



Department of the Treasury
Internal Revenue Service

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Is My Withholding Correct for 1996?



Introduction

The federal income tax is a pay-as-you-go tax. You must pay the tax as you earn or receive income during the year.

Don't be caught short. Check your withholding for 1996 as soon as possible to avoid owing a large amount of tax at the end of the year. Checking your withholding can also help you avoid paying interest and penalties.

Tax law changes. Changes in the law for 1996 may affect your tax for the year. If these changes increase your tax and you do not increase your withholding, you may have to pay tax when you file your return.

Reduction of itemized deductions. If your adjusted gross income is more than \$117,950 (\$58,975 if married filing separately), your itemized deductions may be reduced. See *Worksheet 3 — Itemized Deductions Limit*.

Phaseout of exemptions. If your adjusted gross income is more than \$88,475, your deduction for exemptions may be reduced or eliminated. See *Worksheet 4 — Exemptions Phaseout*.

Check Your Withholding

Even if you gave your employer a 1996 Form W-4, *Employee's Withholding Allowance Certificate*, you need to check to see if you will have enough tax withheld for 1996. You will need to compare the total tax to be withheld from your pay during 1996 with the amount you expect your tax will be for all of 1996. This publication will help you to do this.

Why check your withholding? In addition to changes in the tax law, changes in your financial or personal situation may affect the accuracy of your withholding. Items that may change include:

- Your nonwage income, such as interest, dividends, capital gains, etc.
- Your wage income, if you or your spouse starts working or starts a second job.
- Your itemized deductions, such as those related to the purchase of a new home or large medical expenses.
- Personal factors, such as marriage, divorce, birth of a child, or loss of an exemption.

When to check your withholding. When you receive a pay slip (statement) for a full pay period in 1996, showing tax withheld based on 1996 tax rates, you can use the worksheets in this publication to see if you are having the right amount of tax withheld.

Too little tax withheld? If too little tax will be withheld, you should give your employer a 1996 Form W-4 showing an additional amount to be withheld from your pay.

Get a blank Form W-4 from your employer. You probably will have too little tax withheld if you have more than one job at a time, if your spouse also works, or if you have income not subject to withholding.

If your employer cannot withhold enough additional tax from your pay, you may need to make estimated tax payments. This might occur if your pay is low and you have substantial nonwage income, such as interest, dividends, capital gains, or earnings from self-employment. For more information, see Publication 505, *Tax Withholding and Estimated Tax*. You can get Publication 505 by calling 1-800-TAX-FORM (1-800-829-3676). Or you can write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address.

Too much tax withheld? You may receive a refund when you file your return if too much tax is withheld. If you do not want a refund, you may be able to decrease your withholding by giving your employer a 1996 Form W-4. Get a blank Form W-4 from your employer. See its instructions to find out if you can decrease your withholding by claiming allowances that you are entitled to but have not already claimed.

Correct Your Withholding

If the amount on line 5 of *Worksheet 2 — 1996 Withholding Worksheet* is more than you want to have to pay when you file your tax return for 1996, you should complete a new Form W-4 for 1996. Get a blank Form W-4 from your employer. Enter on line 6 of the new form the

amount from line 6 of the worksheet. If you have this additional amount withheld from your pay each payday, you will avoid owing a large tax balance at the end of the year. Enter on line 5 of the new form the **same number** of withholding allowances your employer now uses for your withholding.

Give the completed form to your employer right away so that the additional amount will be withheld by your next payday.

Example. Using Worksheets 1 and 2, Steve figures that his 1996 tax liability will be \$5,000 and that his withholding for the year will be \$4,700. Steve's tax will be underwithheld by \$300 (\$5,000 - \$4,700). He will have to pay this amount when he files his 1996 tax return or he can increase his withholding. Steve gets a new 1996 Form W-4 from his employer, who tells him that there are 50 paydays remaining in 1996. Steve completes the form as before, then enters \$6 (\$300 ÷ 50) on line 6 of the form. This is the additional amount to be withheld from his pay each payday. He gives the completed form to his employer right away.

More than one job. If you have more than one job (or you are married filing jointly and your spouse also works), you can increase your withholding for one or more of the jobs.

You can apply the amount on line 5 of Worksheet 2 to only one job or divide it between the jobs any way you wish. Then divide the amount you apply to a job by the number of paydays remaining in 1996 for that job. This will give you the additional amount to enter on line 6 of the 1996 Form W-4 you will file for that job.

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0040
			1996	
1 Type or print your first name and middle initial		Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <small>Notes: If married, but legally separated, or spouse is a nonresident alien, check the Single box.</small>		
City or town, state, and ZIP code		4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for a new card <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line G above or from the worksheets on page 2 if they apply)				5
6 Additional amount, if any, you want withheld from each paycheck				6 \$
7 I claim exemption from withholding for 1996 and I certify that I meet BOTH of the following conditions for exemption: • Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND • This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability. If you meet both conditions, enter "EXEMPT" here				7
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.				
Employee's signature			Date	
8 Employer's name and address (Employer: Complete 8 and 10 only if sending to the IRS)		9 Office code (optional)	10 Employer identification number	

Cat. No. 102200

Worksheet 1. **1996 Tax Worksheet** (Note: Enter combined amounts if married filing joint return.)

1) Enter amount of Adjusted Gross Income (AGI) you expect in 1996. (AGI means wages, interest, dividends, alimony received, and all other income minus certain adjustments to income, such as alimony paid and deductible contributions to an IRA.)	1	
2) • If you plan to itemize deductions, enter the estimated total of your deductions allowable after applying any limits, such as the 7.5% limit on medical expenses. (Caution: If the amount on line 1 is more than \$117,950 (\$58,975 if married filing separately), use Worksheet 3 to figure the amount to enter here.) • If you do not plan to itemize deductions, enter the amount of your standard deduction from the 1996 Standard Deduction Tables, later	2	
3) Subtract line 2 from line 1. Enter the difference here. (If zero or less, enter zero.)	3	
4) Exemptions. Multiply \$2,550 by the number of exemptions you plan to claim. If you can be claimed as a dependent on another person's return, you cannot claim an exemption for yourself.* (Caution: If the amount on line 1 is more than the amount shown below for your 1996 filing status, use Worksheet 4 to figure the amount to enter here.)	4	
• Single, \$117,950 • Married filing jointly or Qualifying widow(er), \$176,950 • Head of household, \$147,450 • Married filing separately, \$88,475 * This applies even if the other person will not claim your exemption or the exemption will be reduced or eliminated under the exemption phaseout rule.		
5) Subtract line 4 from line 3. (If zero or less, enter zero.)	5	
6) Tax. Figure your tax on the amount on line 5 by using the 1996 Tax Rate Schedules later in this publication. DO NOT use the Tax Table or Tax Rate Schedules in the 1995 tax return instructions. (Caution: If the amount on line 1 includes a net capital gain, you may have to use Worksheet 5 to figure the amount to enter here.)	6	
7) Enter additional taxes (those on certain distributions from trusts and employee benefit plans)	7	
8) Add lines 6 and 7.	8	
9) Credits (includes credit for child and dependent care expenses, credit for the elderly or disabled, credit for foreign taxes, etc.)	9	
10) Subtract line 9 from line 8. (If zero or less, enter zero.)	10	
11) Self-employment tax. Estimate of 1996 self-employment income \$_____. Multiply self-employment income by .153 (15.3%). (Caution: If the estimated total of wages and self-employment income is more than \$62,700, use Worksheet 6 to figure the amount to enter here.)	11	
12) Other taxes (includes tax on early distributions from an IRA, alternative minimum tax, etc.)	12	
13) Total taxes. Add lines 10 through 12. Enter the total here and on line 1 of Worksheet 2 below.	13	

Worksheet 2. **1996 Withholding Worksheet** (Note: Enter combined amounts if married filing joint return.)

1) Enter your total taxes from line 13 of Worksheet 1	1	
2) Total federal income tax withheld to date in 1996 (include all jobs)	2	
3) Tax withholding expected for the rest of 1996: For each job, multiply the amount of federal income tax now being withheld each payday by the number of paydays remaining in 1996 and enter the combined amount for all jobs	3	
4) Total expected tax withholding for all paydays in 1996. Add lines 2 and 3	4	
5) Too little tax withheld. Subtract line 4 from line 1. (If line 1 is smaller than line 4, stop here. You will be overwithheld. See <i>Too much tax withheld?</i>)	5	
6) Divide line 5 by the number of paydays remaining in 1996 and enter the result. This is the additional amount you should have withheld from your pay each payday	6	

1996 Tax Rate Schedules

Caution: Do not use these Tax Rate Schedules to figure your 1995 taxes. Use only to figure your 1996 estimated taxes.

Single—Schedule X

If line 5 is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$24,000	.....15%	\$0
24,000	58,150	\$3,600.00 + 28%	24,000
58,150	121,300	13,162.00 + 31%	58,150
121,300	263,750	32,738.50 + 36%	121,300
263,750	.....	64,020.50 + 39.6%	263,750

Head of household—Schedule Z

If line 5 is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$32,150	.....15%	\$0
32,150	83,050	\$4,822.50 + 28%	32,150
83,050	134,500	19,074.50 + 31%	83,050
134,500	263,750	35,024.00 + 36%	134,500
263,750	.....	61,564.00 + 39.6%	263,750

Married filing jointly or Qualifying widow(er)—Schedule Y-1

If line 5 is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$40,100	.....15%	\$0
40,100	96,900	\$6,015.00 + 28%	40,100
96,900	147,700	21,919.00 + 31%	96,900
147,700	263,750	37,667.00 + 36%	147,700
263,750	.....	79,445.00 + 39.6%	263,750

Married filing separately—Schedule Y-2

If line 5 is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$20,050	.....15%	\$0
20,050	48,450	\$3,007.50 + 28%	20,050
48,450	73,850	10,969.50 + 31%	48,450
73,850	131,875	18,833.50 + 36%	73,850
131,875	.....	39,722.50 + 39.6%	131,875

Worksheet 3 — Itemized Deductions Limit

Use this worksheet to figure the amount to enter on line 2 of Worksheet 1 — 1996 Tax Worksheet.

- 1. Enter the amount from line 1 of Worksheet 1 _____
- 2. Enter \$117,950 (\$58,975 if married filing separately) _____
- 3. Subtract line 2 from line 1 _____

Note. If the amount on line 3 is zero or less, do not use this worksheet. See the instructions on line 2 of Worksheet 1.

- 4. Enter the estimated total of your itemized deductions allowable after applying any limits _____
- 5. Enter the amount included in line 4 for medical and dental expenses, investment interest, casualty and theft losses, and gambling losses _____
- 6. Subtract line 5 from line 4 _____

Note. If the amount on line 6 is zero, stop here and enter the amount from line 4 on line 2 of Worksheet 1.

- 7. Multiply the amount on line 6 by .80 _____
- 8. Multiply the amount on line 3 by .03 _____
- 9. Enter the smaller of line 7 or line 8 _____
- 10. Subtract line 9 from line 4. Enter the result here and on line 2 of Worksheet 1 _____

Worksheet 4 — Exemptions Phaseout

Use this worksheet to figure the amount to enter on line 4 of Worksheet 1 — 1996 Tax Worksheet.

- 1. Enter the amount from line 1 of Worksheet 1 _____
- 2. Enter:
\$117,950 if single
\$176,950 if married filing jointly or qualifying widow(er)
\$88,975 if married filing separately
\$147,450 if head of household _____
- 3. Subtract line 2 from line 1 _____

Note. If the amount on line 3 is zero or less, do not use this worksheet. See the instructions on line 4 of Worksheet 1.

- 4. Divide the amount on line 3 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next whole number _____
- 5. Multiply the number on line 4 by .02. Enter the result as a decimal, but not more than 1 _____
- 6. Multiply \$2,550 by the number of exemptions you plan to claim _____
- 7. Multiply the amount on line 6 by the decimal on line 5 _____
- 8. Subtract line 7 from line 6. Enter the result here and on line 4 of Worksheet 1 _____

Worksheet 5 — For Figuring Tax If You Have a Net Capital Gain

Use this worksheet to figure the amount to enter on line 6 of Worksheet 1 — 1996 Tax Worksheet only if the amount on line 1 of that worksheet includes a net capital gain, and line 5 is more than:

- \$58,150, if single,
- \$96,900, if married filing jointly or qualifying widow(er),
- \$48,450, if married filing separately, or
- \$83,050, if head of household.

- 1. Enter the amount from line 5 of Worksheet 1 _____
- 2. Enter the net capital gain included in line 1 of Worksheet 1 _____
- 3. Enter the amount of net capital gain from the disposition of property held for investment that you elect to include in investment income for purposes of figuring the limit on investment interest. (Do not include more than the total net gain from the disposition of property held for investment.) _____
- 4. Subtract line 3 from line 2. If zero or less, stop here. Figure the tax on the amount on line 1 using the 1996 Tax Rate Schedules and enter the result on line 6 of Worksheet 1 _____
- 5. Subtract line 4 from line 1 _____
- 6. Enter:
\$24,000 if single
\$40,100 if married filing jointly or qualifying widow(er)
\$20,050 if married filing separately
\$32,150 if head of household _____
- 7. Enter the larger of line 5 or line 6 _____
- 8. Subtract line 7 from line 1 _____
- 9. Figure the tax on the amount on line 7 using the 1996 Tax Rate Schedules, and enter the result _____
- 10. Multiply the amount on line 8 by .28 _____
- 11. Add line 9 and line 10. _____
- 12. Figure the tax on the amount on line 1 using the 1996 Tax Rate Schedules _____
- 13. Enter the smaller of line 11 or line 12 here and on line 6 of Worksheet 1 _____

Worksheet 6 — Self-Employment Tax

Use this worksheet to figure the amount to enter on line 11 of Worksheet 1 — 1996 Tax Worksheet.

- 1. Enter estimated self-employment income for 1996 _____

Note. If the total of line 1 and your estimated wages is \$67,200 or less, do not use this worksheet. See the instructions on line 11 of Worksheet 1.

- 2. Multiply the amount on line 1 by .029 _____
- 3. Social security tax maximum income _____ **\$ 67,200**
- 4. Enter estimated wages for 1996 _____

5. Subtract line 4 from line 3 _____

Note. If line 5 is zero or less, stop here and enter the amount from line 2 on line 11 of Worksheet 1.

6. Enter the smaller of line 1 or line 5 _____

7. Multiply the amount on line 6 by .124 _____

8. Add line 2 and line 7. Enter the result here and on line 11 of Worksheet 1 _____

1996 Standard Deduction Tables

Caution. If you are married filing a separate return and your spouse itemizes deductions, or if you are a dual-status alien, you cannot take the standard deduction even if you were 65 or older or blind.

Table 1. Standard Deduction Chart for Most People*

If Your Filing Status is:	Your Standard Deduction is:
Single	\$4,000
Married filing jointly or Qualifying widow(er) with dependent child	6,700
Married filing separately	3,350
Head of household	5,900

* DO NOT use this chart if you were 65 or older or blind, OR if someone can claim you (or your spouse if married filing jointly) as a dependent.

Table 2. Standard Deduction Chart for People Age 65 or Older or Blind*

Check the correct number of boxes below. Then go to the chart.

You 65 or older Blind

Your spouse, if claiming spouse's exemption 65 or older Blind

Total number of boxes you checked

If Your Filing Status is:	And the Number in the Box Above is:	Your Standard Deduction is:
Single	1	\$5,000
	2	6,000
Married filing jointly or Qualifying widow(er) with dependent child	1	7,500
	2	8,300
	3	9,100
	4	9,900
Married filing separately	1	4,150
	2	4,950
	3	5,750
	4	6,550
Head of household	1	6,900
	2	7,900

* If someone can claim you (or your spouse if married filing jointly) as a dependent, use the worksheet in Table 3, instead.

Table 3. Standard Deduction Worksheet for Dependents*

If you were 65 or older or blind, check the correct number of boxes below. Then go to the worksheet.

You 65 or older Blind

Your spouse, if claiming spouse's exemption 65 or older Blind

Total number of boxes you checked

1. Enter your earned income (defined below). If none, go on to line 3.	1. _____
2. Minimum amount.	2. <u>\$650</u>
3. Compare the amounts on lines 1 and 2. Enter the larger of the two amounts here.	3. _____
4. Enter on line 4 the amount shown below for your filing status: <ul style="list-style-type: none"> • Single, enter \$4,000 • Married filing separately, enter \$3,250 • Married filing jointly or Qualifying widow(er) with dependent child, enter \$6,700 • Head of household, enter \$5,900 	4. _____
5. Standard deduction. a. Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts here. If under 65 and not blind, stop here. This is your standard deduction. Otherwise, go on to line 5b. b. If 65 or older or blind, multiply \$1,000 (\$800 if married or qualifying widow(er) with dependent child) by the number in the box above. Enter the result. c. Add lines 5a and 5b. This is your standard deduction for 1996.	5a. _____ 5b. _____ 5c. _____
Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income.	

* Use Table 3 ONLY if someone can claim you (or your spouse if married filing jointly) as a dependent.

Tax Publications for Individual Taxpayers

General Guides

- 1 Your Rights as a Taxpayer
- 17 Your Federal Income Tax (For Individuals)
- 225 Farmer's Tax Guide
- 334 Tax Guide for Small Business
- 508 Tax Calendars for 1996
- 553 Highlights of 1995 Tax Changes
- 595 Tax Guide for Commercial Fishermen
- 910 Guide to Free Tax Services

Specialized Publications

- 3 Tax Information for Military Personnel (Including Reservists Called to Active Duty)
- 378 Fuel Tax Credits and Refunds
- 448 Federal Estate and Gift Taxes
- 463 Travel, Entertainment, and Gift Expenses
- 501 Exemptions, Standard Deduction, and Filing Information
- 502 Medical and Dental Expenses
- 503 Child and Dependent Care Expenses
- 504 Divorced or Separated Individuals
- 505 Tax Withholding and Estimated Tax
- 508 Educational Expenses
- 514 Foreign Tax Credit for Individuals
- 516 Tax Information for U.S. Government Civilian Employees Stationed Abroad
- 517 Social Security and Other Information for Members of the Clergy and Religious Workers
- 519 U.S. Tax Guide for Aliens
- 520 Scholarships and Fellowships
- 521 Moving Expenses
- 523 Selling Your Home
- 524 Credit for the Elderly or the Disabled
- 525 Taxable and Nontaxable Income
- 526 Charitable Contributions
- 527 Residential Rental Property

- 529 Miscellaneous Deductions
- 530 Tax Information for First-Time Homeowners
- 531 Reporting Tip Income
- 533 Self-Employment Tax
- 534 Depreciating Property Placed in Service Before 1987
- 537 Installment Sales
- 541 Tax Information on Partnerships
- 544 Sales and Other Dispositions of Assets
- 547 Nonbusiness Disasters, Casualties, and Thefts
- 550 Investment Income and Expenses
- 551 Basis of Assets
- 552 Recordkeeping for Individuals
- 554 Tax Information for Older Americans
- 555 Federal Tax Information on Community Property
- 556 Examination of Returns, Appeal Rights, and Claims for Refund
- 559 Survivors, Executors, and Administrators
- 560 Retirement Plans for the Self-Employed
- 561 Determining the Value of Donated Property
- 564 Mutual Fund Distributions
- 570 Tax Guide for Individuals With Income From U.S. Possessions
- 575 Pension and Annuity Income (Including Simplified General Rule)
- 584 Nonbusiness Disaster, Casualty, and Theft Loss Workbook
- 587 Business Use of Your Home (Including Use by Day-Care Providers)
- 588 Tax Information on S Corporations
- 590 Individual Retirement Arrangements (IRAs)
- 593 Tax Highlights for U.S. Citizens and Residents Going Abroad

- 594 Understanding the Collection Process
- 596 Earned Income Credit
- 721 Tax Guide to U.S. Civil Service Retirement Benefits
- 901 U.S. Tax Treaties
- 907 Tax Highlights for Persons with Disabilities
- 908 Tax Information on Bankruptcy
- 911 Tax Information for Direct Sellers
- 915 Social Security and Equivalent Railroad Retirement Benefits
- 917 Business Use of a Car
- 919 Is My Withholding Correct for 1996?
- 925 Passive Activity and At-Risk Rules
- 926 Household Employer's Tax Guide
- 929 Tax Rules for Children and Dependents
- 936 Home Mortgage Interest Deduction
- 945 Tax Information for Those Affected by Operation Desert Storm
- 946 How To Depreciate Property
- 947 Practice Before the IRS and Power of Attorney
- 950 Introduction to Estate and Gift Taxes
- 1542 Per Diem Rates
- 1544 Reporting Cash Payments of Over \$10,000
- 1546 How to use the Problem Resolution Program of the IRS

Spanish Language Publications

- 15P Derechos del Contribuyente
- 579SP Cómo Preparar la Declaración de Impuesto Federal
- 594SP Comprendiendo el Proceso de Cobro
- 596SP Crédito por Ingreso del Trabajo
- 850 English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service

Commonly Used Tax Forms

- 1040 U.S. Individual Income Tax Return
 - Sch A Itemized Deductions
 - Sch B Interest and Dividend Income
 - Sch C Profit or Loss From Business
 - Sch C-EZ Net Profit From Business
 - Sch D Capital Gains and Losses
 - Sch E Supplemental Income and Loss
 - Sch EIC Earned Income Credit
 - Sch F Profit or Loss From Farming
 - Sch H Household Employment Taxes
 - Sch R Credit for the Elderly or the Disabled
 - Sch SE Self-Employment Tax
- 1040EZ Income Tax Return for Single and Joint Filers With No Dependents
- 1040A U.S. Individual Income Tax Return
 - Sch 1 Interest and Dividend Income for Form 1040A Filers

- Sch 2 Child and Dependent Care Expenses for Form 1040A Filers
- Sch 3 Credit for the Elderly or the Disabled for Form 1040A Filers
- 1040-ES Estimated Tax for Individuals
- 1040X Amended U.S. Individual Income Tax Return
- 2108 Employee Business Expenses
- 2108-EZ Unreimbursed Employee Business Expenses
- 2119 Sale of Your Home
- 2210 Underpayment of Estimated Tax by Individuals, Estates, and Trusts
- 2441 Child and Dependent Care Expenses
- 2848 Power of Attorney and Declaration of Representative
- 3903 Moving Expenses
- 4562 Depreciation and Amortization

- 4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
- 4952 Investment Interest Expense Deduction
- 5329 Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts
- 6251 Alternative Minimum Tax—Individuals
- 8283 Noncash Charitable Contributions
- 8582 Passive Activity Loss Limitations
- 8608 Nondeductible IRAs (Contributions, Distributions, and Basis)
- 8822 Change of Address
- 8829 Expenses for Business Use of Your Home

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To help reduce waste, please order only the forms, instructions, and publications you think you will need to prepare your return.

Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper listing the additional forms and publications you may need.

You should either receive your order or notification of the status of your order within 7-15 work days after we receive your request.

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Instructions for 1040 & Schedules	Schedule H (1040)	1040EZ	2441 & Instructions	8822 & Instructions	Pub. 505	Pub. 554	Pub. 936
Schedules A&B (1040)	Schedule R (1040) & instructions	Instructions for 1040EZ	3903 & instructions	8829 & Instructions	Pub. 508	Pub. 575	
Schedule C (1040)	Schedule SE (1040)	1040-ES (1996) & Instructions	4562 & instructions	Pub. 1	Pub. 521	Pub. 598	
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Schedule D (1040)	Instructions for 1040A & Schedules	2106 & Instructions	5329 & Instructions	Pub. 334	Pub. 525	Pub. 910	
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Schedule EIC (1040A or 1040)	Schedule 2 (1040A)	2119 & Instructions	6562 & Instructions	Pub. 501	Pub. 529	Pub. 928	

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