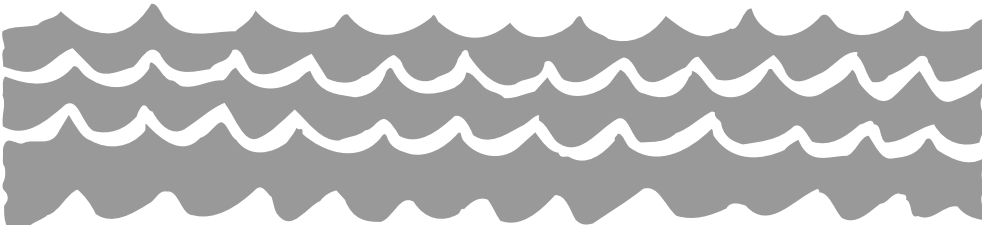
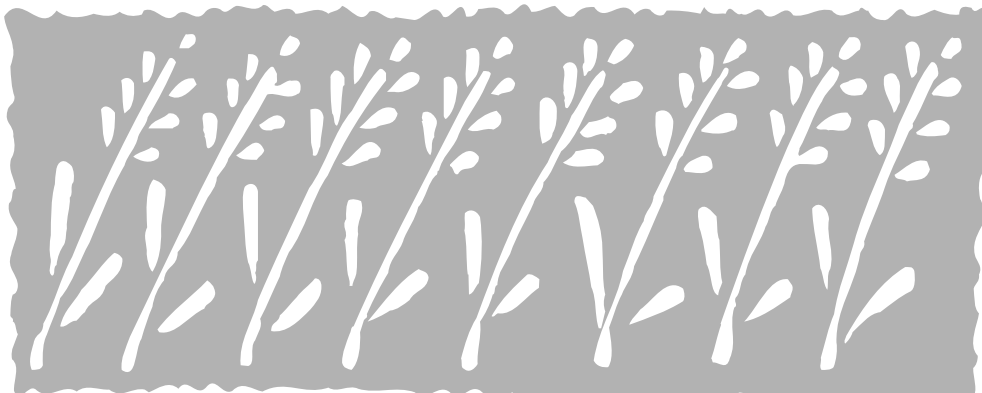




1996 1040EZ

Instructions



Check Your Social Security Numbers (SSNs)!

Incorrect or missing SSNs may increase your tax or reduce your refund. See page 3.

Receiving a Refund?

Have it sent directly to your bank account. See the instructions for lines 11b–11d on page 13.

Quick and Easy Access to Tax Help and Forms:

COMPUTER

World Wide Web—
<http://www.irs.ustreas.gov>

Telnet—
iris.irs.ustreas.gov

File Transfer Protocol—
ftp.irs.ustreas.gov

IRIS at FedWorld—
703-321-8020

FAX

From your fax machine's telephone dial—703-487-4160

See Page 15!

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

Dear Taxpayer:

Each year the IRS tries to make it easier for you at tax time. This year you will find many new ways to help you prepare your return. You can choose to have your refund directly deposited into your bank account by filling out the information on lines 11b through 11d of your Form 1040EZ. You do not have to fill out any other paperwork to take advantage of this safe, quick and easy way to get your refund.

Many of you may have heard about the many tax law changes that took place over the last year. Most of these changes will not affect your 1996 tax return. The instructions included in this booklet incorporate any changes that are effective for 1996. See **What's New** on page 3 for more details.

This year it is more important than ever that you put the correct Social Security Number on your return for yourself and your spouse. This year, if you have a missing or incorrect Social Security Number on your return, your refund may be decreased or the amount of tax you owe may be increased at the time we process your return. Check page 7 of this booklet for information on how to get a Social Security Number.

You should find the answers to most of your questions in this booklet. You can get forms and other information quickly and easily through our Internet Home Page (<http://www.irs.ustreas.gov>). Or you can use your fax machine to get over 100 forms and answers to many of your tax law questions. You can also call our Tele-Tax automated phone service and get answers to frequently asked tax questions. Check page 15 for details on all of these services.

I hope you will take advantage of the services we offer to make filing your 1996 tax return easier. We welcome your suggestions on how we can improve our services to you. You can e-mail us through our Internet Home Page (<http://www.irs.ustreas.gov>).



Margaret Milner Richardson

IRS Customer Service Standards—1996 Progress Report



Easier Filing. To make it easier for you to meet your tax obligations, we have expanded opportunities for simplified return filing and payment of taxes through our electronic filing, joint Federal-state filing, TeleFile, and electronic payment programs. **In 1996**, IRS received 14.9 million electronically filed individual returns and schedules compared to 11.8 million in 1995. This included 2.8 million returns through TeleFile, the first totally paperless way for you to file a Federal income tax return. We expanded the number of states participating in the Federal-state electronic filing program from 29 to 31. IRS also received over \$374 billion in electronic payments.

Access to Information. You will have convenient access to tax law and account information. Tax information will be available by fax and through the Internet. Our pre-recorded tax information will be available 24 hours a day, 7 days a week, and access to refund status information will be available 16 hours each business day. Telephone assistance provided by our representatives will be available 10 hours each business day. **During 1996**, we assisted over 104 million taxpayers by providing pre-recorded tax information, refund status information, and

telephone assistance from our representatives. In addition, taxpayers had 24 hour access to over 600 forms and publications and over 148 tax topics on the Internet. Taxpayers downloaded almost 3 million of these products using the Internet and over 300,000 using the IRS electronic bulletin board. Over 100,000 information orders have been filled by fax. There were over 80 million accesses on the IRS Home Page on the Internet.

Accuracy. Our goal is to answer your questions and process your tax returns accurately. **In 1996**, we achieved an accuracy rate of 93% in answering tax law and account questions. Our accuracy rate for processing tax refunds was 99.6%.

Prompt Refunds. If you file a complete and accurate tax return and you are due a refund, your refund will be issued within 21 days, if you file electronically and if you file a paper return, within 40 days. (Your refund may be delayed if your return is selected for further review.) **In 1996**, refunds were issued on time for all complete and accurate returns. Refunds based on electronically filed returns were issued, on average, within 16 days and for paper returns, the average was 38 days.

Initial Contact Resolution. Our goal is to satisfactorily resolve all your issues the first time you contact the IRS. **In 1996**, we met

that goal 80% of the time. We will continue our efforts to address all of your issues and improve the level of our service in 1997.

Canceling Penalties. If you provide sufficient and accurate information to our tax assisters but are given and reasonably rely on an incorrect answer, we will cancel related penalties.

Resolving Problems. If you have a problem that has not been resolved through normal processes, you may contact our Problem Resolution Office. A caseworker will contact you within 1 week and will work with you to resolve the issue. **During 1996**, over 355,000 cases were referred and taxpayers were contacted within 1 week of referral 89.5% of the time.

Simpler Forms. We will make tax forms and instructions simpler and easier for you to use. We made some changes this year but we want your ideas for improvements. Please e-mail, call, or write to us (see page 5). **For 1996**, you will be able to request direct deposit of your refund on your tax return rather than on a separate form. More sole proprietors will be eligible to file the Schedule C-EZ. In addition, several items which appeared on the 1995 Forms 1040 and 1040A have been eliminated.

Section 1—Before You Fill in Form 1040EZ

What's New for 1996?

Tax Law Changes. The 1996 tax forms and instructions reflect changes resulting from legislation enacted in 1996. However, you will find that your tax forms this year are very similar to those you filed in the past. This is because most of the new tax changes do not take effect until after 1996. For more details on 1996 and 1997 tax changes, see **Pub. 553**.

Social Security Numbers (SSNs). Make sure your return includes the correct SSN for you and your spouse. If it does not, at the time we process your return, we may disallow the exemption(s) and any earned income credit you claim. For details on how to get an SSN, see page 7.

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens. The IRS will issue you an ITIN if you are a nonresident or resident alien and you do not have and are not eligible to get a social security number (SSN). **To apply for an ITIN, file Form W-7** with the IRS. See page 15 to find out how to get the form. It usually takes about 30 days to get an ITIN.

Enter your ITIN wherever your SSN is requested on your tax return. If you are required to include another person's SSN on your return and that person does not have and cannot get an SSN, enter that person's ITIN. **An incorrect or missing taxpayer identification number may increase your tax or reduce your refund.**

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.*

Direct Deposit of Refund. This year, you do not have to file an extra form to have your refund sent directly to your bank account. See the instructions for lines 11b-11d on page 13.

Gifts From Foreign Persons. If you received over \$10,000 of gifts (or bequests) after August 20, 1996, from foreign persons, you may have to provide information about the gifts. Foreign persons include nonresident aliens and foreign partnerships, corporations, estates, trusts, etc. For details, see Pub. 553.

Earned Income Credit. You may be able to take this credit if you earned less than \$9,500. See the instructions for line 8 on page 9.

Alternative Ways of Filing

The IRS offers several alternatives to make filing tax returns easier. They are more convenient and accurate and result in faster processing of your tax return.

Filing From Home



TeleFile. Most taxpayers who filed Form 1040EZ last year will receive a special TeleFile tax package that allows them to file their 1996 tax returns by phone. TeleFile is a great way to file because it is easy, fast, free, and available 24 hours a day. If you have children who received a TeleFile package, please encourage them to use TeleFile.

On-Line Filing. You can file your tax return using a personal computer, a modem, and IRS-accepted tax software. Software for completing your return is available at retail stores and from on-line filing companies. The software allows you to file your return electronically, for a fee, through the software company or on-line filing company.

1040PC Format. Most tax software packages also allow you to print your return in 1040PC format. The 1040PC is shorter than the regular tax return, which means faster and more accurate processing when you mail it in, and less paper for you to keep for your records.

Other Ways To File Electronically



Last year, millions of taxpayers sent their tax returns to the IRS electronically because it is fast, accurate, and convenient.

Electronic Filing Companies. Electronic filing is available through many paid tax return preparers when they prepare your return for you. It is also available if you prepare your own return, but you usually must go through a tax return preparer or other company that provides, for a fee, IRS-accepted electronic filing services.

Electronic Filing Through the IRS. The IRS's free Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs may also be able to help you file your return electronically. See page 17 for details on these programs.

Federal/State Electronic Filing. Many of the electronic filing methods listed above may also allow you to file your state tax return electronically with your Federal return.

For more details on your choices, use Tele-Tax topic 252 (see page 18).

How To Avoid Common Mistakes

Mistakes may delay your refund or result in notices being sent to you.

1. Check your math, especially when figuring your taxable income, Federal income tax withheld, and your refund or amount you owe.
2. Remember to sign and date Form 1040EZ and enter your occupation.
3. Use the amount from **line 6** to find your tax in the tax table. Be sure you enter the correct tax on line 10.
4. Check the "Yes" box on line 5 if you (or your spouse) can be claimed as a dependent on someone's 1996 return, such as your parents' return. Check "Yes" even if that person chooses not to claim you (or your spouse). If no one can claim you (or your spouse) as a dependent, check the "No" box.
5. Be sure to enter an amount on line 5. If you check the "Yes" box on line 5, fill in the worksheet on the back of Form 1040EZ to figure the amount to enter. If you check the "No" box, enter 6,550.00 if single; 11,800.00 if married filing jointly.

6. If you got a peel-off label, make sure it shows the correct name(s), address, and social security number(s). If not, enter the correct information.

7. If you did not get a peel-off label, enter your name, address, and social security number (SSN) in the spaces provided on Form 1040EZ. If you are married filing jointly, enter your spouse's name and SSN.

8. Attach your W-2 form(s) to the left margin of your return.

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

If not, your refund may be delayed or you may not receive credit for your social security earnings. If your Form W-2, Form 1099, or other tax document shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213.

What if a Taxpayer Died?

If a taxpayer died before filing a return for 1996, 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 should print "**DECEASED**," the deceased taxpayer's name, and the date of death across the top of the return. **If your spouse died in 1996** and you did not remarry in 1996, or if your spouse died in 1997 before filing a return for 1996, you can file a joint return. A joint return should show your spouse's 1996 income before death and your income for all of 1996. Print "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 SSN should not be used for tax years after the year of death, except for estate tax return purposes.

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

For more details, use Tele-Tax topic 356 (see page 18) or see **Pub. 559**.

What Are the Filing Dates and Penalties?



*If you were a participant in Operation Joint Endeavor or you were in the Persian Gulf area combat zone, see **Pub. 3**.*

When Is My Tax Return Due? Not later than **April 15, 1997**.

What if I Cannot File on Time? If you need more time to complete your return, you can get an automatic 4-month extension by filing **Form 4868** with the IRS by April 15, 1997. If you later find that you still need more time, **Form 2688** may get you an additional extension. However, even if you get an extension, the tax you owe is still due April 15, 1997. If you make a payment with Form 4868 or Form 2688, see the instructions for line 9 on page 13.

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

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% (more in some cases) of the tax due. We will charge you interest on the penalty from the due date of the return (including extensions). If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

If you pay your taxes late, the penalty is usually 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.

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

In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

Where Do I File?

See page 28.

How Do I Get a Copy of My Tax Return?

Use Tele-Tax topic 156 (see page 18) or see **Form 4506**.

What Should I Know About the Privacy Act and Paperwork Reduction Act Notice?

The law says that when we ask you for information we must tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive the information and whether your response is voluntary, needed for a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect the tax, interest, or penalties. Internal Revenue Code sections 6001, 6011, and 6012(a) say that you must file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 says that you must show your social security number on what you file, so we know who you are and can process your return and other papers. You must fill in all parts of the tax form that apply to you. However, you do not have to check the boxes for the Presidential Election Campaign Fund.

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. Generally, tax returns and return information are confidential, as required by Code section 6103.

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. We may give the

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

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

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

The Time It Takes To Prepare Your Return. The time needed to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 5 min.; **Learning about the law or the form**, 57 min.; **Preparing the form**, 1 hr., 24 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min. The total is 2 hr., 46 min.

We Welcome Comments on Forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us your suggestions and comments through the IRS Internet Home Page (<http://www.irs.ustreas.gov>) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. You can also leave a recorded message 24 hours a day, 7 days a week at 1-800-829-9043. **DO NOT** send your return to this address. Instead, see **Where Do I File?** on page 28.

Section 2—Filing Requirements

Do I Have To File?

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

Were you (or your spouse if filing a joint return) age 65 or older on January 1, 1997?

Yes. Use Tele-Tax topic 351 (see page 18) to find out if you must file a return. If you do, you must use Form 1040A or 1040.

No. You must file a return if **any** of the following three conditions apply to you.

1. Your filing status is single and your **gross income** (see this page) was at least \$6,550.

2. Your filing status is married filing jointly and your **gross income** (see this page) was at least \$11,800. But if you **did not** live with your spouse at the end of 1996 (or on the date your spouse died), you must file a return if your gross income was at least \$2,550.

3. Your parents (or someone else) can claim you as a dependent (even if they chose not to claim you) and—

Your unearned income was:	AND	The total of that income plus your earned income was:
\$1 or more		over \$650
\$0		over \$4,000 if single over \$3,350 if married

In the chart for condition 3, **unearned income** includes taxable interest. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants.

Caution: *If your gross income was \$2,550 or more, you usually cannot be claimed as a dependent unless you were under age 19 or a student under age 24. For details, use Tele-Tax topic 354 (see page 18).*

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



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

Exception for Children Under Age 14. If you are planning to file a tax return for your child who was under age 14 on January 1, 1997, and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 1040 and **Form 8814** to do so. If you make this election, your child does not have to file a return. For details, use Tele-Tax topic 553 (see page 18) or see Form 8814.

Other Situations When You Must File. You must also file a return using Form 1040A or 1040 if you received any advance earned income credit payments from your employer. These payments should be shown in box 9 of your W-2 form. You must file a return using Form 1040 if **any** of the following apply for 1996:

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

Nonresident Aliens and Dual-Status Aliens. These rules also apply to nonresident aliens and dual-status aliens who were married to U.S. citizens or residents at

the end of 1996 and who have elected to be taxed as resident aliens. Specific rules apply to determine if you are a resident or nonresident alien. See **Pub. 519** for details.

Should I Use Form 1040EZ?

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

1. Your filing status is **single** or **married filing jointly** (see page 7).
2. You do not claim any dependents.
3. You (and your spouse if married filing a joint return) were under age 65 on January 1, 1997, and not blind at the end of 1996.
4. Your taxable income (line 6 of Form 1040EZ) is less than \$50,000.
5. You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest income was \$400 or less.
6. You did not receive any advance earned income credit payments.
7. You do not owe any **household employment taxes** on wages you paid to a household employee. To find out who owes these taxes, use Tele-Tax topic 756 (see page 18).
8. If you were a nonresident alien at any time in 1996, your filing status must be married filing jointly. Specific rules apply to determine if you were a nonresident or resident alien. See **Pub. 519** for details, including the rules for students and scholars who are aliens.

If you don't meet **all eight** of the requirements above, you must use Form 1040A or 1040. Use Tele-Tax topic 352 (see page 18) to find out which form to use. But if you were a **nonresident alien** at any time in 1996 and do not file a joint return, you may

Where To Report Certain Items From 1996 Forms W-2 and 1099

Report any amounts shown on these forms as **Federal income tax withheld** on Form 1040EZ, line 7.

Form	Item and Box in Which it Should Appear	Where To Report on Form 1040EZ
W-2	Wages, salaries, tips, etc. (box 1) Allocated tips (box 8) Advance EIC payments (box 9) Dependent care benefits (box 10)	Line 1 See Tip income on page 8 Must file Form 1040A or 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1099-C	Canceled debt (box 2)	Must file Form 1040 if taxable (see the instructions on Form 1099-C)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-G	Unemployment compensation (box 1)	Line 3. But if you repaid any unemployment compensation in 1996, see the instructions for line 3 on page 9
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 5)	Line 2 See the instructions for line 2 on page 8 Must file Form 1040
1099-MISC	Miscellaneous income	Must file Form 1040
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions on Form 1099-OID Must file Form 1040
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or 1040

have to use **Form 1040NR** or **1040NR-EZ**. See Pub. 519.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. Use Tele-Tax topic 353 (see page 18). Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than your standard deduction, which is \$4,000 for most single people and \$6,700 for most married people filing a joint return. Use Tele-Tax topic 501 (see page 18). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount entered on line E of the worksheet on page 2 of Form 1040EZ.

Single. You may use this filing status if **any** of the following was true on December 31, 1996:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance, or

- You were widowed before January 1, 1996, and did not remarry in 1996.

Married Filing Joint Return. You may use this filing status if **any** of the following is true:

- You were married as of December 31, 1996, even if you did not live with your spouse at the end of 1996, or
- Your spouse died in 1996 and you did not remarry in 1996, or
- Your spouse died in 1997 before filing a 1996 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return and both are responsible. This means that if one spouse does not pay the tax due, the other may have to. If you file a joint return for 1996, you may not, after the due date for filing that return, amend it to file as married filing a separate return.

Nonresident Aliens and Dual-Status Aliens. You may be able to file a joint return. See **Pub. 519** for details.

Section 3—Line Instructions for Form 1040EZ

Name, Address, and Social Security Number (SSN)

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

Address Change. If the address on your peel-off label is not your current address, cross out your old address and print your new address. If you plan to move after you file your 1996 return, see page 14.

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

What If I Don't Have a Label? Print the information, including your SSN(s), in the spaces provided.

Social Security Number (SSN). An incorrect or missing SSN may increase your tax or reduce your refund. **To apply for an SSN,** get **Form SS-5** from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. Fill in Form SS-5 and return it to the SSA. It usually takes about 2 weeks to get an SSN.

Nonresident Alien Spouse. If your spouse is a nonresident alien, he or she must have either an SSN or an Individual Taxpayer Identification Number (ITIN). If your spouse is not eligible to get an SSN, he or she can file **Form W-7** with the IRS to apply for an ITIN. See page 3.

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

Foreign Address. Print the information in the following order: city, province or state, postal code, and the name of the country. Please **do not** abbreviate the country name.

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 "Yes" box. If you are filing a joint return, your spouse may also have \$3 go to the fund. If you check "Yes," your tax or refund will not change.

Income

Rounding Off to Whole Dollars. You may find it easier to do your return if you round off cents to the nearest whole dollar. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next whole dollar. For example, \$129.39 becomes \$129 and \$235.50 becomes \$236. If you do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

Example. You received two W-2 forms, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040EZ, line 1, you would enter 13,770.00 (\$5,009.55 + \$8,760.73 = \$13,770.28).

Refunds of State or Local Income Taxes. If you received a refund, credit, or offset of state or local income taxes in 1996, you may receive a **Form 1099-G**. None of your refund is taxable if, in the year you paid the tax, you filed Form 1040EZ or 1040A or you used TeleFile. But if the refund, credit, or offset

was for a tax you deducted as an **itemized deduction**, you may have to report part or all of it as income on Form 1040 for 1996. For details, use Tele-Tax topic 405 (see page 18).

Social Security Benefits. You should receive a **Form SSA-1099** or **Form RRB-1099**. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 1996 and the amount of any benefits you repaid in 1996. Use the worksheet below to see if any of your benefits are taxable. If they are, you **MUST** use Form 1040A or 1040. For more details, see **Pub. 915**.

Line 1

Wages, Salaries, and Tips

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

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

- **Scholarship and fellowship grants** not reported on a W-2 form. Also, print "SCH" and the amount in the space to the right of the words "W-2 form(s)" on line 1. **Exception.** If you were a degree candidate, include on line 1 **only** the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1.

Note: You must use Form 1040A or 1040 if you received **dependent care benefits** for 1996 under your employer's dependent care plan.

Missing or Incorrect Form W-2? If you do not get a W-2 form from your employer by January 31, 1997, use Tele-Tax topic 154 (see page 18) to find out what to do. Even if you do not get a W-2, you must still report your earnings. If you lose your W-2 or it is incorrect, ask your employer for a new one.

Line 2

Interest

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

Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. If interest was credited in 1996 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 1996 income. But you must use Form 1040A or 1040 to do so. See **Pub. 550** for details.

If you cashed series EE U.S. savings bonds in 1996 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use **Form 8815** and Form 1040A or 1040 to do so.

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

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else), or
- You received a 1996 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1996.

Worksheet To See if Any of Your Social Security Benefits Are Taxable (keep for your records)



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

1. Enter the amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099**. If the amount on line 1 is zero or less, stop; none of your social security benefits are taxable **1.** _____
2. Enter one-half of line 1 **2.** _____
3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see page 9) **3.** _____
4. Enter your total interest income, including any tax-exempt interest **4.** _____
5. Add lines 2 through 4 **5.** _____
6. Enter \$25,000 if single; \$32,000 if filing a joint return **6.** _____
7. Subtract line 6 from line 5. If zero or less, enter -0- **7.** _____

Is the amount on line 7 more than zero?
No. None of your social security benefits are taxable this year. You can use Form 1040EZ. **Do not** list your benefits as income.
Yes. Some of your benefits are taxable this year. You **MUST** use Form 1040A or 1040.

Tax-Exempt Interest. If you had tax-exempt interest, such as from municipal bonds, print "TEI" in the space to the right of the words "Form 1040EZ" on line 2. After "TEI," show the amount of your tax-exempt interest. **Do not** add tax-exempt interest in the total on line 2.

Line 3

Unemployment Compensation



If you expect to receive unemployment compensation in 1997, you may ask the state unemployment office to withhold Federal income tax from those payments.

You should receive a **Form 1099-G** showing the total unemployment compensation paid to you in 1996.

If you received an overpayment of unemployment compensation in 1996 and you repaid any of it in 1996, subtract the amount you repaid from the total amount you received. Enter the result on line 3. Also, print "Repaid" and the amount you repaid in the space to the right of the words "(see page 9)" on line 3. If you repaid unemployment compensation in 1996 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.

Note: If you received **Alaska Permanent Fund dividends**, report them on line 3.

Line 6

Subtract line 5 from line 4. Your tax is figured on this amount.

If You Want, the IRS Will Figure Your Tax and Your Earned Income Credit

Tax. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill. For details, including who is eligible and what to do, see **Pub. 967**.

Earned Income Credit (EIC). Answer the questions on page 10 to see if you can take the EIC. If you can take this credit and you want us to figure it for you, follow the instructions for question 6.

Payments and Tax

Line 7

Federal Income Tax Withheld

Enter the total amount of Federal income tax withheld. This should be shown in box 2 of your 1996 Form(s) W-2.

If you received a 1996 Form 1099-INT or Form 1099-OID showing Federal income tax withheld, include the tax withheld in the total on line 7. This should be shown in box 4 of Form 1099-INT or Form 1099-OID.

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

Line 8

Earned Income Credit (EIC)

The EIC reduces the tax you owe and may give you a refund even if you do not owe any tax. To see if you can take this credit, answer the questions on the next page. **But you cannot** take the credit if you, or your spouse if filing a joint return, **(1)** were a qualifying child of another person in 1996, or **(2)** do not have a social security number (defined below). If you cannot take the credit for either of these reasons, print "No" in the space to the right of the word "below" on line 8.

The credit can be as much as \$323 if you do not have a qualifying child (defined below). If you have a qualifying child, the credit can be as much as \$2,152 (\$3,556 if more than one qualifying child). But if you have a qualifying child, you must use **Schedule EIC** and Form 1040A or 1040 to claim the credit.

Social Security Number (SSN). For purposes of the EIC, an SSN means a number issued by the Social Security Administration to a U.S. citizen or to a person who has permission from the Immigration and Naturalization Service to work in the United States.

Qualifying Child. A qualifying child is a child who:

1. Is your son, daughter, adopted child, grandchild, stepchild, or foster child, **and**
2. Was (at the end of 1996)—
 - under age 19, or
 - under age 24 and a full-time student, or
 - any age and permanently and totally disabled, **and**

3. Either lived with you in the United States for more than half of 1996 (for all of 1996 if a foster child) OR was born or died in 1996 and your home was the child's home for the entire time he or she was alive during 1996.

Special rules apply if the child was married or was also a qualifying child of another person (other than your spouse if filing a joint return). For details, use Tele-Tax topic 601 (see page 18) or see **Pub. 596**.

Caution: *The child must have an SSN (defined above) unless the child was born in December 1996 or was born and died in 1996.*

Taxable Earned Income. This is usually the amount reported on Form 1040EZ, line 1. But if line 1 includes an amount for a taxable scholarship or fellowship grant that was not reported on a W-2 form, or an amount paid to an inmate in a penal institution, subtract that amount from the total on line 1. The result is your taxable earned income for purposes of the earned income credit. If you subtracted income paid to an inmate, also print "PRI" and the amount subtracted to the right of the words "W-2 form(s)" on line 1 of Form 1040EZ.

Also, if line 1 of Form 1040EZ includes any amount paid to a household employee who did not receive a W-2 form, see **Special Rules** on page 10.

Nontaxable Earned Income. Certain earned income is not taxable, but it must be included to see if you can take the earned income credit. It is also used to figure the credit. It includes anything of value (money, goods, or services) that is not taxable which you received from your employer for your work. Some examples of unearned income follow.

(continued)

- Basic quarters and subsistence allowances, the value of in-kind quarters and subsistence, and combat zone excluded pay received from the U.S. military. These amounts should be shown in box 13 of your 1996 W-2 form with code "Q."
- Housing allowances or rental value of a parsonage for clergy members.
- Meals and lodging provided for the convenience of your employer.
- Voluntary salary deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, the "Deferred compensation" box in box 15 of your W-2 form should be checked. The amount deferred should be shown in box 13 of your W-2 form.
- Voluntary salary reductions, such as under a cafeteria plan, unless they are included in box 1 of your W-2 form(s). For details, see **Pub. 596**.



Nontaxable earned income does not include welfare benefits.

Effect of Credit on Certain Welfare Benefits. Any refund you receive as the result of claiming the earned income credit will not be used to determine if you are

eligible for the following benefit programs, or how much you can receive from them.

- Aid to Families With Dependent Children (AFDC).
- Medicaid and supplemental security income (SSI).
- Food stamps and low-income housing.

Special Rules. If you were in the **military** on extended active duty outside the United States, your home is considered to be in the United States during that duty period. See **Pub. 596** for the definition of extended active duty.

If you were a **household employee** who did not receive a W-2 form because your employer paid you less than \$1,000 in 1996, be sure to include the amount you were paid on Form 1040EZ, line 1. Print "HSH" and the amount that was not reported on a W-2 form in the space to the right of the words "W-2 form(s)" on line 1.

Amounts paid to **inmates** in penal institutions for their work are not earned income for purposes of the EIC. If the total on Form 1040EZ, line 1, includes such income, subtract that income from the amount on line 1. Enter the result on line 1 of the worksheet on page 11. Also, print "PRI" and the amount subtracted in the space to the right of the words "W-2 form(s)" on line 1 of Form 1040EZ.

Questions To See if You Can Take the Earned Income Credit

If you were in the military stationed outside the United States, see **Special Rules** on this page before you begin.

- Do you have at least one qualifying child (defined on page 9)?
 - Yes. Stop.** You may be able to take the credit but you must use **Schedule EIC** and Form 1040A or 1040 to do so. For details, see **Pub. 596**.
 - No.** Go to question 2.

 - Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 1996?
 - No. Stop.** You **cannot** take the credit. Print "No" to the right of the word "below" on line 8.
 - Yes.** Go to question 3.

 - Can you (or your spouse if filing a joint return) be claimed as a dependent on someone else's 1996 tax return?
 - Yes. Stop.** You **cannot** take the credit.
 - No.** Go to question 4.

 - Was your home (and your spouse's if filing a joint return) in the United States for more than half of 1996?
 - No. Stop.** You **cannot** take the credit. Print "No" to the right of the word "below" on line 8.
 - Yes.** Go to question 5.

 - Is the total of your **taxable and nontaxable earned income** (see page 9) less than \$9,500? (Nontaxable earned income includes military housing and subsistence, and contributions to a 401(k) plan.)
 - No. Stop.** You **cannot** take the credit. Print "No" to the right of the word "below" on line 8.
 - Yes.** Go to question 6.

 - Is the amount on Form 1040EZ, line 4, less than \$9,500?
 - No. Stop.** You **cannot** take the credit.
 - Yes.** You can take the credit. **If you want the IRS to figure it for you**, print "EIC" in the space to the right of the word "below" on line 8. Also, enter the type and amount of any nontaxable earned income in the spaces marked "Type" and "\$" to the left of line 8. **If you want to figure the credit yourself**, fill in the worksheet on page 11.
-

Earned Income Credit Worksheet—Line 8 (keep for your records)



Caution: If you were a household employee who did not receive a Form W-2 because your employer paid you less than \$1,000 in 1996, see **Special Rules** on page 10 before completing this worksheet. Also, see **Special Rules** if Form 1040EZ, line 1, includes any amount paid to an inmate in a penal institution.

1. Enter the amount from Form 1040EZ, line 1 **1.** _____
2. If you received a taxable scholarship or fellowship grant that was not reported on a W-2 form, enter that amount here **2.** _____
3. Subtract line 2 from line 1 **3.** _____
4. Enter any **nontaxable earned income** (see page 9). Types of nontaxable earned income include contributions to a 401(k) plan, and military housing and subsistence. These should be shown in box 13 of your W-2 form **4.** _____
5. Add lines 3 and 4 **5.** _____

Caution: If line 5 is \$9,500 or more, you **cannot** take the credit. Print "No" to the right of the word "below" on line 8 of Form 1040EZ.

6. Look up the amount on **line 5** above in the **EIC Table** on page 12 to find your credit. Enter the credit here **6.** _____
7. Enter the amount from Form 1040EZ, line 4 **7.** _____

8. Is line 7 \$5,300 or more?

Yes. Look up the amount on **line 7** above in the **EIC Table** on page 12 to find your credit. Enter the credit here **8.** _____

No. Go to line 9.

9. Earned income credit.

- If you checked "Yes" on line 8, enter the **smaller** of line 6 or line 8.
- If you checked "No" on line 8, enter the amount from line 6 **9.** _____

Next: Take the amount from line 9 above and enter it on Form 1040EZ, line 8.

AND

If you had any nontaxable earned income (see line 4 above), enter the type and amount of that income in the spaces marked "Type" and "\$" to the left of line 8.

1996 Earned Income Credit (EIC) Table

To find your credit: First, read down the "At least—But less than" columns and find the line that includes the amount you entered on line 5 or line 7 of the **Earned Income Credit Worksheet** on page 11. Next, read across and find the credit. Then, enter the credit on line 6 or line 8 of the worksheet, whichever applies.

Caution: This is *not* a tax table.

If the amount on line 5 or line 7 of the worksheet is—		Your credit is—	If the amount on line 5 or line 7 of the worksheet is—		Your credit is—	If the amount on line 5 or line 7 of the worksheet is—		Your credit is—	If the amount on line 5 or line 7 of the worksheet is—		Your credit is—
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$1	\$50	\$2	2,600	2,650	201	5,200	5,250	323	7,800	7,850	128
50	100	6	2,650	2,700	205	5,250	5,300	323	7,850	7,900	124
100	150	10	2,700	2,750	208	5,300	5,350	319	7,900	7,950	120
150	200	13	2,750	2,800	212	5,350	5,400	316	7,950	8,000	117
200	250	17	2,800	2,850	216	5,400	5,450	312	8,000	8,050	113
250	300	21	2,850	2,900	220	5,450	5,500	308	8,050	8,100	109
300	350	25	2,900	2,950	224	5,500	5,550	304	8,100	8,150	105
350	400	29	2,950	3,000	228	5,550	5,600	300	8,150	8,200	101
400	450	33	3,000	3,050	231	5,600	5,650	296	8,200	8,250	98
450	500	36	3,050	3,100	235	5,650	5,700	293	8,250	8,300	94
500	550	40	3,100	3,150	239	5,700	5,750	289	8,300	8,350	90
550	600	44	3,150	3,200	243	5,750	5,800	285	8,350	8,400	86
600	650	48	3,200	3,250	247	5,800	5,850	281	8,400	8,450	82
650	700	52	3,250	3,300	251	5,850	5,900	277	8,450	8,500	78
700	750	55	3,300	3,350	254	5,900	5,950	273	8,500	8,550	75
750	800	59	3,350	3,400	258	5,950	6,000	270	8,550	8,600	71
800	850	63	3,400	3,450	262	6,000	6,050	266	8,600	8,650	67
850	900	67	3,450	3,500	266	6,050	6,100	262	8,650	8,700	63
900	950	71	3,500	3,550	270	6,100	6,150	258	8,700	8,750	59
950	1,000	75	3,550	3,600	273	6,150	6,200	254	8,750	8,800	55
1,000	1,050	78	3,600	3,650	277	6,200	6,250	251	8,800	8,850	52
1,050	1,100	82	3,650	3,700	281	6,250	6,300	247	8,850	8,900	48
1,100	1,150	86	3,700	3,750	285	6,300	6,350	243	8,900	8,950	44
1,150	1,200	90	3,750	3,800	289	6,350	6,400	239	8,950	9,000	40
1,200	1,250	94	3,800	3,850	293	6,400	6,450	235	9,000	9,050	36
1,250	1,300	98	3,850	3,900	296	6,450	6,500	231	9,050	9,100	33
1,300	1,350	101	3,900	3,950	300	6,500	6,550	228	9,100	9,150	29
1,350	1,400	105	3,950	4,000	304	6,550	6,600	224	9,150	9,200	25
1,400	1,450	109	4,000	4,050	308	6,600	6,650	220	9,200	9,250	21
1,450	1,500	113	4,050	4,100	312	6,650	6,700	216	9,250	9,300	17
1,500	1,550	117	4,100	4,150	316	6,700	6,750	212	9,300	9,350	13
1,550	1,600	120	4,150	4,200	319	6,750	6,800	208	9,350	9,400	10
1,600	1,650	124	4,200	4,250	323	6,800	6,850	205	9,400	9,450	6
1,650	1,700	128	4,250	4,300	323	6,850	6,900	201	9,450	9,500	2
1,700	1,750	132	4,300	4,350	323	6,900	6,950	197			
1,750	1,800	136	4,350	4,400	323	6,950	7,000	193			
1,800	1,850	140	4,400	4,450	323	7,000	7,050	189			
1,850	1,900	143	4,450	4,500	323	7,050	7,100	186			
1,900	1,950	147	4,500	4,550	323	7,100	7,150	182			
1,950	2,000	151	4,550	4,600	323	7,150	7,200	178			
2,000	2,050	155	4,600	4,650	323	7,200	7,250	174			
2,050	2,100	159	4,650	4,700	323	7,250	7,300	170			
2,100	2,150	163	4,700	4,750	323	7,300	7,350	166			
2,150	2,200	166	4,750	4,800	323	7,350	7,400	163			
2,200	2,250	170	4,800	4,850	323	7,400	7,450	159			
2,250	2,300	174	4,850	4,900	323	7,450	7,500	155			
2,300	2,350	178	4,900	4,950	323	7,500	7,550	151			
2,350	2,400	182	4,950	5,000	323	7,550	7,600	147			
2,400	2,450	186	5,000	5,050	323	7,600	7,650	143			
2,450	2,500	189	5,050	5,100	323	7,650	7,700	140			
2,500	2,550	193	5,100	5,150	323	7,700	7,750	136			
2,550	2,600	197	5,150	5,200	323	7,750	7,800	132			

**\$9,500
or more—
you
cannot
take the
credit**

Line 9

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

Amount Paid With Extensions of Time To File. If you filed **Form 4868** to get an automatic extension of time to file, include in the total on line 9 any amount you paid with that form. To the left of line 9, print "Form 4868" and show the amount paid. Also, include any amount paid with **Form 2688**.

Refund

Line 11a

If line 11a is under \$1, we will send the refund only if you request it when you file your return.

TIP *If your refund is large, you may want to decrease the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for 1997** on page 14.*

Injured Spouse Claim. If you file a joint return and your spouse has not paid child or spousal support payments or certain Federal debts such as student loans, all or part of the refund on line 11a may be used to pay the past-due amount. But **your** part of the amount on line 11a may be refunded to you if certain conditions apply and you complete and attach **Form 8379**. For details, use Tele-Tax topic 203 (see page 18) or see Form 8379. If you file Form 8379, you **cannot** request direct deposit.

Lines 11b Through 11d

Direct Deposit of Refund

Complete lines 11b through 11d if you want us to directly deposit the amount shown on line 11a into your account at a bank or other financial institution instead of sending you a check.

Why Use Direct Deposit?

- You get your refund faster.
- Payment is more secure—there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars.
- A refund by direct deposit costs less than a check.

TIP *You can check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing number and account number.*

Line 11b. The routing number **must** be **nine** digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check on this page, the routing number is 250250025.

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

Line 11d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on this page, the account number is 20202086.

Caution: *Some financial institutions do not allow a joint refund to be deposited into an individual account. The IRS is not responsible when a financial institution refuses a direct deposit.*

Paul Maple
Deborah Maple
1234 Windy Oaks Drive
Anytown, MD 20000

1234
15-0000/0000

PAY TO THE ORDER OF _____ \$ _____
DOLLARS

ANYTOWN BANK
Anytown, MD 20000

For _____

⑆250250025⑆ : 20202086⑆ 1234

Routing number (line 11b) Account number (line 11d)

SAMPLE

Amount You Owe

Line 12

Enclose in the envelope with your return a check or money order payable to the "Internal Revenue Service" for the full amount when you file. **Do not** attach the payment to the return. **Do not** send cash. Write "1996 Form 1040EZ" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return. You do not have to pay if line 12 is under \$1.

TIP *You may need to increase the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for 1997** on page 14.*

Installment Payments. If you cannot pay the full amount shown on line 12 with your return, you may ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 1997, even if your request to pay in installments is granted. 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.

To ask for an installment agreement, use **Form 9465**. You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Penalty for Not Paying Enough Tax During the Year.

You may have to pay a penalty if line 12 is at least \$500 and it is more than 10% of the tax shown on your return. The "tax shown on your return" is the amount on line 10 minus the amount on line 8. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on **Form 2210**, you must file Form 1040A or 1040 to do so.

(continued)

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

Exceptions to the Penalty. You will not owe the penalty if your 1995 tax return was for a tax year of 12 full months and **either 1 or 2** below applies.

1. You had no tax liability for 1995 and you were a U.S. citizen or resident for all of 1995, **or**

2. Line 7 on your 1996 return is at least as much as the tax liability shown on your 1995 return.

Sign Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Be sure to date your return and enter

your occupation(s). If you are filing a joint return as a surviving spouse, see **What if a Taxpayer Died?** on page 4.

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

Paid Preparers Must Sign Your Return. Generally, anyone you pay to prepare your return must sign it in the space provided on page 2 of Form 1040EZ and put an "X" in box 10 of the "Official Use Only" area on page 1. 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.

Section 4—General Information

What Should I Do if I Move?

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

How Long Should I Keep My Tax Return?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as W-2 and 1099 forms) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see **Pub. 552**.

Income Tax Withholding and Estimated Tax Payments for 1997

If the amount you owe the IRS or the refund the IRS owes you 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 1997 pay. In general, you do not have to make estimated tax payments if you expect that your 1997 tax return will show a tax

refund OR a tax balance due the IRS of less than \$500. See **Pub. 505** for more details.

How Do I Amend My Tax Return?

Use **Form 1040X** to change the 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.

What Are My 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**.

How Do I Make a Gift To Reduce the Public Debt?

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, Washington, DC 20239-0601. Or, you can enclose the check with your income tax return when you file. You may be able to deduct this gift if you itemize your deductions for 1997.

Quick and Easy Access to Tax Help and Forms:



PERSONAL COMPUTER

Why not use a personal computer and modem to get the forms and information you need?

Here is a sample of what you will find when you visit the IRS's Internet Web Site at—<http://www.irs.ustreas.gov>

- Forms and Instructions
- Publications
- Educational Materials
- IRS Press Releases and Fact Sheets
- Tele-Tax Topics on About 150 Tax Topics
- Answers to Frequently Asked Questions

You can also reach us using:

- Telnet at iris.irs.ustreas.gov
- File Transfer Protocol at ftp.irs.ustreas.gov
- Direct Dial (by modem)—You can also dial direct to the Internal Revenue Information Services (IRIS) by calling **703-321-8020** using your modem. IRIS is an on-line information service on FedWorld. FedWorld's help desk (703-487-4608) offers technical assistance on accessing IRIS (not tax help) during normal business hours.



PHONE

You can also get information and forms by phone.

Forms and Publications

You can order forms, instructions, and publications by phone. Just call 1-800-TAX-FORM (1-800-829-3676) between 7:30 a.m. and 5:30 p.m. on weekdays. The best time to call is before 9 a.m. or after 2 p.m. Thursdays and Fridays are the best days to call. (The hours are Pacific time in Alaska and Hawaii, Eastern time in Puerto Rico.) You should receive your order or notification of its status within 7 to 15 workdays.

Tele-Tax Topics

You can listen to pre-recorded messages covering about 150 tax topics. (See page 18 for the number to call and page 19 for a list of the topics.)



FAX

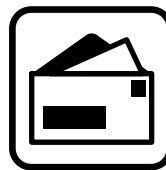
*Just call **703-487-4160** from the telephone connected to your fax machine to get the following:*

Forms and Instructions

We can fax you over 100 of the most requested forms and instructions. (See page 26 for a list of the items.)

Tele-Tax Topics

We can also fax you Tele-Tax topics covering about 150 tax topics. (See page 19 for a list of the topics.)



MAIL

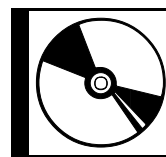
You can order forms, instructions, and publications by sending a request to the IRS Distribution Center nearest you:

Western part of the U.S.:	Western Area Distribution Center	Rancho Cordova, CA 95743-0001
Central part of the U.S.:	Central Area Distribution Center	P.O. Box 8903 Bloomington, IL 61702-8903
Eastern part of the U.S. and foreign addresses:	Eastern Area Distribution Center	P.O. Box 85074 Richmond, VA 23261-5074



WALK-IN

You can pick up certain forms, instructions, and publications at many post offices, libraries, and IRS offices. See page 16 for a partial listing of products. You can also photocopy, or print out from a CD-ROM or the Internet, many other products at participating libraries.



CD-ROM

To order the CD-ROM, contact Supt.Docs. at 202-512-1800 (select Option #1), or by computer through GPO's Internet Web Site (http://www.access.gpo.gov/su_docs).

For small businesses, return preparers, or others who may frequently need tax forms or publications, a CD-ROM containing over 2,000 products can be purchased for \$25 from the Government Printing Office (GPO), Superintendent of Documents (Supt.Docs.). Current tax year materials, and tax forms from 1991 and publications from 1994, are included on the disc.

You can get the following items from the IRS or get them at participating post offices or libraries.

Form 1040

Instructions for Form 1040 & Schedules

Schedule A for itemized deductions

Schedule B for interest and dividend income if over \$400; and for answering the foreign accounts or foreign trusts questions

Schedule EIC qualifying child information for the earned income credit

Form 1040A

Instructions for Form 1040A & Schedules

Schedule 1 for Form 1040A filers to report interest and dividend income

Schedule 2 for Form 1040A filers to report child and dependent care expenses

Form 1040EZ

Instructions for Form 1040EZ

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

Schedule 3, Credit for the Elderly or the Disabled for Form 1040A Filers

Schedule C, Profit or Loss From Business

Schedule C-EZ, Net Profit From Business

Schedule D, Capital Gains and Losses

Schedule E, Supplemental Income and Loss

Schedule F, Profit or Loss From Farming

Schedule H, Household Employment Taxes

Schedule R, Credit for the Elderly or the Disabled

Schedule SE, Self-Employment Tax

Form 1040-ES, Estimated Tax for Individuals

Form 1040X, Amended U.S. Individual Income Tax Return

Form 2106, Employee Business Expenses

Form 2106-EZ, Unreimbursed Employee Business Expenses

Form 2119, Sale of Your Home

Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts

Form 2441, Child and Dependent Care Expenses

Form 3903, Moving Expenses

Form 4562, Depreciation and Amortization

Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

Form 5329, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts

Form 8283, Noncash Charitable Contributions

Form 8582, Passive Activity Loss Limitations

Form 8606, Nondeductible IRAs (Contributions, Distributions, and Basis)

Form 8822, Change of Address

Form 8829, Expenses for Business Use of Your Home

Pub. 1, Your Rights as a Taxpayer

Pub. 17, Your Federal Income Tax

Pub. 334, Tax Guide for Small Business

Pub. 463, Travel, Entertainment, Gift, and Car Expenses

Pub. 501, Exemptions, Standard Deduction, and Filing Information

Pub. 502, Medical and Dental Expenses

Pub. 505, Tax Withholding and Estimated Tax

Pub. 508, Educational Expenses

Pub. 521, Moving Expenses

Pub. 523, Selling Your Home

Pub. 525, Taxable and Nontaxable Income

Pub. 527, Residential Rental Property (Including Rental of Vacation Homes)

Pub. 529, Miscellaneous Deductions

Pub. 550, Investment Income and Expenses

Pub. 554, Older Americans' Tax Guide

Pub. 575, Pension and Annuity Income

Pub. 590, Individual Retirement Arrangements (IRAs)

Pub. 596, Earned Income Credit

Pub. 910, Guide to Free Tax Services (includes a list of publications)

Pub. 926, Household Employer's Tax Guide

Pub. 929, Tax Rules for Children and Dependents

Pub. 936, Home Mortgage Interest Deduction

Other Ways To Get Help

Send Your Written Questions to the IRS. You may send your written tax questions to your IRS District Director. You should get an answer in about 30 days. If you do not have the address, call us. See page 17.

Assistance With Your Return. Many IRS offices can help you prepare your return. An assister will explain a Form 1040EZ, 1040A, or 1040 with Schedules A and B to you and others in a group setting. You can also file your return electronically by computer free of charge at many IRS offices. To find the IRS office nearest you, look in the phone book under "United States

Government, Internal Revenue Service" or call us. See below.

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). These programs help older, disabled, low-income, and non-English-speaking people fill in their returns. For details, call us. See below for the number. If you received a Federal income tax package in the mail, take it with you when you go for help. Also, take a copy of your 1995 tax return if you have it.

On-Line Services. You can file your return and get tax information from many on-line services. If you subscribe to an on-line service, ask if on-line filing or tax information is available.

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

Help for People With Disabilities. Telephone help is available using TTY/TDD equipment. See below. Braille materials are available at libraries that have special services for people with disabilities.

Help With Unresolved Tax Issues. The **Problem Resolution Program** is for people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. People who have access to TTY/TDD equipment may call 1-800-829-4059 to ask for help from Problem Resolution. This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts. For more details, use Tele-Tax topic 104 (see page 18) or see **Pub. 1546.**

Calling the IRS

If you cannot answer your question by using one of the methods listed on page 15, please call us. You will not be charged for the call unless your phone company charges you for local calls. This service is available Monday through Friday from 7:30 a.m. to 5:30 p.m. (Hours in Alaska and Hawaii may vary.)

If you want to check on the status of your **1996 refund**, call **Tele-Tax**. See page 18 for the number.

Before You Call

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

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

Making the Call

Find the correct number by using the chart below. If you have a pulse or rotary dial phone, stay on the line and one of our assisters will answer your call.

If you have a touch-tone telephone, press **1** to enter our automated telephone system. You can press the number for your topic as soon as you hear it. Selecting the correct topic helps us serve you faster and more efficiently. The system allows you to select from the following topics: for questions about a notice, letter, or bill you received; to order tax forms or publications; for questions about your refund, a tax return you filed, or your tax records; for questions about your taxes, or about preparing a tax return; and for questions about business or employment taxes.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. The representative will be happy to take the additional time required to be sure he or she has answered your question fully so that it is most helpful to you.

(continued)

Choosing the Right Number

- If a number listed below is a local call for you, please use that number.
- If a number is not listed below for your local calling area, please call **1-800-829-1040**.



California
Oakland, 510-839-1040
Colorado
Denver, 303-825-7041
Florida
Jacksonville, 904-354-1760
Georgia
Atlanta, 404-522-0050
Maryland
Baltimore, 410-962-2590
Massachusetts
Boston, 617-536-1040

Missouri
St. Louis, 314-342-1040
New York
Buffalo, 716-685-5432
Ohio
Cincinnati, 513-621-6281
Cleveland, 216-522-3000
Oregon
Portland, 503-221-3960
Pennsylvania
Philadelphia, 215-574-9900
Pittsburgh, 412-281-0112

Puerto Rico
San Juan Metro Area,
809-766-5040
Tennessee
Nashville, 615-834-9005
Texas
Dallas, 214-742-2440
Houston, 713-541-0440
Virginia
Richmond, 804-698-5000
Washington
Seattle, 206-442-1040

TTY/TDD Help
All areas in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico: 1-800-829-4059
Note: *This number is answered by TTY/TDD equipment only.*

Hours of TTY/TDD Operation
8:00 a.m. to 6:30 p.m. EST (Jan. 1–April 5)
9:00 a.m. to 7:30 p.m. EDT (April 6–April 15)
9:00 a.m. to 5:30 p.m. EDT (April 16–Oct. 25)
8:00 a.m. to 4:30 p.m. EST (Oct. 26–Dec. 31)

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. To make

sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

What Is Tele-Tax?

Tele-Tax allows you to get:

Refund information. Check the status of your **1996 refund**.

Recorded tax information. There are about 150 topics that answer many Federal tax questions. You can listen to up to three topics on each call you make.

How Do I Use Tele-Tax?

Refund Information

Be sure to have a copy of your 1996 tax return available because you will need to know the first social security number shown on your return, the filing status, and the **exact** whole-dollar amount of your refund.

Then, call the appropriate phone number listed on this page and follow the recorded instructions.



The IRS updates refund information every 7 days. If you call to check the status of your refund and are not given the date it will be issued, please wait 7 days before calling back.

Touch-tone service is generally available Monday through Friday from 7:00 a.m. to 11:30 p.m. Rotary or pulse service is generally available Monday through Friday from 7:30 a.m. to 5:30 p.m. (Hours may vary in your area.)

Recorded Tax Information

A complete list of topics is on page 19. Touch-tone service is available 24 hours a day, 7 days a week. Rotary or pulse service is generally available Monday through Friday from 7:30 a.m. to 5:30 p.m. (Hours in Alaska and Hawaii may vary.)

Select the number of the topic you want to hear. Then, call the appropriate phone number listed on this page. Have paper and pencil handy to take notes.

Topics by Fax or Personal Computer

Tele-Tax topics are also available by a fax machine or personal computer and modem. See page 15.

Choosing the Right Number

- If a number listed below is a local call for you, please use that number.
- If a number is not listed below for your local calling area, please call **1-800-829-4477**.



Arizona
Phoenix, 602-640-3933

California
Oakland, 510-839-4245

Colorado
Denver, 303-592-1118

District of Columbia
202-628-2929

Florida
Jacksonville, 904-355-2000

Georgia
Atlanta, 404-331-6572

Illinois
Chicago, 312-886-9614

Indiana
Indianapolis, 317-377-0001

Maryland
Baltimore, 410-244-7306

Massachusetts
Boston, 617-536-0709

Missouri
St. Louis, 314-241-4700

New York
Buffalo, 716-685-5533

Ohio
Cincinnati, 513-421-0329
Cleveland, 216-522-3037

Oregon
Portland, 503-294-5363

Pennsylvania
Philadelphia, 215-627-1040
Pittsburgh, 412-261-1040

Tennessee
Nashville, 615-781-5040

Texas
Dallas, 214-767-1792
Houston, 713-541-3400

Virginia
Richmond, 804-783-1569

Washington
Seattle, 206-343-7221

Section 5—1996 Tax Table

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

Example. Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is \$23,850. First, he finds the \$23,850–23,900 income line. Next, he finds the “Single” column and reads down the column. The amount shown where the income line and filing status column meet is \$3,581. This is the tax amount he should enter on line 10 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
		Your tax is—	
23,800	23,850	3,574	3,574
23,850	23,900	3,581	3,581
23,900	23,950	3,589	3,589
23,950	24,000	3,596	3,596

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
0	5	0	0	1,500	1,525	227	227	3,000				6,000			
5	15	2	2	1,525	1,550	231	231	3,000	3,050	454	454	6,000	6,050	904	904
15	25	3	3	1,550	1,575	234	234	3,050	3,100	461	461	6,050	6,100	911	911
25	50	6	6	1,575	1,600	238	238	3,100	3,150	469	469	6,100	6,150	919	919
50	75	9	9	1,600	1,625	242	242	3,150	3,200	476	476	6,150	6,200	926	926
75	100	13	13	1,625	1,650	246	246	3,200	3,250	484	484	6,200	6,250	934	934
100	125	17	17	1,650	1,675	249	249	3,250	3,300	491	491	6,250	6,300	941	941
125	150	21	21	1,675	1,700	253	253	3,300	3,350	499	499	6,300	6,350	949	949
150	175	24	24	1,700	1,725	257	257	3,350	3,400	506	506	6,350	6,400	956	956
175	200	28	28	1,725	1,750	261	261	3,400	3,450	514	514	6,400	6,450	964	964
200	225	32	32	1,750	1,775	264	264	3,450	3,500	521	521	6,450	6,500	971	971
225	250	36	36	1,775	1,800	268	268	3,500	3,550	529	529	6,500	6,550	979	979
250	275	39	39	1,800	1,825	272	272	3,550	3,600	536	536	6,550	6,600	986	986
275	300	43	43	1,825	1,850	276	276	3,600	3,650	544	544	6,600	6,650	994	994
300	325	47	47	1,850	1,875	279	279	3,650	3,700	551	551	6,650	6,700	1,001	1,001
325	350	51	51	1,875	1,900	283	283	3,700	3,750	559	559	6,700	6,750	1,009	1,009
350	375	54	54	1,900	1,925	287	287	3,750	3,800	566	566	6,750	6,800	1,016	1,016
375	400	58	58	1,925	1,950	291	291	3,800	3,850	574	574	6,800	6,850	1,024	1,024
400	425	62	62	1,950	1,975	294	294	3,850	3,900	581	581	6,850	6,900	1,031	1,031
425	450	66	66	1,975	2,000	298	298	3,900	3,950	589	589	6,900	6,950	1,039	1,039
450	475	69	69					3,950	4,000	596	596	6,950	7,000	1,046	1,046
475	500	73	73												
500	525	77	77	2,000				4,000				7,000			
525	550	81	81	2,000	2,025	302	302	4,000	4,050	604	604	7,000	7,050	1,054	1,054
550	575	84	84	2,025	2,050	306	306	4,050	4,100	611	611	7,050	7,100	1,061	1,061
575	600	88	88	2,050	2,075	309	309	4,100	4,150	619	619	7,100	7,150	1,069	1,069
600	625	92	92	2,075	2,100	313	313	4,150	4,200	626	626	7,150	7,200	1,076	1,076
625	650	96	96	2,100	2,125	317	317	4,200	4,250	634	634	7,200	7,250	1,084	1,084
650	675	99	99	2,125	2,150	321	321	4,250	4,300	641	641	7,250	7,300	1,091	1,091
675	700	103	103	2,150	2,175	324	324	4,300	4,350	649	649	7,300	7,350	1,099	1,099
700	725	107	107	2,175	2,200	328	328	4,350	4,400	656	656	7,350	7,400	1,106	1,106
725	750	111	111	2,200	2,225	332	332	4,400	4,450	664	664	7,400	7,450	1,114	1,114
750	775	114	114	2,225	2,250	336	336	4,450	4,500	671	671	7,450	7,500	1,121	1,121
775	800	118	118	2,250	2,275	339	339	4,500	4,550	679	679	7,500	7,550	1,129	1,129
800	825	122	122	2,275	2,300	343	343	4,550	4,600	686	686	7,550	7,600	1,136	1,136
825	850	126	126	2,300	2,325	347	347	4,600	4,650	694	694	7,600	7,650	1,144	1,144
850	875	129	129	2,325	2,350	351	351	4,650	4,700	701	701	7,650	7,700	1,151	1,151
875	900	133	133	2,350	2,375	354	354	4,700	4,750	709	709	7,700	7,750	1,159	1,159
900	925	137	137	2,375	2,400	358	358	4,750	4,800	716	716	7,750	7,800	1,166	1,166
925	950	141	141	2,400	2,425	362	362	4,800	4,850	724	724	7,800	7,850	1,174	1,174
950	975	144	144	2,425	2,450	366	366	4,850	4,900	731	731	7,850	7,900	1,181	1,181
975	1,000	148	148	2,450	2,475	369	369	4,900	4,950	739	739	7,900	7,950	1,189	1,189
				2,475	2,500	373	373	4,950	5,000	746	746	7,950	8,000	1,196	1,196
1,000								5,000				8,000			
1,000	1,025	152	152	2,500	2,525	377	377	5,000	5,050	754	754	8,000	8,050	1,204	1,204
1,025	1,050	156	156	2,525	2,550	381	381	5,050	5,100	761	761	8,050	8,100	1,211	1,211
1,050	1,075	159	159	2,550	2,575	384	384	5,100	5,150	769	769	8,100	8,150	1,219	1,219
1,075	1,100	163	163	2,575	2,600	388	388	5,150	5,200	776	776	8,150	8,200	1,226	1,226
1,100	1,125	167	167	2,600	2,625	392	392	5,200	5,250	784	784	8,200	8,250	1,234	1,234
1,125	1,150	171	171	2,625	2,650	396	396	5,250	5,300	791	791	8,250	8,300	1,241	1,241
1,150	1,175	174	174	2,650	2,675	399	399	5,300	5,350	799	799	8,300	8,350	1,249	1,249
1,175	1,200	178	178	2,675	2,700	403	403	5,350	5,400	806	806	8,350	8,400	1,256	1,256
1,200	1,225	182	182	2,700	2,725	407	407	5,400	5,450	814	814	8,400	8,450	1,264	1,264
1,225	1,250	186	186	2,725	2,750	411	411	5,450	5,500	821	821	8,450	8,500	1,271	1,271
1,250	1,275	189	189	2,750	2,775	414	414	5,500	5,550	829	829	8,500	8,550	1,279	1,279
1,275	1,300	193	193	2,775	2,800	418	418	5,550	5,600	836	836	8,550	8,600	1,286	1,286
1,300	1,325	197	197	2,800	2,825	422	422	5,600	5,650	844	844	8,600	8,650	1,294	1,294
1,325	1,350	201	201	2,825	2,850	426	426	5,650	5,700	851	851	8,650	8,700	1,301	1,301
1,350	1,375	204	204	2,850	2,875	429	429	5,700	5,750	859	859	8,700	8,750	1,309	1,309
1,375	1,400	208	208	2,875	2,900	433	433	5,750	5,800	866	866	8,750	8,800	1,316	1,316
1,400	1,425	212	212	2,900	2,925	437	437	5,800	5,850	874	874	8,800	8,850	1,324	1,324
1,425	1,450	216	216	2,925	2,950	441	441	5,850	5,900	881	881	8,850	8,900	1,331	1,331
1,450	1,475	219	219	2,950	2,975	444	444	5,900	5,950	889	889	8,900	8,950	1,339	1,339
1,475	1,500	223	223	2,975	3,000	448	448	5,950	6,000	896	896	8,950	9,000	1,346	1,346

Continued on next page

1996 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
9,000				12,000				15,000				18,000			
9,000	9,050	1,354	1,354	12,000	12,050	1,804	1,804	15,000	15,050	2,254	2,254	18,000	18,050	2,704	2,704
9,050	9,100	1,361	1,361	12,050	12,100	1,811	1,811	15,050	15,100	2,261	2,261	18,050	18,100	2,711	2,711
9,100	9,150	1,369	1,369	12,100	12,150	1,819	1,819	15,100	15,150	2,269	2,269	18,100	18,150	2,719	2,719
9,150	9,200	1,376	1,376	12,150	12,200	1,826	1,826	15,150	15,200	2,276	2,276	18,150	18,200	2,726	2,726
9,200	9,250	1,384	1,384	12,200	12,250	1,834	1,834	15,200	15,250	2,284	2,284	18,200	18,250	2,734	2,734
9,250	9,300	1,391	1,391	12,250	12,300	1,841	1,841	15,250	15,300	2,291	2,291	18,250	18,300	2,741	2,741
9,300	9,350	1,399	1,399	12,300	12,350	1,849	1,849	15,300	15,350	2,299	2,299	18,300	18,350	2,749	2,749
9,350	9,400	1,406	1,406	12,350	12,400	1,856	1,856	15,350	15,400	2,306	2,306	18,350	18,400	2,756	2,756
9,400	9,450	1,414	1,414	12,400	12,450	1,864	1,864	15,400	15,450	2,314	2,314	18,400	18,450	2,764	2,764
9,450	9,500	1,421	1,421	12,450	12,500	1,871	1,871	15,450	15,500	2,321	2,321	18,450	18,500	2,771	2,771
9,500	9,550	1,429	1,429	12,500	12,550	1,879	1,879	15,500	15,550	2,329	2,329	18,500	18,550	2,779	2,779
9,550	9,600	1,436	1,436	12,550	12,600	1,886	1,886	15,550	15,600	2,336	2,336	18,550	18,600	2,786	2,786
9,600	9,650	1,444	1,444	12,600	12,650	1,894	1,894	15,600	15,650	2,344	2,344	18,600	18,650	2,794	2,794
9,650	9,700	1,451	1,451	12,650	12,700	1,901	1,901	15,650	15,700	2,351	2,351	18,650	18,700	2,801	2,801
9,700	9,750	1,459	1,459	12,700	12,750	1,909	1,909	15,700	15,750	2,359	2,359	18,700	18,750	2,809	2,809
9,750	9,800	1,466	1,466	12,750	12,800	1,916	1,916	15,750	15,800	2,366	2,366	18,750	18,800	2,816	2,816
9,800	9,850	1,474	1,474	12,800	12,850	1,924	1,924	15,800	15,850	2,374	2,374	18,800	18,850	2,824	2,824
9,850	9,900	1,481	1,481	12,850	12,900	1,931	1,931	15,850	15,900	2,381	2,381	18,850	18,900	2,831	2,831
9,900	9,950	1,489	1,489	12,900	12,950	1,939	1,939	15,900	15,950	2,389	2,389	18,900	18,950	2,839	2,839
9,950	10,000	1,496	1,496	12,950	13,000	1,946	1,946	15,950	16,000	2,396	2,396	18,950	19,000	2,846	2,846
10,000				13,000				16,000				19,000			
10,000	10,050	1,504	1,504	13,000	13,050	1,954	1,954	16,000	16,050	2,404	2,404	19,000	19,050	2,854	2,854
10,050	10,100	1,511	1,511	13,050	13,100	1,961	1,961	16,050	16,100	2,411	2,411	19,050	19,100	2,861	2,861
10,100	10,150	1,519	1,519	13,100	13,150	1,969	1,969	16,100	16,150	2,419	2,419	19,100	19,150	2,869	2,869
10,150	10,200	1,526	1,526	13,150	13,200	1,976	1,976	16,150	16,200	2,426	2,426	19,150	19,200	2,876	2,876
10,200	10,250	1,534	1,534	13,200	13,250	1,984	1,984	16,200	16,250	2,434	2,434	19,200	19,250	2,884	2,884
10,250	10,300	1,541	1,541	13,250	13,300	1,991	1,991	16,250	16,300	2,441	2,441	19,250	19,300	2,891	2,891
10,300	10,350	1,549	1,549	13,300	13,350	1,999	1,999	16,300	16,350	2,449	2,449	19,300	19,350	2,899	2,899
10,350	10,400	1,556	1,556	13,350	13,400	2,006	2,006	16,350	16,400	2,456	2,456	19,350	19,400	2,906	2,906
10,400	10,450	1,564	1,564	13,400	13,450	2,014	2,014	16,400	16,450	2,464	2,464	19,400	19,450	2,914	2,914
10,450	10,500	1,571	1,571	13,450	13,500	2,021	2,021	16,450	16,500	2,471	2,471	19,450	19,500	2,921	2,921
10,500	10,550	1,579	1,579	13,500	13,550	2,029	2,029	16,500	16,550	2,479	2,479	19,500	19,550	2,929	2,929
10,550	10,600	1,586	1,586	13,550	13,600	2,036	2,036	16,550	16,600	2,486	2,486	19,550	19,600	2,936	2,936
10,600	10,650	1,594	1,594	13,600	13,650	2,044	2,044	16,600	16,650	2,494	2,494	19,600	19,650	2,944	2,944
10,650	10,700	1,601	1,601	13,650	13,700	2,051	2,051	16,650	16,700	2,501	2,501	19,650	19,700	2,951	2,951
10,700	10,750	1,609	1,609	13,700	13,750	2,059	2,059	16,700	16,750	2,509	2,509	19,700	19,750	2,959	2,959
10,750	10,800	1,616	1,616	13,750	13,800	2,066	2,066	16,750	16,800	2,516	2,516	19,750	19,800	2,966	2,966
10,800	10,850	1,624	1,624	13,800	13,850	2,074	2,074	16,800	16,850	2,524	2,524	19,800	19,850	2,974	2,974
10,850	10,900	1,631	1,631	13,850	13,900	2,081	2,081	16,850	16,900	2,531	2,531	19,850	19,900	2,981	2,981
10,900	10,950	1,639	1,639	13,900	13,950	2,089	2,089	16,900	16,950	2,539	2,539	19,900	19,950	2,989	2,989
10,950	11,000	1,646	1,646	13,950	14,000	2,096	2,096	16,950	17,000	2,546	2,546	19,950	20,000	2,996	2,996
11,000				14,000				17,000				20,000			
11,000	11,050	1,654	1,654	14,000	14,050	2,104	2,104	17,000	17,050	2,554	2,554	20,000	20,050	3,004	3,004
11,050	11,100	1,661	1,661	14,050	14,100	2,111	2,111	17,050	17,100	2,561	2,561	20,050	20,100	3,011	3,011
11,100	11,150	1,669	1,669	14,100	14,150	2,119	2,119	17,100	17,150	2,569	2,569	20,100	20,150	3,019	3,019
11,150	11,200	1,676	1,676	14,150	14,200	2,126	2,126	17,150	17,200	2,576	2,576	20,150	20,200	3,026	3,026
11,200	11,250	1,684	1,684	14,200	14,250	2,134	2,134	17,200	17,250	2,584	2,584	20,200	20,250	3,034	3,034
11,250	11,300	1,691	1,691	14,250	14,300	2,141	2,141	17,250	17,300	2,591	2,591	20,250	20,300	3,041	3,041
11,300	11,350	1,699	1,699	14,300	14,350	2,149	2,149	17,300	17,350	2,599	2,599	20,300	20,350	3,049	3,049
11,350	11,400	1,706	1,706	14,350	14,400	2,156	2,156	17,350	17,400	2,606	2,606	20,350	20,400	3,056	3,056
11,400	11,450	1,714	1,714	14,400	14,450	2,164	2,164	17,400	17,450	2,614	2,614	20,400	20,450	3,064	3,064
11,450	11,500	1,721	1,721	14,450	14,500	2,171	2,171	17,450	17,500	2,621	2,621	20,450	20,500	3,071	3,071
11,500	11,550	1,729	1,729	14,500	14,550	2,179	2,179	17,500	17,550	2,629	2,629	20,500	20,550	3,079	3,079
11,550	11,600	1,736	1,736	14,550	14,600	2,186	2,186	17,550	17,600	2,636	2,636	20,550	20,600	3,086	3,086
11,600	11,650	1,744	1,744	14,600	14,650	2,194	2,194	17,600	17,650	2,644	2,644	20,600	20,650	3,094	3,094
11,650	11,700	1,751	1,751	14,650	14,700	2,201	2,201	17,650	17,700	2,651	2,651	20,650	20,700	3,101	3,101
11,700	11,750	1,759	1,759	14,700	14,750	2,209	2,209	17,700	17,750	2,659	2,659	20,700	20,750	3,109	3,109
11,750	11,800	1,766	1,766	14,750	14,800	2,216	2,216	17,750	17,800	2,666	2,666	20,750	20,800	3,116	3,116
11,800	11,850	1,774	1,774	14,800	14,850	2,224	2,224	17,800	17,850	2,674	2,674	20,800	20,850	3,124	3,124
11,850	11,900	1,781	1,781	14,850	14,900	2,231	2,231	17,850	17,900	2,681	2,681	20,850	20,900	3,131	3,131
11,900	11,950	1,789	1,789	14,900	14,950	2,239	2,239	17,900	17,950	2,689	2,689	20,900	20,950	3,139	3,139
11,950	12,000	1,796	1,796	14,950	15,000	2,246	2,246	17,950	18,000	2,696	2,696	20,950	21,000	3,146	3,146

Continued on next page

1996 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
21,000				24,000				27,000				30,000			
21,000	21,050	3,154	3,154	24,000	24,050	3,607	3,604	27,000	27,050	4,447	4,054	30,000	30,050	5,287	4,504
21,050	21,100	3,161	3,161	24,050	24,100	3,621	3,611	27,050	27,100	4,461	4,061	30,050	30,100	5,301	4,511
21,100	21,150	3,169	3,169	24,100	24,150	3,635	3,619	27,100	27,150	4,475	4,069	30,100	30,150	5,315	4,519
21,150	21,200	3,176	3,176	24,150	24,200	3,649	3,626	27,150	27,200	4,489	4,076	30,150	30,200	5,329	4,526
21,200	21,250	3,184	3,184	24,200	24,250	3,663	3,634	27,200	27,250	4,503	4,084	30,200	30,250	5,343	4,534
21,250	21,300	3,191	3,191	24,250	24,300	3,677	3,641	27,250	27,300	4,517	4,091	30,250	30,300	5,357	4,541
21,300	21,350	3,199	3,199	24,300	24,350	3,691	3,649	27,300	27,350	4,531	4,099	30,300	30,350	5,371	4,549
21,350	21,400	3,206	3,206	24,350	24,400	3,705	3,656	27,350	27,400	4,545	4,106	30,350	30,400	5,385	4,556
21,400	21,450	3,214	3,214	24,400	24,450	3,719	3,664	27,400	27,450	4,559	4,114	30,400	30,450	5,399	4,564
21,450	21,500	3,221	3,221	24,450	24,500	3,733	3,671	27,450	27,500	4,573	4,121	30,450	30,500	5,413	4,571
21,500	21,550	3,229	3,229	24,500	24,550	3,747	3,679	27,500	27,550	4,587	4,129	30,500	30,550	5,427	4,579
21,550	21,600	3,236	3,236	24,550	24,600	3,761	3,686	27,550	27,600	4,601	4,136	30,550	30,600	5,441	4,586
21,600	21,650	3,244	3,244	24,600	24,650	3,775	3,694	27,600	27,650	4,615	4,144	30,600	30,650	5,455	4,594
21,650	21,700	3,251	3,251	24,650	24,700	3,789	3,701	27,650	27,700	4,629	4,151	30,650	30,700	5,469	4,601
21,700	21,750	3,259	3,259	24,700	24,750	3,803	3,709	27,700	27,750	4,643	4,159	30,700	30,750	5,483	4,609
21,750	21,800	3,266	3,266	24,750	24,800	3,817	3,716	27,750	27,800	4,657	4,166	30,750	30,800	5,497	4,616
21,800	21,850	3,274	3,274	24,800	24,850	3,831	3,724	27,800	27,850	4,671	4,174	30,800	30,850	5,511	4,624
21,850	21,900	3,281	3,281	24,850	24,900	3,845	3,731	27,850	27,900	4,685	4,181	30,850	30,900	5,525	4,631
21,900	21,950	3,289	3,289	24,900	24,950	3,859	3,739	27,900	27,950	4,699	4,189	30,900	30,950	5,539	4,639
21,950	22,000	3,296	3,296	24,950	25,000	3,873	3,746	27,950	28,000	4,713	4,196	30,950	31,000	5,553	4,646
22,000				25,000				28,000				31,000			
22,000	22,050	3,304	3,304	25,000	25,050	3,887	3,754	28,000	28,050	4,727	4,204	31,000	31,050	5,567	4,654
22,050	22,100	3,311	3,311	25,050	25,100	3,901	3,761	28,050	28,100	4,741	4,211	31,050	31,100	5,581	4,661
22,100	22,150	3,319	3,319	25,100	25,150	3,915	3,769	28,100	28,150	4,755	4,219	31,100	31,150	5,595	4,669
22,150	22,200	3,326	3,326	25,150	25,200	3,929	3,776	28,150	28,200	4,769	4,226	31,150	31,200	5,609	4,676
22,200	22,250	3,334	3,334	25,200	25,250	3,943	3,784	28,200	28,250	4,783	4,234	31,200	31,250	5,623	4,684
22,250	22,300	3,341	3,341	25,250	25,300	3,957	3,791	28,250	28,300	4,797	4,241	31,250	31,300	5,637	4,691
22,300	22,350	3,349	3,349	25,300	25,350	3,971	3,799	28,300	28,350	4,811	4,249	31,300	31,350	5,651	4,699
22,350	22,400	3,356	3,356	25,350	25,400	3,985	3,806	28,350	28,400	4,825	4,256	31,350	31,400	5,665	4,706
22,400	22,450	3,364	3,364	25,400	25,450	3,999	3,814	28,400	28,450	4,839	4,264	31,400	31,450	5,679	4,714
22,450	22,500	3,371	3,371	25,450	25,500	4,013	3,821	28,450	28,500	4,853	4,271	31,450	31,500	5,693	4,721
22,500	22,550	3,379	3,379	25,500	25,550	4,027	3,829	28,500	28,550	4,867	4,279	31,500	31,550	5,707	4,729
22,550	22,600	3,386	3,386	25,550	25,600	4,041	3,836	28,550	28,600	4,881	4,286	31,550	31,600	5,721	4,736
22,600	22,650	3,394	3,394	25,600	25,650	4,055	3,844	28,600	28,650	4,895	4,294	31,600	31,650	5,735	4,744
22,650	22,700	3,401	3,401	25,650	25,700	4,069	3,851	28,650	28,700	4,909	4,301	31,650	31,700	5,749	4,751
22,700	22,750	3,409	3,409	25,700	25,750	4,083	3,859	28,700	28,750	4,923	4,309	31,700	31,750	5,763	4,759
22,750	22,800	3,416	3,416	25,750	25,800	4,097	3,866	28,750	28,800	4,937	4,316	31,750	31,800	5,777	4,766
22,800	22,850	3,424	3,424	25,800	25,850	4,111	3,874	28,800	28,850	4,951	4,324	31,800	31,850	5,791	4,774
22,850	22,900	3,431	3,431	25,850	25,900	4,125	3,881	28,850	28,900	4,965	4,331	31,850	31,900	5,805	4,781
22,900	22,950	3,439	3,439	25,900	25,950	4,139	3,889	28,900	28,950	4,979	4,339	31,900	31,950	5,819	4,789
22,950	23,000	3,446	3,446	25,950	26,000	4,153	3,896	28,950	29,000	4,993	4,346	31,950	32,000	5,833	4,796
23,000				26,000				29,000				32,000			
23,000	23,050	3,454	3,454	26,000	26,050	4,167	3,904	29,000	29,050	5,007	4,354	32,000	32,050	5,847	4,804
23,050	23,100	3,461	3,461	26,050	26,100	4,181	3,911	29,050	29,100	5,021	4,361	32,050	32,100	5,861	4,811
23,100	23,150	3,469	3,469	26,100	26,150	4,195	3,919	29,100	29,150	5,035	4,369	32,100	32,150	5,875	4,819
23,150	23,200	3,476	3,476	26,150	26,200	4,209	3,926	29,150	29,200	5,049	4,376	32,150	32,200	5,889	4,826
23,200	23,250	3,484	3,484	26,200	26,250	4,223	3,934	29,200	29,250	5,063	4,384	32,200	32,250	5,903	4,834
23,250	23,300	3,491	3,491	26,250	26,300	4,237	3,941	29,250	29,300	5,077	4,391	32,250	32,300	5,917	4,841
23,300	23,350	3,499	3,499	26,300	26,350	4,251	3,949	29,300	29,350	5,091	4,399	32,300	32,350	5,931	4,849
23,350	23,400	3,506	3,506	26,350	26,400	4,265	3,956	29,350	29,400	5,105	4,406	32,350	32,400	5,945	4,856
23,400	23,450	3,514	3,514	26,400	26,450	4,279	3,964	29,400	29,450	5,119	4,414	32,400	32,450	5,959	4,864
23,450	23,500	3,521	3,521	26,450	26,500	4,293	3,971	29,450	29,500	5,133	4,421	32,450	32,500	5,973	4,871
23,500	23,550	3,529	3,529	26,500	26,550	4,307	3,979	29,500	29,550	5,147	4,429	32,500	32,550	5,987	4,879
23,550	23,600	3,536	3,536	26,550	26,600	4,321	3,986	29,550	29,600	5,161	4,436	32,550	32,600	6,001	4,886
23,600	23,650	3,544	3,544	26,600	26,650	4,335	3,994	29,600	29,650	5,175	4,444	32,600	32,650	6,015	4,894
23,650	23,700	3,551	3,551	26,650	26,700	4,349	4,001	29,650	29,700	5,189	4,451	32,650	32,700	6,029	4,901
23,700	23,750	3,559	3,559	26,700	26,750	4,363	4,009	29,700	29,750	5,203	4,459	32,700	32,750	6,043	4,909
23,750	23,800	3,566	3,566	26,750	26,800	4,377	4,016	29,750	29,800	5,217	4,466	32,750	32,800	6,057	4,916
23,800	23,850	3,574	3,574	26,800	26,850	4,391	4,024	29,800	29,850	5,231	4,474	32,800	32,850	6,071	4,924
23,850	23,900	3,581	3,581	26,850	26,900	4,405	4,031	29,850	29,900	5,245	4,481	32,850	32,900	6,085	4,931
23,900	23,950	3,589	3,589	26,900	26,950	4,419	4,039	29,900	29,950	5,259	4,489	32,900	32,950	6,099	4,939
23,950	24,000	3,596	3,596	26,950	27,000	4,433	4,046	29,950	30,000	5,273	4,496	32,950	33,000	6,113	4,946

Continued on next page

1996 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
33,000				36,000				39,000				42,000			
33,000	33,050	6,127	4,954	36,000	36,050	6,967	5,404	39,000	39,050	7,807	5,854	42,000	42,050	8,647	6,554
33,050	33,100	6,141	4,961	36,050	36,100	6,981	5,411	39,050	39,100	7,821	5,861	42,050	42,100	8,661	6,568
33,100	33,150	6,155	4,969	36,100	36,150	6,995	5,419	39,100	39,150	7,835	5,869	42,100	42,150	8,675	6,582
33,150	33,200	6,169	4,976	36,150	36,200	7,009	5,426	39,150	39,200	7,849	5,876	42,150	42,200	8,689	6,596
33,200	33,250	6,183	4,984	36,200	36,250	7,023	5,434	39,200	39,250	7,863	5,884	42,200	42,250	8,703	6,610
33,250	33,300	6,197	4,991	36,250	36,300	7,037	5,441	39,250	39,300	7,877	5,891	42,250	42,300	8,717	6,624
33,300	33,350	6,211	4,999	36,300	36,350	7,051	5,449	39,300	39,350	7,891	5,899	42,300	42,350	8,731	6,638
33,350	33,400	6,225	5,006	36,350	36,400	7,065	5,456	39,350	39,400	7,905	5,906	42,350	42,400	8,745	6,652
33,400	33,450	6,239	5,014	36,400	36,450	7,079	5,464	39,400	39,450	7,919	5,914	42,400	42,450	8,759	6,666
33,450	33,500	6,253	5,021	36,450	36,500	7,093	5,471	39,450	39,500	7,933	5,921	42,450	42,500	8,773	6,680
33,500	33,550	6,267	5,029	36,500	36,550	7,107	5,479	39,500	39,550	7,947	5,929	42,500	42,550	8,787	6,694
33,550	33,600	6,281	5,036	36,550	36,600	7,121	5,486	39,550	39,600	7,961	5,936	42,550	42,600	8,801	6,708
33,600	33,650	6,295	5,044	36,600	36,650	7,135	5,494	39,600	39,650	7,975	5,944	42,600	42,650	8,815	6,722
33,650	33,700	6,309	5,051	36,650	36,700	7,149	5,501	39,650	39,700	7,989	5,951	42,650	42,700	8,829	6,736
33,700	33,750	6,323	5,059	36,700	36,750	7,163	5,509	39,700	39,750	8,003	5,959	42,700	42,750	8,843	6,750
33,750	33,800	6,337	5,066	36,750	36,800	7,177	5,516	39,750	39,800	8,017	5,966	42,750	42,800	8,857	6,764
33,800	33,850	6,351	5,074	36,800	36,850	7,191	5,524	39,800	39,850	8,031	5,974	42,800	42,850	8,871	6,778
33,850	33,900	6,365	5,081	36,850	36,900	7,205	5,531	39,850	39,900	8,045	5,981	42,850	42,900	8,885	6,792
33,900	33,950	6,379	5,089	36,900	36,950	7,219	5,539	39,900	39,950	8,059	5,989	42,900	42,950	8,899	6,806
33,950	34,000	6,393	5,096	36,950	37,000	7,233	5,546	39,950	40,000	8,073	5,996	42,950	43,000	8,913	6,820
34,000				37,000				40,000				43,000			
34,000	34,050	6,407	5,104	37,000	37,050	7,247	5,554	40,000	40,050	8,087	6,004	43,000	43,050	8,927	6,834
34,050	34,100	6,421	5,111	37,050	37,100	7,261	5,561	40,050	40,100	8,101	6,011	43,050	43,100	8,941	6,848
34,100	34,150	6,435	5,119	37,100	37,150	7,275	5,569	40,100	40,150	8,115	6,022	43,100	43,150	8,955	6,862
34,150	34,200	6,449	5,126	37,150	37,200	7,289	5,576	40,150	40,200	8,129	6,036	43,150	43,200	8,969	6,876
34,200	34,250	6,463	5,134	37,200	37,250	7,303	5,584	40,200	40,250	8,143	6,050	43,200	43,250	8,983	6,890
34,250	34,300	6,477	5,141	37,250	37,300	7,317	5,591	40,250	40,300	8,157	6,064	43,250	43,300	8,997	6,904
34,300	34,350	6,491	5,149	37,300	37,350	7,331	5,599	40,300	40,350	8,171	6,078	43,300	43,350	9,011	6,918
34,350	34,400	6,505	5,156	37,350	37,400	7,345	5,606	40,350	40,400	8,185	6,092	43,350	43,400	9,025	6,932
34,400	34,450	6,519	5,164	37,400	37,450	7,359	5,614	40,400	40,450	8,199	6,106	43,400	43,450	9,039	6,946
34,450	34,500	6,533	5,171	37,450	37,500	7,373	5,621	40,450	40,500	8,213	6,120	43,450	43,500	9,053	6,960
34,500	34,550	6,547	5,179	37,500	37,550	7,387	5,629	40,500	40,550	8,227	6,134	43,500	43,550	9,067	6,974
34,550	34,600	6,561	5,186	37,550	37,600	7,401	5,636	40,550	40,600	8,241	6,148	43,550	43,600	9,081	6,988
34,600	34,650	6,575	5,194	37,600	37,650	7,415	5,644	40,600	40,650	8,255	6,162	43,600	43,650	9,095	7,002
34,650	34,700	6,589	5,201	37,650	37,700	7,429	5,651	40,650	40,700	8,269	6,176	43,650	43,700	9,109	7,016
34,700	34,750	6,603	5,209	37,700	37,750	7,443	5,659	40,700	40,750	8,283	6,190	43,700	43,750	9,123	7,030
34,750	34,800	6,617	5,216	37,750	37,800	7,457	5,666	40,750	40,800	8,297	6,204	43,750	43,800	9,137	7,044
34,800	34,850	6,631	5,224	37,800	37,850	7,471	5,674	40,800	40,850	8,311	6,218	43,800	43,850	9,151	7,058
34,850	34,900	6,645	5,231	37,850	37,900	7,485	5,681	40,850	40,900	8,325	6,232	43,850	43,900	9,165	7,072
34,900	34,950	6,659	5,239	37,900	37,950	7,499	5,689	40,900	40,950	8,339	6,246	43,900	43,950	9,179	7,086
34,950	35,000	6,673	5,246	37,950	38,000	7,513	5,696	40,950	41,000	8,353	6,260	43,950	44,000	9,193	7,100
35,000				38,000				41,000				44,000			
35,000	35,050	6,687	5,254	38,000	38,050	7,527	5,704	41,000	41,050	8,367	6,274	44,000	44,050	9,207	7,114
35,050	35,100	6,701	5,261	38,050	38,100	7,541	5,711	41,050	41,100	8,381	6,288	44,050	44,100	9,221	7,128
35,100	35,150	6,715	5,269	38,100	38,150	7,555	5,719	41,100	41,150	8,395	6,302	44,100	44,150	9,235	7,142
35,150	35,200	6,729	5,276	38,150	38,200	7,569	5,726	41,150	41,200	8,409	6,316	44,150	44,200	9,249	7,156
35,200	35,250	6,743	5,284	38,200	38,250	7,583	5,734	41,200	41,250	8,423	6,330	44,200	44,250	9,263	7,170
35,250	35,300	6,757	5,291	38,250	38,300	7,597	5,741	41,250	41,300	8,437	6,344	44,250	44,300	9,277	7,184
35,300	35,350	6,771	5,299	38,300	38,350	7,611	5,749	41,300	41,350	8,451	6,358	44,300	44,350	9,291	7,198
35,350	35,400	6,785	5,306	38,350	38,400	7,625	5,756	41,350	41,400	8,465	6,372	44,350	44,400	9,305	7,212
35,400	35,450	6,799	5,314	38,400	38,450	7,639	5,764	41,400	41,450	8,479	6,386	44,400	44,450	9,319	7,226
35,450	35,500	6,813	5,321	38,450	38,500	7,653	5,771	41,450	41,500	8,493	6,400	44,450	44,500	9,333	7,240
35,500	35,550	6,827	5,329	38,500	38,550	7,667	5,779	41,500	41,550	8,507	6,414	44,500	44,550	9,347	7,254
35,550	35,600	6,841	5,336	38,550	38,600	7,681	5,786	41,550	41,600	8,521	6,428	44,550	44,600	9,361	7,268
35,600	35,650	6,855	5,344	38,600	38,650	7,695	5,794	41,600	41,650	8,535	6,442	44,600	44,650	9,375	7,282
35,650	35,700	6,869	5,351	38,650	38,700	7,709	5,801	41,650	41,700	8,549	6,456	44,650	44,700	9,389	7,296
35,700	35,750	6,883	5,359	38,700	38,750	7,723	5,809	41,700	41,750	8,563	6,470	44,700	44,750	9,403	7,310
35,750	35,800	6,897	5,366	38,750	38,800	7,737	5,816	41,750	41,800	8,577	6,484	44,750	44,800	9,417	7,324
35,800	35,850	6,911	5,374	38,800	38,850	7,751	5,824	41,800	41,850	8,591	6,498	44,800	44,850	9,431	7,338
35,850	35,900	6,925	5,381	38,850	38,900	7,765	5,831	41,850	41,900	8,605	6,512	44,850	44,900	9,445	7,352
35,900	35,950	6,939	5,389	38,900	38,950	7,779	5,839	41,900	41,950	8,619	6,526	44,900	44,950	9,459	7,366
35,950	36,000	6,953	5,396	38,950	39,000	7,793	5,846	41,950	42,000	8,633	6,540	44,950	45,000	9,473	7,380

Continued on next page

1996 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—				Your tax is—			
45,000				48,000			
45,000	45,050	9,487	7,394	48,000	48,050	10,327	8,234
45,050	45,100	9,501	7,408	48,050	48,100	10,341	8,248
45,100	45,150	9,515	7,422	48,100	48,150	10,355	8,262
45,150	45,200	9,529	7,436	48,150	48,200	10,369	8,276
45,200	45,250	9,543	7,450	48,200	48,250	10,383	8,290
45,250	45,300	9,557	7,464	48,250	48,300	10,397	8,304
45,300	45,350	9,571	7,478	48,300	48,350	10,411	8,318
45,350	45,400	9,585	7,492	48,350	48,400	10,425	8,332
45,400	45,450	9,599	7,506	48,400	48,450	10,439	8,346
45,450	45,500	9,613	7,520	48,450	48,500	10,453	8,360
45,500	45,550	9,627	7,534	48,500	48,550	10,467	8,374
45,550	45,600	9,641	7,548	48,550	48,600	10,481	8,388
45,600	45,650	9,655	7,562	48,600	48,650	10,495	8,402
45,650	45,700	9,669	7,576	48,650	48,700	10,509	8,416
45,700	45,750	9,683	7,590	48,700	48,750	10,523	8,430
45,750	45,800	9,697	7,604	48,750	48,800	10,537	8,444
45,800	45,850	9,711	7,618	48,800	48,850	10,551	8,458
45,850	45,900	9,725	7,632	48,850	48,900	10,565	8,472
45,900	45,950	9,739	7,646	48,900	48,950	10,579	8,486
45,950	46,000	9,753	7,660	48,950	49,000	10,593	8,500
46,000				49,000			
46,000	46,050	9,767	7,674	49,000	49,050	10,607	8,514
46,050	46,100	9,781	7,688	49,050	49,100	10,621	8,528
46,100	46,150	9,795	7,702	49,100	49,150	10,635	8,542
46,150	46,200	9,809	7,716	49,150	49,200	10,649	8,556
46,200	46,250	9,823	7,730	49,200	49,250	10,663	8,570
46,250	46,300	9,837	7,744	49,250	49,300	10,677	8,584
46,300	46,350	9,851	7,758	49,300	49,350	10,691	8,598
46,350	46,400	9,865	7,772	49,350	49,400	10,705	8,612
46,400	46,450	9,879	7,786	49,400	49,450	10,719	8,626
46,450	46,500	9,893	7,800	49,450	49,500	10,733	8,640
46,500	46,550	9,907	7,814	49,500	49,550	10,747	8,654
46,550	46,600	9,921	7,828	49,550	49,600	10,761	8,668
46,600	46,650	9,935	7,842	49,600	49,650	10,775	8,682
46,650	46,700	9,949	7,856	49,650	49,700	10,789	8,696
46,700	46,750	9,963	7,870	49,700	49,750	10,803	8,710
46,750	46,800	9,977	7,884	49,750	49,800	10,817	8,724
46,800	46,850	9,991	7,898	49,800	49,850	10,831	8,738
46,850	46,900	10,005	7,912	49,850	49,900	10,845	8,752
46,900	46,950	10,019	7,926	49,900	49,950	10,859	8,766
46,950	47,000	10,033	7,940	49,950	50,000	10,873	8,780
47,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$50,000 or over— use Form 1040</p> </div>			
47,000	47,050	10,047	7,954				
47,050	47,100	10,061	7,968				
47,100	47,150	10,075	7,982				
47,150	47,200	10,089	7,996				
47,200	47,250	10,103	8,010				
47,250	47,300	10,117	8,024				
47,300	47,350	10,131	8,038				
47,350	47,400	10,145	8,052				
47,400	47,450	10,159	8,066				
47,450	47,500	10,173	8,080				
47,500	47,550	10,187	8,094				
47,550	47,600	10,201	8,108				
47,600	47,650	10,215	8,122				
47,650	47,700	10,229	8,136				
47,700	47,750	10,243	8,150				
47,750	47,800	10,257	8,164				
47,800	47,850	10,271	8,178				
47,850	47,900	10,285	8,192				
47,900	47,950	10,299	8,206				
47,950	48,000	10,313	8,220				

Major Categories of Federal Income and Outlays for Fiscal Year 1995

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

In fiscal year 1995 (which began on October 1, 1994, and ended on September 30, 1995), Federal income was \$1,355 billion and outlays were \$1,519 billion, leaving a deficit of \$164 billion.

Federal Income

Income and social insurance taxes are, by far, the largest source of receipts. In 1995, individuals paid \$590 billion in income taxes and corporations paid \$157 billion. Social security and other insurance and retirement contributions were \$484 billion. Excise taxes were \$57 billion. The remaining \$66 billion of receipts were from Federal Reserve deposits, customs duties, estate and gift taxes, and other miscellaneous receipts.

Federal Outlays

About 89% of total outlays were financed by tax receipts and the remaining 11% were financed by borrowing. Government receipts and borrowing finance a wide range of public services. The following is the breakdown of total outlays for fiscal year 1995*:

1. Social security, Medicare, and other retirement: \$567 billion. These programs were about 36% of total outlays. They provide income support for the retired and disabled and medical care for the elderly.

2. National defense, veterans, and foreign affairs: \$326 billion. About 17% of total outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities; about 2% went for veterans benefits and services; and about 1% went for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. Net interest: \$232 billion. About 15% of total outlays were for net interest payments on the public debt.

4. Physical, human, and community development: \$128 billion. About 8% of total outlays were for agriculture; natural resources and environmental programs; transportation programs; aid for elementary and secondary education and direct assistance to college students; job training programs; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

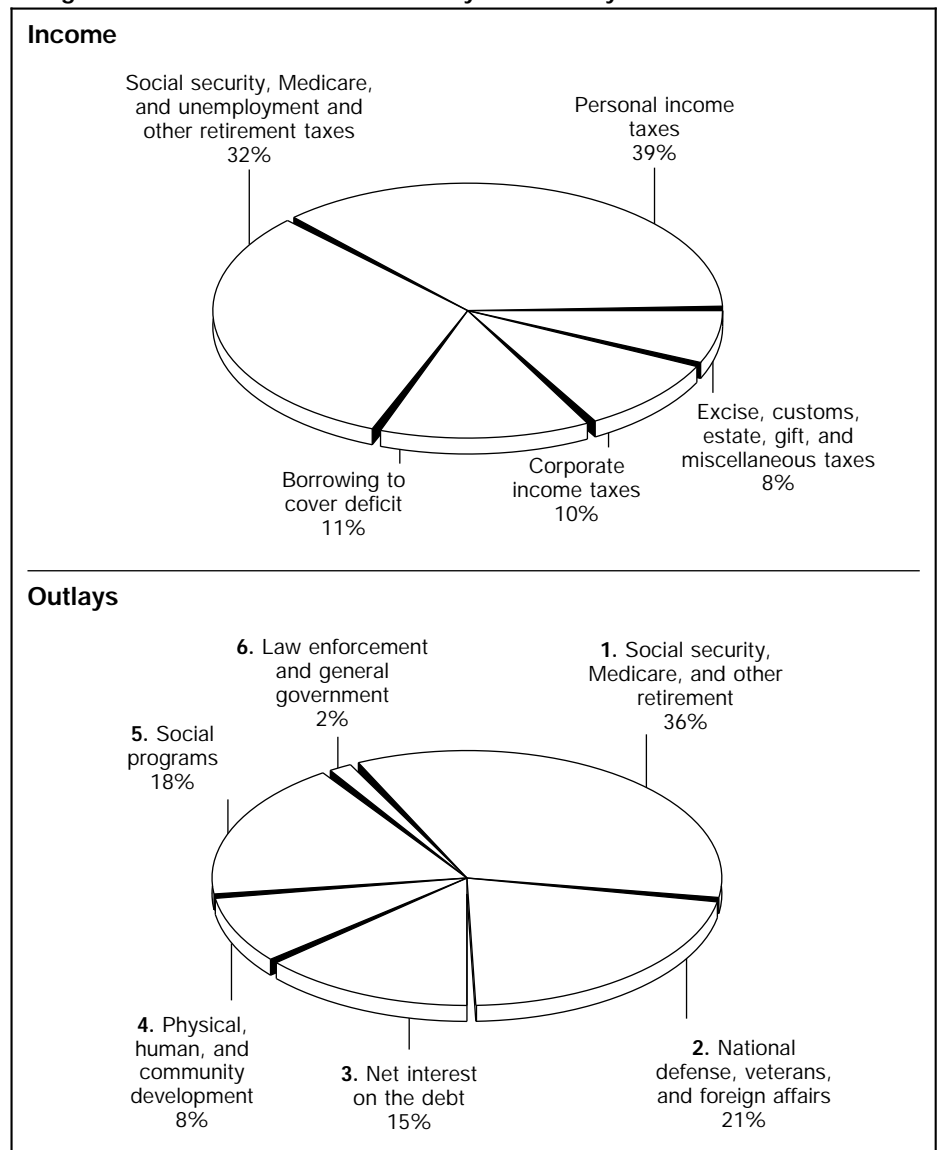
5. Social programs: \$280 billion. The Federal Government spent 12% of total outlays to fund Medicaid, food stamps,

aid to families with dependent children, supplemental security income, and related programs. Over 6% was spent for health research and public health programs, unemployment compensation, assisted housing, and social services.

6. Law enforcement and general government: \$30 billion. About 2% of total outlays were for judicial activities, Federal law enforcement, and prisons; and to provide for the general costs of the Federal Government, including the collection of taxes and legislative activities.

Note: Detail may not add to total due to rounding.

Income and Outlays—These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 1995.



* The percentages on this page exclude undistributed offsetting receipts, which were -\$44 billion in fiscal year 1995. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are primarily for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the spectrum auction.

Forms Available by Fax

From the telephone
connected to a fax machine
call: **703-487-4160**

Form	Title	Fax Order No.	Form	Title	Fax Order No.
SS-4	Application for Employer Identification Number	16055	2120	Multiple Support Declaration	11712
SS-8	Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding	16106	2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts	11744
W-2c	Statement of Corrected Wage and Tax Amounts	61437	2210	Instructions for Form 2210	63610
W-3c	Transmittal of Corrected Wage and Tax Statements	10164	2290	Heavy Vehicle Use Tax Return	11250
W-4	Employee's Withholding Allowance Certificate	10220	2441	Child and Dependent Care Expenses	11862
W-4P	Withholding Certificate for Pension or Annuity Payments	10225	2441	Instructions for Form 2441	10842
W-5	Earned Income Credit Advance Payment Certificate	10227	2553	Election by a Small Business Corporation	18629
W-7	Application for IRS Individual Taxpayer Identification Number	10229	2553	Instructions for Form 2553	49978
W-9	Request for Taxpayer Identification Number and Certification	10231	2555	Foreign Earned Income	11900
W-9	Instructions for the Requestor of Form W-9	20479	2555	Instructions for Form 2555	11901
W-10	Dependent Care Provider's Identification and Certification	10437	2555-EZ	Foreign Earned Income Exclusion	13272
709	United States Gift (and Generation-Skipping Transfer) Tax Return	16783	2555-EZ	Instructions for Form 2555-EZ	14623
709	Instructions for Form 709	16784	2688	Application for Additional Extension of Time To File U.S. Individual Income Tax Return	11958
709A	United States Short Form Gift Tax Return	10171	2848	Power of Attorney and Declaration of Representative	11980
843	Claim for Refund and Request for Abatement	10180	3903	Moving Expenses	12490
940	Employer's Annual Federal Unemployment (FUTA) Tax Return	11234	4136	Credit for Federal Tax Paid on Fuels	12625
940	Instructions for Form 940	13660	4137	Social Security and Medicare Tax on Unreported Tip Income	12626
940-EZ	Employer's Annual Federal Unemployment (FUTA) Tax Return	10983	4506	Request for Copy or Transcript of Tax Form	41721
941c	Supporting Statement To Correct Information	11242	4562	Depreciation and Amortization	12906
990	Return of Organization Exempt from Income Tax	11282	4562	Instructions for Form 4562	12907
990 (Sch A)	Organization Exempt Under Section 501(c)(3)	11285	4684	Casualties and Thefts	12997
990 (Sch A)	Instructions for Schedule A (Form 990)	11294	4684	Instructions for Form 4684	12998
990EZ	Short Form Return of Organization Exempt from Income Tax	10642	4797	Sales of Business Property	13086
1040	U.S. Individual Income Tax Return	11320	4797	Instructions for Form 4797	13087
1040 (Sch A&B)	Itemized Deductions and Interest & Dividend Income	11330	4835	Farm Rental Income and Expenses	13117
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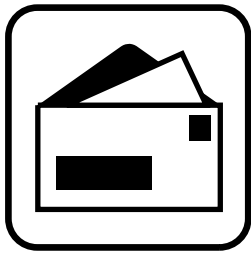
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Where Do I File?

If an envelope addressed to the Internal Revenue Service came with your booklet, please use it. If you do not have one, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.** Envelopes without enough postage will be returned by the post office.

Alabama—Memphis, TN 37501-0014
Alaska—Ogden, UT 84201-0014
Arizona—Ogden, UT 84201-0014
Arkansas—Memphis, TN 37501-0014
California—*Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba*—Ogden, UT 84201-0014
All other counties—Fresno, CA 93888-0014
Colorado—Ogden, UT 84201-0014
Connecticut—Andover, MA 05501-0014
Delaware—Philadelphia, PA 19255-0014
District of Columbia—Philadelphia, PA 19255-0014
Florida—Atlanta, GA 39901-0014
Georgia—Atlanta, GA 39901-0014
Hawaii—Fresno, CA 93888-0014
Idaho—Ogden, UT 84201-0014
Illinois—Kansas City, MO 64999-0014
Indiana—Cincinnati, OH 45999-0014
Iowa—Kansas City, MO 64999-0014
Kansas—Austin, TX 73301-0014
Kentucky—Cincinnati, OH 45999-0014
Louisiana—Memphis, TN 37501-0014
Maine—Andover, MA 05501-0014
Maryland—Philadelphia, PA 19255-0014
Massachusetts—Andover, MA 05501-0014
Michigan—Cincinnati, OH 45999-0014
Minnesota—Kansas City, MO 64999-0014
Mississippi—Memphis, TN 37501-0014
Missouri—Kansas City, MO 64999-0014
Montana—Ogden, UT 84201-0014
Nebraska—Ogden, UT 84201-0014
Nevada—Ogden, UT 84201-0014
New Hampshire—Andover, MA 05501-0014
New Jersey—Holtsville, NY 00501-0014
New Mexico—Austin, TX 73301-0014

New York—*New York City and counties of Nassau, Rockland, Suffolk, and Westchester*—Holtsville, NY 00501-0014
All other counties—Andover, MA 05501-0014
North Carolina—Memphis, TN 37501-0014
North Dakota—Ogden, UT 84201-0014
Ohio—Cincinnati, OH 45999-0014
Oklahoma—Austin, TX 73301-0014
Oregon—Ogden, UT 84201-0014
Pennsylvania—Philadelphia, PA 19255-0014
Rhode Island—Andover, MA 05501-0014
South Carolina—Atlanta, GA 39901-0014
South Dakota—Ogden, UT 84201-0014
Tennessee—Memphis, TN 37501-0014
Texas—Austin, TX 73301-0014
Utah—Ogden, UT 84201-0014
Vermont—Andover, MA 05501-0014
Virginia—Philadelphia, PA 19255-0014
Washington—Ogden, UT 84201-0014
West Virginia—Cincinnati, OH 45999-0014
Wisconsin—Kansas City, MO 64999-0014
Wyoming—Ogden, UT 84201-0014
American Samoa—Philadelphia, PA 19255-0014
Guam: Permanent residents—Department of Revenue and Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921
Guam: Nonpermanent residents—Philadelphia, PA 19255-0014
Puerto Rico—Philadelphia, PA 19255-0014
Virgin Islands: Nonpermanent residents—Philadelphia, PA 19255-0014
Virgin Islands: Permanent residents—V.I. Bureau of Internal Revenue
9601 Estate Thomas
Charlotte Amalie
St. Thomas, VI 00802
Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563—Philadelphia, PA 19255-0014
All APO and FPO addresses—Philadelphia, PA 19255-0014

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- How to avoid common mistakes (page 3)
- Commissioner's message (page 2)
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- Free tax help (pages 15–18)
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