NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS



INSTRUCTIONS 2007



Explore all electronic filing and payment options, including Free File.

freefile TAKE THE FREE WAY

If you made \$54,000 or less in 2007, you're one of the 95+ million taxpayers who are eligible to *e-file* for free!

See page 4 or go to: www.irs.gov

MAILING YOUR RETURN

You may be mailing your return to a different address this year. See the back cover.

Department of the Treasury Internal Revenue Service

Cat. No. 12063Z



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The IRS Mission

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

IRS Customer Service Standards

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

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

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

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

Help With Unresolved Tax Issues

Taxpayer Advocate Service

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

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

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

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

You can contact the Taxpayer Advocate Service by:

- Calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059,
- Calling or writing your local taxpayer advocate, whose address and phone number are listed in the government listings in your local telephone directory and in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS,
- Filing Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), with the Taxpayer Advocate Service, or
- Asking an IRS employee to complete Form 911 on your behalf.

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

Low Income Taxpayer Clinics (LITCs)

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



Make \$54,000 or less? e-file For Free!

If your 2007 adjusted gross income was \$54,000 or less, you're one of the 95+ million taxpayers who are eligible for Free File. Free File, a service offered by the IRS in partnership with the Free File Alliance, a group of tax preparation software companies, is:

- Fast, easy, and safe to use;
- Available in English and Spanish;
- Accessible online 24 hours a day, 7 days a week (You will need Internet access to Free File. Also, Free File can only be accessed by going through the www.irs.gov website—even if you used Free File in previous years.); and
- Absolutely FREE. No hidden fees

If you don't qualify for Free File, then you may want to check out the Partners Page on *www.irs.gov* for low-cost *e-file* options.

Use IRS e-file—there are three ways:

➔ Use a computer.

You can easily prepare and *e-file* your own tax return. To do so, you'll need:

- A computer with Internet access, and
- IRS-approved tax preparation software which is available via the Internet for online use, for download from the Internet, and in retail stores for offline use. Visit *www.irs.gov/efile* for details.

Use a volunteer.

The VITA Program offers free tax help for low to moderate income taxpayers. The Tax Counseling for the Elderly (TCE) Program provides free tax help to people age 60 and older.

Use a tax professional.

Many taxpayers rely on tax professionals to handle their returns and most tax professionals can e-file your return. You just have to be sure to ask.

Also, tax professionals can charge a fee for **IRS** *e-file*. Fees can vary depending on the professional and specific services rendered, so be sure to discuss this upfront.

e-file! It's Never Been Easier.

It's easy to see why more than 60% of taxpayers *e-file* their tax returns: it's faster, easier, and more convenient than paper filing. E-filing also reduces the chance of making mistakes. Plus, if your 2007 adjusted gross income was \$54,000 or less, **you can** *e-file* **for FREE by using Free File at** *www.irs.gov!*

e-file and Get the Benefits

- A faster refund than by paper filing—in as little as 10 days with Direct Deposit.
- An emailed proof of receipt within 48 hours after the IRS receives your return, which you can't get with paper filing.
- Reduced chance of making mistakes since IRS *e-file* software checks your return. In fact, e-filed returns have a 1% or less error rate, compared to 20% with paper returns. (Please note that e-filing your tax return does not impact or change the chance of an audit.)
- Save time by preparing and e-filing federal and state returns together.
- You can electronically sign your return with a secure, self-selected PIN number.
- If you owe, you can authorize an electronic funds withdrawal or pay by credit card. You can also file a return early and pay the amount you owe later.
- Help the environment, use less paper, and save taxpayer money it costs less to process an e-filed return than a paper return.

Totally Safe and Secure

More than half a billion federal tax returns have been e-filed! The IRS uses the most secure technology available to safeguard your personal information. So you can rest assured that when you *e-file*, your information will be safe.

Visit: www.irs.gov/efile for the latest information.

_electronic ^{+ r s}

You can accomplish many things electronically within *www.irs.gov.* The Electronic IRS is a gateway to the many IRS electronic options and it's available 24 hours a day, 7 days a week. Should you choose to file a paper return, you'll find information, resources, and all of the forms ready to download.

Before You Fill In Form 1040EZ

What's New for 2007

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$12,590 (\$14,590 if married filing jointly). See the instructions for lines 8a and 8b that begin on page 10.

Mailing Your Return

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

Telephone Excise Tax Credit

This credit was available only on your 2006 return. If you filed but did not request it on your 2006 return, file Form 1040X using a

simplified procedure explained in its instructions to amend your 2006 return. If you were not required to file a 2006 return, see the 2006 Form 1040EZ-T.

What's New for 2008

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$12,880 (\$15,880 if married filing jointly).

The election to include nontaxable combat pay in earned income for the EIC is scheduled to expire and will not apply for 2008.

Filing Requirements

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

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2007? If you were born on January 1, 1943, you are considered to be age 65 at the end of 2007.

- ❑ Yes. Use Pub. 501, Exemptions, Standard Deduction, and Filing Information, to find out if you must file a return. If you do, you must use Form 1040A or 1040.
- □ No. Use Chart A, B, or C on page 7 to see if you must file a return.



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

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

Exception for children under age 18. If you are planning to file a tax return for your child who was under age 18 at the end of 2007 and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 1040 and Form 8814 to do so. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 30) or see Form 8814.

A child born on January 1, 1990, is considered to be age 18 at the end of 2007. Do not use Form 8814 for such a child.

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

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

• You were married to a U.S. citizen or resident alien at the end of 2007.

• You elected to be taxed as a resident alien.

See Pub. 519 for details.



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

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

When Should You File?

File Form 1040EZ by **April 15, 2008.** If you file after this date, you may have to pay interest and penalties. See below.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone, qualified hazardous duty area, or a contingency operation, see Pub. 3.

What if You Cannot File on Time?

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

However, even if you get an extension, the tax you owe is still due April 15, 2008. If you make a payment with your extension request, see the instructions for line 9 on page 15.

What if You File or Pay Late?

The IRS can charge you interest and penalties on the amount you owe.

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. 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 $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return.

Are There Other Penalties?

Yes. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, 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 \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous

position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2007-30, 2007-14 I.R.B. 883, available at www.irs.gov/irb/2007-14_IRB/ar20.html.

Where Do You File?

See the back cover.

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

• DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.

• Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

• United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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

Who Can Use Form 1040EZ?

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

• Your filing status is single or married filing jointly (see below). If you were a nonresident alien at any time in 2007, see *Nonresident aliens* below.

• You do not claim any dependents.

• You do not claim any adjustments to income. Use TeleTax topics 451–453 and 455–458 (see page 30).

• The only tax credit you can claim is the earned income credit. Use TeleTax topics 601–602, 607–608, and 610 (see page 30).

• You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2007. If you were born on January 1, 1943, you are considered to be age 65 at the end of 2007 and cannot use Form 1040EZ.

• Your taxable income (line 6 of Form 1040EZ) is less than \$100,000.

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

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

• You do not owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 30).

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

• You do not owe any alternative minimum tax.

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 30) to find out which form to use.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. You can claim the retirement savings contributions credit (saver's credit) only on Form 1040A or 1040. Use TeleTax topic 610 (see page 30). Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than your standard deduction, which is \$5,350 for most single people and \$10,700 for most married people filing a joint return. Use TeleTax topic 501 (see page 30). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount entered on line E of the worksheet on page 2 of Form 1040EZ.

Nonresident aliens. If you were a nonresident alien at any time in 2007, your filing status must be married filing jointly to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use Form 1040NR or 1040NR-EZ. Specific rules apply to determine if you were a nonresident or resident alien. See Pub. 519 for details, including the rules for students and scholars who are aliens.

Single

You can use this filing status if any of the following was true on December 31, 2007.

• You were never married.

• You were legally separated, according to your state law, under a decree of divorce or separate maintenance.

• You were widowed before January 1, 2007, and did not remarry in 2007.

Married Filing Jointly

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

• You were married at the end of 2007, even if you did not live with your spouse at the end of 2007.

• Your spouse died in 2007 and you did not remarry in 2007.

• You were married at the end of 2007, and your spouse died in 2008 before filing a 2007 return.

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

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent spouse relief* on page 27.

Chart A—For Most People

IF your filing status is	THEN file a return if your gross income* was at least
Single	\$ 8,750
Married filing jointly**	\$17,500

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

**If you did not live with your spouse at the end of 2007 (or on the date your spouse died) and your gross income was at least \$3,400, you must file a return.

Chart B—For Children and Other Dependents

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

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



To find out if your parent (or someone else) can claim you as a dependent, see Pub. 501.

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

- Your **unearned income** was over \$850.
- Your earned income was over \$5,350.
- Your gross income was more than the larger of— • \$850, or
 - Your earned income (up to \$5,050) plus \$300.

Chart C—Other Situations When You Must File

You must file a return using Form 1040A or 1040 if any of the following apply for 2007.

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

- You owe tax from the recapture of an education credit (see Form 8863).
- You claim a credit for excess social security and tier 1 RRTA tax withheld.
- You claim a credit for the retirement savings contributions credit (saver's credit) (see Form 8880).

You must file a return using Form 1040 if **any** of the following apply for 2007.

• You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.

- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance.
- You had net earnings from self-employment of at least \$400.

• You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

• You owe tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.

Where To Report Certain Items From 2007 Forms W-2, 1098, and 1099

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

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

Form	Item and Box in Which It Should Appear	Where To Report on Form 1040EZ
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8) Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to a health savings account (box 12, code W) Amount reported in box 12, code R or Z	Line 1 See page 9 Must file Form 1040A or 1040 Must file Form 1040 Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889) Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040, but first see the instructions on Form 1098-T
1099-C	Canceled debt (box 2)	Must file Form 1040 if taxable (see the instructions on Form 1099-C)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-G	Unemployment compensation (box 1)	Line 3. But if you repaid any unemployment compensation in 2007, see the instructions for line 3 on page 10
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6) Tax-exempt interest (box 8)	Line 2 See the instructions for line 2 beginning on page 9 Must file Form 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax See the instructions for line 2 beginning on page 9
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions on Form 1099-OID Must file Form 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or 1040
1099-SA	Distributions from HSAs and MSAs*	Must file Form 1040

*This includes distributions from Archer and Medicare Advantage MSAs.

Line Instructions for Form 1040EZ

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

Name and Address

Use the Peel-Off Label

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

Address Change

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

Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to your local Social Security Administration office before you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See page 27 for details. If you received a peel-off label, cross out your former name and print your new name.

What if You Do Not Have a Label?

Print the information in the spaces provided.



If you filed a joint return for 2006 and you are filing a joint return for 2007 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2006 return.

P.O. Box

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

Foreign Address

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

Social Security Number (SSN)

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

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 27 for more details.

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

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



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

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

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse may also have \$3 go to the fund. If you check a box, your tax or refund will not change.

Income

Rounding Off to Whole Dollars

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

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2007, you may receive a Form 1099-G.

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

- **Yes.** None of your refund is taxable.
- □ No. You may have to report part or all of the refund as income on Form 1040 for 2007.

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 2007 and the amount of any benefits you repaid in 2007. Use the worksheet on page 10 to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.

Line 1

Wages, Salaries, and Tips

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

• Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,500 in 2007. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.

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

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



You must use Form 1040A or 1040 if you received dependent care benefits for 2007. You must use Form 1040 if you received employer-provided adoption benefits for 2007.

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2008. If you do not receive it by early February, use TeleTax topic 154 (see page 30) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 2

Taxable Interest

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

Include taxable interest from banks, savings and loan associations, credit unions, savings bonds, etc. If interest was credited in 2007 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 2007 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.

If you cashed series EE or I U.S. savings bonds in 2007 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or 1040 to do so.

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

• You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).

• You received a 2007 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2007.

Tax-Exempt Interest

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

Line 3

Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2007. Report the amount in box 1 on line 3. However, if you made contributions to a governmental unemployment compensation program, reduce the amount you report on line 3 by those contributions.

If you received an overpayment of unemployment compensation in 2007 and you repaid any of it in 2007, subtract the amount you repaid from the total amount you received. Include the result in the total on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If you repaid unemployment compensation in 2007 that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was under age 18 at the end of 2007 if the child's dividends are more than \$1,700. Instead, you must file Form 8615 and Form 1040A or 1040 for the child. You must also use Form 8615 and

Form 1040A or 1040 for the child if the child's dividends and taxable interest (line 2) total more than \$1,700. A child born on January 1, 1990, is considered to be age 18 at the end of 2007. Do not use Form 8615 for such a child.

Payments and Tax

Line 7

Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2007 Form(s) W-2 in box 2.

If you received a 2007 Form 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

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

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

What Is the EIC?

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

Note. If you have a qualifying child (see page 11), 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.

To Take the EIC:

• Follow the steps on pages 11 through 12.

Worksheet To See if Any of Your Social Security Benefits Are Taxable Keep for Your Records Before you begin: ✓ If you are filing a joint return, be sure to include any amounts your spouse received when entering amounts on lines 1, 3, and 4 below. 1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 1. 2. Is the amount on line 1 more than zero? □ □ No. (stop) None of your social security benefits are taxable. □ Yes. Enter one-half of line 1 2.

Yes. 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 the instructions for line 3 above)	3.
4. Enter your total interest income, including any tax-exempt interest	4.
5. Add lines 2, 3, and 4	5.
6. If you are: • Single, enter \$25,000 }	6
• Married filing jointly, enter \$32,000 J	
7. Is the amount on line 6 less than the amount on line 5?	
No. None of your social security benefits are taxable this year. You can use Form 104 Do not list your benefits as income.	0EZ.
Yes. Some of your benefits are taxable this year. You must use Form 1040A or	1040.

• Complete the worksheet on page 13 or let the IRS figure the credit for you.

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



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

will not be allowed to take the credit for 10 years. See Form 8862, who must file, on page 12. You may also have to pay penalties.

All Filers Step 1

1. Is the amount on Form 1040EZ, line 4, less than \$12,590 (\$14,590 if married filing jointly)?

Yes. Continue

- NO. (STOP You cannot take the credit. Do you, and your spouse if filing a joint return, have a
- 2. social security number that allows you to work or is valid for EIC purposes (see page 12)?
 - **Yes.** Go to question

NO. (STOP

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

Can you, or your spouse if filing a joint return, be claimed 3. as a dependent on someone else's 2007 tax return?

Yes. (STOP)	No. Continue
You cannot take the	
credit.	

Were you, or your spouse if filing a joint return, at least age 4. 25 but under age 65 at the end of 2007?

Yes. Continue

NO. (STOP You cannot take the credit.

Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2007? Members of 5 the military stationed outside the United States, see page 12 before you answer.



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

Look at the qualifying child conditions below. Could you, or 6 your spouse if filing a joint return, be a qualifying child of another person in 2007?

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

 \square No. Go to Step 2 on the next page.

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

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



was Under age 19 at the end of 2007

Under age 24 at the end of 2007 and a student (see page 12)

or

Any age and permanently and totally disabled (see page 12)



who...

Either lived with another person in the United States for more than half of 2007 or was born or died in 2007 and that person's home was the child's home for the entire time the child was alive in 2007.



Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 30) or see

Pub. 596.

Step 2 Earned Income

1. Figure earned income:

Form 1040EZ, line 1

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

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

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

Earned Income =

2. Is your earned income less than \$12,590 (\$14,590 if married filing jointly)?

☐ Yes. Go to Step 3. ☐ No. (STOP) You cannot take the credit.

Step 3 How To Figure the Credit

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

☐ **Yes.** See *Credit figured by the IRS* on this page. ☐ **No.** Go to the worksheet on page 13.

Definitions and Special Rules

(listed in alphabetical order)

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC.

The amount of your nontaxable combat pay should be shown in Form(s) W-2, box 12, with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election.

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

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

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

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

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

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

Members of the military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2007, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

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

To find out how to get an SSN, see page 9. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?* on page 5.

Student. A student is a child who during any part of 5 calendar months of 2007 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or a school offering courses only through the Internet.

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

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

Earned Income	Credit (EIC) Worksheet—Lines 8a and 8b Keep for	r Your Records
Part 1 All Filers	1. Enter your earned income from Step 2 on page 12.	
	 Look up the amount on line 1 above in the EIC Table on page 14 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. 	2
	If line 2 is zero, You cannot take the credit. Enter "No" in the space to the left of line 8a.	
	3. Enter the amount from Form 1040EZ, line 4.	
	 4. Are the amounts on lines 3 and 1 the same? Yes. Skip line 5; enter the amount from line 2 on line 6. No. Go to line 5. 	
Part 2	5. Is the amount on line 3 less than \$7,000 (\$9,000 if married filing jointly)?	
Filers Who Answered "No" on Line 4	 Yes. Leave line 5 blank; enter the amount from line 2 on line 6. No. Look up the amount on line 3 in the EIC Table on page 14 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. Look at the amounts on lines 5 and 2. 	5
Part 3	Then, enter the smaller amount on line 6.6. This is your earned income credit.	6
Your Earned Income Credit		Enter this amount on Form 1040EZ, line 8a.
Grean	If your EIC for a year after 1996 was reduced or disallowed, see page 12 to find out if you must file Form 8862 to take the credit for 2007.	1040EZ

2007 Earned Income Credit (EIC) Table Caution. This is not a tax table. 1. To find your credit, read down the "At least–But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet on page 13.

2. Then, read across to the column for your filing status. Enter the credit from that column on your EIC Worksheet.

If the amo are lookin the works	ig up from	And your filing status is –	If the ame are lookin the works	ng up from	And you status i	ur filing s –	If the amo are lookir the works	ng up from	And yo status	our filing is –	If the amo are lookin the works	g up from	And yo status	ur filing s –	If the amo are lookin the works	ng up from	And yo status i	ur filing s–
At least	But less than	Single Married filing jointly Your credit is –	At least	But less than	Single Your cre	Married filing jointly edit is –	At least	But less than	Single Your cr	Married filing jointly redit is –	At least	But less than	Single Your cr	Married filing jointly edit is –	At least	But less than	Single Your cre	Married filing jointly edit is –
\$1 50 100 150 200	\$50 100 150 200 250	\$2 \$2 6 6 10 10 13 13 17 17	3,000 3,050 3,100 3,150 3,200	3,050 3,100 3,150 3,200 3,250	231 235 239 243 247	231 235 239 243 247	6,000 6,050 6,100 6,150 6,200	6,050 6,100 6,150 6,200 6,250	428 428		9,000 9,050 9,100 9,150 9,200	9,050 9,100 9,150 9,200 9,250	273 269 265 261 257	426 422 418 414 410	12,050 12,100 12,150	12,050 12,100 12,150 12,200 12,250	43 39 36 32 28	196 192 189 185 181
250 300 350 400 450	300 350 400 450 500	21 21 25 25 29 29 33 33 36 36	3,250 3,300 3,350 3,400 3,450	3,300 3,350 3,400 3,450 3,500	251 254 258 262 266	251 254 258 262 266	6,250 6,300 6,350 6,400 6,450	6,300 6,350 6,400 6,450 6,500	428	428 428 428 428 428 428	9,250 9,300 9,350 9,400 9,450	9,300 9,350 9,400 9,450 9,500	254 250 246 242 238	407 403 399 395 391	12,300 12,350 12,400	12,300 12,350 12,400 12,450 12,500	24 20 16 13 9	177 173 169 166 162
500 550 600 650 700	550 600 650 700 750	40404444484852525555	3,500 3,550 3,600 3,650 3,700	3,550 3,600 3,650 3,700 3,750	270 273 277 281 285	270 273 277 281 285	6,500 6,550 6,600 6,650 6,700	6,550 6,600 6,650 6,700 6,750		428 428 428 428 428 428	9,500 9,550 9,600 9,650 9,700	9,550 9,600 9,650 9,700 9,750	234 231 227 223 219	387 384 380 376 372	12,550 12,600 12,650	12,550 12,600 12,650 12,700 12,750	5 * 0 0 0	158 154 150 146 143
750 800 850 900 950	800 850 900 950 1,000	59 59 63 63 67 67 71 71 75 75	3,750 3,800 3,850 3,900 3,950	3,800 3,850 3,900 3,950 4,000	289 293 296 300 304	289 293 296 300 304	6,750 6,800 6,850 6,900 6,950	6,800 6,850 6,900 6,950 7,000	428	428 428 428 428 428 428	9,750 9,800 9,850 9,900 9,950	9,800 9,850 9,900 9,950 10,000	215 212 208 204 200	368 365 361 357 353	12,800 12,850 12,900	12,800 12,850 12,900 12,950 13,000	0 0 0 0	139 135 131 127 124
1,000 1,050 1,100 1,150 1,200	1,050 1,100 1,150 1,200 1,250	78 78 82 82 86 86 90 90 94 94	4,000 4,050 4,100 4,150 4,200	4,050 4,100 4,150 4,200 4,250	308 312 316 319 323	308 312 316 319 323	7,000 7,050 7,100 7,150 7,200	7,050 7,100 7,150 7,200 7,250	418 414	428 428 428 428 428 428	10,000 10,050 10,100 10,150 10,200	10,100 10,150 10,200	196 192 189 185 181	349 345 342 338 334	13,050 13,100 13,150	13,050 13,100 13,150 13,200 13,250	0 0 0 0	120 116 112 108 104
1,250 1,300 1,350 1,400 1,450	1,300 1,350 1,400 1,450 1,500	9898101101105105109109113113	4,250 4,300 4,350 4,400 4,450	4,300 4,350 4,400 4,450 4,500	327 331 335 339 342	327 331 335 339 342	7,250 7,300 7,350 7,400 7,450	7,300 7,350 7,400 7,450 7,500	407 403 399 395 391	428 428 428 428 428 428	10,250 10,300 10,350 10,400 10,450	10,350 10,400 10,450	177 173 169 166 162	330 326 322 319 315	13,300 13,350 13,400	13,300 13,350 13,400 13,450 13,500	0 0 0 0	101 97 93 89 85
1,500 1,550 1,600 1,650 1,700	1,550 1,600 1,650 1,700 1,750	117117120120124124128128132132	4,500 4,550 4,600 4,650 4,700	4,550 4,600 4,650 4,700 4,750	346 350 354 358 361	346 350 354 358 361	7,500 7,550 7,600 7,650 7,700	7,550 7,600 7,650 7,700 7,750	387 384 380 376 372	428 428 428 428 428 428	10,500 10,550 10,600 10,650 10,700	10,600 10,650 10,700	158 154 150 146 143	311 307 303 299 296	13,550 13,600 13,650	13,550 13,600 13,650 13,700 13,750	0 0 0 0	81 78 74 70 66
1,750 1,800 1,850 1,900 1,950	1,800 1,850 1,900 1,950 2,000	136136140140143143147147151151	4,750 4,800 4,850 4,900 4,950	4,800 4,850 4,900 4,950 5,000	365 369 373 377 381	365 369 373 377 381	7,750 7,800 7,850 7,900 7,950	7,800 7,850 7,900 7,950 8,000	368 365 361 357 353	428 428 428 428 428 428	10,750 10,800 10,850 10,900 10,950	10,850 10,900 10,950	139 135 131 127 124	292 288 284 280 277	13,800 13,850 13,900	13,800 13,850 13,900 13,950 14,000	0 0 0 0	62 59 55 51 47
2,000 2,050 2,100 2,150 2,200	2,050 2,100 2,150 2,200 2,250		5,000 5,050 5,100 5,150 5,200	5,150 5,200	396	384 388 392 396 400	8,000 8,050 8,100 8,150 8,200	8,150 8,200	342 338	428 428		11,100 11,150 11,200	120 116 112 108 104	273 269 265 261 257	14,050 14,100 14,150	14,050 14,100 14,150 14,200 14,250	0 0 0 0	43 39 36 32 28
2,250 2,300 2,350 2,400 2,450	2,300 2,350 2,400 2,450 2,500	182 182 186 186	5,250 5,300 5,350 5,400 5,450	5,350 5,400 5,450	411 415	404 407 411 415 419	8,250 8,300 8,350 8,400 8,450	8,400 8,450	326 322 319	428 428 428	11,250 11,300 11,350 11,400 11,450	11,350 11,400 11,450	101 97 93 89 85	254 250 246 242 238	14,300 14,350 14,400	14,300 14,350 14,400 14,450 14,500	0 0 0 0	24 20 16 13 9
2,500 2,550 2,600 2,650 2,700	2,550 2,600 2,650 2,700 2,750	205 205	5,500 5,550 5,600 5,650 5,700	5,650 5,700	428 428 428	423 428 428 428 428 428	8,500 8,550 8,600 8,650 8,700	8,600 8,650 8,700	307 303 299	428 428	11,500 11,550 11,600 11,650 11,700	11,600 11,650 11,700	81 78 74 70 66	227 223		14,550 14,590	0	5 2
2,750 2,800 2,850 2,900 2,950		216 216 220 220 224 224	5,750 5,800 5,850 5,900 5,950	5,850 5,900 5,950	428 428 428	428 428 428 428 428 428	8,750 8,800 8,850 8,900 8,950	8,850 8,900	288 284 280	428 428 428	11,750 11,800 11,850 11,900 11,950	11,850 11,900 11,950	62 59 55 51 47	215 212 208 204 200				

* If the amount you are looking up from the worksheet is at least \$12,550 but less than \$12,590, your credit is \$2. Otherwise, you cannot take the credit.

Need more information or forms? See page 31.

Line 9

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

Amount paid with request for extension of time to file. If you filed Form 4868 to get an automatic extension of time to file, include in the total on line 9 any amount you paid with that form or by electronic funds withdrawal or credit card. If you paid by credit card, do not include on line 9 the convenience fee you were charged. To the left of line 9, enter "Form 4868" and show the amount paid.

Line 10

Tax

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

- Yes. See Pub. 967 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
- No. Use the Tax Table that starts on page 18.

Refund

If line 11a is under \$1, we will send the refund only if you request it when you file your return. If you want to check the status of your refund, please wait at least 6 weeks (3 weeks if you filed electroni-cally) from the date you filed to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electroni-cally). See page 29 for details.



If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2008 on page 27.

Refund Offset

If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the refund on line 11a may be used (offset) to IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have a question about it, contact the agency(ies) you owe the debt to.

Injured spouse. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 11a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 30) or see Form 8379.

Lines 11a Through 11d

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically into your checking or savings account, including an individual retirement arrangement (IRA).

Why Use Direct Deposit?

• You get your refund faster by direct deposit than you do by check.

• Payment is more secure. There is no check to get lost.

• It is more convenient. You do not have to make a trip to the bank to deposit your check.

• It saves tax dollars. It costs the government less to refund by direct deposit.

If you want us to directly deposit the amount shown on line 11a into your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

Check the box on line 11a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or

• Complete lines 11b through 11d if you want your refund deposited to only one account. Otherwise, we will send you a check.

Note. If you do not want your refund directly deposited into your account, do not check the box on line 11a. Draw a line through the boxes on lines 11b and 11d.



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

different from the routing number on your checks. If you file a joint return and check the box on line 11a and attach Form 8888 or fill in lines 11b through 11d, your spouse may get at least part of the refund.

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

Line 11a. You cannot file Form 8888 and split your refund among two or three accounts if Form 8379 is filed with your return.

Line 11b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check below, the routing number is 250250025. William and Doris Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 11b if:

• Your deposit is to a savings account that does not allow you to write checks, or

• Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 11c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an IRA, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted.

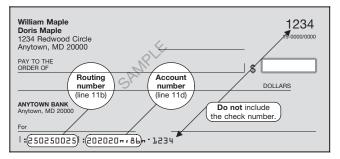
Line 11d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.



deposit.

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

Sample Check—Lines 11b Through 11d



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

Amount You Owe

IRS *e-file* offers you the electronic payment option of electronic funds withdrawal (EFW). EFW can be **"C~file** used to pay your current year balance due and can be used to make up to four estimated tax payments. If you are filing early, you can schedule your payment for withdrawal from your account on a future date, up to and including April 15, 2008. If you file your return after April 15, 2008, you can now include interest and pen-alty in your payment. Visit *www.irs.gov* and enter "e-pay" in the search box for details.

You also can pay using the electronic federal tax payment system (EFTPS), a free tax payment system that allows you to make payments online or by phone. For more information or details on enrolling, visit www.eftps.gov or call Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.

Line 12



To save interest and penalties, pay your taxes in full by April 15, 2008. You do not have to pay if line 12 is under \$1.

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

To pay by check or money order. Enclose in the envelope with your return a check of money order payable to the "United States Treasury" for the full amount when you file. Do not attach the payment to your return. Do not send cash. Write "2007 Form 1040EZ" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a iont return or the SSN shown first or your return joint return, enter the SSN shown first on your return.

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

To pay by credit card. You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll-free or visit the website of either service provider listed on this page and follow the instructions. A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

Link2Gov Corporation
1-888-PAY-1040 SM
(1-888-729-1040)
1-888-658-5465
(Customer Service)
www.PAY1040.com

Official Payments Corporation 1-800-2PAY-TAXSM (1-800-272-9829) 1-877-754-4413 (Customer Service) www.officialpayments.com



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4 or (b) increase the tax withheld from other income by filing Form W-4V. See Income tax withholding and estimated tax payments for 2008 on page 27.

What if You Cannot Pay?

Installment payments. If you cannot pay the full amount shown on line 12 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2008. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

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

Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 12 is at least \$1,000 and it is more than 10% of the tax shown on your return. The "tax shown on your return" is the amount on line 10 minus the amount on line 8a. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or 1040 to do so.

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

Exceptions to the penalty. You will not owe the penalty if your 2006 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2006 return and you were a U.S. citizen or resident for all of 2006, or

2. Line 7 on your 2007 return is at least as much as the tax shown on your 2006 return.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2007 tax return with the IRS, check the "Yes" box in the "Third party designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

Give the IRS any information that is missing from your return,

• Call the IRS for information about the processing of your return or the status of your refund or payment(s),

 Receive copies of notices or transcripts related to your return, upon request, and

 Respond to certain IRS notices about math errors, offsets, and return preparation.

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2008 tax return. This is April 15, 2009, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see Death of a taxpayer on page 28.

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

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

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records.

Someone who prepares your return but does not charge you should not sign your return.

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

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2006 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2006 Form 1040, line 38; Form 1040A, line 21; or Form 1040EZ, line 4. If you do not have your 2006 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you

used to electronically sign your 2006 return.) You will also be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual social security statement.

If you are filing your return electronically using a tax practitioner, you are required to sign the return electronically. The practitioner will tell you how.



You cannot sign your return electronically (but can still file electronically) if you are not using a tax practitioner and you are a first-time filer under age 16 at the end of 2007.

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

Form 8453-OL. Your return is not complete without your signature. If you are not filing through a tax practitioner and you are not eligible or choose not to sign your return electronically, you must complete, sign, and file Form 8453-OL.

2007 Tax Table

Example. Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is \$26,250. First, he finds the \$26,250-26,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is \$3,550. This is the tax amount he should enter on line 10 of Form 1040EZ.

At least	But less than	J. J.	Married filing jointly
		Your ta	ax is—
26,200	26,250		3,151
26,250	26,300	(3,550)	3,159
26,300	26,350	3,558	3,166
26,350	26,400	3,565	3,174

If Form line 6, is	1040EZ,	And yo	u are –	If Form 1 line 6, is	1040EZ,	And yo	u are –	If Form line 6, is	1040EZ,	And yo	ou are –	If Form line 6, is	1040EZ,	And yo	ou 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 ta	ax is –			Your ta	ax is –			Your t	ax is –			Your t	ax is –
05	.5	Q	0	1,500	1,525	151	151	3,00)			6,000			
15	15 25	1	1	1,525 1,550	1,550 1,575	154 156	154 156	3,000	3,050	303	303	6,000	6,050	603	603
25 50	50 75	4	4	1,575	1,600 1,625	159 161	159 161	3,050 3,100	3,100 3,150	308 313	308 313	6,050 6,100	6,100 6,150	608 613	608 613
75	100	9	9	1,625	1,650	164	164	3,150	3,200 3,250	318 323	318 323	6,150 6,200	6,200 6,250	618 623	618 623
100 125	125 150	11	11	1,650 1,675	1,675 1,700	166 169	166 169	3,250 3,300	3,300 3,350	328 333	328 333	6,250 6,300	6,300 6,350	628 633	628 633
150 175	175 200	16 19	16 19	1,700 1,725	1,725 1,750	171 174	171 174	3,350	3,400	338	338	6,350	6,400	638	638
200 225	225 250	21 24	21 24	1,750	1,775	176 179	176 179	3,400 3,450	3,450 3,500	343 348	343 348	6,400 6,450	6,450 6,500	643 648	643 648
250 275	275 300	26 29	26 29	1,800	1,825	181	181	3,500 3,550	3,550 3,600	353 358	353 358	6,500 6,550	6,550 6,600	653 658	653 658
300	325	31	31	1,825 1,850	1,850 1,875	184 186	184 186	3,600 3,650	3,650 3,700	363 368	363 368	6,600 6,650	6,650 6,700	663 668	663 668
325 350	350 375	34 36	34 36	1,875	1,900	189	189	3,700 3,750	3,750 3,800	373 378	373 378	6,700 6,750	6,750 6,800	673 678	673 678
375 400	400 425	39 41	39 41	1,900 1,925	1,925 1,950	191 194	191 194	3,800	3,850	383	383	6.800	6,850	683	683
425 450	450 475	44 46	44 46	1,950 1,975	1,975 2,000	196 199	196 199	3,850 3,900	3,900 3,950	388 393	388 393	6,850 6,900	6,900 6,950	688 693	688 693
475	500	49	49	2,000)			3,950	4,000	398	398	6,950	7,000	698	698
500 525	525 550	51 54	51 54	2,000	2,025	201	201	4,000		400	402	7,00		700	700
550 575	575 600	56 59	56 59	2,025 2,050	2,050 2,075	204 206	204 206	4,000 4,050	4,050 4,100	403 408	403	7,000 7,050	7,050 7,100	703 708	703 708
600 625	625 650	61 64	61 64	2,075	2,100	209	209	4,100 4,150	4,150 4,200	413 418	413 418	7,100 7,150	7,150 7,200	713 718	713 718
650 675	675 700	64 66 69	66 69	2,100	2,125 2,150	211 214	211 214	4,200 4,250	4,250 4,300	423 428	423 428	7,200 7,250	7,250 7,300	723 728	723 728
700	725	71	71	2,150 2,175	2,175 2,200	216 219	216 219	4,300 4,350	4,350 4,400	433 438	433 438	7,300 7,350	7,350 7,400	733 738	728 733 738
725 750	750 775	74 76	74 76	2,200 2,225	2,225 2,250	221 224	221 224	4,400 4,450	4,450 4,500	443	443 448	7,400	7,450	743	743
775 800	800 825	79 81	79 81	2,250	2,275 2,300	226 229	226 229	4,500	4,550	448	453	7,450	7,500 7,550	748 753	748 753
825	850	84	84	2,300	2,325	231	231	4,550 4,600	4,600 4,650	458 463	458 463	7,550	7,600 7,650	758 763	758 763
850 875	875 900	86 89	86 89	2,325 2,350	2,350 2,375	234 236	234 236	4,650 4,700	4,700 4,750	468 473	468 473	7,650 7,700	7,700 7,750	768 773	768 773
900 925	925 950	91 94	91 94	2,375	2,400	239	239	4,750 4,800	4,800 4,850	478 483	478 483	7,750	7,800 7,850	778	778
950 975	975 1,000	96 99	96 99	2,400 2,425	2,425 2,450	241 244	241 244	4,850	4,900 4,950	488 493	488 493	7,850	7,900	790	788
1,00	· ·			2,450 2,475	2,475 2,500	246 249	246 249	4,950	5,000	493	498	7,900 7,950	7,950 8,000	798 805	793 798
1,000	1,025	101	101	2,500 2,525	2,525 2,550	251 254	251 254	5,00)			8,00	0		
1,025 1,050	1,050 1,075	104 106	104 106	2,550	2,575 2,600	256 259	256 259	5,000 5,050	5,050 5,100	503 508	503 508	8,000 8,050	8,050 8,100	813 820	803 808
1,075	1,100	109	109	2,600	2.625	261	261	5,100	5,150	513 518	513	8,100	8,150	828	813
1,100	1,125 1,150		111	2,625 2,650	2,650 2,675	264 266	264 266	5,150	5,200 5,250 5,300	523	518	8,150 8,200 8,250	8,200 8,250	835 843	818 823
1,150 1,175	1,175 1,200	116 119	116 119	2,675 2,700	2,700 2,725	269 271	269 271	5,250 5,300	5,350	528 533	528 533	8,300	8,300 8,350	850 858	828 833
1,200 1,225	1,225 1,250	121 124	121 124	2,725	2,750 2,775	274 276	274 276	5,350 5,400	5,400 5,450	538 543	538 543	8,350 8,400	8,400 8,450	865 873	838 843
1,250	1,275	126	126 129	2,775	2,800	279	279	5,450	5,500 5,550	548 553	548 553	8,450 8,500	8,500 8,550	880 888	848
1.300	1.325	131	131	2,800 2,825	2,825 2,850	281 284	281 284	5,550	5,600	558	558	8,550	8,600	895	853 858
1,325 1,350 1,375	1,350 1,375	134 136	134 136	2,850 2,875	2,875 2,900	286 289	286 289	5,600 5,650	5,650 5,700	563 568	563 568	8,600 8,650	8,650 8,700	903 910	863 868
	1,400	139	139	2,900	2,925	291 294	291 294	5,700 5,750	5,750 5,800	573 578	573 578	8,700 8,750	8,750 8,800	918 925	873 878
1,400 1,425	1,425 1,450	141	141	2,925 2,950	2,950 2,975	296	296	5,800 5,850	5,850 5,900	583 588	583 588	8,800	8,850 8,900	933	883
1,450 1,475	1,475 1,500	146 149	146 149	2,975	3,000	299	299	5,850 5,900 5,950	5,950	593 598	593 598	8,850 8,900	8,950	940 948	888 893
								5,950	6,000	298	296	8,950	9,000	955	898

												2007			ontinuec
If Form line 6, is	1040EZ, s-	And yo	u are –	If Form line 6, is	1040EZ,	And yo	u are-	If Form line 6, is	1040EZ,	And yo	u are-	If Form line 6, is	1040EZ,	And yo	ou 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 t	ax is-			Your t	ax is –			Your ta	ax is –			Your t	ax is-
9,00	0			12,0	00	1			00			18,0	00		
9,000	9,050	963	903	12,000	12,050	1,413	1,203	15,000	15,050	1,863	1,503	18,000 18,050	18,050	2,313 2,320	1,921
9,050 9,100	9,100 9,150	970 978	908 913	12,050	12,100 12,150	1,420 1,428	1,208 1,213	15,050	15,100 15,150	1,870 1,878	1,508 1,513	18,050	18,100 18,150	2,320 2,328	1,921 1,929 1,936
9,150	9,200	985	918	12,150	12,200	1,435	1,218	15,150	15,200	1,885	1,518	18,150	18,200 18,250	2,335	1,944 1,951
9,200 9,250	9,250 9,300	993 1,000	923 928	12,250	12,300	1,450	1,228	15,200 15,250	15,250 15,300	1,893 1,900	1,523 1,528	18,250	18,300	2,350 2,358	1,959
9,300 9,350	9,350 9,400	1,008 1,015	933 938	12,300 12,350	12,350 12,400	1,458 1,465	1,238	15,300 15,350	15,350 15,400	1,908 1,915	1,533 1,538	18,350	18,350 18,400	2,365	1,966 1,974
9,400 9,450	9,450 9,500	1,023 1,030	943 948	12,400 12,450	12,450 12,500	1,473 1,480	1,243 1,248	15,400	15,450 15,500	1,923 1,930	1,543 1,548	18,400 18,450	18,450 18,500	2,373 2,380	1,981 1,989
9,500	9,550	1,038	953 958	12,500 12,550	12,550 12,600	1,488 1,495	1,253	15,500	15,550 15,600	1,938	1,553	18,500 18,550	18,550 18,600	2,388 2,395	1,996 2,004
9,550 9,600	9,600 9,650	1.053	963	12,600	12,650	1,503	1,263	15,600	15,650	1,953	1,563	18,600	18,650	2,403	2,011 2,019
9,650 9,700	9,700 9,750	1,060	968 973	12,650 12,700	12,700 12,750	1,510 1,518	1,268 1,273	15,650 15,700	15,700 15,750	1,960 1,968	1,569 1,576	18,650 18,700	18,700 18,750	2,410 2,418	2.026
9,750	9,800	1,075	978	12,750	12,800 12,850	1,525 1,533	1,278 1,283	15,750	15,800 15,850	1,975 1,983	1,584 1,591	18,750	18,800 18,850	2,425 2,433	2,034 2,041
9,800 9,850	9,850 9,900	1,083 1,090	983 988	12,850	12,900	1,540	1,288 1,293	15,850	15,900	1,990	1,599	18,850	18,900 18,950	2,440 2,448	2,049 2,056
9,900 9,950	9,950 10,000	1,098 1,105	993 998	12,950	13,000	1,555	1,298	15,950	16,000	2,005	1,614	18,950	19,000	2,440	2,050
10,000				13,0	00			16,000			19,0	00			
10,000	10,050	1,113	1,003	13,000 13,050	13,050 13,100	1,563 1,570	1,303 1,308	16,000 16,050	16,050 16,100	2,013 2,020	1,621 1,629	19,000 19,050	19,050 19,100	2,463 2,470	2,071
10,050 10,100	10,100 10,150	1,120 1,128	1,008 1,013	13,100 13,150	13,150 13,200	1,578 1,585	1,313	16,100	16,150 16,200	2,028 2,035	1,636	19,100	19,150 19,200	2,478 2,485	2,079 2,086 2,094
10,150	10,200 10,250	1,135	1,018	13,200	13,250	1,593	1.323	16,200	16,250	2,043	1,651	19.200	19,250	2.493	2,101 2,109
10,250 10,300	10,300 10,350	1,150	1,028	13,250 13,300	13,300 13,350	1,600 1,608	1,328 1,333	16,250 16,300	16,300 16,350	2,050 2,058	1,659 1,666	19,250 19,300	19,300 19,350	2,500 2,508	2,116
10,350	10,400	1,165	1,038	13,350	13,400 13,450	1,615 1,623	1,338 1,343	16,350	16,400 16,450	2,065 2,073	1,674	19,350	19,400 19.450	2,515	2,124
10,400 10,450	10,450 10,500	1,173 1,180	1,043 1,048	13,450 13,500	13,500 13,550	1,630	1,348	16,450	16,500	2,080	1,689	19,450	19,500 19,550	2,523 2,530 2,538	2,131 2,139 2,146
10,500 10,550	10,550 10,600	1,188 1,195	1,053 1,058	13,550	13,600	1,645	1,358	16,500 16,550	16,550 16,600	2,088 2,095	1,704	19,550	19,600	2,545	2,154
10,600 10,650	10,650 10,700	1,203 1,210	1,063 1,068	13,600 13,650	13,650 13,700	1,653 1,660	1,363	16,600	16,650 16,700	2,103 2,110	1,711 1,719	19,600 19,650	19,650 19,700	2,553 2,560	2,161 2,169
10,700	10,750	1,218	1,073	13,700 13,750	13,750 13,800	1,668 1,675	1,373	16,700 16,750	16,750 16,800	2,118 2,125	1,726	19,700 19,750	19,750 19,800	2,568 2,575	2,176 2,184
10,750 10,800	10,800 10,850	1,225	1,078 1,083	13,800 13,850	13,850	1,683	1,383 1,388	16,800	16,850	2,133	1,741	19,800 19,850	19,850	2,583 2,590	2,191 2,199
10,850 10,900	10,900 10,950	1,240	1,088	13,900	13,900 13,950	1,690 1,698	1,393	16,850 16,900	16,900 16,950	2,140 2,148	1,749 1,756	19,900	19,900 19,950	2,598	2,206
10,950	11,000	1,255	1,098	13,950	14,000	1,705	1,398	16,950	17,000	2,155	1,764	19,950	20,000	2,605	2,214
11,0		4	4	14,00	14,050	1,713	1,403	17,00	JU 17,050	2,163	1,771	20,00	20,050	2,613	2,221
11,000 11,050	11,050 11,100	1,263 1,270	1,103 1,108	14,050	14,100	1,720	1,408	17,000	17,100	2,103	1,779	20,050 20,100	20,100 20,150	2,620 2,628	2,229 2,236
11,100 11,150	11,200	1,278 1,285	1,113 1,118	14,150	14,200	1,735	1,418	17,150	17,150 17,200	2,185	1,786 1,794	20,150	20,200	2,635	2,244
11,200 11,250	11,250 11,300	1,293 1,300	1,123 1,128	14,200 14,250 14,300	14,250 14,300	1,743 1,750	1,423 1,428	17,200	17,250 17,300	2,193 2.200	1,801 1,809	20,200 20,250 20,300	20,250 20,300	2,643 2,650 2,658	2,251 2,259 2,266
11,300	11,350	1,308	1,133	14,300 14,350	14,350 14,400	1,758 1,765	1,433 1,438	17,250 17,300 17,350	17,300 17,350 17,400	2,200 2,208 2,215	1,816	20,300 20,350	20,350 20,400	2,658 2,665	2,266 2,274
11,350 11,400	11,400 11,450	1,315 1,323	1,138 1,143			1,773	1.443	17,400	17,450	2.223	1,831	20,400	20,450	2,673	2,281
11,400 11,450 11,500	11,500 11,550	1,323 1,330 1,338	1,148	14,400 14,450 14,500 14,550	14,450 14,500 14,550	1,780	1,448	17,450 17,500 17,550	17,500 17,550	2,230 2,238 2,245	1,839 1,846	20,400 20,450 20,500	20,500 20,550	2,673 2,680 2,688	2,281 2,289 2,296 2,304
11,550 11,600	11,600 11,650	1,345 1,353	1,158	14,550	14,600	1,795 1,803	1,458 1,463	17,550	17,600 17,650	2,245 2,253	1,854 1,861	20,550	20,600 20,650	2,695	2,304
11,650	11,700 11,750	1.360	1,168	14,600 14,650 14,700 14,750	14,650 14,700 14,750	1,810	1,468 1,473	17,650	17,700 17,750	2,255 2,260 2,268	1,869	20,600 20,650 20,700	20,700 20,750	2,703 2,710 2,718	2,311 2,319 2,326
11,750	11,800	1,368 1,375	1,173 1,178		14,800	1,825	1,478	17,750	17,750 17,800	2,275	1,876 1,884	20,750	20,800	2,725	2,334
11,800 11,850	11,850 11,900	1,383	1,183 1,188	14,800 14,850	14,850 14,900	1,833 1,840	1,483 1,488	17,800 17,850	17,850 17,900	2,283 2,290	1,891 1,899	20,800 20,850	20,850 20,900	2,733 2,740	2,341 2,349 2,356
11,900 11,950	11,950 12,000	1,398	1,193 1,198	14,900 14,950	14,950 15,000	1,848 1,855	1,493 1,498	17,900	17,950 18,000	2,298 2,305	1,906 1,914	20,900 20,950	20,950 21,000	2,748 2,755	2,356 2,364
11,350	12,000	1,403	1,130	14,550	13,000	1,000	1,430	17,950	10,000	2,303	1,914	20,000	21,000	2,755	2,004

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		e-Con		If Form	1040F7	A		If Form	1040EZ,	A		If Form	1040EZ,	A			
If Form 1 line 6, is	-	And yo	ou are –	line 6, is	_	And yo	ou are –	line 6, is	;-	And yo	u are –	line 6, is	;-	And yo	ou 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 t	ax is –			Your t	ax is –			Your t	ax is –			Your t	ax is–		
21,00	00			24,00	00			27,0	00			30,000		1			
21,000	21,050	2,763	2,371	24,000	24,050	3,213	2,821	27,000	27,050	3,663	3,271	30,000	30,050	4,113	3,721		
21,050 21,100	21,100 21,150	2,770 2,778	2,379 2,386	24,050 24,100	24,100 24,150	3,220 3,228	2,821 2,829 2,836	27,050	27,100 27,150	3,670 3,678	3,279 3,286	30,050	30,100 30,150	4,120	3,729 3,736		
21,150 21,200	21,200 21,250	2,785 2,793	2,394 2,401	24,150	24,200 24,250	3,235 3,243	2,844 2,851	27,150	27,200 27,250	3,685 3,693	3,294 3,301	30,150 30,200	30,200 30,250	4,135	3,744 3,751		
21,250 21,300	21,300 21,350	2,800 2,808	2,409 2,416	24,250 24,300	24,300 24,350	3,250 3,258	2,859 2,866	27,250 27,300	27,300 27,350	3,700 3,708	3,309 3,316	30,250 30,300	30,300 30,350	4,150 4,158	3,759 3,766		
21,350	21,400	2,815	2,424	24,350	24,400	3,265	2,874	27,350	27,400	3,715	3,324	30,350	30,400	4,165	3,774		
21,400 21,450	21,450 21,500	2,823 2,830	2,431 2,439	24,400 24,450	24,450 24,500	3,273 3,280	2,881 2,889	27,400	27,450 27,500	3,723 3,730	3,331 3,339	30,400 30,450	30,450 30,500	4,173	3,781 3,789		
21,500 21,550	21,550 21,600	2,838 2,845	2,446 2,454	24,500 24,550	24,550 24,600	3,288 3,295	2,896 2,904	27,500 27,550	27,550 27,600	3,738 3,745	3,346 3,354	30,500 30,550	30,550 30,600	4,188 4,195	3,796 3,804		
21,600 21,650	21,650 21,700	2,853 2,860	2,461 2,469	24,600 24,650	24,650 24,700	3,303 3,310	2,911 2,919	27,600 27,650	27,650 27,700	3,753 3,760	3,361 3,369	30,600 30,650	30,650 30,700	4,203 4,210	3,811 3,819		
21,700 21,750	21,750 21,800	2,868 2,875	2,476 2,484	24,700 24,750	24,750 24,800	3,318 3,325	2,926 2,934	27,700 27,750	27,750 27,800	3,768 3,775	3,376 3,384	30,700 30,750	30,750 30,800	4,218 4,225	3,826 3,834		
21,800	21,850	2,883	2,491	24,800	24,850	3,333	2,941	27,800	27,850	3,783	3,391	30,800	30,850	4.233	3,841		
21,850 21,900	21,900 21,950	2,890 2,898	2,499 2,506	24,850 24,900	24,900 24,950	3,340 3,348	2,949 2,956	27,850 27,900	27,900 27,950	3,790 3,798	3,399 3,406	30,850 30,900	30,900 30,950	4,240 4,248	3,849 3,856		
21,950	22,000	2,905	2,514	24,950	25,000	3,355	2,964	27,950	28,000	3,805	3,414	30,950	31,000	4,255 3,864			
22,000				25,00	0.071	28,0		0.010	0.401	31,000 31,000 31,050 4,263 3,87							
22,000 22,050	22,050 22,100	2,913 2,920	2,521 2,529	25,000 25,050	25,050 25,100	3,363 3,370	2,971 2,979	28,000 28,050	28,050 28,100	3,813 3,820	3,421 3,429	31,000	31,050 31,100	4,270	3,871 3,879 3,886		
22,100 22,150	22,150 22,200	2,928 2,935	2,536 2,544	25,100 25,150	25,150 25,200	3,378 3,385	2,986 2,994	28,100 28,150	28,150 28,200	3,828 3,835	3,436 3,444	31,100 31,150	31,150 31,200	4,278 4,285	3,886 3,894		
22,200 22,250	22,250 22,300	2,943 2,950	2,551 2,559	25,200 25,250	25,250 25,300	3,393 3,400	3,001 3,009	28,200 28,250	28,250 28,300	3,843 3,850	3,451 3,459	31,200 31,250	31,250 31,300	4,293 4,300	3,901 3,909		
22,300 22,350	22,350 22,400	2,958 2,965	2,566 2,574	25,300 25,350	25,350 25,400	3,408 3,415	3,016 3,024	28,300 28,350	28,350 28,400	3,858 3,865	3,466 3,474	31,300	31,350 31,400	4,308 4,315	3,916 3,924		
22,400	22,450	2,973	2,581	25,400	25,450	3,423	3,031	28,400	28,450	3,873	3,481	31,400	31,450	4,323	3,931		
22,450 22,500	22,500 22,550	2,980 2,988	2,589 2,596	25,450 25,500	25,500 25,550	3,430 3,438	3,039 3,046	28,450 28,500	28,500 28,550	3,880 3,888	3,489 3,496	31,450 31,500	31,500 31,550	4,330 4,338	3,939 3,946		
22,550 22,600	22,600 22,650	2,995 3,003	2,604 2,611	25,550 25,600	25,600 25,650	3,445 3,453	3,054 3,061	28,550 28,600	28,600 28,650	3,895 3,903	3,504 3,511	31,550	31,600 31,650	4,345 4,353	3,954 3,961		
22,650 22,700	22,700 22,750	3,010 3,018	2,619 2,626	25,650 25,700	25,700 25,750	3,460 3,468	3,069 3,076	28,650 28,700	28,700 28,750	3,910 3,918	3,519 3,526	31,650 31,700	31,700 31,750	4,360 4,368	3,969 3,976		
22,750	22,800	3,025	2,634	25,750	25,800	3,475	3,084	28,750	28,800	3,925	3,534	31,750	31,800	4,375	3,984		
22,800 22,850	22,850 22,900	3,033 3,040	2,641 2,649	25,800 25,850	25,850 25,900	3,483 3,490	3,091 3,099 3,106	28,800 28,850	28,850 28,900	3,933 3,940	3,541 3,549	31,800 31,850	31,850 31,900	4,383 4,393	3,991 3,999		
22,900 22,950	22,950 23,000	3,048 3,055	2,656 2,664	25,900 25,950	25,950 26,000	3,498 3,505	3,106 3,114	28,900 28,950	28,950 29,000	3,948 3,955	3,556 3,564	31,900 31,950	31,950 32,000	4,405 4,418	4,006 4,014		
23,00	00			26,00	00			29,0	00			32,0	00				
23,000 23,050	23,050 23,100	3,063 3,070	2,671 2,679	26,000 26,050	26,050 26,100	3,513 3,520	3,121 3,129	29,000 29,050	29,050 29,100	3,963 3,970	3,571 3,579	32,000 32,050	32,050 32,100	4,430 4,443	4,021 4,029		
23,100 23,150	23,150 23,200	3,078 3,085	2,686 2,694	26,100 26,150	26,150 26,200	3,528 3,535	3,136 3,144	29,100 29,150	29,150 29,200	3,978 3,985	3,586 3,594	32,100 32,150	32,150 32,200	4,455 4,468	4,036 4,044		
23,200	23,250	3,093 3,100	2 701	26,200	26,250	3,543	3 151	29,200 29,250	29,250	3,993 4,000	3.601	32,200	32,250	4,480	4,051		
23,200 23,250 23,300 23,350	23,250 23,300 23,350 23,400	3,100 3,108 3,115	2,709 2,716 2,724	26,200 26,250 26,300 26,350	26,300 26,350 26,400	3,543 3,550 3,558 3,565	3,159 3,166 3,174	29,250 29,300 29,350	29,250 29,300 29,350 29,400	4,008	3,609 3,616 3,624	32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400	4,480 4,493 4,505 4,518	4,051 4,059 4,066 4,074		
23,350 23,400	23,400 23,450	3,115 3,123	2,724	26,350	26,400 26,450	3,565 3,573	3.181	29,350	29,400 29,450	4,015	3,624 3,631	32,350 32,400	32,400 32,450	4,518	4,074 4,081		
23,400 23,450 23,500	23,450 23,500 23,550	3,123 3,130 3,138	2,731 2,739 2,746	26,400 26,450 26,500 26,550	26,450 26,500 26,550	3,573 3,580 3,588	3,189 3,196	29,400 29,450 29,500	29,500 29,550	4,023 4,030 4,038	3,631 3,639 3,646	32,400 32,450 32,500 32,550	32,450 32,500 32,550	4,530 4,543 4,555 4,568	4,081 4,089 4,096		
23,550	23,550 23,600	3,138 3,145	2,754	26,550	26,600	3,595	3,204	29,550	29,600	4,045	3,646 3,654	32,550	32,550 32,600	4,568	4,096 4,104		
23,600 23,650	23,650 23,700	3,153 3,160	2,761 2,769	26,600 26,650 26,700 26,750	26,650 26,700	3,603 3,610	3,211 3,219	29,600 29,650	29,650 29,700	4,053 4,060	3,661 3,669	32,600 32,650 32,700 32,750	32,650 32,700	4,580 4,593	4,111 4,119		
23,700 23,750	23,750 23,800	3,168 3,175	2,776 2,784	26,700 26,750	26,750 26,800	3,618 3,625	3,226 3,234	29,700 29,750	29,750 29,800	4,068 4,075	3,676 3,684	32,700 32,750	32,750 32,800	4,605 4,618	4,126 4,134		
23,800 23,850	23,850 23,900	3,183 3,190	2,791	26,800	26,850 26,900	3.633	3.241	29,800	29,850	4.083	3,691	32,800 32,850	32.850	4,630 4,643	4,141		
23,900	23,950	3,198	2,799 2,806	26,800 26,850 26,900	26,950	3,640 3,648	3,249 3,256	29,850 29,900	29,900 29,950	4,090 4,098	3,699 3,706	32,900	32,900 32,950	4,655	4,149 4,156		
23,950	24,000	3,205	2,814	26,950	27,000	3,655	3,264	29,950	30,000	4,105	3,714	32,950	33,000	4,668	4,164		

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If Form line 6, is	1040EZ, 3-	And yo	ou are –	If Form 1 line 6, is		And yo	ou are –	If Form line 6, is	1040EZ, 5-	And yo	u are-	If Form interference	1040EZ,	And yo	ou 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 t				Your t				Your t				Your t	
33,0	00			36,00	00			39,0	00			42,00	00		
33,000	33,050	4,680	4,171	36,000	36,050	5,430	4,621	39,000	39,050	6,180	5,071	42,000	42,050	6,930	5,521
33,050 33,100	33,100 33,150	4,693 4,705	4,179 4,186	36,050 36,100	36,100 36,150	5,443 5,455	4,629 4,636	39,050 39,100	39,100 39,150	6,193 6,205	5,079 5,086	42,050 42,100	42,100 42,150	6,943 6,955	5,529 5,536 5,544
33,150	33,200	4,718	4,194	36,150	36,200	5,468	4,644	39,150	39,200	6,218	5,094	42,150	42,200	6,968	5,544
33,200 33,250	33,250 33,300	4,730 4,743	4,201 4,209	36,200 36,250	36,250 36,300	5,480 5,493	4,651 4,659	39,200 39,250	39,250 39,300	6,230 6,243	5,101 5,109 5,116	42,200 42,250	42,250 42,300	6,980 6,993	5,551 5,559 5,566
33,300 33,350	33,350 33,400	4,755 4,768	4,216 4,224	36,300 36,350	36,350 36,400	5,505 5,518	4,666 4,674	39,300 39,350	39,350 39,400	6,255 6,268	5,116 5,124	42,300 42,350	42,350 42,400	7,005 7,018	5,566 5,574
33,400	33,450	4,780	4,231	36,400	36,450	5,530	4,681	39,400	39,450	6.280	5.131	42,400	42,450	7,030	5,581 5,589
33,450 33,500	33,500 33,550	4,793 4,805	4,239 4,246	36,450 36,500	36,500 36,550	5,543 5,555	4,689 4,696	39,450 39,500	39,500 39,550	6,293 6,305	5,139 5,146	42,450 42,500	42,500 42,550	7,043 7,055	5,596
33,550 33,600	33,600 33,650	4,818 4,830	4,254 4,261	36,550 36,600	36,600 36,650	5,568 5,580	4,704 4,711	39,550 39,600	39,600 39,650	6,318 6,330	5,154 5,161	42,550 42,600	42,600 42,650	7,068 7,080	5,604
33,650 33,700	33,700 33,750	4,843 4,855	4,269 4,276	36,650 36,700	36,700 36,750	5,593 5,605	4,719 4,726	39,650 39,700	39,700 39,750	6,343 6,355	5,169 5,176	42,650 42,700	42,700 42,750	7,093	5,611 5,619
33,750	33,800	4,868	4,284	36,750	36,800	5,618	4,734	39,750	39,800	6,368	5,184	42,750	42,800	7,118	5,626 5,634
33,800 33,850	33,850 33,900	4,880 4,893	4,291 4,299	36,800 36,850	36,850 36,900	5,630 5,643	4,741 4,749	39,800 39,850	39,850 39,900	6,380 6,393	5,191 5,199	42,800 42,850	42,850 42,900	7,130 7,143	5,641 5,649
33,900 33,950	33,950	4,905 4,918	4,306 4,314	36,900 36,950	36,950 37,000	5,655 5,668	4,756 4,764	39,900 39,950	39,950 40,000	6,405 6,418	5,206 5,214	42,900 42,950	42,950 43,000	7,155 7,168	5,656 5,664
34,0	00			37,00				40,0				43,00	00		
34,000		4,930	4,321	37,000	37,050	5,680	4,771	40,000	40,050	6,430	5,221	43,000	43,050	7,180	5,671
34,050 34,100	34,100 34,150	4,943 4,955	4,329 4,336	37,050 37,100	37,100 37,150	5,693 5,705	4,779 4,786	40,050 40,100	40,100 40,150	6,443 6,455	5,229 5,236	43,050 43,100	43,100 43,150	7,193 7,205	5,679 5,686
34,150 34,200	34,200 34,250	4,968 4,980	4,344 4,351	37,150 37,200	37,200 37,250	5,718 5,730	4,794 4,801	40,150	40,200 40,250	6,468 6,480	5,244 5,251	43,150 43,200	43,200 43,250	7,218 7,230	5,694 5,701
34,250 34,300	34,300 34,350	4,993 5,005	4,359 4,366	37,250 37,300	37,300 37,350	5,743 5,755	4,809 4,816	40,250 40,300	40,300 40,350	6,493 6,505	5,259 5,266	43,250 43,300	43,300 43,350	7,243 7,255	5,709 5,716
34,350	34,400	5,018	4,374	37,350	37,400	5,768	4,824	40,350	40,400	6,518	5,274	43,350	43,400	7,268	5,724
34,400 34,450	34,450 34,500	5,030 5,043	4,381 4,389	37,400 37,450	37,450 37,500	5,780 5,793	4,831 4,839	40,400 40,450	40,450 40,500	6,530 6,543	5,281 5,289	43,400 43,450	43,450 43,500	7,280 7,293	5,731 5,739
34,500 34,550	34,550 34,600	5,055 5,068	4,396 4,404	37,500 37,550	37,550 37,600	5,805 5,818	4,846 4,854	40,500 40,550	40,550 40,600	6,555 6,568	5,296 5,304	43,500 43,550	43,550 43,600	7,305 7,318	5,746 5,754
34,600 34,650	34,650 34,700	5,080 5,093	4,411	37,600 37,650	37,650 37,700	5,830 5,843	4,861	40,600 40,650	40,650 40,700	6,580	5,311 5,319	43,600 43,650	43,650 43,700	7,330 7,343	5,761
34,700	34,750	5,105	4,419 4,426	37,700	37,750	5,855	4,869 4,876	40,700	40,750	6,593 6,605	5.326	43,700	43,750	7,355 7,368	5,769 5,776 5,784
34,750 34,800	34,800 34,850	5,118	4,434 4,441	37,750 37,800	37,800 37,850	5,868 5,880	4,884 4,891	40,750 40,800	40,800 40,850	6,618 6,630	5,334 5,341	43,750 43,800	43,800 43,850	7,368	5,784 5,791
34,850 34,900	34,900 34,950	5,143 5,155	4,449 4,456	37,850 37,900	37,900 37,950	5,893 5,905	4,899 4,906	40,850 40,900	40,900 40,950	6,643 6,655	5,349 5,356	43,850 43,900	43,900 43,950	7,393 7,405	5,799 5,806
34,950		5,168	4,464	37,950	38,000	5,918	4,914	40,950	41,000	6,668	5,364	43,950	44,000	7,418	5,814
35,0				38,00				41,0				44,00			
35,000 35,050		5,180 5,193	4,471 4,479	38,000 38,050	38,050 38,100	5,930 5,943	4,921 4,929	41,000 41,050	41,050 41,100	6,680 6,693	5,371 5,379	44,000 44,050	44,050 44,100	7,430 7,443	5,821 5,829
35,100 35,150	35,150 35,200	5,205 5,218	4,486 4,494	38,100 38,150	38,150 38,200	5,955 5,968	4,936 4,944	41,100 41,150	41,150 41,200	6,705 6,718	5,386 5,394	44,100 44,150	44,150 44,200	7,455 7,468	5,836 5,844
35,200 35,250	35,250 35,300	5,230 5,243	4,501 4,509	38,200 38,250	38,250 38,300	5,980 5,993	4,951 4,959	41,200 41,250	41,250 41,300	6,730 6,743	5,401 5,409	44,200	44,250 44,300	7,480	5,851
35,300	35,350	5.255	4.516	38,300	38,350	6,005	4,966	41,300	41,350	6,755	5,409 5,416 5,424	44,250 44,300	44,350	7,480 7,493 7,505	5,851 5,859 5,866 5,874
35,350 35,400	35,400 35,450	5,268 5,280	4,524 4,531	38,350 38,400	38,400 38,450	6,018 6,030	4,974 4,981	41,350 41,400	41,400 41,450	6,768 6,780	5,424 5,431	44,350	44,400 44,450	/,518	5,874 5,881
35,400 35,450 35,500	35,450 35,500 35,550	5,280 5,293 5 305	4,531 4,539 4,546	38,400 38,450 38,500	38,450 38,500 38,550	6,043	4,989	41,450	41,450 41,500 41,550	6,793 6,805	5,431 5,439 5,446	44,400 44,450 44 500	44,450 44,500 44,550	7,530 7,543 7,555	5,881 5,889 5,896 5,904
35,500 35,550	35,550 35,600	5,305 5,318	4,546 4,554	38,500 38,550	38,550 38,600	6,055 6,068	4,996 5,004	41,500 41,550	41,600	6,818	5,446 5,454	44,500 44,550	44,550 44,600	7,555 7,568	5,904
35,600 35,650 35,700	35,650 35,700	5,330 5,343	4,561 4,569	38,600 38,650 38,700 38,750	38,650 38,700	6,080 6,093	5,011 5,019	41,600 41,650	41,650 41,700	6,830 6,843	5,461 5,469	44,600 44,650 44,700 44,750	44,650 44,700	7,580 7,593	5,911 5,919 5,926 5,934
35,700 35,750	35,750 35,800	5,355 5,368	4,576 4,584	38,700	38,750 38,800	6,105 6,118	5,026 5,034	41,650 41,700 41,750	41,750 41,800	6,855 6,868	5,469 5,476 5,484	44,700	44,750 44,800	7,605 7,618	5,926
		5,380 5,380 5,393	4,584 4,591 4,599	38,800	38.850	6.130	5,041 5,049	41,800	41,850	6,880	5,491	44,750 44,800 44,850	44,850		5,941
35,800 35,850 35,900	35,850 35,900 35,950	5,393 5,405	4,599 4,606	38,800 38,850 38,900	38,900 38,950	6,143 6,155	5,056	41,850 41,900	41,900 41,950	6,893 6,905	5,499	44,850 44,900	44,900 44,950	7,630 7,643 7,655	5,941 5,949 5,956 5,964
35,900 35,950	36,000	5,418	4,614	38,950	39,000	6,168	5,064	41,950	42,000	6,918	5,506 5,514	44,950	45,000	7,655 7,668	5,964

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If Form 1 line 6, is		And yo	<i>tinued</i> ou are –	If Form	1040EZ,	And yo	ou are-	If Form	1040EZ,	And yo	ou are-	If Form line 6, is	1040EZ,	And yo	ou are –
At	– But	Single	Married	At	But	Single	Married	At	But	Single	Married	At	But	Single	Married
least	less than	Ŭ	filing jointly	least	less than	Ū	filing jointly	least	less than		filing jointly	least	less than		filing jointly
		Your t	ax is–			Your t	ax is–			Your t	ax is–			Your t	ax is–
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45,000 45,050	45,050 45,100 45,150	7,680 7,693	5,971 5,979 5,986	48,000 48,050	48,050 48,100	8,430 8,443	6,421 6,429 6,436	51,000 51,050	51,050 51,100	9,180 9,193 9,205	6,871 6,879	54,000 54,050	54,050 54,100	9,930 9,943	7,321 7,329 7,336
45,100 45,150	45,150 45,200	7,705 7,718	5,986 5,994	48,100 48,150	48,150 48,200	8,455 8,468	6,436 6,444	51,100 51,150	51,150 51,200	9,205 9,218	6,886 6,894	54,100 54,150	54,150 54,200	9,955 9,968	7,336 7,344
45,200 45,250	45,250 45,300	7,730 7,743	6,001 6,009	48,200 48,250	48,250 48,300	8,480 8,493	6,451 6,459	51,200 51,250	51,250 51,300	9,230 9,243	6,901 6,909	54,200 54,250	54,250 54,300	9,980 9,993	7,351 7,359
45,300 45,350	45,350 45,400	7,755 7,768	6,016 6,024	48,300 48,350	48,350 48,400	8,505 8,518	6,466 6,474	51,300 51,350	51,350 51,400	9,255 9,268	6,916 6,924	54,300 54,350	54,350 54,400	10,005 10,018	7,366 7,374
45,400 45,450	45,450 45,500	7,780 7,793	6,031 6,039	48,400 48,450	48,450 48,500	8,530 8,543	6,481 6,489	51,400 51,450	51,450 51,500	9,280 9,293	6,931 6,939	54,400 54,450	54,450 54,500	10,030 10,043	7,381 7,389
45,500 45,550	45,550 45,600	7,805 7,818	6,046 6,054	48,500 48,550	48,550 48,600	8,555 8,568	6,496 6,504	51,500 51,550	51,550 51,600	9,305 9,318	6,946 6,954	54,500 54,550	54,550 54,600	10,055 10,068	7,396 7,404
45,600 45,650	45,650 45,700	7,830 7,843	6,061 6,069	48,600 48,650	48,650 48,700	8,580 8,593	6,511 6,519	51,600 51,650	51,650 51,700	9,330 9,343	6,961 6,969	54,600 54,650	54,650 54,700	10,080 10.093	7,411 7,419
45,700 45,750	45,750 45,800	7,855 7,868	6,076 6,084	48,700 48,750	48,750 48,800	8,605 8,618	6,526 6,534	51,700 51,750	51,750 51,800	9,355 9,368	6,976 6,984	54,700 54,750	54,750 54,800	10,105 10,118	7,426 7,434
45,800 45,850	45,850 45,900	7,880 7,893	6,091 6,099	48,800 48,850	48,850 48,900	8,630 8,643	6,541 6,549	51,800 51,850	51,850 51,900	9,380 9,393	6,991 6,999	54,800 54,850	54,850 54,900	10,130 10,143	7,441 7,449
45,900 45,950	45,950 46,000	7,905 7,918	6,106 6,114	48,900 48,950	48,950 49,000	8,655 8,668	6,556 6,564	51,900 51,950	51,950 52,000	9,405 9,418	7,006 7,014	54,900 54,950	54,950 55,000	10,155 10,168	7,456 7,464
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46,000 46,050	46,050 46,100	7,930 7,943	6,121 6,129	49,000 49,050	49,050 49,100	8,680 8,693	6,571 6,579	52,000 52,050	52,050 52,100	9,430 9,443	7,021 7,029	55,000 55,050	55,050 55,100	10,180 10,193	7,471 7,479
46,100 46,150	46,150 46,200	7,955 7,968	6,136 6,144	49,100 49,150	49,150 49,200	8,705 8,718	6,586 6,594	52,100 52,150	52,150 52,200	9,455 9,468	7,036 7,044	55,100 55,150	55,150 55,200	10,205	7,486 7,494
46,200 46,250	46,250 46,300	7,980 7,993	6,151 6,159	49,200 49,250	49,250 49,300	8,730 8,743	6,601 6,609	52,200 52,250	52,250 52,300	9,480 9,493	7,051 7,059	55,200 55,250	55,250 55,300	10,230 10,243	7,501 7,509
46,300 46,350	46,350 46,400	8,005 8,018	6,166 6,174	49,300 49,350	49,350 49,400	8,755 8,768	6,616 6,624	52,300 52,350	52,350 52,400	9,505 9,518	7,066 7,074	55,300 55,350	55,350 55,400	10,255 10,268	7,516 7,524
46,400 46,450	46,450 46,500	8,030 8,043	6,181 6,189	49,400 49,450	49,450 49,500	8,780 8,793	6,631 6,639	52,400 52,450	52,450 52,500	9,530 9,543	7,081 7,089	55,400 55,450	55,450 55,500	10,280 10,293	7,531 7,539
46,500 46,550	46,550 46,600	8,055 8,068	6,196 6,204	49,500 49,550	49,550 49,600	8,805 8,818	6,646 6,654	52,500 52,550	52,550 52,600	9,555 9,568	7,096 7,104	55,500 55,550	55,550 55,600	10,305 10,318	7,546 7,554
46,600 46,650	46,650 46,700	8,080 8,093	6,211 6,219	49,600 49,650	49,650 49,700	8,830 8,843	6,661 6,669	52,600 52,650	52,650 52,700	9,580 9,593	7,111 7,119	55,600 55,650	55,650 55,700	10,330 10,343	7,561 7,569
46,700 46,750	46,750 46,800	8,105 8,118	6,226 6,234	49,700 49,750	49,750 49,800	8,855 8,868	6,676 6,684	52,700 52,750	52,750 52,800	9,605 9,618	7,126 7,134	55,700 55,750	55,750 55,800	10,355 10,368	7,576 7,584
46,800 46,850	46,850 46,900	8,130 8,143	6,241 6,249	49,800 49,850	49,850 49,900	8,880 8,893	6,691 6,699	52,800 52,850	52,850 52,900	9,630 9,643	7,141 7,149	55,800 55,850	55,850 55,900	10,380 10,393	7,591 7,599
46,900 46,950	46,950 47,000	8,155 8,168	6,256 6,264	49,900 49,950	49,950 50,000	8,905 8,918	6,706 6,714	52,900 52,950	52,950 53,000	9,655 9,668	7,156 7,164	55,900 55,950	55,950 56,000	10,405 10,418	7,599 7,606 7,614
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47,100 47,150	47,150 47,200	8,205 8,218	6,286 6,294	50,100 50,150	50,150 50,200	8,968	6,736 6,744	53,100 53,150	53,150 53,200	9,705 9,718	7,186 7,194	56,100 56,150	56,150 56,200	10,455 10,468	7,636 7,644
47,200 47,250 47,300	47,250 47,300	8,230 8,243 8,255 8,268	6,301 6,309	50,200 50,250 50,300 50,350	50,250 50,300	8,993	6,751 6,759	53,200 53,250	53,250 53,300	9,730 9,743	7,201 7,209 7,216 7,224	56,200 56,250 56,300	56,250 56,300	10,480 10,493 10,505 10,518	7,651 7,659 7,666 7,674
47,330	47,350 47,400	8,255 8,268	6,316 6,324	50,300 50,350	50,350 50,400	9,005	6,766 6,774	53,300	53,350 53,400	9,755 9,768	7,216 7,224	00,300	56,350 56,400	10,505 10,518	7,666 7,674
47,400 47,450	47,450 47,500	8,280 8,293	6,331 6,339	50,400	50,450 50,500	9,030 9,043	6,781 6,789	53,400 53,450	53,450 53,500	9,780 9,793	7,231 7,239 7,246 7,254	56,400 56,450	56,450 56,500	10,530 10,543 10,555 10,568	7,681 7,689 7,696 7,704
47,500 47,550	47,550 47,600	8,305 8,318	6,346 6,354	50,500 50,550	50,550 50,600		6,796 6,804	53,500 53,550	53,550 53,600	9,805 9,818	7,246 7,254	56,500 56,550	56,550 56,600	10,555	7,696
47,600 47,650	47,650 47,700	8,330 8,343	6,361 6,369	50,600 50,650 50,700 50,750	50,650 50,700	9,080 9,093	6,811 6,819	53,600 53,650	53,650 53,700	9,830 9,843	7,261 7,269	56,600 56,650 56,700 56,750	56,650 56,700 56,750 56,800	10,580 10,593 10,605 10,618	7,711 7,719 7,726 7,734
47,700 47,750	47,750 47,800	8,355 8,368	6,376 6,384	50,700 50,750	50,750 50,800	9,105 9,118	6,826 6,834	53,700 53,750	53,750 53,800	9,855 9,868	7,276 7,284	56,700 56,750	56,750 56,800	10,605	7,726 7,734
47,800 47,850	47,850 47,900	8,380 8,393	6,391 6,399	50,800 50,850 50,900 50,950	50,850 50,900	9,130 9,143	6,841 6,849	53,800 53,850	53,850 53,900	9,880 9,893	7,291 7,299	56,800 56,850 56,900	56,850 56,900	10,630 10,643 10,655	7,741 7,749 7,756 7,764
47,900 47,950	47,950 48,000	8,405 8,418	6,406 6,414	50,900 50,950	50,950 51,000	9,155	6,856 6,864	53,900 53,950	53,950 54,000	9,905 9,918	7,306 7,314	56,900 56,950	56,950 57,000	10,655 10,668	7,756 7,764

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57,150 57,200 17,118 7,794 60,150 60,200 11,468 62,210 63,200 12,218 8,701 65,200 12,889 9,401 57,200 57,350 57,300 10,430 7,801 60,200 12,880 9,401 65,200 62,200 63,200 12,238 8,701 65,200 65,200 65,200 65,200 65,200 65,200 65,200 65,200 65,200 65,200 12,880 9,441 57,350 57,400 7,500 7,500 7,500 7,500 7,500 7,500 7,500 64,400 60,500 11,430 8,280 63,500 12,308 8,749 66,400 66,500 13,043 9,464 57,500 57,500 7,560 7,600 7,876 67,700 67,700 10,443 7,867 66,700 67,500 13,043 9,466 65,500 66,700 67,500 13,043 9,466 65,500 67,700 10,043 7,467 66,700 67,500 13,043 9,466 65,500 67,700 13,103 55,77500 57,500 1			10,693	7,779	60,050		11,443	8,229	63,050	63,100 63,150	12,193	8,679	66,050	66,100	12,943	9,366
57.205 57.300 17.43 7.809 60.250 60.300 11.438 8.299 63.205 63.300 12.255 8.716 66.300 62.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.300 65.500 10.305 9.471 66.500 66.550 10.305 9.471 66.500 66.500 10.305 9.471 66.500 66.500 10.305 9.471 66.500 66.500 10.305 9.471 66.500 66.500 10.305 9.471 66.500 66.500 10.300 9.51 65.300 65.300 10.305 9.471 66.500 66.500 10.300 9.51 65.300 65.300 10.300 9.51 65.300 65.300 10.300 9.51 65.300 10.300 9.51 65.300 10.300 9.51 65.300 10.300 9.51 10.300 10.300	57,150	57,200	10,718	7,794	60,150	60,200	11,468	8,244	63,150	63,200	12,218	8,694	66,150	66,200	12,968	9,391
67,360 57,400 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 7,426 6,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430 66,430				7,809	60.250	60,300	11,493	8,251 8,259	63.250	63,300	12,230		66,250	66,300	12,993	9,404 9,416
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57,500 57,550 10,805 7,846 60,500 60,550 11,555 8,296 63,550 62,500 8,764 66,500 66,500 13,055 9,477 57,560 7,660 10,830 7,861 7,660 7,650 7,760 10,830 7,861 66,600 66,500 13,080 9,000 57,565 7,700 10,842 7,964 60,700 11,838 8,311 63,370 63,700 12,432 8,776 66,700 66,500 66,500 13,188 9,57 57,800 77,800 10,832 7,887 60,700 11,618 8,234 63,370 63,700 12,338 8,761 66,800 66,800 13,188 9,557 57,800 7,980 10,803 7,897 60,900 10,651 8,364 63,3900 12,338 8,166 66,800 66,800 13,143 9,557 58,000 10,918 7,996 60,900 11,688 8,364 63,3900 12,400 8,640 65,900 13,140 9,604 67,000 67,000 13,180 9,610	57,400	57,450	10,780	7,831	60,400	60,450	11,530	8,281	63,400	63,450	12,280	8.731	66,400	66,450	13,030	9,454
57,600 57,650 17,830 7,869 60,600 66,650 11,830 8,311 63,600 63,700 12,333 8,761 66,600 66,500 62,500 13,083 9,500 57,700 77,800 7,864 60,750 11,605 8,326 63,700 12,333 8,779 66,700 66,700 66,750 13,008 9,512 57,800 7,800 10,880 7,880 60,800 61,800 12,338 8,779 66,700 66,750 13,108 9,444 57,800 7,800 10,880 7,890 60,800 11,685 8,341 63,300 12,338 8,804 66,800 66,800 13,148 9,465 58,000 10,937 7,914 60,995 61,000 11,688 8,354 64,100 12,443 8,864 67,000 67,000 67,000 13,189 9,41 63,360 12,443 8,879 67,100 13,189 9,41 63,360 12,443 8,879 67,100 13,189 9,41 63,360 12,443 8,879 67,100 13,189 9,41	57,500		10,805	7,846	60,500			8,296	63,500	63,550	12,305	8,746	66,500	66,550		9,479
57.650 57.700 10.843 7.866 60.700 11.633 8.319 63.650 63.700 12.355 8.779 65.700 67.700 57.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700 77.700		,			1	,	, ,	'	1 1	,					, ,	· · ·
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57,805 7,900 10.893 7,990 60,850 60,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900 61,900	57,750	57,800	10,868	7,884	60,750	60,800	11,618	8,334	63,750	63,800	12,368	8,791	66,750	66,800	13,118	9,541
57:900 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950 57:950								8,341 8,349			12,380				13,130	
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58,100 58,100 10,943 7,929 61,050 61,100 61,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,100 64,200 12,458 8,879 67,100 73,208 9656 58,250 58,300 10,993 7,995 61,200 61,200 11,743 8,409 64,200 64,250 12,468 8,994 67,200 67,250 67,300 13,228 9656 58,350 58,400 11,018 7,995 61,320 61,400 11,788 8,424 64,350 64,400 12,518 8,944 67,400 13,288 9,694 58,450 58,450 11,043 7,981 61,400 61,450 11,783 8,431 64,400 12,518 8,946 67,400 13,289 9,704 58,450 58,500 11,068 8,004 61,550 61,500 18,318 8,446 64,505 64,500			,		61,00	,	,	,	64,0		,				,	
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58,250 58,300 10,993 7,959 61,250 61,300 11,743 8,409 64,300 12,433 8,916 67,350 67,350 67,350 67,350 67,350 67,350 67,350 67,350 67,350 67,350 67,350 67,350 67,400 13,265 9,673 58,400 58,400 11,037 7,981 61,400 61,450 11,788 8,431 64,400 64,450 12,543 8,954 67,450 13,289 9,704 58,450 58,500 11,043 7,986 61,500 11,788 8,439 64,4500 64,500 12,543 8,956 67,500 67,500 13,229 9,714 58,500 58,600 11,086 8,041 61,500 11,818 8,444 64,500 64,500 12,583 9,016 67,500 67,500 13,333 9,752 58,600 58,600 11,080 8,011 61,600 61,650 11,838 8,446 64,750 64,650 45,50 67,500 13,333 9,752 58,750 58,750 11,130 8,0					1 1	,	· · ·				· ·			,		
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58,450 58,500 11.043 7.989 61,450 61,500 11.793 8.439 64,450 64,500 12,553 8.979 67,500 67,500 13.203 9.716 58,550 58,650 11.080 8.004 61,550 61,550 61,500 11.803 8.446 64,550 64,550 12,558 8.979 67,550 67,500 13.305 9.726 58,550 58,700 10,93 8.019 61,550 61,700 11.843 8.461 64,550 64,700 12,580 9,004 67,650 67,650 13.330 9,754 58,700 58,750 11,105 8.026 61,700 61,750 11,855 8,476 64,750 64,800 12,618 9,041 67,800 67,800 73.808 9,775 58,850 11,118 8,044 64,750 64,900 12,618 9,041 67,800 67,800 67,800 67,800 67,800 67,800 67,800 67,800 67,800 67,800 67,800 67,800 67,800 67,800 67,800 67,800 67,800 67,800 <	58,350	58,400	11,018	7,974	61,350	61,400	11,768	8,424	64,350	64,400	12,518	8,941	67,350	67,400	13,268	9,691
58,500 58,500 11,068 7,996 61,500 61,550 61,600 11,818 8,454 64,500 64,550 12,568 8,991 67,500 67,500 67,500 13,305 9,722 58,500 58,600 11,068 8,001 61,650 61,650 11,803 8,461 64,650 64,650 12,568 8,991 67,500 67,500 13,330 9,754 58,600 58,700 11,005 8,026 61,700 11,843 8,461 64,650 64,700 62,700 67,750 67,500 67,700 13,333 9,754 58,700 58,750 58,800 11,113 8,034 61,750 61,800 11,868 8,444 64,750 64,800 12,643 9,064 67,850 67,800 67,800 67,800 67,800 67,800 13,303 9,816 64,900 12,643 9,066 67,800 67,800 67,800 67,800 67,800 67,900 67,900 67,900 67,900 67,900 67,900 67,900 67,900 67,900 67,900 67,900 67,900	58,450		11,043	7,989				8,439	64,450	64,450 64,500	12,543	8,966	67,450	67,500	13,293	9,716
58,600 58,650 11,083 8,011 61,600 61,650 61,650 61,650 61,650 61,650 61,650 61,650 61,700 11,843 8,461 64,650 64,750 12,593 9,016 67,650 67,650 67,700 67,701 13,333 9,754 58,750 58,800 11,1105 8,026 61,700 61,750 11,855 8,476 64,750 12,618 9,041 67,750 67,850 13,336 9,754 58,800 58,950 11,113 8,041 61,800 11,808 8,491 64,800 64,850 12,618 9,041 67,750 67,800 13,338 9,816 58,900 58,950 11,143 8,044 61,950 61,900 18,938 8,491 64,850 42,900 42,643 9,066 67,850 67,900 67,950 13,345 9,824 58,950 59,000 11,188 8,041 64,950 12,643 9,066 67,950 68,000 13,418											12,555 12,568		67,500	67,550 67.600		9,729 9,741
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58,800 59,850 11,130 8,041 61,850 61,850 11,880 8,491 64,800 64,850 12,630 9,054 67,850 67,850 13,380 9,804 58,850 58,900 11,143 8,049 61,850 61,900 61,950 61,900 64,900 12,643 9,066 67,800 67,850 67,900 67,950 68,000 67,950 68,000 67,950 68,000 67,950 68,000 13,418 9,824 59,000 11,168 8,064 61,900 62,900 11,918 8,514 65,000 12,668 9,091 67,950 68,000 13,418 9,844 59,000 59,050 11,180 8,071 62,000 62,000 11,933 8,529 65,000 65,050 12,680 9,104 68,000 68,000 13,430 9,864 59,100 59,150 11,215 8,086 62,100 11,943 8,529 65,100 12,683 9,116 68,000 68,050 <	58,700	58,750	11,105	8,026	61,700	61,750	11,855	8,476	64,700	64,750	12,605	9,029	67,700	67,750	13,355	9,779
58,850 58,900 11,143 8,049 61,850 61,900 11,905 8,506 64,900 64,950 12,655 9,079 67,950 67,950 67,950 13,405 9,826 58,950 59,000 11,155 8,064 61,950 11,918 8,514 64,950 64,950 12,655 9,079 67,950 67,950 67,950 13,405 9,826 59,000 59,000 11,180 8,071 62,000 11,918 8,514 65,000 12,683 9,091 67,950 68,000 13,418 9,841 59,000 59,100 11,180 8,071 62,000 62,000 11,943 8,529 65,050 65,100 12,693 9,104 68,000 68,000 13,443 9,852 59,100 59,150 11,205 8,086 62,100 62,150 11,955 8,536 65,100 12,693 9,114 68,100 13,443 9,867 59,150 11,218 8,094 62,150 62,200 19,988 8,551 65,200 12,718 9,141 68,150 13,443<	1 '	,		· · ·	1 1	,	, ,	8.491	64.800	,		9.054	67.800	,	, ,	
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59,000 59,050 11,180 8,071 62,000 62,050 11,930 8,521 59,050 59,100 11,193 8,079 62,050 62,100 11,943 8,529 65,050 65,100 12,693 9,116 68,050 68,100 13,433 9,854 59,150 59,200 11,218 8,094 62,150 62,200 11,968 8,544 65,150 65,200 12,718 9,114 68,050 68,100 13,443 9,854 59,200 59,250 11,230 8,101 62,200 62,200 11,988 8,554 65,100 65,200 12,718 9,141 68,150 68,200 13,480 9,904 59,250 59,300 11,243 8,109 62,250 62,300 12,058 65,500 65,300 12,743 9,164 68,250 68,250 13,480 9,904 59,250 59,300 11,243 8,109 62,250 62,300 12,743 9,166 68,250 68,300 13,								8,514	64,950	65,000	12,668					9,841
59,050 59,100 11,193 8,079 62,050 62,100 11,943 8,529 65,050 65,100 12,693 9,116 68,050 68,100 13,443 9,866 59,100 59,250 11,205 8,086 62,150 62,000 11,955 8,536 65,150 65,200 12,705 9,129 68,100 68,150 13,455 9,873 59,200 59,250 11,230 8,101 62,200 62,200 11,988 8,551 65,200 12,730 9,154 68,200 68,200 13,468 9,804 59,250 59,300 11,243 8,101 62,200 62,250 11,993 8,551 65,200 65,300 12,743 9,164 68,250 68,300 13,493 9,904 59,300 59,300 11,255 8,116 62,350 62,400 12,018 8,574 65,300 65,300 12,743 9,166 68,250 68,300 13,493 9,904 59,500 59,500 11,293 8,131 62,400 12,018 8,574 65,300 65,300 12,768 9,1													,			
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59,200 59,250 11,230 8,101 62,200 62,250 11,980 8,551 65,200 65,250 12,730 9,154 68,200 68,250 13,480 9,904 59,250 59,300 11,243 8,109 62,250 62,300 11,993 8,559 65,250 65,300 12,743 9,164 68,250 68,300 13,493 9,916 59,350 59,400 11,255 8,116 62,300 62,350 62,400 12,015 8,566 65,300 65,350 12,755 9,179 68,300 68,350 13,493 9,916 59,350 59,400 11,268 8,124 62,350 62,400 12,018 8,574 65,350 65,400 12,768 9,191 68,300 68,350 13,505 9,924 59,450 59,500 11,293 8,131 62,400 62,450 12,030 8,581 65,450 12,780 9,204 68,400 68,450 13,543 9,965 59,500 59,500 11,305 8,146 62,500 62,500 12,043 8,589 65,500	59,150	59,200	11,218			62,200	11,968					9,141	68,150		13,468	9,879 9,891
59,350 59,400 11,268 8,124 62,350 62,400 12,018 8,574 65,350 65,400 12,768 9,191 68,350 68,400 13,518 9,941 59,400 59,500 11,280 8,131 62,400 62,450 12,030 8,581 65,400 65,450 12,783 9,204 68,400 68,450 13,538 9,954 59,450 59,500 11,283 8,139 62,450 62,500 12,043 8,581 65,450 65,500 12,793 9,216 68,450 68,500 13,553 9,954 59,500 59,500 11,305 8,146 62,500 62,500 12,055 8,596 65,500 65,600 12,818 9,229 68,500 68,500 13,555 9,975 59,500 59,600 11,318 8,154 62,550 62,600 12,088 8,604 65,550 65,600 12,818 9,241 68,550 68,600 13,568 9,991 59,600 59,650 11,330 8,161 62,650 62,700 62,700 62,700 12,08	59,200	59,250	11,230	8.101	62,200	62,250	11,980	8,551	65,200	65,250	12,730	9,154	68,200	68,250	13,480	9,904
59,350 59,400 11,268 8,124 62,350 62,400 12,018 8,574 65,350 65,400 12,768 9,191 68,350 68,400 13,518 9,941 59,400 59,500 11,280 8,131 62,400 62,450 12,030 8,581 65,400 65,450 12,783 9,204 68,400 68,450 13,538 9,954 59,450 59,500 11,283 8,139 62,450 62,500 12,043 8,581 65,450 65,500 12,793 9,216 68,450 68,500 13,553 9,954 59,500 59,500 11,305 8,146 62,500 62,500 12,055 8,596 65,500 65,600 12,818 9,229 68,500 68,500 13,555 9,975 59,500 59,600 11,318 8,154 62,550 62,600 12,088 8,604 65,550 65,600 12,818 9,241 68,550 68,600 13,568 9,991 59,600 59,650 11,330 8,161 62,650 62,700 62,700 62,700 12,08	59,300	59,350	11,255	8,116	62.300	62,350	12,005	8,566	65,300	65,350	12,755	9,179	68,300	68,350	13,505	9,929
59,600 59,650 11,330 8,161 62,600 62,650 12,080 8,611 65,600 56,50 12,830 9,254 68,600 68,650 13,580 10,004 59,650 59,700 11,343 8,169 62,650 65,700 12,833 9,254 68,600 68,650 63,700 13,593 10,004 59,700 59,750 11,355 8,176 62,700 62,750 12,105 8,626 65,750 12,855 9,264 68,650 68,700 13,593 10,016 59,700 59,750 11,355 8,176 62,750 62,800 12,118 8,634 65,750 57,50 12,855 9,279 68,700 68,750 13,605 10,024 59,750 59,800 11,368 8,184 62,750 62,800 12,118 8,634 65,750 65,800 12,868 9,291 68,750 68,800 13,618 10,044	59,350	59,400	11,268	8,131	62,350		12,018	8,581	65,400			9.191	68,350	68,400 68,450	13,518	9.941
59,600 59,650 11,330 8,161 62,600 62,650 12,080 8,611 65,600 56,50 12,830 9,254 68,600 68,650 13,580 10,004 59,650 59,700 11,343 8,169 62,650 65,700 12,833 9,254 68,600 68,650 63,700 13,593 10,004 59,700 59,750 11,355 8,176 62,700 62,750 12,105 8,626 65,750 12,855 9,264 68,650 68,700 13,593 10,016 59,700 59,750 11,355 8,176 62,750 62,800 12,118 8,634 65,750 57,50 12,855 9,279 68,700 68,750 13,605 10,024 59,750 59,800 11,368 8,184 62,750 62,800 12,118 8,634 65,750 65,800 12,868 9,291 68,750 68,800 13,618 10,044	59,450	59,500 59,550	11,293	8,139	62,450	62,500 62,550	12,043	8,589	65,450	65,500 65,550	12,793	9,216	68,450	68,500 68,550	13,543	9,966 9,979
59,600 59,600 59,600 59,600 62,600 62,600 12,080 8,611 65,600 65,650 12,830 9,254 68,600 68,650 13,580 10,004 59,600 59,700 11,343 8,169 62,650 62,700 12,093 8,619 65,650 65,700 12,843 9,264 68,600 68,650 63,003 10,004 59,700 59,750 11,355 8,176 62,700 62,750 12,105 8,626 65,750 12,855 9,291 68,700 68,750 13,605 10,024 59,700 59,850 11,388 8,184 62,750 62,800 12,118 8,634 65,750 65,800 12,868 9,291 68,750 68,750 13,605 10,025 59,800 59,850 11,388 8,191 62,800 62,850 12,130 8,641 65,800 58,600 12,883 9,304 68,800 68,850 13,633 10,054 59,800 59,950 <t< td=""><td>59,550</td><td>59,600</td><td>11,318</td><td></td><td>62,550</td><td></td><td>12,068</td><td>8,604</td><td></td><td></td><td></td><td>9,241</td><td>68,550</td><td></td><td>13,568</td><td>9,991</td></t<>	59,550	59,600	11,318		62,550		12,068	8,604				9,241	68,550		13,568	9,991
59,700 59,750 11,355 8,176 62,700 62,750 12,105 8,626 65,750 65,800 12,855 9,279 68,700 68,750 13,605 10,025 59,750 59,800 11,368 8,184 62,750 62,800 12,118 8,634 65,750 65,800 12,868 9,291 68,750 68,800 13,618 10,041 59,850 59,900 11,380 8,191 62,850 62,900 12,130 8,641 65,850 65,850 12,803 9,304 68,800 68,850 13,631 10,054 59,900 59,950 11,405 8,206 62,900 12,130 8,644 65,850 65,900 12,803 9,316 68,800 13,631 10,054 59,900 59,950 11,405 8,206 62,900 12,155 8,656 65,900 65,950 12,905 9,329 68,900 13,655 10,075 59,950 60,000 11,418 8,214 62,950	59,600 59,650	59,650 59,700	11,330 11,343	8,169	62,600 62,650	62,700	12,080	8.619	65,650	65,700	12,843	9,254 9,266	68,600 68,650	68,650 68,700	13,580 13,593	10,004 10,016
59,800 59,850 11,380 8,191 62,800 62,850 12,130 8,641 65,800 65,850 12,880 9,304 68,800 68,850 13,630 10,054 59,850 59,900 11,393 8,199 62,850 62,900 12,143 8,649 65,850 59,900 12,883 9,304 68,850 68,850 13,630 10,054 59,900 59,950 11,405 8,206 62,900 62,950 12,155 8,656 65,900 65,950 12,905 9,329 68,900 68,950 13,655 10,075 59,950 60,000 11,418 8,214 62,950 63,000 12,168 8,664 65,950 62,905 9,329 68,900 68,950 13,655 10,075 59,950 60,000 11,418 8,214 62,950 63,000 12,168 8,664 65,950 66,000 12,918 9,341 68,950 69,000 13,668 10,094	59,700	59,750 59,800	11,355	8,176	62,700 62,750	62,750 62,800	12,105 12,118	8,626	65,700	65,750	12,855	9,279 9,291	68,700 68,750	68.750	13,605 13,618	10,029 10,041
59,000 59,900 59,950 11,405 8,206 62,950 62,950 12,155 8,656 65,900 65,950 12,905 9,316 68,850 68,900 13,643 10,066 59,950 60,000 11,418 8,214 62,950 62,950 12,155 8,656 65,950 65,950 12,905 9,316 68,950 68,950 13,655 10,075 59,950 60,000 11,418 8,214 62,950 63,000 12,168 8,664 65,950 66,000 12,918 9,341 68,950 69,000 13,668 10,091	59,800	59,850	11,380	8,191	62,800	62,850		8.641	65,800	65,850		9,304	68,800		13,630	10,054
59,950 60,000 11,418 8,214 62,950 63,000 12,108 8,654 65,950 66,000 12,918 9,341 68,950 69,000 13,668 10,091	59,850	59,950	11,405	8,199	62,900	62,900	12,143	8,656	65,900	65,900 65,950	12,905	9,316 9,329	68,900	68,950	13,643	10,066
	59,950	60,000	11,418	8,214	62,950	03,000	12,168	8,664	65,950	66,000	12,918	9,341	68,950	69,000	13,668	10,091

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2007 Iax Iab If Form 1040EZ, line 6, is-	And yo		If Form	1040EZ,	And yo	ou are –	If Form line 6, is	1040EZ,	And yo	ou are –	If Form line 6, is	1040EZ,	And yo	ou are –
At But	Single	Married	At	But	Single	Married	At	But	Single	Married	At	But	Single	Married
least less than		filing jointly	least	less than		filing jointly	least	less than		filing jointly	least	less than		filing jointly
	Your ta	ax is–			Your t	ax is–			Your t	ax is–			Your t	ax is–
69,000			72,00	00			75,0	00			78,0	00		
69,000 69,050 69,100 69,050 69,100 69,150 69,150 69,200 69,250 69,250 69,300 69,350 69,350 69,400 69,450 69,450 69,550 69,550 69,450 69,550 69,550 69,550 69,600 69,550 69,600 69,650 69,700	13,680 13,693 13,705 13,718 13,730 13,743 13,755 13,768 13,768 13,780 13,793 13,805 13,818 13,830 13,843 13,843	10,104 10,116 10,129 10,141 10,154 10,166 10,179 10,191 10,204 10,216 10,229 10,241 10,254 10,266 10,270	72,000 72,050 72,150 72,250 72,250 72,350 72,400 72,450 72,450 72,550 72,600 72,650 72,650 72,650	72,050 72,100 72,150 72,200 72,250 72,300 72,350 72,400 72,450 72,450 72,550 72,600 72,650 72,650 72,700	14,430 14,443 14,445 14,468 14,468 14,468 14,493 14,505 14,518 14,555 14,543 14,555 14,568 14,568 14,580 14,593	10,854 10,866 10,879 10,891 10,904 10,916 10,929 10,941 10,954 10,966 10,979 10,991 11,004 11,004	75,000 75,050 75,100 75,200 75,250 75,250 75,350 75,450 75,450 75,550 75,600 75,650 75,650 75,650	75,050 75,100 75,150 75,200 75,300 75,350 75,400 75,450 75,450 75,550 75,660 75,650 75,650 75,700	15,180 15,193 15,205 15,218 15,230 15,243 15,255 15,268 15,280 15,293 15,305 15,318 15,330 15,343 15,343	11,604 11,616 11,629 11,641 11,654 11,666 11,679 11,691 11,704 11,716 11,729 11,741 11,754 11,766	78,000 78,050 78,100 78,150 78,250 78,350 78,350 78,450 78,450 78,550 78,600 78,650 78,650 78,650	78,050 78,100 78,150 78,250 78,300 78,350 78,400 78,450 78,450 78,550 78,600 78,650 78,650 78,700	15,958 15,972 15,986 16,000 16,014 16,028 16,042 16,056 16,070 16,084 16,098 16,112 16,126 16,140	12,354 12,366 12,379 12,391 12,404 12,416 12,429 12,441 12,454 12,454 12,454 12,459 12,491 12,504 12,500
69,700 69,750 69,750 69,800 69,800 69,850 69,850 69,900 69,900 69,950 69,950 70,000 70,000	13,855 13,868 13,880 13,893 13,905 13,918	10,279 10,291 10,304 10,316 10,329 10,341	72,700 72,750 72,800 72,850 72,900 72,950 73,00	72,750 72,800 72,850 72,900 72,950 73,000	14,605 14,618 14,630 14,643 14,655 14,668	11,029 11,041 11,054 11,066 11,079 11,091	75,700 75,750 75,800 75,850 75,900 75,950 76,0 0	75,750 75,800 75,850 75,900 75,950 76,000 00	15,355 15,368 15,380 15,393 15,405 15,418	11,779 11,791 11,804 11,816 11,829 11,841	78,700 78,750 78,800 78,850 78,900 78,950 79,00	78,750 78,800 78,850 78,900 78,950 79,000	16,154 16,168 16,182 16,196 16,210 16,224	12,529 12,541 12,554 12,566 12,579 12,591
70,000 70,050	13,930	10,354	73,000	73,050	14,680	11,104	76,000	76,050	15,430	11,854	79,000	79,050	16,238	12,604
70,050 70,100 70,150 70,200 70,250 70,300 70,250 70,300 70,350 70,300 70,350 70,450 70,350 70,500 70,550 70,500 70,550 70,500 70,550 70,650 70,550 70,650 70,650 70,700 70,750 70,800 70,850 70,900 70,850 70,900 70,850 70,900 70,850 70,900 70,900 70,950 70,900 70,950	$\begin{array}{c} 13,943\\ 13,955\\ 13,955\\ 13,980\\ 13,993\\ 14,005\\ 14,018\\ 14,030\\ 14,043\\ 14,043\\ 14,055\\ 14,068\\ 14,080\\ 14,093\\ 14,105\\ 14,118\\ 14,130\\ 14,143\\ 14,155\\ 14,168\\ \end{array}$	$\begin{array}{c} 10,366\\ 10,379\\ 10,391\\ 10,404\\ 10,416\\ 10,429\\ 10,441\\ 10,454\\ 10,466\\ 10,479\\ 10,466\\ 10,479\\ 10,516\\ 10,529\\ 10,554\\ 10,554\\ 10,554\\ 10,554\\ 10,554\\ 10,559\\ 10,591\\ 10,591\\ \end{array}$	73,050 73,100 73,150 73,250 73,250 73,350 73,450 73,450 73,450 73,550 73,650 73,650 73,650 73,650 73,700 73,850 73,850 73,850 73,850 73,900 73,950	73,100 73,200 73,200 73,250 73,300 73,300 73,400 73,450 73,500 73,500 73,500 73,500 73,650 73,500 73,650 73,700 73,750 73,850 73,900 73,950 73,950 73,900	14,693 14,705 14,718 14,743 14,743 14,743 14,755 14,768 14,780 14,793 14,805 14,818 14,830 14,843 14,843 14,855 14,868 14,893 14,905 14,918	$\begin{array}{c} 11,116\\ 11,129\\ 11,141\\ 11,154\\ 11,166\\ 11,179\\ 11,216\\ 11,229\\ 11,241\\ 11,266\\ 11,229\\ 11,241\\ 11,254\\ 11,266\\ 11,279\\ 11,291\\ 11,304\\ 11,316\\ 11,329\\ 11,341\\ \end{array}$	76,050 76,100 76,150 76,250 76,350 76,350 76,450 76,550 76,550 76,650 76,650 76,750 76,750 76,800 76,850 76,800 76,900 76,950	76,100 76,200 76,250 76,300 76,350 76,350 76,550 76,550 76,550 76,550 76,550 76,550 76,550 76,550 76,550 76,550 76,700 76,850 76,950 76,950 77,000	$\begin{array}{c} 15,443\\ 15,443\\ 15,455\\ 15,468\\ 15,493\\ 15,505\\ 15,518\\ 15,558\\ 15,558\\ 15,568\\ 15,568\\ 15,605\\ 15,605\\ 15,605\\ 15,630\\ 15,643\\ 15,655\\ 15,668\\ \end{array}$	11,866 11,879 11,891 11,904 11,916 11,929 11,941 11,954 11,954 11,966 11,979 11,991 12,004 12,016 12,029 12,041 12,054 12,054 12,054 12,054	79,050 79,100 79,150 79,250 79,350 79,350 79,450 79,550 79,550 79,650 79,650 79,650 79,750 79,750 79,800 79,850 79,800 79,850	79,100 79,200 79,200 79,300 79,350 79,450 79,550 79,550 79,550 79,550 79,550 79,650 79,650 79,700 79,750 79,750 79,750 79,850 79,950 80,000	16,252 16,266 16,280 16,308 16,322 16,368 16,350 16,364 16,378 16,420 16,420 16,424 16,434 16,434 16,434 16,448 16,462 16,476 16,490 16,504	12,616 12,629 12,641 12,654 12,666 12,679 12,704 12,716 12,729 12,774 12,754 12,754 12,754 12,759 12,779 12,804 12,816 12,829 12,841
71,000			74,00				77,0				80,0			
71,000 71,050 71,050 71,100 71,100 71,150 71,200 71,250 71,250 71,300 71,350 71,300 71,350 71,400 71,450 71,500 71,450 71,500 71,550 71,500 71,550 71,600 71,650 71,700 71,650 71,700 71,750 71,800 71,850 71,900 71,850 71,900 71,950 72,000	$\begin{array}{c} 14,180\\ 14,193\\ 14,205\\ 14,218\\ 14,230\\ 14,243\\ 14,255\\ 14,268\\ 14,280\\ 14,293\\ 14,205\\ 14,318\\ 14,305\\ 14,318\\ 14,355\\ 14,368\\ 14,380\\ 14,393\\ 14,405\\ 14,418\\ \end{array}$	$\begin{array}{c} 10,604\\ 10,616\\ 10,629\\ 10,641\\ 10,654\\ 10,666\\ 10,679\\ 10,679\\ 10,691\\ 10,704\\ 10,716\\ 10,729\\ 10,741\\ 10,754\\ 10,756\\ 10,779\\ 10,791\\ 10,804\\ 10,816\\ 10,829\\ 10,841\\ \end{array}$	74,000 74,050 74,100 74,250 74,250 74,350 74,400 74,450 74,450 74,550 74,600 74,650 74,650 74,700 74,750 74,800 74,850 74,900 74,950	74,050 74,100 74,150 74,250 74,250 74,300 74,350 74,450 74,500 74,500 74,650 74,650 74,650 74,650 74,650 74,650 74,800 74,850 74,950 74,950 75,000	$\begin{array}{c} 14,930\\ 14,943\\ 14,955\\ 14,968\\ 14,980\\ 14,993\\ 15,005\\ 15,018\\ 15,030\\ 15,043\\ 15,055\\ 15,068\\ 15,068\\ 15,068\\ 15,080\\ 15,093\\ 15,105\\ 15,118\\ 15,130\\ 15,143\\ 15,155\\ 15,168\\ \end{array}$	$\begin{array}{c} 11,354\\ 11,379\\ 11,391\\ 11,404\\ 11,416\\ 11,429\\ 11,441\\ 11,454\\ 11,456\\ 11,479\\ 11,491\\ 11,516\\ 11,529\\ 11,541\\ 11,556\\ 11,579\\ 11,591\\ \end{array}$	77,000 77,050 77,100 77,250 77,250 77,300 77,350 77,400 77,450 77,450 77,600 77,650 77,650 77,650 77,700 77,850 77,800 77,950	77,050 77,100 77,150 77,250 77,300 77,350 77,450 77,450 77,500 77,650 77,650 77,650 77,650 77,650 77,650 77,650 77,650 77,650 77,650 77,800 77,950 77,950 77,950 78,000	15,680 15,693 15,706 15,720 15,734 15,762 15,776 15,776 15,804 15,818 15,838 15,836 15,874 15,888 15,902 15,916 15,930 15,944	$\begin{array}{c} 12,104\\ 12,116\\ 12,129\\ 12,141\\ 12,154\\ 12,166\\ 12,179\\ 12,191\\ 12,204\\ 12,216\\ 12,229\\ 12,241\\ 12,266\\ 12,279\\ 12,266\\ 12,279\\ 12,304\\ 12,316\\ 12,329\\ 12,341\\ \end{array}$	80,000 80,050 80,100 80,200 80,250 80,300 80,400 80,450 80,550 80,600 80,650 80,650 80,750 80,800 80,850 80,800 80,850 80,950	80,050 80,100 80,200 80,250 80,300 80,350 80,450 80,500 80,500 80,650 80,650 80,650 80,650 80,650 80,650 80,700 80,750 80,800 80,850 80,850 80,950 80,950 81,000	$\begin{array}{c} 16,518\\ 16,532\\ 16,542\\ 16,546\\ 16,574\\ 16,588\\ 16,602\\ 16,616\\ 16,630\\ 16,644\\ 16,658\\ 16,672\\ 16,764\\ 16,728\\ 16,772\\ 16,776\\ 16,774\\ 16,784\\ \end{array}$	12,854 12,866 12,879 12,904 12,916 12,929 12,941 12,954 12,959 12,941 12,954 12,979 12,979 12,991 13,004 13,016 13,029 13,041 13,054 13,066 13,079 13,091

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least I	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 ta	ax is-			Your t	ax is –			Your t	ax is-			Your t	ax is –
81,00	0			84,00	00			87,0	00			90,0	00		
81,000	81,050	16,798	13,104	84,000	84,050	17,638	13,854	87.000	87,050	18,478	14,604	90,000	90,050	19,318	15,354
81,050 81,100	81,100 81,150	16,812 16,826	13,116 13,129	84,050 84,100	84,100 84,150	17,652 17,666	13,866 13,879	87,050 87,100	87,100 87,150	18,492 18,506	14,616 14,629	90,050 90,100	90,100 90,150	19,332 19,346	15,366 15,379
81,150	81,200	16,840	13,141	84,150	84,200	17,680	13,891	87,150	87,200	18,520	14,641	90,150	90,200	19,360	15,391
81,200 81,250	81,250 81,300	16,854 16,868	13,154 13,166	84,200 84,250	84,250 84,300	17,694	13,904 13,916	87,200 87,250	87,250 87,300	18,534 18,548	14,654 14,666	90,200	90,250 90,300	19,374 19,388	15,404 15,416
81,300 81,350	81,350 81,400	16,882 16,896	13,179 13,191	84,300 84,350	84,350 84,400	17,722 17,736	13,929 13,941	87,300 87,350	87,350 87,400	18,562 18,576	14,679 14,691	90,250 90,300 90,350	90,350 90,400	19,402 19,416	15,429 15,441
81,400	81,450	16.910	13.204	84,400	84,450	17,750	13.954	87,400	87,450	18,590	14,704	90,400	90,450	19,430	15,454
81,450 81,500	81,500 81,550	16,924 16,938	13,216 13,229	84,450 84,500	84,500 84,550	17,764	13,966 13,979	87,450 87,500	87,500 87,550	18,604 18,618	14,716 14,729	90,450 90,500	90,500 90,550	19,444 19,458	15,466 15,479
81,550	81,600	16,952	13,241	84,550	84,600	17,792	13,991	87,550	87,600	18,632	14,741	90,550	90,600	19,472	15,491
81,600 81,650	81,650 81,700	16,966 16,980	13,254 13,266	84,600 84,650	84,650 84,700	17,806 17,820	14,004 14,016	87,600 87,650	87,650 87,700	18,646 18,660	14,754 14,766	90,600 90,650	90,650 90,700	19,486 19,500	15,504 15,516
81,700 81,750	81,750 81,800	16,994 17,008	13,279 13,291	84,700 84,750	84,750 84,800	17,834 17,848	14,029 14,041	87,700 87,750	87,750 87,800	18,674 18,688	14,779 14,791	90,700 90,750	90,750 90,800	19,514 19,528	15,529 15,541
81,800	81,850	17,022	13,304	84,800	84,850	17,862	14,054	87,800	87,850	18,702	14,804	90,800	90,850	19.542	15.554
81,850 81,900	81,900 81,950	17,036 17,050	13,316 13,329	84,850 84,900	84,900 84,950	17,876 17,890	14,066 14,079	87,850 87,900	87,900 87,950	18,716 18,730	14,816 14,829	90,850 90,900	90,900 90,950	19,556 19,570	15,566 15,579
81,950	82,000	17,064	13,341	84,950	85,000	17,904	14,091	87,950	88,000	18,744	14,841	90,950	91,000	19,584	15,591
82,00		1= 0=0	10.001	85,00				88,0				91,0		10 500	17.001
82,000 82,050	82,050 82,100	17,078 17,092	13,354 13,366	85,000 85,050	85,050 85,100	17,918 17,932	14,104 14,116	88,000 88,050	88,050 88,100	18,758 18,772	14,854 14,866	91,000	91,050 91,100	19,598 19,612	15,604 15,616
82,100 82,150	82,150 82,200	17,106 17,120	13,379 13,391	85,100 85,150	85,150 85,200	17,946 17,960	14,129 14,141	88,100 88,150	88,150 88,200	18,786 18,800	14,879 14,891	91,100 91,150	91,150 91,200	19,626 19,640	15,629 15,641
82.200	82,250	17,134	13,404	85,200	85,250	17,974	14,154	88,200	88,250	18.814	14,904	91,200	91,250	19,654	15,654
82,250 82,300	82,300 82,350	17,148 17,162	13,416 13,429	85,250 85,300	85,300 85,350	17,988 18,002	14,166 14,179	88,250 88,300	88,300 88,350	18,828 18,842	14,916 14,929	91,250 91,300	91,300 91,350	19,668 19,682	15,666 15,679
82,350	82,400	17,176	13,441	85,350	85,400	18,016	14,191	88,350	88,400	18,856	14,941	91,350	91,400	19,696	15,691
82,400 82,450	82,450 82,500	17,190 17,204	13,454 13,466	85,400 85,450	85,450 85,500	18,030 18,044	14,204 14,216	88,400 88,450	88,450 88,500	18,870 18,884	14,954 14,966	91,400 91,450	91,450 91,500	19,710 19,724	15,704 15,716
82,500 82,550	82,550 82,600	17,218 17,232	13,479 13,491	85,500 85,550	85,550 85,600	18,058 18,072	14,229 14,241	88,500 88,550	88,550 88,600	18,898 18,912	14,979 14,991	91,500 91,550	91,550 91,600	19,738 19,752	15,729 15,741
82,600 82,650	82,650 82,700	17,246 17,260	13,504 13,516	85,600 85,650	85,650 85,700	18,086	14,254 14,266	88,600 88,650	88,650 88,700	18,926 18,940	15,004 15,016	91,600 91,650	91,650 91,700	19,766 19,780	15,754 15,766
82,700	82,750	17,274	13,529	85,700	85,750	18,114	14,279	88,700	88,750	18,954	15,029	91,700	91,750	19,794	15,779
82,750 82,800	82,800 82,850	17,288 17,302	13,541 13,554	85,750 85,800	85,800 85,850	18,128	14,291 14,304	88,750 88,800	88,800 88,850	18,968 18,982	15,041	91,750	91,800 91,850	19,808 19,822	15,791 15,804
82,850	82,900	17,316	13,566	85,850	85,900	18,156	14.316	88,850	88,900	18,996	15,066	91,850	91,900	19,836	15.816
82,900 82,950	82,950 83,000	17,330 17,344	13,579 13,591	85,900 85,950	85,950 86,000	18,170 18,184	14,329 14,341	88,900 88,950	88,950 89,000	19,010 19,024	15,079 15,091	91,900 91,950	91,950 92,000	19,850 19,864	15,829 15,841
83,00	0			86,00	00			89,0	00			92,0	00		
83,000 83,050	83,050 83,100	17,358 17,372	13,604 13,616	86,000 86,050	86,050 86,100	18,198 18,212	14,354 14,366	89,000 89,050	89,050 89,100	19,038 19,052	15,104 15,116	92,000 92,050	92,050 92,100	19,878 19,892	15,854 15,866
83,100	83,150	17.386	13.629	86,100	86,150	18,226	14,379	89,100	89,150	19,066	15,129	92,100	92,150	19,906	15,879
83,150 83,200	83,200 83,250	17,400 17,414	13,641 13,654	86,150 86,200	86,200 86,250 86,300	18,240 18,254	14,391 14,404	89,150 89,200	89,200 89,250	19,080 19,094	15,141 15,154	92,150 92,200	92,200 92,250	19,920 19,934	15,891 15,904
83,200 83,250 83,300	83,250 83,300 83,350	17,414 17,428 17,442	13,654 13,666 13,679	86,200 86,250 86,300 86,350	86,300 86,350	18,254 18,268 18,282	14,404 14,416 14,429	89,200 89,250 89,300	89,250 89,300 89,350	19,094 19,108 19,122 19,136	15,154 15,166 15,179 15,191	92,200 92,250 92,300 92,350	92,250 92,300 92,350 92,400	19,934 19,948 19,962 19,976	15,904 15,916 15,929 15,941
83,350	83.400	17,456	13,691	86,350	86,400	18,296	14,429 14,441	89,350	89,400	19,136	15,191	92,350	92,400	19,976	15,941
83,400 83,450 83,500 83,550	83,450 83,500 83,550 83,600	17,470 17,484	13,704 13,716 13,729 13,741	86,400 86,450	86,450 86,500	18,310 18,324 18,338 18,352	14,454 14,466	89,400 89,450	89,450 89,500	19,150 19,164	15,204 15,216 15,229 15,241	92,400 92,450 92,500 92,550	92,450 92,500	19,990 20,004	15,954 15,966 15,979 15,991
83,500	83,550	17,484 17,498 17,512	13,729	86,500 86,550	86,550 86,600	18,338	14,479 14,491	89,500 89,550	89,550 89,600	19,178 19,192	15,229	92,500	92,550 92,600	20,018 20,032	15,979
83,600	83,650 83,700	17,512 17,526 17,540	13.754	86,600	86.650	18.366	14,504 14,516	89.600	89.650	19,206 19,220	15,254	92,600	92,650 92,700	20,002 20,046 20,060	16,004 16,016
83,600 83,650 83,700 83,750	83,700 83,750	17,540 17,554	13,766 13,779	86,600 86,650 86,700 86,750	86,700 86,750	18,380 18,394	14,516 14,529	89,650 89,700	89,700 89,750	19,220 19,234	15,254 15,266 15,279 15,291	92,600 92,650 92,700 92,750	92,700 92,750	20,060 20,074	16,016 16,029
83,750	83,800	17,568	13,791	86,750	86,800	18,408	14,541	89,750	89,800	19,234 19,248	15,291	92,750	92,800	20,088	16,029 16,041
83,800 83,850	83,850 83,900	17,582 17,596	13,804 13,816	86,800 86,850 86,900	86,850 86,900	18,422 18,436	14,554 14,566	89,800 89,850	89,850 89,900	19,262 19,276	15,304 15,316	92,800 92,850	92,850 92,900	20,102 20,116	16,054 16,066
83,800 83,850 83,900 83,950	83,950 84,000	17,610 17,624	13,829 13,841	86,900 86,950	86,950 87,000	18,450 18,464	14,579 14,591	89,900 89,950	89,950 90,000	19,290 19,304	15,304 15,316 15,329 15,341	92,900 92,950	92,950 93,000	20,130 20,144	16,079 16,091
00,000	34,000	17,024	10,041	00,000	01,000	10,404	14,001	00,000	33,000	10,004	10,041	52,550	00,000	20,174	10,001

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93,200 93,250 93,300 93,350	93,300 93,350 93,400	20,214 20,228 20,242 20,256	16,154 16,166 16,179 16,191	95,200 95,250 95,300 95,350	95,250 95,300 95,350 95,400	20,774 20,788 20,802 20,816	16,654 16,666 16,679 16,691	97,200 97,250 97,300 97,350	97,300 97,350 97,400	21,334 21,348 21,362 21,376	17,154 17,166 17,179 17,191	99,200 99,250 99,300 99,350	99,250 99,300 99,350 99,400	21,894 21,908 21,922 21,936	17,654 17,666 17,679 17,691
93,400 93,450 93,500 93,550	93,450 93,500 93,550 93,600	20,270 20,284 20,298 20,312	16,204 16,216 16,229 16,241	95,400 95,450 95,500 95,550	95,450 95,500 95,550 95,600	20,830 20,844 20,858 20,872	16,704 16,716 16,729 16,741	97,400 97,450 97,500 97,550	97,500 97,550 97,600	21,390 21,404 21,418 21,432	17,204 17,216 17,229 17,241	99,400 99,450 99,500 99,550	99,450 99,500 99,550 99,600	21,950 21,964 21,978 21,992	17,704 17,716 17,729 17,741
93,600 93,650 93,700 93,750	93,650 93,700 93,750 93,800	20,326 20,340 20,354 20,368	16,254 16,266 16,279 16,291	95,600 95,650 95,700 95,750	95,650 95,700 95,750 95,800	20,886 20,900 20,914 20,928	16,754 16,766 16,779 16,791	97,600 97,650 97,700 97,750	97,700 97,750 97,800	21,446 21,460 21,474 21,488	17,254 17,266 17,279 17,291	99,600 99,650 99,700 99,750	99,650 99,700 99,750 99,800	22,006 22,020 22,034 22,048	17,754 17,766 17,779 17,791
93,800 93,850 93,900 93,950	93,900 93,950	20,382 20,396 20,410 20,424	16,304 16,316 16,329 16,341	95,800 95,850 95,900 95,950	95,850 95,900 95,950 96,000	20,942 20,956 20,970 20,984	16,804 16,816 16,829 16,841	97,800 97,850 97,900 97,950	97,900 97,950	21,502 21,516 21,530 21,544	17,304 17,316 17,329 17,341	99,800 99,850 99,900 99,950	99,850 99,900 99,950 100,000	22,062 22,076 22,090 22,104	17,804 17,816 17,829 17,841
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94,000 94,050 94,100 94,150	94,100 94,150 94,200	20,438 20,452 20,466 20,480	16,354 16,366 16,379 16,391	96,000 96,050 96,100 96,150	96,050 96,100 96,150 96,200	20,998 21,012 21,026 21,040	16,854 16,866 16,879 16,891	98,000 98,050 98,100 98,150	98,100 98,150 98,200	21,558 21,572 21,586 21,600	17,354 17,366 17,379 17,391				
94,200 94,250 94,300 94,350	,	20,494 20,508 20,522 20,536	16,404 16,416 16,429 16,441	96,200 96,250 96,300 96,350	96,250 96,300 96,350 96,400	21,054 21,068 21,082 21,096	16,904 16,916 16,929 16,941	98,200 98,250 98,300 98,350	98,300 98,350 98,400	21,614 21,628 21,642 21,656	17,404 17,416 17,429 17,441		\$10	0.000]
94,400 94,450 94,500 94,550	94,550 94,600	20,550 20,564 20,578 20,592	16,454 16,466 16,479 16,491	96,400 96,450 96,500 96,550	96,450 96,500 96,550 96,600	21,110 21,124 21,138 21,152	16,954 16,966 16,979 16,991	98,400 98,450 98,500 98,550	98,500 98,550 98,600	21,670 21,684 21,698 21,712	17,454 17,466 17,479 17,491		or o	ver — use n 1040	
94,600 94,650 94,700 94,750	94,750 94,800	20,606 20,620 20,634 20,648	16,504 16,516 16,529 16,541	96,600 96,650 96,700 96,750	96,650 96,700 96,750 96,800	21,166 21,180 21,194 21,208	17,004 17,016 17,029 17,041	98,600 98,650 98,700 98,750	98,700 98,750 98,800	21,726 21,740 21,754 21,768	17,504 17,516 17,529 17,541				
94,800 94,850 94,900 94,950	94,850 94,900 94,950 95,000	20,662 20,676 20,690 20,704	16,554 16,566 16,579 16,591	96,800 96,850 96,900 96,950	96,850 96,900 96,950 97,000	21,222 21,236 21,250 21,264	17,054 17,066 17,079 17,091	98,800 98,850 98,900 98,950	98,900 98,950	21,782 21,796 21,810 21,824	17,554 17,566 17,579 17,591				

General Information

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

1. Be sure to enter the correct social security number for you and your spouse if married in the space provided on Form 1040EZ. Check that your name and SSN agree with your social security card.

2. Use the amount from line 6 to find your tax in the tax table. Be sure you enter the correct tax on line 10.

3. If you think you can take the earned income credit, read the instructions for lines 8a and 8b that begin on page 10 to make sure you qualify. If you do, make sure you use the correct column of the EIC Table for your filing status.

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

5. Check one or both boxes on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2007 return. Check the box even if that person chooses not to claim you (or your spouse). If no one can claim you (or your spouse) as a dependent, do not check any of the boxes.

6. Enter an amount on line 5. If you check any of the boxes, use the worksheet on the back of Form 1040EZ to figure the amount to enter. If you do not check any of the boxes, enter \$8,750 if single; \$17,500 if married filing jointly.

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

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

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

10. If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 12 on page 16 for details.

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

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. To request relief, you generally must file Form 8857 no later than 2 years after the date on which the IRS first attempted to collect the tax from you. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

Income tax withholding and estimated tax payments for 2008. If the amount you owe or your refund is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2008 pay. For details on how to complete Form W-4, see Pub. 919. If you receive certain government payments (such as unemployment compensation or social security benefits) you can have tax withheld from those payments by giving the payer Form W-4V. In general, you do not have to make estimated tax payments if you expect that your 2008 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

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

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

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



You may be able to deduct this gift on your 2008 tax return.

How do you get a copy of your tax return? If you need a copy of your tax return, use Form 4506. There is a \$39 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a Presidentially declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us. See page 29 for the number.

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

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

Secure your records from identity theft. Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or contact them at *www.ftc. gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit the IRS website at *www.irs.gov* to learn more about identity theft and how to reduce your risk.

Death of a taxpayer. If a taxpayer died before filing a return for 2007, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, the processing of the return may be delayed.

If your spouse died in 2007 and you did not remarry in 2007, or if your spouse died in 2008 before filing a return for 2007, you can file a joint return. A joint return should show your spouse's 2007 income before death and your income for all of 2007. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

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

For more details, use TeleTax topic 356 (see page 30) or see Pub. 559.

Past due returns. The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual, family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 (see page 30) or visit *www.irs.gov* and click on "Individuals" for help in filing those returns.

Other Ways To Get Help

Send your written tax questions to the IRS. You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (deaf customers with access to TTY/TDD equipment may call 1-800-829-4059). Do not send questions with your return.

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

• Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.

• Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."

• Tax topics. This is an online version of the TeleTax topics listed on page 30.

Free help with your return. Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return preparation. VITA/ TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Free electronic filing is offered by IRS authorized *e-file* providers at many of the VITA/TCE locations nationwide. Volunteers will help you with claiming the credits and deductions you may be entitled to. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone tax benefits, at an office within your installation. For more information on these programs, go to *www.irs.gov* and enter keyword "VITA" in the upper right corner. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at *www.aarp.org/taxaide* or call 1-888-227-7669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2006 tax return (if available), all your Forms W-2, 1099, and 1098 for 2007, and any other information about your 2007 income and expenses.

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

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

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

Refund Information

You can check on the status of your 2007 refund if it has been at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).

TID

Be sure to have a copy of your 2007 tax return available because you will need to know the exact whole-dollar amount of your refund. You will also need to know your filing status. Then, do one of the following.

• Go to www.irs.gov and click on Where's My Refund.

• Call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

• Call 1-800-829-1954 during the hours shown below under *Calling the IRS.*

Calling the IRS

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

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

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

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* below. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



If you want to check the status of your 2007 refund, see Refund Information above.

Before You Call

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

• The tax form, schedule, or notice to which your question relates.

• The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.

• The name of any IRS publication or other source of information that you used to look for the answer.

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

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record telephone

What Is TeleTax?

Recorded Tax Information

A complete list of topics is on the next page. Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes. calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040 (deaf customers with access to TTY/TDD equipment may call 1-800-829-4059). Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

Before You Hang Up

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

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

Topics by Internet

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

Tel	eTax Topics			Topio No.	c Subject	Topic No.	Subject	Topic No.	Subject
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101	IRS services— Volunteer tax assistance, toll-free	253	Methods Substitute tax forms	421 423	Scholarship and fellowship grants Social security and equivalent railroad	557	tax Tax on early distributions from traditional and Roth IRAs	761 762	Employer's Annual Federal Tax Return Tips—Withholding and reporting Independent
	telephone, walk-in assistance, and outreach programs	G 301	eneral Information When, where, and	424	retirement benefits 401(k) plans	558	Tax on early distributions from retirement plans		contractor vs. employee
102	Tax assistance for individuals with disabilities and the	303	how to file Checklist of common	425 427	Passive activities— Losses and credits Stock options	601	Tax Credits Earned income credit	1099	netic Media Filers — Series and Related ormation Returns
103	hearing impaired Tax help for small	304	errors when preparing your tax return Extension of time to	429	Traders in securities (information for Form 1040 filers)	602	(EIC) Child and dependent care credit	801 802	Who must file magnetically Applications, forms,
104	businesses and the self-employed Taxpayer Advocate	305	file your tax return Recordkeeping	430	Exchange of policyholder interest	607 608	Adoption credit Excess social security and RRTA tax	803	and information Waivers and extensions
	Service—Help for problem situations	306	Penalty for underpayment of estimated tax	A	for stock	610	withheld Retirement savings contributions credit	804 805	Test files and combined federal and state filing Electronic filing of
105 107	Armed Forces tax information Tax relief in disaster	307 308	Backup withholding Amended returns	Adj 451	Individual retirement arrangements (IRAs)	651	IRS Notices Notices—What to do	Та	Electronic filing of information returns ax Information for
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153	What to do if you haven't filed your tax return	312	Disclosure authorizations	457 458	Tuition and fees deduction Educator expense	701 703	of Assets Sale of your home Basis of assets		Alien tax clearance
154	Forms W-2 and Form 1099-R—What to do	313	Qualified tuition programs (QTPs)		deduction	704 705	Depreciation Installment sales		esidents of Puerto o (in Spanish only) Is a person with
155	if not received	Fil	ing Requirements,		mized Deductions		Employer Tax Information	201	income from Puerto
155	Forms and publications—How to order	F	iling Status, and Exemptions	501 502	Should I itemize? Medical and dental expenses	751	Social security and Medicare withholding		Rican sources required to file a U.S. federal income tax return?
156	Copy of your tax return—How to get one	352 356	Which form—1040, 1040A, or 1040EZ? Decedents	503 504	Deductible taxes Home mortgage	752 753	rates Form W-2—Where, when, and how to file	902	Credits and deductions for taxpayers with Puerto
157	Change of address— How to notify IRS		Types of Income	505	points Interest expense	155	Form W-4— Employee's Withholding Allowance Certificate		Rican source income that is exempt from U.S. tax
158	Ensuring proper credit of payments	401 403	Wages and salaries Interest received	506 507	Contributions Casualty and theft losses	754 755	Form W-5—Advance earned income credit Employer	903 904	Federal employment tax in Puerto Rico Tax assistance for
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205	Innocent spouse relief (and separation of liability and equitable	417 418	Earnings for clergy Unemployment	553	Tax on a child's investment income			effec	
	relief)		compensation	554	Self-employment tax			Janu	ary 1, 2008.

Need more information or forms? See page 31.

Quick and Easy Access to Tax Help and Tax Products



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



Internet

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

Online services and help. Go to www.irs.gov to:

• **C**+file Access Free File, a free commercial income tax preparation and electronic filing service available to taxpayers with adjusted gross income of \$54,000 or less.

• Check the status of your 2007 refund. Click on "Where's My Refund."

• See answers to many questions. Click on "Frequently Asked Questions."

• Figure your withholding allowances using our Withholding Calculator at *www.irs.gov/individuals*.

• Sign up for e-News Subscriptions to get the latest tax news on a variety of topics by email.

- Send us your comments or request help.
- Get disaster relief information. Enter keyword "Disaster."
- Safeguard your privacy. Enter keyword "Privacy Policy."

View and download products. Click on "More Forms and Publications" or go to *www.irs.gov/formspubs.*

• For forms and instructions, click on "Form and Instruction number."

• For publications, click on "Publication number."

• For a subject index to forms, instructions, and publications, click on "Topical index."

• For prior year forms, instructions, and publications, click on "Previous years."

Online ordering of products. To order tax products delivered by mail, go to *www.irs.gov/formspubs*.

• For current year products, click on "Forms and publications by U.S. mail."

• For a tax booklet of forms and instructions, click on "Tax packages."

• For tax products on a CD, click on "Tax products on CD-ROM (Pub. 1796)." See *CD/DVD* on this page.



Phone

Tax forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

Tax help and questions. Call 1-800-829-1040.

Hearing Impaired TTY/TDD. Call 1-800-829-4059.

TeleTax information - 24 hour tax information. Call 1-800-829-4477. See page 30 for topic numbers and details.

Refund hotline. 1-800-829-1954.



Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Also, some grocery stores, copy centers, city and county government offices, credit unions, and

office supply stores have reproducible tax products available to photocopy or print from a CD.



Mail

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

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



CD/DVD

Buy IRS Publication 1796 (IRS Tax Products CD) for \$35. Price is subject to change. There may be a handling fee. The CD includes current-year and prior-year forms, instructions, and publications; Internal Revenue Bulletins;

and toll-free and email technical support. As a bonus, you will get the IRS Tax Products DVD. The CD is released twice during the year. The first release will ship the beginning of January 2008 and the final release (including the bonus DVD) will ship the beginning of March 2008. The CD does not support electronic filing.

Internet. Buy the CD from:

• National Technical Information Service (NTIS) at *www.irs.gov/cdorders*

• Government Printing Office (GPO) at *http://bookstore.gpo.gov* (search for Pub. 1796)

Telephone. Buy the CD from:

- NTIS at 1-877-233-6767
- GPO at 1-866-512-1800

Other ways to get help. See page 28 for information.

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Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

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

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

We welcome comments on forms. If you have suggestions for making this form simpler, we would be happy to hear from you. You can email us at **taxforms@irs.gov*. (The asterisk must be included in the address.) Enter "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see *Where Do You File*? on the back cover.

Estimates of Taxpayer Burden

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

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

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the average time burden for all taxpayers filing a 1040, 1040A, or 1040EZ was 26.4 hours, with an average cost of \$207 per return. This average includes all associated forms and schedules, across all preparation methods and all taxpayer activities. Taxpayers filing Form 1040 had an average burden of about 34 hours, and taxpayers filing Form 1040A and Form 1040EZ averaged about 10 hours. However, within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best estimates available as of September 24, 2007, from tax returns filed for 2006. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new data becomes available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicates that electronically prepared and e-filed returns have fewer errors, implying a lower overall post-filing burden.

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

Estimated Average Taxpayer Burden for Individuals by Activity

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

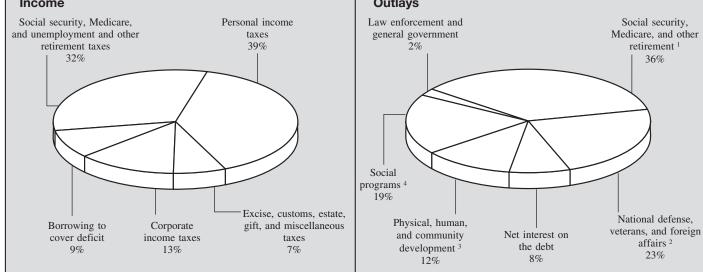
		Average Time Burden (Hours)											
Major Form Filed or Type of Taxpayer	Percentage of Returns	Total Time	Record Keeping	Tax Planning	Form Completion	Form Submission	All Other	Average Cost (Dollars)					
All taxpayers	100	26.4	15.0	4.7	3.3	0.6	2.8	\$207					
1040	69	33.5	19.8	5.9	3.7	0.6	3.4	267					
1040A & 1040EZ Type of taxpayer	31	10.4	4.2	1.8	2.5	0.5	1.4	72					
Nonbusiness* Business*	71 29	14.1 56.9	5.6 38.4	3.3 8.0	3.0 4.2	0.5 0.7	1.6 5.7	114 440					

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

Need more information or forms? See page 31.

Major Categories of Federal Income and Outlays for Fiscal Year 2006

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2006. Income Outlays



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

In fiscal year 2006 (which began on October 1, 2005, and ended on September 30, 2006), federal income was \$2.407 trillion and outlays were \$2.655 trillion, leaving a deficit of \$0.248 trillion.

Footnotes for Certain Federal Outlays

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

2. National defense, veterans, and foreign affairs: About 19% of outlays were to equip, modernize, and pay our armed forces and to fund the Global War on Terrorism and other national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

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

4. **Social programs:** About 13% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages on this page exclude undistributed offsetting receipts, which were \$68 billion in fiscal year 2006. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

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Mailing address Back Cover



If an envelope came with this booklet, please use it. If you do not have one or if you moved during the year, mail your return to the address shown below that applies to you. If you want to use a private delivery service, see page 6. Envelopes without enough postage will be returned to you by the post office.

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

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

What's Inside? (see Index for page numbers)

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