	0	1,869	3,523	4,177	0	2,701	4,620	5,274
25,250	25,300	0	1,861	3,512	4,167	0	2,693	4,609	5,264
25,300	25,350	0	1,853	3,502	4,156	0	2,685	4,599	5,253
25,350	25,400	0	1,845	3,491	4,146	0	2,677	4,588	5,243
25,400	25,450	0	1,837	3,481	4,135	0	2,669	4,578	5,232
25,450	25,500	0	1,829	3,470	4,125	0	2,661	4,567	5,222
25,500	25,550	0	1,821	3,460	4,114	0	2,653	4,557	5,211
25,550	25,600	0	1,813	3,449	4,104	0	2,645	4,546	5,201
25,600	25,650	0	1,805	3,439	4,093	0	2,637	4,536	5,190
25,650	25,700	0	1,797	3,428	4,082	0	2,629	4,525	5,180
25,700	25,750	0	1,789	3,417	4,072	0	2,621	4,515	5,169
25,750	25,800	0	1,781	3,407	4,061	0	2,613	4,504	5,159
25,800	25,850	0	1,773	3,396	4,051	0	2,606	4,494	5,148
25,850	25,900	0	1,765	3,386	4,040	0	2,598	4,483	5,138
25,900	25,950	0	1,757	3,375	4,030	0	2,590	4,473	5,127
25,950	26,000	0	1,749	3,365	4,019	0	2,582	4,462	5,117
26,000	26,050	0	1,741	3,354	4,009	0	2,574	4,452	5,106
26,050	26,100	0	1,733	3,344	3,998	0	2,566	4,441	5,095
26,100	26,150	0	1,725	3,333	3,988	0	2,558	4,430	5,085
26,150	26,200	0	1,717	3,323	3,977	0	2,550	4,420	5,074
26,200	26,250	0	1,709	3,312	3,967	0	2,542	4,409	5,064
26,250	26,300	0	1,701	3,302	3,956	0	2,534	4,399	5,053
26,300	26,350	0	1,693	3,291	3,946	0	2,526	4,388	5,043
26,350	26,400	0	1,685	3,281	3,935	0	2,518	4,378	5,032
26,400	26,450	0	1,677	3,270	3,925	0	2,510	4,367	5,022
26,450	26,500	0	1,669	3,260	3,914	0	2,502	4,357	5,011

(Continued)

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	1,661	3,249	3,903	0	2,494	4,346	5,001
26,550	26,600	0	1,653	3,238	3,893	0	2,486	4,336	4,990
26,600	26,650	0	1,645	3,228	3,882	0	2,478	4,325	4,980
26,650	26,700	0	1,637	3,217	3,872	0	2,470	4,315	4,969
26,700	26,750	0	1,629	3,207	3,861	0	2,462	4,304	4,959
26,750	26,800	0	1,621	3,196	3,851	0	2,454	4,294	4,948
26,800	26,850	0	1,613	3,186	3,840	0	2,446	4,283	4,938
26,850	26,900	0	1,605	3,175	3,830	0	2,438	4,273	4,927
26,900	26,950	0	1,597	3,165	3,819	0	2,430	4,262	4,916
26,950	27,000	0	1,589	3,154	3,809	0	2,422	4,251	4,906
27,000	27,050	0	1,581	3,144	3,798	0	2,414	4,241	4,895
27,050	27,100	0	1,573	3,133	3,788	0	2,406	4,230	4,885
27,100	27,150	0	1,565	3,123	3,777	0	2,398	4,220	4,874
27,150	27,200	0	1,557	3,112	3,767	0	2,390	4,209	4,864
27,200	27,250	0	1,549	3,102	3,756	0	2,382	4,199	4,853
27,250	27,300	0	1,541	3,091	3,746	0	2,374	4,188	4,843
27,300	27,350	0	1,533	3,081	3,735	0	2,366	4,178	4,832
27,350	27,400	0	1,525	3,070	3,724	0	2,358	4,167	4,822
27,400	27,450	0	1,517	3,059	3,714	0	2,350	4,157	4,811
27,450	27,500	0	1,509	3,049	3,703	0	2,342	4,146	4,801
27,500	27,550	0	1,501	3,038	3,693	0	2,334	4,136	4,790
27,550	27,600	0	1,493	3,028	3,682	0	2,326	4,125	4,780
27,600	27,650	0	1,485	3,017	3,672	0	2,318	4,115	4,769
27,650	27,700	0	1,477	3,007	3,661	0	2,310	4,104	4,759
27,700	27,750	0	1,469	2,996	3,651	0	2,302	4,093	4,748
27,750	27,800	0	1,461	2,986	3,640	0	2,294	4,083	4,737
27,800	27,850	0	1,453	2,975	3,630	0	2,286	4,072	4,727
27,850	27,900	0	1,445	2,965	3,619	0	2,278	4,062	4,716
27,900	27,950	0	1,437	2,954	3,609	0	2,270	4,051	4,706
27,950	28,000	0	1,429	2,944	3,598	0	2,262	4,041	4,695
28,000	28,050	0	1,421	2,933	3,588	0	2,254	4,030	4,685
28,050	28,100	0	1,413	2,923	3,577	0	2,246	4,020	4,674
28,100	28,150	0	1,405	2,912	3,567	0	2,238	4,009	4,664
28,150	28,200	0	1,397	2,901	3,556	0	2,230	3,999	4,653
28,200	28,250	0	1,389	2,891	3,545	0	2,222	3,988	4,643
28,250	28,300	0	1,381	2,880	3,535	0	2,214	3,978	4,632
28,300	28,350	0	1,373	2,870	3,524	0	2,206	3,967	4,622
28,350	28,400	0	1,365	2,859	3,514	0	2,198	3,957	4,611
28,400	28,450	0	1,357	2,849	3,503	0	2,190	3,946	4,601
28,450	28,500	0	1,349	2,838	3,493	0	2,182	3,936	4,590
28,500	28,550	0	1,341	2,828	3,482	0	2,174	3,925	4,580
28,550	28,600	0	1,333	2,817	3,472	0	2,166	3,914	4,569
28,600	28,650	0	1,326	2,807	3,461	0	2,158	3,904	4,558
28,650	28,700	0	1,318	2,796	3,451	0	2,150	3,893	4,548
28,700	28,750	0	1,310	2,786	3,440	0	2,142	3,883	4,537
28,750	28,800	0	1,302	2,775	3,430	0	2,134	3,872	4,527
28,800	28,850	0	1,294	2,765	3,419	0	2,126	3,862	4,516
28,850	28,900	0	1,286	2,754	3,409	0	2,118	3,851	4,506
28,900	28,950	0	1,278	2,744	3,398	0	2,110	3,841	4,495
28,950	29,000	0	1,270	2,733	3,388	0	2,102	3,830	4,485
29,000	29,050	0	1,262	2,722	3,377	0	2,094	3,820	4,474
29,050	29,100	0	1,254	2,712	3,366	0	2,086	3,809	4,464
29,100	29,150	0	1,246	2,701	3,356	0	2,078	3,799	4,453
29,150	29,200	0	1,238	2,691	3,345	0	2,070	3,788	4,443
29,200	29,250	0	1,230	2,680	3,335	0	2,062	3,778	4,432
29,250	29,300	0	1,222	2,670	3,324	0	2,054	3,767	4,422
29,300	29,350	0	1,214	2,659	3,314	0	2,046	3,757	4,411
29,350	29,400	0	1,206	2,649	3,303	0	2,038	3,746	4,401
29,400	29,450	0	1,198	2,638	3,293	0	2,030	3,735	4,390
29,450	29,500	0	1,190	2,628	3,282	0	2,022	3,725	4,379

(Continued)

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	1,182	2,617	3,272	0	2,014	3,714	4,369
29,550	29,600	0	1,174	2,607	3,261	0	2,006	3,704	4,358
29,600	29,650	0	1,166	2,596	3,251	0	1,998	3,693	4,348
29,650	29,700	0	1,158	2,586	3,240	0	1,990	3,683	4,337
29,700	29,750	0	1,150	2,575	3,230	0	1,982	3,672	4,327
29,750	29,800	0	1,142	2,565	3,219	0	1,974	3,662	4,316
29,800	29,850	0	1,134	2,554	3,209	0	1,966	3,651	4,306
29,850	29,900	0	1,126	2,543	3,198	0	1,958	3,641	4,295
29,900	29,950	0	1,118	2,533	3,187	0	1,950	3,630	4,285
29,950	30,000	0	1,110	2,522	3,177	0	1,942	3,620	4,274
30,000	30,050	0	1,102	2,512	3,166	0	1,934	3,609	4,264
30,050	30,100	0	1,094	2,501	3,156	0	1,926	3,599	4,253
30,100	30,150	0	1,086	2,491	3,145	0	1,918	3,588	4,243
30,150	30,200	0	1,078	2,480	3,135	0	1,910	3,578	4,232
30,200	30,250	0	1,070	2,470	3,124	0	1,902	3,567	4,221
30,250	30,300	0	1,062	2,459	3,114	0	1,894	3,556	4,211
30,300	30,350	0	1,054	2,449	3,103	0	1,886	3,546	4,200
30,350	30,400	0	1,046	2,438	3,093	0	1,878	3,535	4,190
30,400	30,450	0	1,038	2,428	3,082	0	1,870	3,525	4,179
30,450	30,500	0	1,030	2,417	3,072	0	1,862	3,514	4,169
30,500	30,550	0	1,022	2,407	3,061	0	1,854	3,504	4,158
30,550	30,600	0	1,014	2,396	3,051	0	1,846	3,493	4,148
30,600	30,650	0	1,006	2,386	3,040	0	1,838	3,483	4,137
30,650	30,700	0	998	2,375	3,029	0	1,830	3,472	4,127
30,700	30,750	0	990	2,364	3,019	0	1,822	3,462	4,116
30,750	30,800	0	982	2,354	3,008	0	1,814	3,451	4,106
30,800	30,850	0	974	2,343	2,998	0	1,807	3,441	4,095
30,850	30,900	0	966	2,333	2,987	0	1,799	3,430	4,085
30,900	30,950	0	958	2,322	2,977	0	1,791	3,420	4,074
30,950	31,000	0	950	2,312	2,966	0	1,783	3,409	4,064
31,000	31,050	0	942	2,301	2,956	0	1,775	3,399	4,053
31,050	31,100	0	934	2,291	2,945	0	1,767	3,388	4,042
31,100	31,150	0	926	2,280	2,935	0	1,759	3,377	4,032
31,150	31,200	0	918	2,270	2,924	0	1,751	3,367	4,021
31,200	31,250	0	910	2,259	2,914	0	1,743	3,356	4,011
31,250	31,300	0	902	2,249	2,903	0	1,735	3,346	4,000
31,300	31,350	0	894	2,238	2,893	0	1,727	3,335	3,990
31,350	31,400	0	886	2,228	2,882	0	1,719	3,325	3,979
31,400	31,450	0	878	2,217	2,872	0	1,711	3,314	3,969
31,450	31,500	0	870	2,207	2,861	0	1,703	3,304	3,958
31,500	31,550	0	862	2,196	2,850	0	1,695	3,293	3,948
31,550	31,600	0	854	2,185	2,840	0	1,687	3,283	3,937
31,600	31,650	0	846	2,175	2,829	0	1,679	3,272	3,927
31,650	31,700	0	838	2,164	2,819	0	1,671	3,262	3,916
31,700	31,750	0	830	2,154	2,808	0	1,663	3,251	3,906
31,750	31,800	0	822	2,143	2,798	0	1,655	3,241	3,895
31,800	31,850	0	814	2,133	2,787	0	1,647	3,230	3,885
31,850	31,900	0	806	2,122	2,777	0	1,639	3,220	3,874
31,900	31,950	0	798	2,112	2,766	0	1,631	3,209	3,863
31,950	32,000	0	790	2,101	2,756	0	1,623	3,198	3,853
32,000	32,050	0	782	2,091	2,745	0	1,615	3,188	3,842
32,050	32,100	0	774	2,080	2,735	0	1,607	3,177	3,832
32,100	32,150	0	766	2,070	2,724	0	1,599	3,167	3,821
32,150	32,200	0	758	2,059	2,714	0	1,591	3,156	3,811
32,200	32,250	0	750	2,049	2,703	0	1,583	3,146	3,800
32,250	32,300	0	742	2,038	2,693	0	1,575	3,135	3,790
32,300	32,350	0	734	2,028	2,682	0	1,567	3,125	3,779
32,350	32,400	0	726	2,017	2,671	0	1,559	3,114	3,769
32,400	32,450	0	718	2,006	2,661	0	1,551	3,104	3,758
32,450	32,500	0	710	1,996	2,650	0	1,543	3,093	3,748

(Continued)

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	702	1,985	2,640	0	1,535	3,083	3,737
32,550	32,600	0	694	1,975	2,629	0	1,527	3,072	3,727
32,600	32,650	0	686	1,964	2,619	0	1,519	3,062	3,716
32,650	32,700	0	678	1,954	2,608	0	1,511	3,051	3,706
32,700	32,750	0	670	1,943	2,598	0	1,503	3,040	3,695
32,750	32,800	0	662	1,933	2,587	0	1,495	3,030	3,684
32,800	32,850	0	654	1,922	2,577	0	1,487	3,019	3,674
32,850	32,900	0	646	1,912	2,566	0	1,479	3,009	3,663
32,900	32,950	0	638	1,901	2,556	0	1,471	2,998	3,653
32,950	33,000	0	630	1,891	2,545	0	1,463	2,988	3,642
33,000	33,050	0	622	1,880	2,535	0	1,455	2,977	3,632
33,050	33,100	0	614	1,870	2,524	0	1,447	2,967	3,621
33,100	33,150	0	606	1,859	2,514	0	1,439	2,956	3,611
33,150	33,200	0	598	1,848	2,503	0	1,431	2,946	3,600
33,200	33,250	0	590	1,838	2,492	0	1,423	2,935	3,590
33,250	33,300	0	582	1,827	2,482	0	1,415	2,925	3,579
33,300	33,350	0	574	1,817	2,471	0	1,407	2,914	3,569
33,350	33,400	0	566	1,806	2,461	0	1,399	2,904	3,558
33,400	33,450	0	558	1,796	2,450	0	1,391	2,893	3,548
33,450	33,500	0	550	1,785	2,440	0	1,383	2,883	3,537
33,500	33,550	0	542	1,775	2,429	0	1,375	2,872	3,527
33,550	33,600	0	534	1,764	2,419	0	1,367	2,861	3,516
33,600	33,650	0	527	1,754	2,408	0	1,359	2,851	3,505
33,650	33,700	0	519	1,743	2,398	0	1,351	2,840	3,495
33,700	33,750	0	511	1,733	2,387	0	1,343	2,830	3,484
33,750	33,800	0	503	1,722	2,377	0	1,335	2,819	3,474
33,800	33,850	0	495	1,712	2,366	0	1,327	2,809	3,463
33,850	33,900	0	487	1,701	2,356	0	1,319	2,798	3,453
33,900	33,950	0	479	1,691	2,345	0	1,311	2,788	3,442
33,950	34,000	0	471	1,680	2,335	0	1,303	2,777	3,432
34,000	34,050	0	463	1,669	2,324	0	1,295	2,767	3,421
34,050	34,100	0	455	1,659	2,313	0	1,287	2,756	3,411
34,100	34,150	0	447	1,648	2,303	0	1,279	2,746	3,400
34,150	34,200	0	439	1,638	2,292	0	1,271	2,735	3,390
34,200	34,250	0	431	1,627	2,282	0	1,263	2,725	3,379
34,250	34,300	0	423	1,617	2,271	0	1,255	2,714	3,369
34,300	34,350	0	415	1,606	2,261	0	1,247	2,704	3,358
34,350	34,400	0	407	1,596	2,250	0	1,239	2,693	3,348
34,400	34,450	0	399	1,585	2,240	0	1,231	2,682	3,337
34,450	34,500	0	391	1,575	2,229	0	1,223	2,672	3,326
34,500	34,550	0	383	1,564	2,219	0	1,215	2,661	3,316
34,550	34,600	0	375	1,554	2,208	0	1,207	2,651	3,305
34,600	34,650	0	367	1,543	2,198	0	1,199	2,640	3,295
34,650	34,700	0	359	1,533	2,187	0	1,191	2,630	3,284
34,700	34,750	0	351	1,522	2,177	0	1,183	2,619	3,274
34,750	34,800	0	343	1,512	2,166	0	1,175	2,609	3,263
34,800	34,850	0	335	1,501	2,156	0	1,167	2,598	3,253
34,850	34,900	0	327	1,490	2,145	0	1,159	2,588	3,242
34,900	34,950	0	319	1,480	2,134	0	1,151	2,577	3,232
34,950	35,000	0	311	1,469	2,124	0	1,143	2,567	3,221
35,000	35,050	0	303	1,459	2,113	0	1,135	2,556	3,211
35,050	35,100	0	295	1,448	2,103	0	1,127	2,546	3,200
35,100	35,150	0	287	1,438	2,092	0	1,119	2,535	3,190
35,150	35,200	0	279	1,427	2,082	0	1,111	2,525	3,179
35,200	35,250	0	271	1,417	2,071	0	1,103	2,514	3,168
35,250	35,300	0	263	1,406	2,061	0	1,095	2,503	3,158
35,300	35,350	0	255	1,396	2,050	0	1,087	2,493	3,147
35,350	35,400	0	247	1,385	2,040	0	1,079	2,482	3,137
35,400	35,450	0	239	1,375	2,029	0	1,071	2,472	3,126
35,450	35,500	0	231	1,364	2,019	0	1,063	2,461	3,116

(Continued)

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	223	1,354	2,008	0	1,055	2,451	3,105
35,550	35,600	0	215	1,343	1,998	0	1,047	2,440	3,095
35,600	35,650	0	207	1,333	1,987	0	1,039	2,430	3,084
35,650	35,700	0	199	1,322	1,976	0	1,031	2,419	3,074
35,700	35,750	0	191	1,311	1,966	0	1,023	2,409	3,063
35,750	35,800	0	183	1,301	1,955	0	1,015	2,398	3,053
35,800	35,850	0	175	1,290	1,945	0	1,008	2,388	3,042
35,850	35,900	0	167	1,280	1,934	0	1,000	2,377	3,032
35,900	35,950	0	159	1,269	1,924	0	992	2,367	3,021
35,950	36,000	0	151	1,259	1,913	0	984	2,356	3,011
36,000	36,050	0	143	1,248	1,903	0	976	2,346	3,000
36,050	36,100	0	135	1,238	1,892	0	968	2,335	2,989
36,100	36,150	0	127	1,227	1,882	0	960	2,324	2,979
36,150	36,200	0	119	1,217	1,871	0	952	2,314	2,968
36,200	36,250	0	111	1,206	1,861	0	944	2,303	2,958
36,250	36,300	0	103	1,196	1,850	0	936	2,293	2,947
36,300	36,350	0	95	1,185	1,840	0	928	2,282	2,937
36,350	36,400	0	87	1,175	1,829	0	920	2,272	2,926
36,400	36,450	0	79	1,164	1,819	0	912	2,261	2,916
36,450	36,500	0	71	1,154	1,808	0	904	2,251	2,905
36,500	36,550	0	63	1,143	1,797	0	896	2,240	2,895
36,550	36,600	0	55	1,132	1,787	0	888	2,230	2,884
36,600	36,650	0	47	1,122	1,776	0	880	2,219	2,874
36,650	36,700	0	39	1,111	1,766	0	872	2,209	2,863
36,700	36,750	0	31	1,101	1,755	0	864	2,198	2,853
36,750	36,800	0	23	1,090	1,745	0	856	2,188	2,842
36,800	36,850	0	15	1,080	1,734	0	848	2,177	2,832
36,850	36,900	0	7	1,069	1,724	0	840	2,167	2,821
36,900	36,950	0	*	1,059	1,713	0	832	2,156	2,810
36,950	37,000	0	0	1,048	1,703	0	824	2,145	2,800
37,000	37,050	0	0	1,038	1,692	0	816	2,135	2,789
37,050	37,100	0	0	1,027	1,682	0	808	2,124	2,779
37,100	37,150	0	0	1,017	1,671	0	800	2,114	2,768
37,150	37,200	0	0	1,006	1,661	0	792	2,103	2,758
37,200	37,250	0	0	996	1,650	0	784	2,093	2,747
37,250	37,300	0	0	985	1,640	0	776	2,082	2,737
37,300	37,350	0	0	975	1,629	0	768	2,072	2,726
37,350	37,400	0	0	964	1,618	0	760	2,061	2,716
37,400	37,450	0	0	953	1,608	0	752	2,051	2,705
37,450	37,500	0	0	943	1,597	0	744	2,040	2,695
37,500	37,550	0	0	932	1,587	0	736	2,030	2,684
37,550	37,600	0	0	922	1,576	0	728	2,019	2,674
37,600	37,650	0	0	911	1,566	0	720	2,009	2,663
37,650	37,700	0	0	901	1,555	0	712	1,998	2,653
37,700	37,750	0	0	890	1,545	0	704	1,987	2,642
37,750	37,800	0	0	880	1,534	0	696	1,977	2,631
37,800	37,850	0	0	869	1,524	0	688	1,966	2,621
37,850	37,900	0	0	859	1,513	0	680	1,956	2,610
37,900	37,950	0	0	848	1,503	0	672	1,945	2,600
37,950	38,000	0	0	838	1,492	0	664	1,935	2,589
38,000	38,050	0	0	827	1,482	0	656	1,924	2,579
38,050	38,100	0	0	817	1,471	0	648	1,914	2,568
38,100	38,150	0	0	806	1,461	0	640	1,903	2,558
38,150	38,200	0	0	795	1,450	0	632	1,893	2,547
38,200	38,250	0	0	785	1,439	0	624	1,882	2,537
38,250	38,300	0	0	774	1,429	0	616	1,872	2,526
38,300	38,350	0	0	764	1,418	0	608	1,861	2,516
38,350	38,400	0	0	753	1,408	0	600	1,851	2,505
38,400	38,450	0	0	743	1,397	0	592	1,840	2,495
38,450	38,500	0	0	732	1,387	0	584	1,830	2,484

(Continued)

* If the amount you are looking up from the worksheet is at least \$36,900 but less than \$36,920, and you have one qualifying child, your credit is \$2. Otherwise, you cannot take the credit.

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	722	1,376	0	576	1,819	2,474
38,550	38,600	0	0	711	1,366	0	568	1,808	2,463
38,600	38,650	0	0	701	1,355	0	560	1,798	2,452
38,650	38,700	0	0	690	1,345	0	552	1,787	2,442
38,700	38,750	0	0	680	1,334	0	544	1,777	2,431
38,750	38,800	0	0	669	1,324	0	536	1,766	2,421
38,800	38,850	0	0	659	1,313	0	528	1,756	2,410
38,850	38,900	0	0	648	1,303	0	520	1,745	2,400
38,900	38,950	0	0	638	1,292	0	512	1,735	2,389
38,950	39,000	0	0	627	1,282	0	504	1,724	2,379
39,000	39,050	0	0	616	1,271	0	496	1,714	2,368
39,050	39,100	0	0	606	1,260	0	488	1,703	2,358
39,100	39,150	0	0	595	1,250	0	480	1,693	2,347
39,150	39,200	0	0	585	1,239	0	472	1,682	2,337
39,200	39,250	0	0	574	1,229	0	464	1,672	2,326
39,250	39,300	0	0	564	1,218	0	456	1,661	2,316
39,300	39,350	0	0	553	1,208	0	448	1,651	2,305
39,350	39,400	0	0	543	1,197	0	440	1,640	2,295
39,400	39,450	0	0	532	1,187	0	432	1,629	2,284
39,450	39,500	0	0	522	1,176	0	424	1,619	2,273
39,500	39,550	0	0	511	1,166	0	416	1,608	2,263
39,550	39,600	0	0	501	1,155	0	408	1,598	2,252
39,600	39,650	0	0	490	1,145	0	400	1,587	2,242
39,650	39,700	0	0	480	1,134	0	392	1,577	2,231
39,700	39,750	0	0	469	1,124	0	384	1,566	2,221
39,750	39,800	0	0	459	1,113	0	376	1,556	2,210
39,800	39,850	0	0	448	1,103	0	368	1,545	2,200
39,850	39,900	0	0	437	1,092	0	360	1,535	2,189
39,900	39,950	0	0	427	1,081	0	352	1,524	2,179
39,950	40,000	0	0	416	1,071	0	344	1,514	2,168
40,000	40,050	0	0	406	1,060	0	336	1,503	2,158
40,050	40,100	0	0	395	1,050	0	328	1,493	2,147
40,100	40,150	0	0	385	1,039	0	320	1,482	2,137
40,150	40,200	0	0	374	1,029	0	312	1,472	2,126
40,200	40,250	0	0	364	1,018	0	304	1,461	2,115
40,250	40,300	0	0	353	1,008	0	296	1,450	2,105
40,300	40,350	0	0	343	997	0	288	1,440	2,094
40,350	40,400	0	0	332	987	0	280	1,429	2,084
40,400	40,450	0	0	322	976	0	272	1,419	2,073
40,450	40,500	0	0	311	966	0	264	1,408	2,063
40,500	40,550	0	0	301	955	0	256	1,398	2,052
40,550	40,600	0	0	290	945	0	248	1,387	2,042
40,600	40,650	0	0	280	934	0	240	1,377	2,031
40,650	40,700	0	0	269	923	0	232	1,366	2,021
40,700	40,750	0	0	258	913	0	224	1,356	2,010
40,750	40,800	0	0	248	902	0	216	1,345	2,000
40,800	40,850	0	0	237	892	0	209	1,335	1,989
40,850	40,900	0	0	227	881	0	201	1,324	1,979
40,900	40,950	0	0	216	871	0	193	1,314	1,968
40,950	41,000	0	0	206	860	0	185	1,303	1,958
41,000	41,050	0	0	195	850	0	177	1,293	1,947
41,050	41,100	0	0	185	839	0	169	1,282	1,936
41,100	41,150	0	0	174	829	0	161	1,271	1,926
41,150	41,200	0	0	164	818	0	153	1,261	1,915
41,200	41,250	0	0	153	808	0	145	1,250	1,905
41,250	41,300	0	0	143	797	0	137	1,240	1,894
41,300	41,350	0	0	132	787	0	129	1,229	1,884
41,350	41,400	0	0	122	776	0	121	1,219	1,873
41,400	41,450	0	0	111	766	0	113	1,208	1,863
41,450	41,500	0	0	101	755	0	105	1,198	1,852

(Continued)

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	90	744	0	97	1,187	1,842
41,550	41,600	0	0	79	734	0	89	1,177	1,831
41,600	41,650	0	0	69	723	0	81	1,166	1,821
41,650	41,700	0	0	58	713	0	73	1,156	1,810
41,700	41,750	0	0	48	702	0	65	1,145	1,800
41,750	41,800	0	0	37	692	0	57	1,135	1,789
41,800	41,850	0	0	27	681	0	49	1,124	1,779
41,850	41,900	0	0	16	671	0	41	1,114	1,768
41,900	41,950	0	0	6	660	0	33	1,103	1,757
41,950	42,000	0	0	0	650	0	25	1,092	1,747
42,000	42,050	0	0	0	639	0	17	1,082	1,736
42,050	42,100	0	0	0	629	0	9	1,071	1,726
42,100	42,150	0	0	0	618	0	*	1,061	1,715
42,150	42,200	0	0	0	608	0	0	1,050	1,705
42,200	42,250	0	0	0	597	0	0	1,040	1,694
42,250	42,300	0	0	0	587	0	0	1,029	1,684
42,300	42,350	0	0	0	576	0	0	1,019	1,673
42,350	42,400	0	0	0	565	0	0	1,008	1,663
42,400	42,450	0	0	0	555	0	0	998	1,652
42,450	42,500	0	0	0	544	0	0	987	1,642
42,500	42,550	0	0	0	534	0	0	977	1,631
42,550	42,600	0	0	0	523	0	0	966	1,621
42,600	42,650	0	0	0	513	0	0	956	1,610
42,650	42,700	0	0	0	502	0	0	945	1,600
42,700	42,750	0	0	0	492	0	0	934	1,589
42,750	42,800	0	0	0	481	0	0	924	1,578
42,800	42,850	0	0	0	471	0	0	913	1,568
42,850	42,900	0	0	0	460	0	0	903	1,557
42,900	42,950	0	0	0	450	0	0	892	1,547
42,950	43,000	0	0	0	439	0	0	882	1,536
43,000	43,050	0	0	0	429	0	0	871	1,526
43,050	43,100	0	0	0	418	0	0	861	1,515
43,100	43,150	0	0	0	408	0	0	850	1,505
43,150	43,200	0	0	0	397	0	0	840	1,494
43,200	43,250	0	0	0	386	0	0	829	1,484
43,250	43,300	0	0	0	376	0	0	819	1,473
43,300	43,350	0	0	0	365	0	0	808	1,463
43,350	43,400	0	0	0	355	0	0	798	1,452
43,400	43,450	0	0	0	344	0	0	787	1,442
43,450	43,500	0	0	0	334	0	0	777	1,431
43,500	43,550	0	0	0	323	0	0	766	1,421
43,550	43,600	0	0	0	313	0	0	755	1,410
43,600	43,650	0	0	0	302	0	0	745	1,399
43,650	43,700	0	0	0	292	0	0	734	1,389
43,700	43,750	0	0	0	281	0	0	724	1,378
43,750	43,800	0	0	0	271	0	0	713	1,368
43,800	43,850	0	0	0	260	0	0	703	1,357
43,850	43,900	0	0	0	250	0	0	692	1,347
43,900	43,950	0	0	0	239	0	0	682	1,336
43,950	44,000	0	0	0	229	0	0	671	1,326
44,000	44,050	0	0	0	218	0	0	661	1,315
44,050	44,100	0	0	0	207	0	0	650	1,305
44,100	44,150	0	0	0	197	0	0	640	1,294
44,150	44,200	0	0	0	186	0	0	629	1,284
44,200	44,250	0	0	0	176	0	0	619	1,273
44,250	44,300	0	0	0	165	0	0	608	1,263
44,300	44,350	0	0	0	155	0	0	598	1,252
44,350	44,400	0	0	0	144	0	0	587	1,242
44,400	44,450	0	0	0	134	0	0	576	1,231
44,450	44,500	0	0	0	123	0	0	566	1,220

(Continued)

* If the amount you are looking up from the worksheet is at least \$42,100 but less than \$42,130, and you have one qualifying child, your credit is \$2. Otherwise, you cannot take the credit.

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	113	0	0	555	1,210
44,550	44,600	0	0	0	102	0	0	545	1,199
44,600	44,650	0	0	0	92	0	0	534	1,189
44,650	44,700	0	0	0	81	0	0	524	1,178
44,700	44,750	0	0	0	71	0	0	513	1,168
44,750	44,800	0	0	0	60	0	0	503	1,157
44,800	44,850	0	0	0	50	0	0	492	1,147
44,850	44,900	0	0	0	39	0	0	482	1,136
44,900	44,950	0	0	0	28	0	0	471	1,126
44,950	45,000	0	0	0	18	0	0	461	1,115
45,000	45,050	0	0	0	7	0	0	450	1,105
45,050	45,100	0	0	0	0	0	0	440	1,094
45,100	45,150	0	0	0	0	0	0	429	1,084
45,150	45,200	0	0	0	0	0	0	419	1,073
45,200	45,250	0	0	0	0	0	0	408	1,062
45,250	45,300	0	0	0	0	0	0	397	1,052
45,300	45,350	0	0	0	0	0	0	387	1,041
45,350	45,400	0	0	0	0	0	0	376	1,031
45,400	45,450	0	0	0	0	0	0	366	1,020
45,450	45,500	0	0	0	0	0	0	355	1,010
45,500	45,550	0	0	0	0	0	0	345	999
45,550	45,600	0	0	0	0	0	0	334	989
45,600	45,650	0	0	0	0	0	0	324	978
45,650	45,700	0	0	0	0	0	0	313	968
45,700	45,750	0	0	0	0	0	0	303	957
45,750	45,800	0	0	0	0	0	0	292	947
45,800	45,850	0	0	0	0	0	0	282	936
45,850	45,900	0	0	0	0	0	0	271	926
45,900	45,950	0	0	0	0	0	0	261	915
45,950	46,000	0	0	0	0	0	0	250	905
46,000	46,050	0	0	0	0	0	0	240	894
46,050	46,100	0	0	0	0	0	0	229	883
46,100	46,150	0	0	0	0	0	0	218	873
46,150	46,200	0	0	0	0	0	0	208	862
46,200	46,250	0	0	0	0	0	0	197	852
46,250	46,300	0	0	0	0	0	0	187	841
46,300	46,350	0	0	0	0	0	0	176	831
46,350	46,400	0	0	0	0	0	0	166	820
46,400	46,450	0	0	0	0	0	0	155	810
46,450	46,500	0	0	0	0	0	0	145	799
46,500	46,550	0	0	0	0	0	0	134	789
46,550	46,600	0	0	0	0	0	0	124	778
46,600	46,650	0	0	0	0	0	0	113	768
46,650	46,700	0	0	0	0	0	0	103	757
46,700	46,750	0	0	0	0	0	0	92	747
46,750	46,800	0	0	0	0	0	0	82	736
46,800	46,850	0	0	0	0	0	0	71	726
46,850	46,900	0	0	0	0	0	0	61	715
46,900	46,950	0	0	0	0	0	0	50	704
46,950	47,000	0	0	0	0	0	0	39	694
47,000	47,050	0	0	0	0	0	0	29	683
47,050	47,100	0	0	0	0	0	0	18	673
47,100	47,150	0	0	0	0	0	0	8	662
47,150	47,200	0	0	0	0	0	0	*	652
47,200	47,250	0	0	0	0	0	0	0	641
47,250	47,300	0	0	0	0	0	0	0	631
47,300	47,350	0	0	0	0	0	0	0	620
47,350	47,400	0	0	0	0	0	0	0	610
47,400	47,450	0	0	0	0	0	0	0	599
47,450	47,500	0	0	0	0	0	0	0	589

(Continued)

* If the amount you are looking up from the worksheet is at least \$47,150 but less than \$47,162, and you have two qualifying children, your credit is \$1. Otherwise, you cannot take the credit.

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	578
47,550	47,600	0	0	0	0	0	0	0	568
47,600	47,650	0	0	0	0	0	0	0	557
47,650	47,700	0	0	0	0	0	0	0	547
47,700	47,750	0	0	0	0	0	0	0	536
47,750	47,800	0	0	0	0	0	0	0	525
47,800	47,850	0	0	0	0	0	0	0	515
47,850	47,900	0	0	0	0	0	0	0	504
47,900	47,950	0	0	0	0	0	0	0	494
47,950	48,000	0	0	0	0	0	0	0	483
48,000	48,050	0	0	0	0	0	0	0	473
48,050	48,100	0	0	0	0	0	0	0	462
48,100	48,150	0	0	0	0	0	0	0	452
48,150	48,200	0	0	0	0	0	0	0	441
48,200	48,250	0	0	0	0	0	0	0	431
48,250	48,300	0	0	0	0	0	0	0	420
48,300	48,350	0	0	0	0	0	0	0	410
48,350	48,400	0	0	0	0	0	0	0	399
48,400	48,450	0	0	0	0	0	0	0	389
48,450	48,500	0	0	0	0	0	0	0	378
48,500	48,550	0	0	0	0	0	0	0	368
48,550	48,600	0	0	0	0	0	0	0	357
48,600	48,650	0	0	0	0	0	0	0	346
48,650	48,700	0	0	0	0	0	0	0	336
48,700	48,750	0	0	0	0	0	0	0	325
48,750	48,800	0	0	0	0	0	0	0	315
48,800	48,850	0	0	0	0	0	0	0	304
48,850	48,900	0	0	0	0	0	0	0	294
48,900	48,950	0	0	0	0	0	0	0	283
48,950	49,000	0	0	0	0	0	0	0	273
49,000	49,050	0	0	0	0	0	0	0	262
49,050	49,100	0	0	0	0	0	0	0	252
49,100	49,150	0	0	0	0	0	0	0	241
49,150	49,200	0	0	0	0	0	0	0	231
49,200	49,250	0	0	0	0	0	0	0	220
49,250	49,300	0	0	0	0	0	0	0	210
49,300	49,350	0	0	0	0	0	0	0	199
49,350	49,400	0	0	0	0	0	0	0	189
49,400	49,450	0	0	0	0	0	0	0	178
49,450	49,500	0	0	0	0	0	0	0	167
49,500	49,550	0	0	0	0	0	0	0	157
49,550	49,600	0	0	0	0	0	0	0	146
49,600	49,650	0	0	0	0	0	0	0	136
49,650	49,700	0	0	0	0	0	0	0	125
49,700	49,750	0	0	0	0	0	0	0	115
49,750	49,800	0	0	0	0	0	0	0	104
49,800	49,850	0	0	0	0	0	0	0	94
49,850	49,900	0	0	0	0	0	0	0	83
49,900	49,950	0	0	0	0	0	0	0	73
49,950	50,000	0	0	0	0	0	0	0	62
50,000	50,050	0	0	0	0	0	0	0	52
50,050	50,100	0	0	0	0	0	0	0	41
50,100	50,150	0	0	0	0	0	0	0	31
50,150	50,200	0	0	0	0	0	0	0	20
50,200	50,250	0	0	0	0	0	0	0	9
50,250	50,270	0	0	0	0	0	0	0	2

Line 39

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 33.
- Step 2.** Read the TIP at the end of your Child Tax Credit Worksheet. Use Schedule 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 40

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 31), enter on this line the amount, if any, from Form 8863, line 8.

Line 41

If you got an automatic extension of time to file Form 1040A by filing Form 4868 or by making a payment, enter the amount you paid with Form 4868. If you paid by credit or debit card, do not include on line 41 the convenience fee you were charged. To the left of the entry space for line 41, enter "Form 4868" and show the amount paid.

Excess social security and tier 1 railroad retirement (RRTA) tax withheld. If you, or your spouse if filing a joint return, had more than one employer for 2012 and total wages of more than \$110,100, too much social security or tier 1 RRTA tax may have been withheld. For more details, including how to figure the amount to include on line 41, see Pub. 505. Include the excess in the total on line 41. Write "Excess SST" and show the excess amount to the left of the line.

Refund

Line 42

Amount Overpaid

If line 42 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 2013](#) 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 42 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 42 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 43a Through 43d

Amount Refunded to You

If you want to check the status of your refund, see [Refund Information](#), later. Just use the IRS2Go phone app or go to [IRS.gov](#) and click on *Where's My Refund?* Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2012 tax return handy so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund? has a new look this year! The tool will include a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund. So in a change from previous filing seasons, you won't get an estimated refund date right away.

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 43a 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 43b through 43d if you want your refund deposited to only one account, or
- Check the box on line 43a 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 43a. Draw a line through the boxes on lines 43b and 43d. We will send you a check instead.

Do not request a deposit of any part of your refund to an account that is not in your name, such as your tax preparer's account.

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 43a and attach Form 8888 or fill in lines 43b through 43d, your spouse may get at least part of the refund.

IRA. You can have your refund 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 2012). 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 2012 return during 2013 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2013. If you designate your deposit to be for 2012, 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 2012. In that case, you must file an amended 2012 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 2012) to a traditional IRA or Roth IRA for 2012. The limit for 2013 is \$5,500 (\$6,500 if age 50 or older at the end of 2013). 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 43a. 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 43b. 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. Henry and Naomi Brown 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 43b 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 43c. 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.

Sample Check—Lines 43b Through 43d



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

Line 43d. 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 43b through 43d are crossed out or whited out.
- 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 file your 2012 return after December 31, 2013.



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 44

Amount Applied to Your 2013 Estimated Tax

Enter on line 44 the amount, if any, of the overpayment on line 42 you want applied to your 2013 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 2013 estimated tax cannot be changed later.

Amount You Owe



IRS e-file offers two electronic payment options. With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or you can pay using a credit or debit card. Visit www.irs.gov/e-pay for details on both options.

Line 45

Amount You Owe



To save interest and penalties, pay your taxes in full by April 15, 2013. You do not have to pay if line 45 is under \$1.

Include any estimated tax penalty from line 46 in the amount you enter on line 45.

You can pay online, by phone, or by check or money order. Do not include any estimated tax payment for 2013 in this payment. Instead, make the estimated tax payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use TeleTax topic 206.

Pay online. Paying online is convenient and secure and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay your taxes online or for more information, go to www.irs.gov/e-pay. Also see *Amount You Owe*, earlier, for information about the Electronic Funds Withdrawal payment option offered when e-filing your return.

Pay by phone. Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay by direct transfer from your bank account, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829.

To pay using a credit or debit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

Official Payments Corporation
1-888-UPAY-TAX™
(1-888-872-9829)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040™
(1-888-729-1040)
www.PAY1040.com


WorldPay
1-888-9-PAY-TAX™
(1-888-972-9829)
www.payUSAtax.com

For the latest details on how to pay by phone, go to www.irs.gov/e-pay.

Pay by check or money order. Make your check or money order payable to “United States Treasury” for the full amount due. Do not send cash. Do not attach the payment to your return. Write “2012 Form 1040A” 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.

 *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 2013. See [Income tax withholding and estimated tax payments for 2013](#) under General Information, later.*

What If You Cannot Pay?

If you cannot pay the full amount shown on line 45 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 15, 2013. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to 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 15, 2013. An extension generally will not be granted for more than 6 months. If you pay after April 15, 2013, you will be charged interest on the tax not paid by April 15, 2013. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 46

Estimated Tax Penalty

You may owe this penalty if:

- Line 45 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 2012 Form 1040A, line 35, minus the total of any amounts shown on lines 38a, 39, and 40.

Exception. You will not owe the penalty if your 2011 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 2011 return and you were a U.S. citizen or resident for all of 2011.
2. The total of lines 36, 37, and any excess social security and tier 1 RRTA tax included on line 41 on your 2012 return is at least 100% of the tax shown on your 2011 return (110% of that amount if you are not a farmer or fisherman and your adjusted gross income (AGI) shown on your 2011 return was more than \$150,000 (more than \$75,000 if married filing separately for 2012)). Your estimated tax payments for 2012 must have been made on time and for the required amount.


For most people, the “tax shown on your 2011 return” is the amount on your 2011 Form 1040A, line 35, minus the total of any amounts shown on lines 38a, 39, and 40.

Figuring the penalty. If the *Exception* just described does not apply and you choose to figure the penalty yourself, use Form 2210.

Enter any penalty on line 46. Add the penalty to any tax due and enter the total on line 45. However, if you have an overpayment on line 42, subtract the penalty from the amount you would otherwise enter on line 43a or 44. Lines 43a, 44, and 46 must equal line 42.

If the penalty is more than the overpayment on line 42, enter -0- on lines 43a and 44. Then subtract line 42 from line 46 and enter the result on line 45.

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 46 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, family member, or any other person you choose to discuss your 2012 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 2013 tax return. This is April 15, 2014, for most people.

Sign Your Return

Form 1040A 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.

Court-appointed conservator, guardian, or other fiduciary. If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040A, sign your name for the individual and file Form 56.

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 2011 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 2011 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2011 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 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 2011 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 2012.



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 “Request an Electronic Filing PIN.” 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. For 2012, if you received an IRS notice providing you with an Identity Protection Personal Identification Number (IP PIN), enter it in the IP PIN spaces provided below your daytime phone number. You must enter your IP PIN exactly as it is shown on the Notice CP01A you received. If you did not receive a notice containing an IP PIN, leave these spaces blank.



New IP PINs are issued every year. An IP PIN should be used only for the tax year it was issued. IP PINs for 2012 tax returns generally were sent in December 2012.

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN.

If you received an IP PIN but misplaced it, call 1-800-908-4490, extension 245. If you need more information or answers to frequently asked questions on how to use the IP PIN, go to www.irs.gov/Individuals/Understanding-Your-CP01A-Notice.

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 1040A in order of the “Attachment Sequence 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 your Form(s) W-2 to the front of Form 1040A. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Form(s) W-2 and any Form(s) W-2c.



If you received a 2012 Form 1099-R showing federal income tax withheld, also attach the form to the front of Form 1040A.

If line 27 (taxable income) is—		And you are—			
		Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
21,000					
21,000	21,050	2,719	2,284	2,719	2,534
21,050	21,100	2,726	2,291	2,726	2,541
21,100	21,150	2,734	2,299	2,734	2,549
21,150	21,200	2,741	2,306	2,741	2,556
21,200	21,250	2,749	2,314	2,749	2,564
21,250	21,300	2,756	2,321	2,756	2,571
21,300	21,350	2,764	2,329	2,764	2,579
21,350	21,400	2,771	2,336	2,771	2,586
21,400	21,450	2,779	2,344	2,779	2,594
21,450	21,500	2,786	2,351	2,786	2,601
21,500	21,550	2,794	2,359	2,794	2,609
21,550	21,600	2,801	2,366	2,801	2,616
21,600	21,650	2,809	2,374	2,809	2,624
21,650	21,700	2,816	2,381	2,816	2,631
21,700	21,750	2,824	2,389	2,824	2,639
21,750	21,800	2,831	2,396	2,831	2,646
21,800	21,850	2,839	2,404	2,839	2,654
21,850	21,900	2,846	2,411	2,846	2,661
21,900	21,950	2,854	2,419	2,854	2,669
21,950	22,000	2,861	2,426	2,861	2,676
22,000					
22,000	22,050	2,869	2,434	2,869	2,684
22,050	22,100	2,876	2,441	2,876	2,691
22,100	22,150	2,884	2,449	2,884	2,699
22,150	22,200	2,891	2,456	2,891	2,706
22,200	22,250	2,899	2,464	2,899	2,714
22,250	22,300	2,906	2,471	2,906	2,721
22,300	22,350	2,914	2,479	2,914	2,729
22,350	22,400	2,921	2,486	2,921	2,736
22,400	22,450	2,929	2,494	2,929	2,744
22,450	22,500	2,936	2,501	2,936	2,751
22,500	22,550	2,944	2,509	2,944	2,759
22,550	22,600	2,951	2,516	2,951	2,766
22,600	22,650	2,959	2,524	2,959	2,774
22,650	22,700	2,966	2,531	2,966	2,781
22,700	22,750	2,974	2,539	2,974	2,789
22,750	22,800	2,981	2,546	2,981	2,796
22,800	22,850	2,989	2,554	2,989	2,804
22,850	22,900	2,996	2,561	2,996	2,811
22,900	22,950	3,004	2,569	3,004	2,819
22,950	23,000	3,011	2,576	3,011	2,826
23,000					
23,000	23,050	3,019	2,584	3,019	2,834
23,050	23,100	3,026	2,591	3,026	2,841
23,100	23,150	3,034	2,599	3,034	2,849
23,150	23,200	3,041	2,606	3,041	2,856
23,200	23,250	3,049	2,614	3,049	2,864
23,250	23,300	3,056	2,621	3,056	2,871
23,300	23,350	3,064	2,629	3,064	2,879
23,350	23,400	3,071	2,636	3,071	2,886
23,400	23,450	3,079	2,644	3,079	2,894
23,450	23,500	3,086	2,651	3,086	2,901
23,500	23,550	3,094	2,659	3,094	2,909
23,550	23,600	3,101	2,666	3,101	2,916
23,600	23,650	3,109	2,674	3,109	2,924
23,650	23,700	3,116	2,681	3,116	2,931
23,700	23,750	3,124	2,689	3,124	2,939
23,750	23,800	3,131	2,696	3,131	2,946
23,800	23,850	3,139	2,704	3,139	2,954
23,850	23,900	3,146	2,711	3,146	2,961
23,900	23,950	3,154	2,719	3,154	2,969
23,950	24,000	3,161	2,726	3,161	2,976

If line 27 (taxable income) is—		And you are—			
		Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
24,000					
24,000	24,050	3,169	2,734	3,169	2,984
24,050	24,100	3,176	2,741	3,176	2,991
24,100	24,150	3,184	2,749	3,184	2,999
24,150	24,200	3,191	2,756	3,191	3,006
24,200	24,250	3,199	2,764	3,199	3,014
24,250	24,300	3,206	2,771	3,206	3,021
24,300	24,350	3,214	2,779	3,214	3,029
24,350	24,400	3,221	2,786	3,221	3,036
24,400	24,450	3,229	2,794	3,229	3,044
24,450	24,500	3,236	2,801	3,236	3,051
24,500	24,550	3,244	2,809	3,244	3,059
24,550	24,600	3,251	2,816	3,251	3,066
24,600	24,650	3,259	2,824	3,259	3,074
24,650	24,700	3,266	2,831	3,266	3,081
24,700	24,750	3,274	2,839	3,274	3,089
24,750	24,800	3,281	2,846	3,281	3,096
24,800	24,850	3,289	2,854	3,289	3,104
24,850	24,900	3,296	2,861	3,296	3,111
24,900	24,950	3,304	2,869	3,304	3,119
24,950	25,000	3,311	2,876	3,311	3,126
25,000					
25,000	25,050	3,319	2,884	3,319	3,134
25,050	25,100	3,326	2,891	3,326	3,141
25,100	25,150	3,334	2,899	3,334	3,149
25,150	25,200	3,341	2,906	3,341	3,156
25,200	25,250	3,349	2,914	3,349	3,164
25,250	25,300	3,356	2,921	3,356	3,171
25,300	25,350	3,364	2,929	3,364	3,179
25,350	25,400	3,371	2,936	3,371	3,186
25,400	25,450	3,379	2,944	3,379	3,194
25,450	25,500	3,386	2,951	3,386	3,201
25,500	25,550	3,394	2,959	3,394	3,209
25,550	25,600	3,401	2,966	3,401	3,216
25,600	25,650	3,409	2,974	3,409	3,224
25,650	25,700	3,416	2,981	3,416	3,231
25,700	25,750	3,424	2,989	3,424	3,239
25,750	25,800	3,431	2,996	3,431	3,246
25,800	25,850	3,439	3,004	3,439	3,254
25,850	25,900	3,446	3,011	3,446	3,261
25,900	25,950	3,454	3,019	3,454	3,269
25,950	26,000	3,461	3,026	3,461	3,276
26,000					
26,000	26,050	3,469	3,034	3,469	3,284
26,050	26,100	3,476	3,041	3,476	3,291
26,100	26,150	3,484	3,049	3,484	3,299
26,150	26,200	3,491	3,056	3,491	3,306
26,200	26,250	3,499	3,064	3,499	3,314
26,250	26,300	3,506	3,071	3,506	3,321
26,300	26,350	3,514	3,079	3,514	3,329
26,350	26,400	3,521	3,086	3,521	3,336
26,400	26,450	3,529	3,094	3,529	3,344
26,450	26,500	3,536	3,101	3,536	3,351
26,500	26,550	3,544	3,109	3,544	3,359
26,550	26,600	3,551	3,116	3,551	3,366
26,600	26,650	3,559	3,124	3,559	3,374
26,650	26,700	3,566	3,131	3,566	3,381
26,700	26,750	3,574	3,139	3,574	3,389
26,750	26,800	3,581	3,146	3,581	3,396
26,800	26,850	3,589	3,154	3,589	3,404
26,850	26,900	3,596	3,161	3,596	3,411
26,900	26,950	3,604	3,169	3,604	3,419
26,950	27,000	3,611	3,176	3,611	3,426

If line 27 (taxable income) is—		And you are—			
		Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
27,000					
27,000	27,050	3,619	3,184	3,619	3,434
27,050	27,100	3,626	3,191	3,626	3,441
27,100	27,150	3,634	3,199	3,634	3,449
27,150	27,200	3,641	3,206	3,641	3,456
27,200	27,250	3,649	3,214	3,649	3,464
27,250	27,300	3,656	3,221	3,656	3,471
27,300	27,350	3,664	3,229	3,664	3,479
27,350	27,400	3,671	3,236	3,671	3,486
27,400	27,450	3,679	3,244	3,679	3,494
27,450	27,500	3,686	3,251	3,686	3,501
27,500	27,550	3,694	3,259	3,694	3,509
27,550	27,600	3,701	3,266	3,701	3,516
27,600	27,650	3,709	3,274	3,709	3,524
27,650	27,700	3,716	3,281	3,716	3,531
27,700	27,750	3,724	3,289	3,724	3,539
27,750	27,800	3,731	3,296	3,731	3,546
27,800	27,850	3,739	3,304	3,739	3,554
27,850	27,900	3,746	3,311	3,746	3,561
27,900	27,950	3,754	3,319	3,754	3,569
27,950	28,000	3,761	3,326	3,761	3,576
28,000					
28,000	28,050	3,769	3,334	3,769	3,584
28,050	28,100	3,776	3,341	3,776	3,591
28,100	28,150	3,784	3,349	3,784	3,599
28,150	28,200	3,791	3,356	3,791	3,606
28,200	28,250	3,799	3,364	3,799	3,614
28,250	28,300	3,806	3,371	3,806	3,621
28,300	28,350	3,814	3,379	3,814	3,629
28,350	28,400	3,821	3,386	3,821	3,636
28,400	28,450	3,829	3,394	3,829	3,644
28,450	28,500	3,836	3,401	3,836	3,651
28,500	28,550	3,844	3,409	3,844	3,659
28,550	28,600	3,851	3,416	3,851	3,666
28,600	28,650	3,859	3,424	3,859	3,674
28,650	28,700	3,866	3,431	3,866	3,681
28,700	28,750	3,874	3,439	3,874	3,689
28,750	28,800	3,881	3,446	3,881	3,696
28,800	28,850	3,889	3,454	3,889	3,704
28,850	28,900	3,896	3,461	3,896	3,711
28,900	28,950	3,904	3,469	3,904	3,719
28,950	29,000	3,911	3,476	3,911	3,726
29,000					
29,000	29,050	3,919	3,484	3,919	3,734
29,050	29,100	3,926	3,491	3,926	3,741
29,100	29,150	3,934	3,499	3,934	3,749
29,150	29,200	3,941	3,506	3,941	3,756
29,200	29,250	3,949	3,514	3,949	3,764
29,250	29,300	3,956	3,521	3,956	3,771
29,300	29,350	3,964	3,529	3,964	3,779
29,350	29,400	3,971	3,536	3,971	3,786
29,400	29,450	3,979	3,544	3,979	3,794
29,450	29,500	3,986	3,551	3,986	3,801
29,500	29,550	3,994	3,559	3,994	3,809
29,550	29,600	4,001	3,566	4,001	3,816
29,600	29,650	4,009	3,574	4,009	3,824
29,65					

2012 Tax Table—Continued

Table with 6 columns: If line 27 (taxable income) is— (At least, But less than), And you are— (Single, Married filing jointly, Married filing separately, Head of a household), Your tax is—. Rows range from 30,000 to 32,950.

Table with 6 columns: If line 27 (taxable income) is— (At least, But less than), And you are— (Single, Married filing jointly, Married filing separately, Head of a household), Your tax is—. Rows range from 33,000 to 35,950.

Table with 6 columns: If line 27 (taxable income) is— (At least, But less than), And you are— (Single, Married filing jointly, Married filing separately, Head of a household), Your tax is—. Rows range from 36,000 to 38,950.

(Continued)

*This column must also be used by a qualifying widow(er).

If line 27 (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—			
39,000					
39,000	39,050	5,786	4,984	5,786	5,234
39,050	39,100	5,799	4,991	5,799	5,241
39,100	39,150	5,811	4,999	5,811	5,249
39,150	39,200	5,824	5,006	5,824	5,256
39,200	39,250	5,836	5,014	5,836	5,264
39,250	39,300	5,849	5,021	5,849	5,271
39,300	39,350	5,861	5,029	5,861	5,279
39,350	39,400	5,874	5,036	5,874	5,286
39,400	39,450	5,886	5,044	5,886	5,294
39,450	39,500	5,899	5,051	5,899	5,301
39,500	39,550	5,911	5,059	5,911	5,309
39,550	39,600	5,924	5,066	5,924	5,316
39,600	39,650	5,936	5,074	5,936	5,324
39,650	39,700	5,949	5,081	5,949	5,331
39,700	39,750	5,961	5,089	5,961	5,339
39,750	39,800	5,974	5,096	5,974	5,346
39,800	39,850	5,986	5,104	5,986	5,354
39,850	39,900	5,999	5,111	5,999	5,361
39,900	39,950	6,011	5,119	6,011	5,369
39,950	40,000	6,024	5,126	6,024	5,376
40,000					
40,000	40,050	6,036	5,134	6,036	5,384
40,050	40,100	6,049	5,141	6,049	5,391
40,100	40,150	6,061	5,149	6,061	5,399
40,150	40,200	6,074	5,156	6,074	5,406
40,200	40,250	6,086	5,164	6,086	5,414
40,250	40,300	6,099	5,171	6,099	5,421
40,300	40,350	6,111	5,179	6,111	5,429
40,350	40,400	6,124	5,186	6,124	5,436
40,400	40,450	6,136	5,194	6,136	5,444
40,450	40,500	6,149	5,201	6,149	5,451
40,500	40,550	6,161	5,209	6,161	5,459
40,550	40,600	6,174	5,216	6,174	5,466
40,600	40,650	6,186	5,224	6,186	5,474
40,650	40,700	6,199	5,231	6,199	5,481
40,700	40,750	6,211	5,239	6,211	5,489
40,750	40,800	6,224	5,246	6,224	5,496
40,800	40,850	6,236	5,254	6,236	5,504
40,850	40,900	6,249	5,261	6,249	5,511
40,900	40,950	6,261	5,269	6,261	5,519
40,950	41,000	6,274	5,276	6,274	5,526
41,000					
41,000	41,050	6,286	5,284	6,286	5,534
41,050	41,100	6,299	5,291	6,299	5,541
41,100	41,150	6,311	5,299	6,311	5,549
41,150	41,200	6,324	5,306	6,324	5,556
41,200	41,250	6,336	5,314	6,336	5,564
41,250	41,300	6,349	5,321	6,349	5,571
41,300	41,350	6,361	5,329	6,361	5,579
41,350	41,400	6,374	5,336	6,374	5,586
41,400	41,450	6,386	5,344	6,386	5,594
41,450	41,500	6,399	5,351	6,399	5,601
41,500	41,550	6,411	5,359	6,411	5,609
41,550	41,600	6,424	5,366	6,424	5,616
41,600	41,650	6,436	5,374	6,436	5,624
41,650	41,700	6,449	5,381	6,449	5,631
41,700	41,750	6,461	5,389	6,461	5,639
41,750	41,800	6,474	5,396	6,474	5,646
41,800	41,850	6,486	5,404	6,486	5,654
41,850	41,900	6,499	5,411	6,499	5,661
41,900	41,950	6,511	5,419	6,511	5,669
41,950	42,000	6,524	5,426	6,524	5,676

If line 27 (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—			
42,000					
42,000	42,050	6,536	5,434	6,536	5,684
42,050	42,100	6,549	5,441	6,549	5,691
42,100	42,150	6,561	5,449	6,561	5,699
42,150	42,200	6,574	5,456	6,574	5,706
42,200	42,250	6,586	5,464	6,586	5,714
42,250	42,300	6,599	5,471	6,599	5,721
42,300	42,350	6,611	5,479	6,611	5,729
42,350	42,400	6,624	5,486	6,624	5,736
42,400	42,450	6,636	5,494	6,636	5,744
42,450	42,500	6,649	5,501	6,649	5,751
42,500	42,550	6,661	5,509	6,661	5,759
42,550	42,600	6,674	5,516	6,674	5,766
42,600	42,650	6,686	5,524	6,686	5,774
42,650	42,700	6,699	5,531	6,699	5,781
42,700	42,750	6,711	5,539	6,711	5,789
42,750	42,800	6,724	5,546	6,724	5,796
42,800	42,850	6,736	5,554	6,736	5,804
42,850	42,900	6,749	5,561	6,749	5,811
42,900	42,950	6,761	5,569	6,761	5,819
42,950	43,000	6,774	5,576	6,774	5,826
43,000					
43,000	43,050	6,786	5,584	6,786	5,834
43,050	43,100	6,799	5,591	6,799	5,841
43,100	43,150	6,811	5,599	6,811	5,849
43,150	43,200	6,824	5,606	6,824	5,856
43,200	43,250	6,836	5,614	6,836	5,864
43,250	43,300	6,849	5,621	6,849	5,871
43,300	43,350	6,861	5,629	6,861	5,879
43,350	43,400	6,874	5,636	6,874	5,886
43,400	43,450	6,886	5,644	6,886	5,894
43,450	43,500	6,899	5,651	6,899	5,901
43,500	43,550	6,911	5,659	6,911	5,909
43,550	43,600	6,924	5,666	6,924	5,916
43,600	43,650	6,936	5,674	6,936	5,924
43,650	43,700	6,949	5,681	6,949	5,931
43,700	43,750	6,961	5,689	6,961	5,939
43,750	43,800	6,974	5,696	6,974	5,946
43,800	43,850	6,986	5,704	6,986	5,954
43,850	43,900	6,999	5,711	6,999	5,961
43,900	43,950	7,011	5,719	7,011	5,969
43,950	44,000	7,024	5,726	7,024	5,976
44,000					
44,000	44,050	7,036	5,734	7,036	5,984
44,050	44,100	7,049	5,741	7,049	5,991
44,100	44,150	7,061	5,749	7,061	5,999
44,150	44,200	7,074	5,756	7,074	6,006
44,200	44,250	7,086	5,764	7,086	6,014
44,250	44,300	7,099	5,771	7,099	6,021
44,300	44,350	7,111	5,779	7,111	6,029
44,350	44,400	7,124	5,786	7,124	6,036
44,400	44,450	7,136	5,794	7,136	6,044
44,450	44,500	7,149	5,801	7,149	6,051
44,500	44,550	7,161	5,809	7,161	6,059
44,550	44,600	7,174	5,816	7,174	6,066
44,600	44,650	7,186	5,824	7,186	6,074
44,650	44,700	7,199	5,831	7,199	6,081
44,700	44,750	7,211	5,839	7,211	6,089
44,750	44,800	7,224	5,846	7,224	6,096
44,800	44,850	7,236	5,854	7,236	6,104
44,850	44,900	7,249	5,861	7,249	6,111
44,900	44,950	7,261	5,869	7,261	6,119
44,950	45,000	7,274	5,876	7,274	6,126

If line 27 (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—			
45,000					
45,000	45,050	7,286	5,884	7,286	6,134
45,050	45,100	7,299	5,891	7,299	6,141
45,100	45,150	7,311	5,899	7,311	6,149
45,150	45,200	7,324	5,906	7,324	6,156
45,200	45,250	7,336	5,914	7,336	6,164
45,250	45,300	7,349	5,921	7,349	6,171
45,300	45,350	7,361	5,929	7,361	6,179
45,350	45,400	7,374	5,936	7,374	6,186
45,400	45,450	7,386	5,944	7,386	6,194
45,450	45,500	7,399	5,951	7,399	6,201
45,500	45,550	7,411	5,959	7,411	6,209
45,550	45,600	7,424	5,966	7,424	6,216
45,600	45,650	7,436	5,974	7,436	6,224
45,650	45,700	7,449	5,981	7,449	6,231
45,700	45,750	7,461	5,989	7,461	6,239
45,750	45,800	7,474	5,996	7,474	6,246
45,800	45,850	7,486	6,004	7,486	6,254
45,850	45,900	7,499	6,011	7,499	6,261
45,900	45,950	7,511	6,019	7,511	6,269
45,950	46,000	7,524	6,026	7,524	6,276
46,000					
46,000	46,050	7,536	6,034	7,536	6,284
46,050	46,100	7,549	6,041	7,549	6,291
46,100	46,150	7,561	6,049	7,561	6,299
46,150	46,200	7,574	6,056	7,574	6,306
46,200	46,250	7,586	6,064	7,586	6,314
46,250	46,300	7,599	6,071	7,599	6,321
46,300	46,350	7,611	6,079	7,611	6,329
46,350	46,400	7,624	6,086	7,624	6,336
46,400	46,450	7,636	6,094	7,636	6,344
46,450	46,500	7,649	6,101	7,649	6,351
46,500	46,550	7,661	6,109	7,661	6,359
46,550	46,600	7,674	6,116	7,674	6,366
46,600	46,650	7,686	6,124	7,686	6,374
46,650	46,700	7,699	6,131	7,699	6,381
46,700	46,750	7,711	6,139	7,711	6,389
46,750	46,800	7,724	6,146	7,724	6,396
46,800	46,850	7,736	6,154	7,736	6,404
46,850	46,900	7,749	6,161	7,749	6,411
46,900	46,950	7,761	6,169	7,761	6,419
46,950	47,000	7,774	6,176	7,774	6,426
47,000					
47,000	47,050	7,786	6,184	7,786	6,434
47,050	47,100	7,799	6,191	7,799	6,441
47,100	47,150	7,811	6,199	7,811	6,449
47,150	47,200	7,824	6,206	7,824	6,456
47,200	47,250	7,836	6,214	7,836	6,464
47,250	47,300	7,849	6,221	7,849	6,471
47,300	47,350	7,861	6,229	7,861	6,479
47,350	47,400	7,874	6,236	7,874	6,486
47,400	47,450	7,886	6,244	7,886	6,501
47,450	47,500	7,899	6,251	7,899	6,514
47,500	47,550	7,911	6,259	7,911	6,526
47,550	47,600	7,924	6,266	7,924	6,539
47,600	47,650	7,936	6,274	7,936	6,551

2012 Tax Table—Continued

If line 27 (taxable income) is—		And you are—				If line 27 (taxable income) is—		And you are—				If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
48,000						51,000						54,000					
48,000	48,050	8,036	6,334	8,036	6,651	51,000	51,050	8,786	6,784	8,786	7,401	54,000	54,050	9,536	7,234	9,536	8,151
48,050	48,100	8,049	6,341	8,049	6,664	51,050	51,100	8,799	6,791	8,799	7,414	54,050	54,100	9,549	7,241	9,549	8,164
48,100	48,150	8,061	6,349	8,061	6,676	51,100	51,150	8,811	6,799	8,811	7,426	54,100	54,150	9,561	7,249	9,561	8,176
48,150	48,200	8,074	6,356	8,074	6,689	51,150	51,200	8,824	6,806	8,824	7,439	54,150	54,200	9,574	7,256	9,574	8,189
48,200	48,250	8,086	6,364	8,086	6,701	51,200	51,250	8,836	6,814	8,836	7,451	54,200	54,250	9,586	7,264	9,586	8,201
48,250	48,300	8,099	6,371	8,099	6,714	51,250	51,300	8,849	6,821	8,849	7,464	54,250	54,300	9,599	7,271	9,599	8,214
48,300	48,350	8,111	6,379	8,111	6,726	51,300	51,350	8,861	6,829	8,861	7,476	54,300	54,350	9,611	7,279	9,611	8,226
48,350	48,400	8,124	6,386	8,124	6,739	51,350	51,400	8,874	6,836	8,874	7,489	54,350	54,400	9,624	7,286	9,624	8,239
48,400	48,450	8,136	6,394	8,136	6,751	51,400	51,450	8,886	6,844	8,886	7,501	54,400	54,450	9,636	7,294	9,636	8,251
48,450	48,500	8,149	6,401	8,149	6,764	51,450	51,500	8,899	6,851	8,899	7,514	54,450	54,500	9,649	7,301	9,649	8,264
48,500	48,550	8,161	6,409	8,161	6,776	51,500	51,550	8,911	6,859	8,911	7,526	54,500	54,550	9,661	7,309	9,661	8,276
48,550	48,600	8,174	6,416	8,174	6,789	51,550	51,600	8,924	6,866	8,924	7,539	54,550	54,600	9,674	7,316	9,674	8,289
48,600	48,650	8,186	6,424	8,186	6,801	51,600	51,650	8,936	6,874	8,936	7,551	54,600	54,650	9,686	7,324	9,686	8,301
48,650	48,700	8,199	6,431	8,199	6,814	51,650	51,700	8,949	6,881	8,949	7,564	54,650	54,700	9,699	7,331	9,699	8,314
48,700	48,750	8,211	6,439	8,211	6,826	51,700	51,750	8,961	6,889	8,961	7,576	54,700	54,750	9,711	7,339	9,711	8,326
48,750	48,800	8,224	6,446	8,224	6,839	51,750	51,800	8,974	6,896	8,974	7,589	54,750	54,800	9,724	7,346	9,724	8,339
48,800	48,850	8,236	6,454	8,236	6,851	51,800	51,850	8,986	6,904	8,986	7,601	54,800	54,850	9,736	7,354	9,736	8,351
48,850	48,900	8,249	6,461	8,249	6,864	51,850	51,900	8,999	6,911	8,999	7,614	54,850	54,900	9,749	7,361	9,749	8,364
48,900	48,950	8,261	6,469	8,261	6,876	51,900	51,950	9,011	6,919	9,011	7,626	54,900	54,950	9,761	7,369	9,761	8,376
48,950	49,000	8,274	6,476	8,274	6,889	51,950	52,000	9,024	6,926	9,024	7,639	54,950	55,000	9,774	7,376	9,774	8,389
49,000						52,000						55,000					
49,000	49,050	8,286	6,484	8,286	6,901	52,000	52,050	9,036	6,934	9,036	7,651	55,000	55,050	9,786	7,384	9,786	8,401
49,050	49,100	8,299	6,491	8,299	6,914	52,050	52,100	9,049	6,941	9,049	7,664	55,050	55,100	9,799	7,391	9,799	8,414
49,100	49,150	8,311	6,499	8,311	6,926	52,100	52,150	9,061	6,949	9,061	7,676	55,100	55,150	9,811	7,399	9,811	8,426
49,150	49,200	8,324	6,506	8,324	6,939	52,150	52,200	9,074	6,956	9,074	7,689	55,150	55,200	9,824	7,406	9,824	8,439
49,200	49,250	8,336	6,514	8,336	6,951	52,200	52,250	9,086	6,964	9,086	7,701	55,200	55,250	9,836	7,414	9,836	8,451
49,250	49,300	8,349	6,521	8,349	6,964	52,250	52,300	9,099	6,971	9,099	7,714	55,250	55,300	9,849	7,421	9,849	8,464
49,300	49,350	8,361	6,529	8,361	6,976	52,300	52,350	9,111	6,979	9,111	7,726	55,300	55,350	9,861	7,429	9,861	8,476
49,350	49,400	8,374	6,536	8,374	6,989	52,350	52,400	9,124	6,986	9,124	7,739	55,350	55,400	9,874	7,436	9,874	8,489
49,400	49,450	8,386	6,544	8,386	7,001	52,400	52,450	9,136	6,994	9,136	7,751	55,400	55,450	9,886	7,444	9,886	8,501
49,450	49,500	8,399	6,551	8,399	7,014	52,450	52,500	9,149	7,001	9,149	7,764	55,450	55,500	9,899	7,451	9,899	8,514
49,500	49,550	8,411	6,559	8,411	7,026	52,500	52,550	9,161	7,009	9,161	7,776	55,500	55,550	9,911	7,459	9,911	8,526
49,550	49,600	8,424	6,566	8,424	7,039	52,550	52,600	9,174	7,016	9,174	7,789	55,550	55,600	9,924	7,466	9,924	8,539
49,600	49,650	8,436	6,574	8,436	7,051	52,600	52,650	9,186	7,024	9,186	7,801	55,600	55,650	9,936	7,474	9,936	8,551
49,650	49,700	8,449	6,581	8,449	7,064	52,650	52,700	9,199	7,031	9,199	7,814	55,650	55,700	9,949	7,481	9,949	8,564
49,700	49,750	8,461	6,589	8,461	7,076	52,700	52,750	9,211	7,039	9,211	7,826	55,700	55,750	9,961	7,489	9,961	8,576
49,750	49,800	8,474	6,596	8,474	7,089	52,750	52,800	9,224	7,046	9,224	7,839	55,750	55,800	9,974	7,496	9,974	8,589
49,800	49,850	8,486	6,604	8,486	7,101	52,800	52,850	9,236	7,054	9,236	7,851	55,800	55,850	9,986	7,504	9,986	8,601
49,850	49,900	8,499	6,611	8,499	7,114	52,850	52,900	9,249	7,061	9,249	7,864	55,850	55,900	9,999	7,511	9,999	8,614
49,900	49,950	8,511	6,619	8,511	7,126	52,900	52,950	9,261	7,069	9,261	7,876	55,900	55,950	10,011	7,519	10,011	8,626
49,950	50,000	8,524	6,626	8,524	7,139	52,950	53,000	9,274	7,076	9,274	7,889	55,950	56,000	10,024	7,526	10,024	8,639
50,000						53,000						56,000					
50,000	50,050	8,536	6,634	8,536	7,151	53,000	53,050	9,286	7,084	9,286	7,901	56,000	56,050	10,036	7,534	10,036	8,651
50,050	50,100	8,549	6,641	8,549	7,164	53,050	53,100	9,299	7,091	9,299	7,914	56,050	56,100	10,049	7,541	10,049	8,664
50,100	50,150	8,561	6,649	8,561	7,176	53,100	53,150	9,311	7,099	9,311	7,926	56,100	56,150	10,061	7,549	10,061	8,676
50,150	50,200	8,574	6,656	8,574	7,189	53,150	53,200	9,324	7,106	9,324	7,939	56,150	56,200	10,074	7,556	10,074	8,689
50,200	50,250	8,586	6,664	8,586	7,201	53,200	53,250	9,336	7,114	9,336	7,951	56,200	56,250	10,086	7,564	10,086	8,701
50,250	50,300	8,599	6,671	8,599	7,214	53,250	53,300	9,349	7,121	9,349	7,964	56,250	56,300	10,099	7,571	10,099	8,714
50,300	50,350	8,611	6,679	8,611	7,226	53,300	53,350	9,361	7,129	9,361	7,976	56,300	56,350	10,111	7,579	10,111	8,726
50,350	50,400	8,624	6,686	8,624	7,239	53,350	53,400	9,374	7,136	9,374	7,989	56,350	56,400	10,124	7,586	10,124	8,739
50,400	50,450	8,636	6,694	8,636	7,251	53,400	53,450	9,386	7,144	9,386	8,001	56,400	56,450	10,136	7,594	10,136	8,751
50,450	50,500	8,649	6,701	8,649	7,264	53,450	53,500	9,399	7,151	9,399	8,014	56,450	56,500	10,149	7,601	10,149	8,764
50,500	50,550	8,661	6,709	8,661	7,276	53,500	53,550	9,411	7,159	9,411	8,026	56,500	56,550	10,161	7,609	10,161	8,776
50,550	50,600	8,674	6,716	8,674	7,289	53,550	53,600	9,424	7,166	9,424	8,039	56,550	56,600	10,174	7,616	10,174	8,789
50,600	50,650	8,686	6,724	8,686	7,301	53,600	53,650	9,436	7,174	9,436	8,051	56,600	56,650	10,186	7,624	10,186	8,801
50,650	50,700	8,699	6,731	8,699	7,314	53,650	53,700	9,449	7,181	9,449	8,064	56,650	56,700	10,199	7,631	10,199	8,814
50,700	50,750	8,711	6,739	8,711	7,326	53,700	53,750	9,461	7,189	9,461	8,076	56,700	56,750	10,211	7,639	10,211	8,826
50,75																	

If line 27 (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—					
57,000					
57,000	57,050	10,286	7,684	10,286	8,901
57,050	57,100	10,299	7,691	10,299	8,914
57,100	57,150	10,311	7,699	10,311	8,926
57,150	57,200	10,324	7,706	10,324	8,939
57,200	57,250	10,336	7,714	10,336	8,951
57,250	57,300	10,349	7,721	10,349	8,964
57,300	57,350	10,361	7,729	10,361	8,976
57,350	57,400	10,374	7,736	10,374	8,989
57,400	57,450	10,386	7,744	10,386	9,001
57,450	57,500	10,399	7,751	10,399	9,014
57,500	57,550	10,411	7,759	10,411	9,026
57,550	57,600	10,424	7,766	10,424	9,039
57,600	57,650	10,436	7,774	10,436	9,051
57,650	57,700	10,449	7,781	10,449	9,064
57,700	57,750	10,461	7,789	10,461	9,076
57,750	57,800	10,474	7,796	10,474	9,089
57,800	57,850	10,486	7,804	10,486	9,101
57,850	57,900	10,499	7,811	10,499	9,114
57,900	57,950	10,511	7,819	10,511	9,126
57,950	58,000	10,524	7,826	10,524	9,139
58,000					
58,000	58,050	10,536	7,834	10,536	9,151
58,050	58,100	10,549	7,841	10,549	9,164
58,100	58,150	10,561	7,849	10,561	9,176
58,150	58,200	10,574	7,856	10,574	9,189
58,200	58,250	10,586	7,864	10,586	9,201
58,250	58,300	10,599	7,871	10,599	9,214
58,300	58,350	10,611	7,879	10,611	9,226
58,350	58,400	10,624	7,886	10,624	9,239
58,400	58,450	10,636	7,894	10,636	9,251
58,450	58,500	10,649	7,901	10,649	9,264
58,500	58,550	10,661	7,909	10,661	9,276
58,550	58,600	10,674	7,916	10,674	9,289
58,600	58,650	10,686	7,924	10,686	9,301
58,650	58,700	10,699	7,931	10,699	9,314
58,700	58,750	10,711	7,939	10,711	9,326
58,750	58,800	10,724	7,946	10,724	9,339
58,800	58,850	10,736	7,954	10,736	9,351
58,850	58,900	10,749	7,961	10,749	9,364
58,900	58,950	10,761	7,969	10,761	9,376
58,950	59,000	10,774	7,976	10,774	9,389
59,000					
59,000	59,050	10,786	7,984	10,786	9,401
59,050	59,100	10,799	7,991	10,799	9,414
59,100	59,150	10,811	7,999	10,811	9,426
59,150	59,200	10,824	8,006	10,824	9,439
59,200	59,250	10,836	8,014	10,836	9,451
59,250	59,300	10,849	8,021	10,849	9,464
59,300	59,350	10,861	8,029	10,861	9,476
59,350	59,400	10,874	8,036	10,874	9,489
59,400	59,450	10,886	8,044	10,886	9,501
59,450	59,500	10,899	8,051	10,899	9,514
59,500	59,550	10,911	8,059	10,911	9,526
59,550	59,600	10,924	8,066	10,924	9,539
59,600	59,650	10,936	8,074	10,936	9,551
59,650	59,700	10,949	8,081	10,949	9,564
59,700	59,750	10,961	8,089	10,961	9,576
59,750	59,800	10,974	8,096	10,974	9,589
59,800	59,850	10,986	8,104	10,986	9,601
59,850	59,900	10,999	8,111	10,999	9,614
59,900	59,950	11,011	8,119	11,011	9,626
59,950	60,000	11,024	8,126	11,024	9,639

If line 27 (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—					
60,000					
60,000	60,050	11,036	8,134	11,036	9,651
60,050	60,100	11,049	8,141	11,049	9,664
60,100	60,150	11,061	8,149	11,061	9,676
60,150	60,200	11,074	8,156	11,074	9,689
60,200	60,250	11,086	8,164	11,086	9,701
60,250	60,300	11,099	8,171	11,099	9,714
60,300	60,350	11,111	8,179	11,111	9,726
60,350	60,400	11,124	8,186	11,124	9,739
60,400	60,450	11,136	8,194	11,136	9,751
60,450	60,500	11,149	8,201	11,149	9,764
60,500	60,550	11,211	8,209	11,211	9,776
60,550	60,600	11,174	8,216	11,174	9,789
60,600	60,650	11,186	8,224	11,186	9,801
60,650	60,700	11,199	8,231	11,199	9,814
60,700	60,750	11,211	8,239	11,211	9,826
60,750	60,800	11,224	8,246	11,224	9,839
60,800	60,850	11,236	8,254	11,236	9,851
60,850	60,900	11,249	8,261	11,249	9,864
60,900	60,950	11,261	8,269	11,261	9,876
60,950	61,000	11,274	8,276	11,274	9,889
61,000					
61,000	61,050	11,286	8,284	11,286	9,901
61,050	61,100	11,299	8,291	11,299	9,914
61,100	61,150	11,311	8,299	11,311	9,926
61,150	61,200	11,324	8,306	11,324	9,939
61,200	61,250	11,336	8,314	11,336	9,951
61,250	61,300	11,349	8,321	11,349	9,964
61,300	61,350	11,361	8,329	11,361	9,976
61,350	61,400	11,374	8,336	11,374	9,989
61,400	61,450	11,386	8,344	11,386	10,001
61,450	61,500	11,399	8,351	11,399	10,014
61,500	61,550	11,411	8,359	11,411	10,026
61,550	61,600	11,424	8,366	11,424	10,039
61,600	61,650	11,436	8,374	11,436	10,051
61,650	61,700	11,449	8,381	11,449	10,064
61,700	61,750	11,461	8,389	11,461	10,076
61,750	61,800	11,474	8,396	11,474	10,089
61,800	61,850	11,486	8,404	11,486	10,101
61,850	61,900	11,499	8,411	11,499	10,114
61,900	61,950	11,511	8,419	11,511	10,126
61,950	62,000	11,524	8,426	11,524	10,139
62,000					
62,000	62,050	11,536	8,434	11,536	10,151
62,050	62,100	11,549	8,441	11,549	10,164
62,100	62,150	11,561	8,449	11,561	10,176
62,150	62,200	11,574	8,456	11,574	10,189
62,200	62,250	11,586	8,464	11,586	10,201
62,250	62,300	11,599	8,471	11,599	10,214
62,300	62,350	11,611	8,479	11,611	10,226
62,350	62,400	11,624	8,486	11,624	10,239
62,400	62,450	11,636	8,494	11,636	10,251
62,450	62,500	11,649	8,501	11,649	10,264
62,500	62,550	11,661	8,509	11,661	10,276
62,550	62,600	11,674	8,516	11,674	10,289
62,600	62,650	11,686	8,524	11,686	10,301
62,650	62,700	11,699	8,531	11,699	10,314
62,700	62,750	11,711	8,539	11,711	10,326
62,750	62,800	11,724	8,546	11,724	10,339
62,800	62,850	11,736	8,554	11,736	10,351
62,850	62,900	11,749	8,561	11,749	10,364
62,900	62,950	11,761	8,569	11,761	10,376
62,950	63,000	11,774	8,576	11,774	10,389

If line 27 (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—					
63,000					
63,000	63,050	11,786	8,584	11,786	10,401
63,050	63,100	11,799	8,591	11,799	10,414
63,100	63,150	11,811	8,599	11,811	10,426
63,150	63,200	11,824	8,606	11,824	10,439
63,200	63,250	11,836	8,614	11,836	10,451
63,250	63,300	11,849	8,621	11,849	10,464
63,300	63,350	11,861	8,629	11,861	10,476
63,350	63,400	11,874	8,636	11,874	10,489
63,400	63,450	11,886	8,644	11,886	10,501
63,450	63,500	11,899	8,651	11,899	10,514
63,500	63,550	11,911	8,659	11,911	10,526
63,550	63,600	11,924	8,666	11,924	10,539
63,600	63,650	11,936	8,674	11,936	10,551
63,650	63,700	11,949	8,681	11,949	10,564
63,700	63,750	11,961	8,689	11,961	10,576
63,750	63,800	11,974	8,696	11,974	10,589
63,800	63,850	11,986	8,704	11,986	10,601
63,850	63,900	11,999	8,711	11,999	10,614
63,900	63,950	12,011	8,719	12,011	10,626
63,950	64,000	12,024	8,726	12,024	10,639
64,000					
64,000	64,050	12,036	8,734	12,036	10,651
64,050	64,100	12,049	8,741	12,049	10,664
64,100	64,150	12,061	8,749	12,061	10,676
64,150	64,200	12,074	8,756	12,074	10,689
64,200	64,250	12,086	8,764	12,086	10,701
64,250	64,300	12,099	8,771	12,099	10,714
64,300	64,350	12,111	8,779	12,111	10,726
64,350	64,400	12,124	8,786	12,124	10,739
64,400	64,450	12,136	8,794	12,136	10,751
64,450	64,500	12,149	8,801	12,149	10,764
64,500	64,550	12,161	8,809	12,161	10,776
64,550	64,600	12,174	8,816	12,174	10,789
64,600	64,650	12,186	8,824	12,186	10,801
64,650	64,700	12,199	8,831	12,199	10,814
64,700	64,750	12,211	8,839	12,211	10,826
64,750	64,800	12,224	8,846	12,224	10,839
64,800	64,850	12,236	8,854	12,236	10,851
64,850	64,900	12,249	8,861	12,249	10,864
64,900	64,950	12,261	8,869	12,261	10,876
64,950	65,000	12,274	8,876	12,274	10,889
65,000					
65,000	65,050	12,286	8,884	12,286	10,901
65,050	65,100	12,299	8,891	12,299	10,914
65,100	65,150	12,311	8,899	12,311	10,926
65,150	65,200	12,324	8,906	12,324	10,939
65,200	65,250	12,336	8,914	12,336	10,951
65,250	65,300	12,349	8,921	12,349	10,964
65,300	65,350	12,361	8,929	12,361	

2012 Tax Table—Continued

If line 27 (taxable income) is—		And you are—			
		Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
66,000					
66,000	66,050	12,536	9,034	12,536	11,151
66,050	66,100	12,549	9,041	12,549	11,164
66,100	66,150	12,561	9,049	12,561	11,176
66,150	66,200	12,574	9,056	12,574	11,189
66,200	66,250	12,586	9,064	12,586	11,201
66,250	66,300	12,599	9,071	12,599	11,214
66,300	66,350	12,611	9,079	12,611	11,226
66,350	66,400	12,624	9,086	12,624	11,239
66,400	66,450	12,636	9,094	12,636	11,251
66,450	66,500	12,649	9,101	12,649	11,264
66,500	66,550	12,661	9,109	12,661	11,276
66,550	66,600	12,674	9,116	12,674	11,289
66,600	66,650	12,686	9,124	12,686	11,301
66,650	66,700	12,699	9,131	12,699	11,314
66,700	66,750	12,711	9,139	12,711	11,326
66,750	66,800	12,724	9,146	12,724	11,339
66,800	66,850	12,736	9,154	12,736	11,351
66,850	66,900	12,749	9,161	12,749	11,364
66,900	66,950	12,761	9,169	12,761	11,376
66,950	67,000	12,774	9,176	12,774	11,389
67,000					
67,000	67,050	12,786	9,184	12,786	11,401
67,050	67,100	12,799	9,191	12,799	11,414
67,100	67,150	12,811	9,199	12,811	11,426
67,150	67,200	12,824	9,206	12,824	11,439
67,200	67,250	12,836	9,214	12,836	11,451
67,250	67,300	12,849	9,221	12,849	11,464
67,300	67,350	12,861	9,229	12,861	11,476
67,350	67,400	12,874	9,236	12,874	11,489
67,400	67,450	12,886	9,244	12,886	11,501
67,450	67,500	12,899	9,251	12,899	11,514
67,500	67,550	12,911	9,259	12,911	11,526
67,550	67,600	12,924	9,266	12,924	11,539
67,600	67,650	12,936	9,274	12,936	11,551
67,650	67,700	12,949	9,281	12,949	11,564
67,700	67,750	12,961	9,289	12,961	11,576
67,750	67,800	12,974	9,296	12,974	11,589
67,800	67,850	12,986	9,304	12,986	11,601
67,850	67,900	12,999	9,311	12,999	11,614
67,900	67,950	13,011	9,319	13,011	11,626
67,950	68,000	13,024	9,326	13,024	11,639
68,000					
68,000	68,050	13,036	9,334	13,036	11,651
68,050	68,100	13,049	9,341	13,049	11,664
68,100	68,150	13,061	9,349	13,061	11,676
68,150	68,200	13,074	9,356	13,074	11,689
68,200	68,250	13,086	9,364	13,086	11,701
68,250	68,300	13,099	9,371	13,099	11,714
68,300	68,350	13,111	9,379	13,111	11,726
68,350	68,400	13,124	9,386	13,124	11,739
68,400	68,450	13,136	9,394	13,136	11,751
68,450	68,500	13,149	9,401	13,149	11,764
68,500	68,550	13,161	9,409	13,161	11,776
68,550	68,600	13,174	9,416	13,174	11,789
68,600	68,650	13,186	9,424	13,186	11,801
68,650	68,700	13,199	9,431	13,199	11,814
68,700	68,750	13,211	9,439	13,211	11,826
68,750	68,800	13,224	9,446	13,224	11,839
68,800	68,850	13,236	9,454	13,236	11,851
68,850	68,900	13,249	9,461	13,249	11,864
68,900	68,950	13,261	9,469	13,261	11,876
68,950	69,000	13,274	9,476	13,274	11,889

If line 27 (taxable income) is—		And you are—			
		Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
69,000					
69,000	69,050	13,286	9,484	13,286	11,901
69,050	69,100	13,299	9,491	13,299	11,914
69,100	69,150	13,311	9,499	13,311	11,926
69,150	69,200	13,324	9,506	13,324	11,939
69,200	69,250	13,336	9,514	13,336	11,951
69,250	69,300	13,349	9,521	13,349	11,964
69,300	69,350	13,361	9,529	13,361	11,976
69,350	69,400	13,374	9,536	13,374	11,989
69,400	69,450	13,386	9,544	13,386	12,001
69,450	69,500	13,399	9,551	13,399	12,014
69,500	69,550	13,411	9,559	13,411	12,026
69,550	69,600	13,424	9,566	13,424	12,039
69,600	69,650	13,436	9,574	13,436	12,051
69,650	69,700	13,449	9,581	13,449	12,064
69,700	69,750	13,461	9,589	13,461	12,076
69,750	69,800	13,474	9,596	13,474	12,089
69,800	69,850	13,486	9,604	13,486	12,101
69,850	69,900	13,499	9,611	13,499	12,114
69,900	69,950	13,511	9,619	13,511	12,126
69,950	70,000	13,524	9,626	13,524	12,139
70,000					
70,000	70,050	13,536	9,634	13,536	12,151
70,050	70,100	13,549	9,641	13,549	12,164
70,100	70,150	13,561	9,649	13,561	12,176
70,150	70,200	13,574	9,656	13,574	12,189
70,200	70,250	13,586	9,664	13,586	12,201
70,250	70,300	13,599	9,671	13,599	12,214
70,300	70,350	13,611	9,679	13,611	12,226
70,350	70,400	13,624	9,686	13,624	12,239
70,400	70,450	13,636	9,694	13,636	12,251
70,450	70,500	13,649	9,701	13,649	12,264
70,500	70,550	13,661	9,709	13,661	12,276
70,550	70,600	13,674	9,716	13,674	12,289
70,600	70,650	13,686	9,724	13,686	12,301
70,650	70,700	13,699	9,731	13,699	12,314
70,700	70,750	13,711	9,741	13,711	12,326
70,750	70,800	13,724	9,754	13,724	12,339
70,800	70,850	13,736	9,766	13,736	12,351
70,850	70,900	13,749	9,779	13,749	12,364
70,900	70,950	13,761	9,791	13,761	12,376
70,950	71,000	13,774	9,804	13,774	12,389
71,000					
71,000	71,050	13,786	9,816	13,786	12,401
71,050	71,100	13,799	9,829	13,799	12,414
71,100	71,150	13,811	9,841	13,811	12,426
71,150	71,200	13,824	9,854	13,824	12,439
71,200	71,250	13,836	9,866	13,836	12,451
71,250	71,300	13,849	9,879	13,849	12,464
71,300	71,350	13,861	9,891	13,861	12,476
71,350	71,400	13,874	9,904	13,874	12,489
71,400	71,450	13,886	9,916	13,886	12,501
71,450	71,500	13,899	9,929	13,903	12,514
71,500	71,550	13,911	9,941	13,917	12,526
71,550	71,600	13,924	9,954	13,931	12,539
71,600	71,650	13,936	9,966	13,945	12,551
71,650	71,700	13,949	9,979	13,959	12,564
71,700	71,750	13,961	9,991	13,973	12,576
71,750	71,800	13,974	10,004	13,987	12,589
71,800	71,850	13,986	10,016	14,001	12,601
71,850	71,900	13,999	10,029	14,015	12,614
71,900	71,950	14,011	10,041	14,029	12,626
71,950	72,000	14,024	10,054	14,043	12,639

If line 27 (taxable income) is—		And you are—			
		Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
72,000					
72,000	72,050	14,036	10,066	14,057	12,651
72,050	72,100	14,049	10,079	14,071	12,664
72,100	72,150	14,061	10,091	14,085	12,676
72,150	72,200	14,074	10,104	14,099	12,689
72,200	72,250	14,086	10,116	14,113	12,701
72,250	72,300	14,099	10,129	14,127	12,714
72,300	72,350	14,111	10,141	14,141	12,726
72,350	72,400	14,124	10,154	14,155	12,739
72,400	72,450	14,136	10,166	14,169	12,751
72,450	72,500	14,149	10,179	14,183	12,764
72,500	72,550	14,161	10,191	14,197	12,776
72,550	72,600	14,174	10,204	14,211	12,789
72,600	72,650	14,186	10,216	14,225	12,801
72,650	72,700	14,199	10,229	14,239	12,814
72,700	72,750	14,211	10,241	14,253	12,826
72,750	72,800	14,224	10,254	14,267	12,839
72,800	72,850	14,236	10,266	14,281	12,851
72,850	72,900	14,249	10,279	14,295	12,864
72,900	72,950	14,261	10,291	14,309	12,876
72,950	73,000	14,274	10,304	14,323	12,889
73,000					
73,000	73,050	14,286	10,316	14,337	12,901
73,050	73,100	14,299	10,329	14,351	12,914
73,100	73,150	14,311	10,341	14,365	12,926
73,150	73,200	14,324	10,354	14,379	12,939
73,200	73,250	14,336	10,366	14,393	12,951
73,250	73,300	14,349	10,379	14,407	12,964
73,300	73,350	14,361	10,391	14,421	12,976
73,350	73,400	14,374	10,404	14,435	12,989
73,400	73,450	14,386	10,416	14,449	13,001
73,450	73,500	14,399	10,429	14,463	13,014
73,500	73,550	14,411	10,441	14,477	13,026
73,550	73,600	14,424	10,454	14,491	13,039
73,600	73,650	14,436	10,466	14,505	13,051
73,650	73,700	14,449	10,479	14,519	13,064
73,700	73,750	14,461	10,491	14,533	13,076
73,750	73,800	14,474	10,504	14,547	13,089
73,800	73,850	14,486	10,516	14,561	13,101
73,850	73,900	14,499	10,529	14,575	13,114
73,900	73,950	14,511	10,541	14,589	13,126
73,950	74,000	14,524	10,554	14,603	13,139
74,000					
74,000	74,050	14,536	10,566	14,617	13,151
74,050	74,100	14,549	10,579	14,631	13,164
74,100	74,150	14,561	10,591	14,645	13,176
74,150	74,200	14,574	10,604	14,659	13,189
74,200	74,250	14,586	10,616	14,673	13,201

If line 27 (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—			
75,000					
75,000	75,050	14,786	10,816	14,897	13,401
75,050	75,100	14,799	10,829	14,911	13,414
75,100	75,150	14,811	10,841	14,925	13,426
75,150	75,200	14,824	10,854	14,939	13,439
75,200	75,250	14,836	10,866	14,953	13,451
75,250	75,300	14,849	10,879	14,967	13,464
75,300	75,350	14,861	10,891	14,981	13,476
75,350	75,400	14,874	10,904	14,995	13,489
75,400	75,450	14,886	10,916	15,009	13,501
75,450	75,500	14,899	10,929	15,023	13,514
75,500	75,550	14,911	10,941	15,037	13,526
75,550	75,600	14,924	10,954	15,051	13,539
75,600	75,650	14,936	10,966	15,065	13,551
75,650	75,700	14,949	10,979	15,079	13,564
75,700	75,750	14,961	10,991	15,093	13,576
75,750	75,800	14,974	11,004	15,107	13,589
75,800	75,850	14,986	11,016	15,121	13,601
75,850	75,900	14,999	11,029	15,135	13,614
75,900	75,950	15,011	11,041	15,149	13,626
75,950	76,000	15,024	11,054	15,163	13,639
76,000					
76,000	76,050	15,036	11,066	15,177	13,651
76,050	76,100	15,049	11,079	15,191	13,664
76,100	76,150	15,061	11,091	15,205	13,676
76,150	76,200	15,074	11,104	15,219	13,689
76,200	76,250	15,086	11,116	15,233	13,701
76,250	76,300	15,099	11,129	15,247	13,714
76,300	76,350	15,111	11,141	15,261	13,726
76,350	76,400	15,124	11,154	15,275	13,739
76,400	76,450	15,136	11,166	15,289	13,751
76,450	76,500	15,149	11,179	15,303	13,764
76,500	76,550	15,161	11,191	15,317	13,776
76,550	76,600	15,174	11,204	15,331	13,789
76,600	76,650	15,186	11,216	15,345	13,801
76,650	76,700	15,199	11,229	15,359	13,814
76,700	76,750	15,211	11,241	15,373	13,826
76,750	76,800	15,224	11,254	15,387	13,839
76,800	76,850	15,236	11,266	15,401	13,851
76,850	76,900	15,249	11,279	15,415	13,864
76,900	76,950	15,261	11,291	15,429	13,876
76,950	77,000	15,274	11,304	15,443	13,889
77,000					
77,000	77,050	15,286	11,316	15,457	13,901
77,050	77,100	15,299	11,329	15,471	13,914
77,100	77,150	15,311	11,341	15,485	13,926
77,150	77,200	15,324	11,354	15,499	13,939
77,200	77,250	15,336	11,366	15,513	13,951
77,250	77,300	15,349	11,379	15,527	13,964
77,300	77,350	15,361	11,391	15,541	13,976
77,350	77,400	15,374	11,404	15,555	13,989
77,400	77,450	15,386	11,416	15,569	14,001
77,450	77,500	15,399	11,429	15,583	14,014
77,500	77,550	15,411	11,441	15,597	14,026
77,550	77,600	15,424	11,454	15,611	14,039
77,600	77,650	15,436	11,466	15,625	14,051
77,650	77,700	15,449	11,479	15,639	14,064
77,700	77,750	15,461	11,491	15,653	14,076
77,750	77,800	15,474	11,504	15,667	14,089
77,800	77,850	15,486	11,516	15,681	14,101
77,850	77,900	15,499	11,529	15,695	14,114
77,900	77,950	15,511	11,541	15,709	14,126
77,950	78,000	15,524	11,554	15,723	14,139

If line 27 (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—			
78,000					
78,000	78,050	15,536	11,566	15,737	14,151
78,050	78,100	15,549	11,579	15,751	14,164
78,100	78,150	15,561	11,591	15,765	14,176
78,150	78,200	15,574	11,604	15,779	14,189
78,200	78,250	15,586	11,616	15,793	14,201
78,250	78,300	15,599	11,629	15,807	14,214
78,300	78,350	15,611	11,641	15,821	14,226
78,350	78,400	15,624	11,654	15,835	14,239
78,400	78,450	15,636	11,666	15,849	14,251
78,450	78,500	15,649	11,679	15,863	14,264
78,500	78,550	15,661	11,691	15,877	14,276
78,550	78,600	15,674	11,704	15,891	14,289
78,600	78,650	15,686	11,716	15,905	14,301
78,650	78,700	15,699	11,729	15,919	14,314
78,700	78,750	15,711	11,741	15,933	14,326
78,750	78,800	15,724	11,754	15,947	14,339
78,800	78,850	15,736	11,766	15,961	14,351
78,850	78,900	15,749	11,779	15,975	14,364
78,900	78,950	15,761	11,791	15,989	14,376
78,950	79,000	15,774	11,804	16,003	14,389
79,000					
79,000	79,050	15,786	11,816	16,017	14,401
79,050	79,100	15,799	11,829	16,031	14,414
79,100	79,150	15,811	11,841	16,045	14,426
79,150	79,200	15,824	11,854	16,059	14,439
79,200	79,250	15,836	11,866	16,073	14,451
79,250	79,300	15,849	11,879	16,087	14,464
79,300	79,350	15,861	11,891	16,101	14,476
79,350	79,400	15,874	11,904	16,115	14,489
79,400	79,450	15,886	11,916	16,129	14,501
79,450	79,500	15,899	11,929	16,143	14,514
79,500	79,550	15,911	11,941	16,157	14,526
79,550	79,600	15,924	11,954	16,171	14,539
79,600	79,650	15,936	11,966	16,185	14,551
79,650	79,700	15,949	11,979	16,199	14,564
79,700	79,750	15,961	11,991	16,213	14,576
79,750	79,800	15,974	12,004	16,227	14,589
79,800	79,850	15,986	12,016	16,241	14,601
79,850	79,900	15,999	12,029	16,255	14,614
79,900	79,950	16,011	12,041	16,269	14,626
79,950	80,000	16,024	12,054	16,283	14,639
80,000					
80,000	80,050	16,036	12,066	16,297	14,651
80,050	80,100	16,049	12,079	16,311	14,664
80,100	80,150	16,061	12,091	16,325	14,676
80,150	80,200	16,074	12,104	16,339	14,689
80,200	80,250	16,086	12,116	16,353	14,701
80,250	80,300	16,099	12,129	16,367	14,714
80,300	80,350	16,111	12,141	16,381	14,726
80,350	80,400	16,124	12,154	16,395	14,739
80,400	80,450	16,136	12,166	16,409	14,751
80,450	80,500	16,149	12,179	16,423	14,764
80,500	80,550	16,161	12,191	16,437	14,776
80,550	80,600	16,174	12,204	16,451	14,789
80,600	80,650	16,186	12,216	16,465	14,801
80,650	80,700	16,199	12,229	16,479	14,814
80,700	80,750	16,211	12,241	16,493	14,826
80,750	80,800	16,224	12,254	16,507	14,839
80,800	80,850	16,236	12,266	16,521	14,851
80,850	80,900	16,249	12,279	16,535	14,864
80,900	80,950	16,261	12,291	16,549	14,876
80,950	81,000	16,274	12,304	16,563	14,889

If line 27 (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—			
81,000					
81,000	81,050	16,286	12,316	16,577	14,901
81,050	81,100	16,299	12,329	16,591	14,914
81,100	81,150	16,311	12,341	16,605	14,926
81,150	81,200	16,324	12,354	16,619	14,939
81,200	81,250	16,336	12,366	16,633	14,951
81,250	81,300	16,349	12,379	16,647	14,964
81,300	81,350	16,361	12,391	16,661	14,976
81,350	81,400	16,374	12,404	16,675	14,989
81,400	81,450	16,386	12,416	16,689	15,001
81,450	81,500	16,399	12,429	16,703	15,014
81,500	81,550	16,411	12,441	16,717	15,026
81,550	81,600	16,424	12,454	16,731	15,039
81,600	81,650	16,436	12,466	16,745	15,051
81,650	81,700	16,449	12,479	16,759	15,064
81,700	81,750	16,461	12,491	16,773	15,076
81,750	81,800	16,474	12,504	16,787	15,089
81,800	81,850	16,486	12,516	16,801	15,101
81,850	81,900	16,499	12,529	16,815	15,114
81,900	81,950	16,511	12,541	16,829	15,126
81,950	82,000	16,524	12,554	16,843	15,139
82,000					
82,000	82,050	16,536	12,566	16,857	15,151
82,050	82,100	16,549	12,579	16,871	15,164
82,100	82,150	16,561	12,591	16,885	15,176
82,150	82,200	16,574	12,604	16,899	15,189
82,200	82,250	16,586	12,616	16,913	15,201
82,250	82,300	16,599	12,629	16,927	15,214
82,300	82,350	16,611	12,641	16,941	15,226
82,350	82,400	16,624	12,654	16,955	15,239
82,400	82,450	16,636	12,666	16,969	15,251
82,450	82,500	16,649	12,679	16,983	15,264
82,500	82,550	16,661	12,691	16,997	15,276
82,550	82,600	16,674	12,704	17,011	15,289
82,600	82,650	16,686	12,716	17,025	15,301
82,650	82,700	16,699	12,729	17,039	15,314
82,700	82,750	16,711	12,741	17,053	15,326
82,750	82,800	16,724	12,754	17,067	15,339
82,800	82,850	16,736	12,766	17,081	15,351
82,850	82,900	16,749	12,779	17,095	15,364
82,900	82,950	16,761	12,791	17,109	15,376
82,950	83,000	16,774	12,804	17,123	15,389
83,000					
83,000	83,050	16,786	12,816	17,137	15,401
83,050	83,100	16,799	12,829	17,151	15,414
83,100	83,150	16,811	12,841	17,165	

2012 Tax Table—Continued

If line 27 (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—			
84,000					
84,000	84,050	17,036	13,066	17,417	15,651
84,050	84,100	17,049	13,079	17,431	15,664
84,100	84,150	17,061	13,091	17,445	15,676
84,150	84,200	17,074	13,104	17,459	15,689
84,200	84,250	17,086	13,116	17,473	15,701
84,250	84,300	17,099	13,129	17,487	15,714
84,300	84,350	17,111	13,141	17,501	15,726
84,350	84,400	17,124	13,154	17,515	15,739
84,400	84,450	17,136	13,166	17,529	15,751
84,450	84,500	17,149	13,179	17,543	15,764
84,500	84,550	17,161	13,191	17,557	15,776
84,550	84,600	17,174	13,204	17,571	15,789
84,600	84,650	17,186	13,216	17,585	15,801
84,650	84,700	17,199	13,229	17,599	15,814
84,700	84,750	17,211	13,241	17,613	15,826
84,750	84,800	17,224	13,254	17,627	15,839
84,800	84,850	17,236	13,266	17,641	15,851
84,850	84,900	17,249	13,279	17,655	15,864
84,900	84,950	17,261	13,291	17,669	15,876
84,950	85,000	17,274	13,304	17,683	15,889
85,000					
85,000	85,050	17,286	13,316	17,697	15,901
85,050	85,100	17,299	13,329	17,711	15,914
85,100	85,150	17,311	13,341	17,725	15,926
85,150	85,200	17,324	13,354	17,739	15,939
85,200	85,250	17,336	13,366	17,753	15,951
85,250	85,300	17,349	13,379	17,767	15,964
85,300	85,350	17,361	13,391	17,781	15,976
85,350	85,400	17,374	13,404	17,795	15,989
85,400	85,450	17,386	13,416	17,809	16,001
85,450	85,500	17,399	13,429	17,823	16,014
85,500	85,550	17,411	13,441	17,837	16,026
85,550	85,600	17,424	13,454	17,851	16,039
85,600	85,650	17,436	13,466	17,865	16,051
85,650	85,700	17,450	13,479	17,879	16,064
85,700	85,750	17,464	13,491	17,893	16,076
85,750	85,800	17,478	13,504	17,907	16,089
85,800	85,850	17,492	13,516	17,921	16,101
85,850	85,900	17,506	13,529	17,935	16,114
85,900	85,950	17,520	13,541	17,949	16,126
85,950	86,000	17,534	13,554	17,963	16,139
86,000					
86,000	86,050	17,548	13,566	17,977	16,151
86,050	86,100	17,562	13,579	17,991	16,164
86,100	86,150	17,576	13,591	18,005	16,176
86,150	86,200	17,590	13,604	18,019	16,189
86,200	86,250	17,604	13,616	18,033	16,201
86,250	86,300	17,618	13,629	18,047	16,214
86,300	86,350	17,632	13,641	18,061	16,226
86,350	86,400	17,646	13,654	18,075	16,239
86,400	86,450	17,660	13,666	18,089	16,251
86,450	86,500	17,674	13,679	18,103	16,264
86,500	86,550	17,688	13,691	18,117	16,276
86,550	86,600	17,702	13,704	18,131	16,289
86,600	86,650	17,716	13,716	18,145	16,301
86,650	86,700	17,730	13,729	18,159	16,314
86,700	86,750	17,744	13,741	18,173	16,326
86,750	86,800	17,758	13,754	18,187	16,339
86,800	86,850	17,772	13,766	18,201	16,351
86,850	86,900	17,786	13,779	18,215	16,364
86,900	86,950	17,800	13,791	18,229	16,376
86,950	87,000	17,814	13,804	18,243	16,389
87,000					
87,000	87,050	17,828	13,816	18,257	16,401
87,050	87,100	17,842	13,829	18,271	16,414
87,100	87,150	17,856	13,841	18,285	16,426
87,150	87,200	17,870	13,854	18,299	16,439
87,200	87,250	17,884	13,866	18,313	16,451
87,250	87,300	17,898	13,879	18,327	16,464
87,300	87,350	17,912	13,891	18,341	16,476
87,350	87,400	17,926	13,904	18,355	16,489
87,400	87,450	17,940	13,916	18,369	16,501
87,450	87,500	17,954	13,929	18,383	16,514
87,500	87,550	17,968	13,941	18,397	16,526
87,550	87,600	17,982	13,954	18,411	16,539
87,600	87,650	17,996	13,966	18,425	16,551
87,650	87,700	18,010	13,979	18,439	16,564
87,700	87,750	18,024	13,991	18,453	16,576
87,750	87,800	18,038	14,004	18,467	16,589
87,800	87,850	18,052	14,016	18,481	16,601
87,850	87,900	18,066	14,029	18,495	16,614
87,900	87,950	18,080	14,041	18,509	16,626
87,950	88,000	18,094	14,054	18,523	16,639
88,000					
88,000	88,050	18,108	14,066	18,537	16,651
88,050	88,100	18,122	14,079	18,551	16,664
88,100	88,150	18,136	14,091	18,565	16,676
88,150	88,200	18,150	14,104	18,579	16,689
88,200	88,250	18,164	14,116	18,593	16,701
88,250	88,300	18,178	14,129	18,607	16,714
88,300	88,350	18,192	14,141	18,621	16,726
88,350	88,400	18,206	14,154	18,635	16,739
88,400	88,450	18,220	14,166	18,649	16,751
88,450	88,500	18,234	14,179	18,663	16,764
88,500	88,550	18,248	14,191	18,677	16,776
88,550	88,600	18,262	14,204	18,691	16,789
88,600	88,650	18,276	14,216	18,705	16,801
88,650	88,700	18,290	14,229	18,719	16,814
88,700	88,750	18,304	14,241	18,733	16,826
88,750	88,800	18,318	14,254	18,747	16,839
88,800	88,850	18,332	14,266	18,761	16,851
88,850	88,900	18,346	14,279	18,775	16,864
88,900	88,950	18,360	14,291	18,789	16,876
88,950	89,000	18,374	14,304	18,803	16,889
89,000					
89,000	89,050	18,388	14,316	18,817	16,901
89,050	89,100	18,402	14,329	18,831	16,914
89,100	89,150	18,416	14,341	18,845	16,926
89,150	89,200	18,430	14,354	18,859	16,939
89,200	89,250	18,444	14,366	18,873	16,951
89,250	89,300	18,458	14,379	18,887	16,964
89,300	89,350	18,472	14,391	18,901	16,976
89,350	89,400	18,486	14,404	18,915	16,989
89,400	89,450	18,500	14,416	18,929	17,001
89,450	89,500	18,514	14,429	18,943	17,014
89,500	89,550	18,528	14,441	18,957	17,026
89,550	89,600	18,542	14,454	18,971	17,039
89,600	89,650	18,556	14,466	18,985	17,051
89,650	89,700	18,570	14,479	18,999	17,064
89,700	89,750	18,584	14,491	19,013	17,076
89,750	89,800	18,598	14,504	19,027	17,089
89,800	89,850	18,612	14,516	19,041	17,101
89,850	89,900	18,626	14,529	19,055	17,114
89,900	89,950	18,640	14,541	19,069	17,126
89,950	90,000	18,654	14,554	19,083	17,139
90,000					
90,000	90,050	18,668	14,566	19,097	17,151
90,050	90,100	18,682	14,579	19,111	17,164
90,100	90,150	18,696	14,591	19,125	17,176
90,150	90,200	18,710	14,604	19,139	17,189
90,200	90,250	18,724	14,616	19,153	17,201
90,250	90,300	18,738	14,629	19,167	17,214
90,300	90,350	18,752	14,641	19,181	17,226
90,350	90,400	18,766	14,654	19,195	17,239
90,400	90,450	18,780	14,666	19,209	17,251
90,450	90,500	18,794	14,679	19,223	17,264
90,500	90,550	18,808	14,691	19,237	17,276
90,550	90,600	18,822	14,704	19,251	17,289
90,600	90,650	18,836	14,716	19,265	17,301
90,650	90,700	18,850	14,729	19,279	17,314
90,700	90,750	18,864	14,741	19,293	17,326
90,750	90,800	18,878	14,754	19,307	17,339
90,800	90,850	18,892	14,766	19,321	17,351
90,850	90,900	18,906	14,779	19,335	17,364
90,900	90,950	18,920	14,791	19,349	17,376
90,950	91,000	18,934	14,804	19,363	17,389
91,000					
91,000	91,050	18,948	14,816	19,377	17,401
91,050	91,100	18,962	14,829	19,391	17,414
91,100	91,150	18,976	14,841	19,405	17,426
91,150	91,200	18,990	14,854	19,419	17,439
91,200	91,250	19,004	14,866	19,433	17,451
91,250	91,300	19,018	14,879	19,447	17,464
91,300	91,350	19,032	14,891	19,461	17,476
91,350	91,400	19,046	14,904	19,475	17,489
91,400	91,450	19,060	14,916	19,489	17,501
91,450	91,500	19,074	14,929	19,503	17,514
91,500	9				

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 earned income credit (EIC), child tax credit, taxable social security benefits, deduction for exemptions, taxable income, federal income tax withheld, total tax, and refund or amount you owe.

- Be sure you used the correct method to figure your tax. See the instructions for line 28.

- Be sure to enter your SSN in the space provided on page 1 of Form 1040A. 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 24 to be sure you entered the correct amount.

- 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 1040A and enter your occupation(s).

- Attach your Form(s) W-2 and any 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 45 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 1040A. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

How 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 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.

Income tax withholding and estimated tax payments for 2013. 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 2013 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/irs-withholding-calculator, 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 2013 tax return will show a tax refund, or a tax balance due of less than \$1,000. If your total estimated tax for 2013 is \$1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. See Pub. 505 for more details.

How do you amend your tax 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.

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 45 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.



If you itemize your deductions for 2013, you may be able to deduct this gift.

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. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

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

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request 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 this 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. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 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). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 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.

Need a copy of your tax return? If you do, 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 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 2012, 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 2012 and you did not remarry in 2012, or if your spouse died in 2013 before filing a return for 2012, you can file a joint return. A joint return should show your spouse's 2012 income before death and your income for all of 2012. 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 1040A instructions. For example, if you are filing a 2009 return in 2013, 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. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay. 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 thousands of 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. The VITA Program generally offers free tax help to people who make \$50,000 or less and need assistance in preparing their own tax return. The TCE Program offers free tax help for all, with priority assistance to people who are 60 years of age and older, specializing in questions about pensions and retirement issues unique to seniors.

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 2011 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 most business days in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. To find the number to call your local TAC, go to www.irs.gov/uac/Contact-Your-Local-IRS-Office-1 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, as well as audio archives of tax practitioner phone forums.

Help for people with disabilities. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay. 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, earlier.

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 1040A, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 45.

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 $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. 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, or identity theft. See Pub. 17 for details on some of these penalties.

Refund Information

where's my refund? Visit IRS.gov and click on *Where's My Refund?* 24 hours a day, 7 days a week. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



To use *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.

Where's My Refund? has a new look this year! The tool will include a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.



Updates to refund status are made once a day—usually at night.



If you do not have Internet access, many services are available by phone:

- 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).

Where's My Refund? does not track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at www.irs.gov/espanol and 1-800-829-4477.

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 through the IRS website 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, and identity theft
102	Tax assistance for individuals with disabilities and the deaf and hard of hearing
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

Topic No.	Subject
152	Refund information
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

Topic No.	Subject
202	Tax payment options
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

TeleTax Topics

(Continued)

Topic No.	Subject
304	Extension of time to file your tax return
305	Recordkeeping
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 losses
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	Receipt of stock in a demutualization
431	Canceled debt—Is it taxable 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?

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	Additional tax on early distributions from traditional and Roth IRAs
558	Additional tax on early distributions from retirement plans, other than IRAs
Tax Credits	
601	Earned income credit
602	Child and dependent care credit
607	Adoption credit and adoption assistance programs
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
611	Repayment of the First-time homebuyer credit
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
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

Topic No.	Subject
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
759	Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return — Filing and deposit requirements
760	Reporting & deposit requirements for agriculture employers
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
763	The Affordable Care Act of 2010 offers new tax deductions and credits
Electronic Media Filers—1099 Series and Related Information Returns	
801	Who must file electronically
802	Applications, forms, and information
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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, 2013.

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 7:00 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. Callers from Puerto Rico will receive assistance from 8:00 a.m. to 8:00 p.m. local time



If you want to check the status of your 2012 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. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay. 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.

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. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

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 2013 and the final release will ship early March 2013.

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 your tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, 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 pur-

poses 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 any 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. Click on "More Information" and then on "Comment on Tax Forms and Publications." 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 upon current statutory requirements as of January 2013 for taxpayers filing a 2012 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 record keeping 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 13 hours, with an average cost of \$210 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 16 hours and \$270; the average burden for taxpayers filing Form 1040A is

about 7 hours and \$90; and the average for Form 1040EZ filers is about 4 hours and \$40.

Within each of these estimates there is significant variation in taxpayer activity. For example, non-business taxpayers are expected to have an average burden of about 8 hours and \$120, while business taxpayers are expected to have an average burden of about 23 hours and \$420. 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 and Submission	All Other	
All taxpayers	100	13	6	2	4	1	\$210
Primary forms filed							
1040	69	16	8	2	4	1	270
1040A	19	7	3	1	3	1	90
1040EZ	12	4	1	***	2	1	40
Type of taxpayer							
Nonbusiness****	70	8	3	1	3	1	120
Business****	30	23	13	3	6	1	420

*Detail may not add to total time due to rounding.

**Dollars rounded to the nearest \$10.

***Rounds to less than one dollar.

****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 ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown on this page. You should receive your order within 10 business days after receipt of your request.

Do not send your tax return to the address shown on this page. 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

▲ Cut here ▲

Save Money and Time by Going Online!
Download or order these and other tax products at www.irs.gov/formspubs

Order Form

Please print.

Name	
Postal mailing address	Apt./Suite/Room
City	State ZIP code
Foreign country	International postal code
Daytime phone number ()	

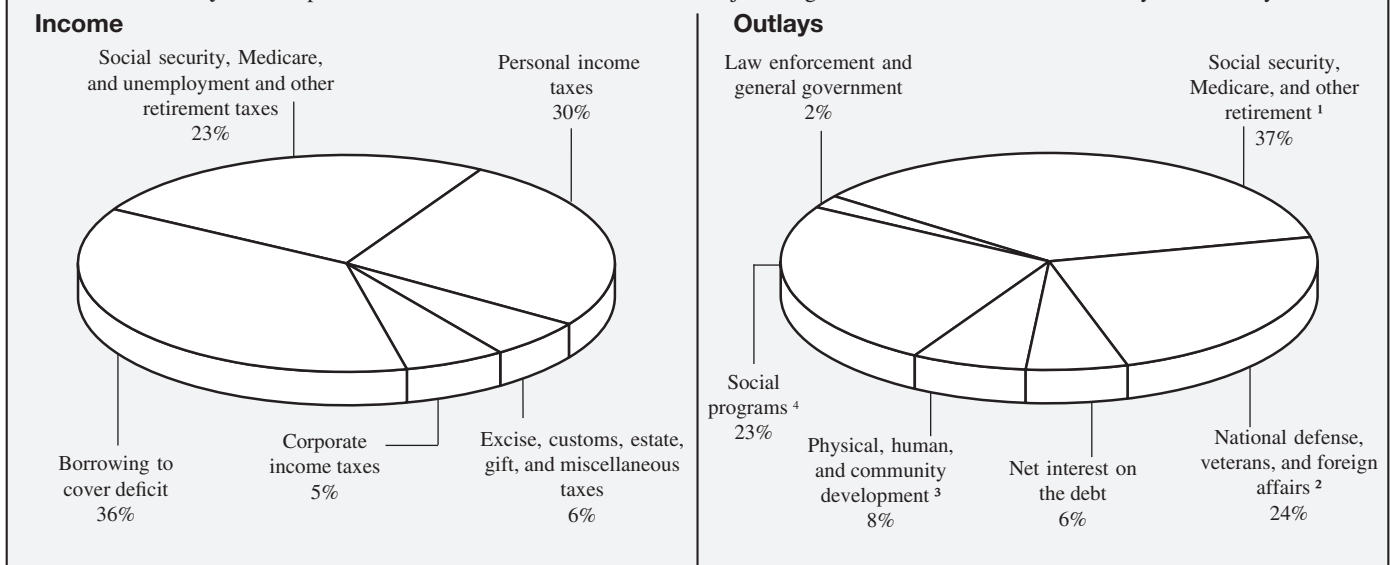
Circle the forms and publications you need. The instructions for any form you order will be included.

Use the **blank spaces** to order items not listed.

1040	Schedule F (1040)	1040-V	4868	Pub. 1	Pub. 526	Pub. 583	Pub. 4681
Schedule A (1040)	Schedule H (1040)	1040X	5405	Pub. 17	Pub. 527	Pub. 587	
Schedule B (1040A or 1040)	Schedule J (1040)	2106	6251	Pub. 334	Pub. 529	Pub. 590	
Schedule C (1040)	Schedule R (1040A or 1040)	2441	8283	Pub. 463	Pub. 535	Pub. 596	
Schedule C-EZ (1040)	Schedule SE (1040)	3903	8606	Pub. 501	Pub. 547	Pub. 910	
Schedule D (1040)	Schedule 8812 (1040A or 1040)	4506	8822	Pub. 502	Pub. 550	Pub. 915	
8949	1040A	4506-T	8829	Pub. 505	Pub. 551	Pub. 946	
Schedule E (1040)	1040EZ	4562	8863	Pub. 523	Pub. 554	Pub. 970	
Schedule EIC (1040A or 1040)	1040-ES (2013)	4684	8917	Pub. 525	Pub. 575	Pub. 972	

Major Categories of Federal Income and Outlays for Fiscal Year 2011

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2011.



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 2011 (which began on October 1, 2010, and ended on September 30, 2011), Federal income was \$2.303 trillion and outlays were \$3.603 trillion, leaving a deficit of \$1.3 trillion.

Footnotes for Certain Federal Outlays

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

2. **National defense, veterans, and foreign affairs:** About 20% of outlays were to equip, modernize, and pay our armed forces and to fund 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 United States 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 15% 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 \$86 billion in fiscal year 2011. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

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**Where Do You File?**

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...
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0015	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0015	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0015	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia,	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or uses an APO or FPO address, or files Form 2555, 2555-EZ, 4563, or 8891, or is a dual-status alien or nonpermanent resident of Guam or the Virgin Islands.	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.