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Internal Revenue Service

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The IRS Will Figure Your Tax

For use in preparing

2010 Returns



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Dec 13, 2010

Introduction

You can have the IRS figure your tax on Form 1040EZ, Form 1040A, or Form 1040 if you file your return by April 18, 2011.

If you paid too much, we will send you a refund. If you did not pay enough, we will send you a bill for the balance. To avoid interest or the penalty for late payment, you must pay the bill within 30 days of the date of the bill or by the due date for your return, whichever is later.

The IRS will also figure the credit for the elderly or the disabled and the earned income credit for you.

The IRS cannot figure your tax if any of the following apply.

1. You want your refund to be directly deposited in your accounts.
2. You want any part of your refund applied to your 2011 estimated tax.
3. You had income for the year from sources other than wages, salaries, tips, interest, dividends, taxable social security benefits, unemployment compensation, IRA distributions, pensions, and annuities.
4. Your taxable income is \$100,000 or more.
5. You itemize deductions.
6. You file any of the following forms.
 - a. Form 2555, Foreign Earned Income.
 - b. Form 2555-EZ, Foreign Earned Income Exclusion.
 - c. Form 4137, Social Security and Medicare Tax on Unreported Tip Income.
 - d. Form 4970, Tax on Accumulation Distribution of Trusts.
 - e. Form 4972, Tax on Lump-Sum Distributions.
 - f. Form 6198, At-Risk Limitations.
 - g. Form 6251, Alternative Minimum Tax—Individuals.
 - h. Form 8606, Nondeductible IRAs.
 - i. Form 8615, Tax for Certain Children Who Have Investment Income of More Than \$1,900.
 - j. Form 8814, Parents' Election To Report Child's Interest and Dividends.
 - k. Form 8839, Qualified Adoption Expenses.
 - l. Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.
 - m. Form 8889, Health Savings Accounts (HSAs).

- n. Form 8919, Uncollected Social Security and Medicare Tax on Wages.
- o. Form 8930, Qualified Disaster Recovery Assistance Retirement Plan Distributions and Repayments.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service
Individual Forms and Publications Branch
SE:W:CAR:MP:T:I
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at *taxforms@irs.gov. (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. You can also send us comments from www.irs.gov/formspubs/, select "Comment on Tax Forms and Publications" under "Information about."

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

Ordering forms and publications. Visit www.irs.gov/formspubs/ to download forms and publications, call 1-800-829-3676, or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Tax questions. If you have a tax question, check the information available on IRS.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

Form 1040EZ

To have the IRS figure your tax, follow these steps if you are filing Form 1040EZ.

1. Print or type your name and address in the spaces provided.

2. Enter your social security number in the space provided. If you are married, enter the social security numbers of you and your spouse.

3. Read lines 1 through 9b and complete the lines that apply to you. Do not complete lines 10 through 13. If you are filing a joint return, use the space to the left of line 6 to separately show your taxable income and your spouse's taxable income.

Payments. Enter any federal income tax withheld on line 7. Federal income tax withheld is shown on Form W-2, box 2 or Form 1099, box 4.

Earned income credit. If you can take the earned income credit, the IRS will figure it for you. Enter "EIC" in the space to the left of line 9a. Enter the nontaxable combat pay you elect to include in earned income on line 9b.

4. Attach a copy of each of your Forms W-2 to your return.

5. If you want to allow a friend, family member, or any other person you choose to discuss your 2010 tax return with the IRS, check the "Yes" box in the "Third party designee" area on your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return.

6. Sign and date your return and enter your occupation(s). If you are filing a joint return, both you and your spouse must sign it. Enter your daytime phone number in the space provided. This may help speed the processing of your return if we have a question that can be answered over the phone. If you are filing a joint return, you may enter either your or your spouse's daytime phone number.

7. Mail your return to the Internal Revenue Service Center for the area where you live. A list of Service Center addresses is shown in the Instructions for Form 1040EZ in the back.

Form 1040A

To have the IRS figure your tax, follow these steps if you are filing Form 1040A.

1. Print or type your name and address in the spaces provided.

2. Enter your social security number in the space provided. If you are married, enter the social security numbers of you and your spouse, even if you file separately.

3. Read lines 1 through 27 and complete the lines that apply to you. If you are filing a joint return, use the space to the left of the entry space for line 27 to separately show your taxable income and your spouse's taxable income. The IRS will complete line 28.

4. Read lines 29 through 33, 36, and 38 through 43 and complete the lines that apply to you. But do not complete lines 30 and 41a if you want the IRS to figure the credits on those lines. Also, enter any write-in information that applies to you to the left of line 44. Do not complete lines 34, 35, 37, and 45 through 49.

Payments. Enter any federal income tax withheld that is shown on Form W-2, box 2 or the appropriate box of Form 1099, on line 38. Enter any estimated tax payments you made on line 39.

Credits. The IRS will figure the credit for the elderly or the disabled and the earned income credit for you.

- **Credit for the elderly or the disabled.** If you can take this credit, the IRS will figure it for you. Attach Schedule R (Form 1040A or 1040), Credit for the Elderly or the Disabled, to your return and enter "CFE" in the space to the left of line 30 on Form 1040A. Check the appropriate box on Schedule R, Part I, for your filing status and age. Complete Part II and Part III, lines 11 and 13, if they apply.
- **Earned income credit.** If you can take this credit, the IRS will figure it for you. Enter "EIC" to the left of the entry space for line 41a. Enter the nontaxable combat pay you elect to include in earned income on line 41b. If you have a qualifying child, you must fill in Schedule EIC, Earned Income Credit, and attach it to your return. If you do not provide the child's social security number on Schedule EIC, line 2, the credit will be reduced or disallowed unless the child was born and died in 2010.

5. Fill in and attach any schedules and forms asked for on the lines you completed.

6. Attach a copy of each of your Forms W-2 to your return. Also attach a copy of any Form 1099-R you received that has withholding tax in box 4.

7. If you want to allow a friend, family member, or any other person you choose to discuss your 2010 tax return with the IRS, check the "Yes" box in the "Third party designee" area on your return. Also, enter the designee's

name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return.

8. Sign and date your return and enter your occupation(s). If you are filing a joint return, both you and your spouse must sign it. Enter your daytime phone number in the space provided in the signature area. This may help speed the processing of your return if we have a question that can be answered over the phone. If you are filing a joint return, you may enter either your or your spouse's daytime phone number.

9. Mail your return to the Internal Revenue Service Center for the area where you live. A list of Service Center addresses is shown in the Instructions for Form 1040A in the back.

Form 1040

To have the IRS figure your tax, follow these steps if you are filing Form 1040.

1. Print or type your name and address in the spaces provided.

2. Enter your social security number in the space provided. If you are married, enter the social security numbers of you and your spouse, even if you file separately.

3. Read lines 1 through 43 and complete the lines that apply to you. If you are filing a joint return, use the space under the words "Adjusted Gross Income" on the front and bottom of your return to separately show your taxable income and your spouse's taxable income. The IRS will complete line 44.

4. Read lines 45 through 71 and complete the lines that apply to you, but do not fill in lines 54, 60, and 72. Also, do not complete lines 55 and 73 through 77. Do not complete lines 53 (box "c", if you are completing Schedule R) and 64a if you want the IRS to figure the credits on those lines.

Payments. Enter any federal income tax withheld that is shown on Form W-2, box 2 or the appropriate box of Form 1099, on line 61. Enter any estimated tax payments you made on line 62.

Credits. The IRS will figure the credit for the elderly or the disabled and the earned income credit for you.

- **Credit for the elderly or the disabled.** If you can take this credit, the IRS will figure it for you. Attach Schedule R (Form 1040A or 1040), Credit for the Elderly or the Disabled, to your return, check box "c" and enter "CFE" on the line next to Form 1040, line 53. Check the appropriate box on Schedule R, Part I, for your filing status and age. Complete Part II and Part III, lines 11 and 13, if they apply.
 - **Earned income credit.** If you can take this credit, the IRS will figure it for you. Enter "EIC" on the dotted line next to line 64a. Enter the nontaxable combat pay you elect to include in earned income on line 64b. If you have a qualifying child, you must fill in Schedule EIC and attach it to your return. If you do not provide the child's social security number on Schedule EIC, line 2, the credit will be reduced or disallowed unless the child was born and died in 2010.
5. Fill in and attach any schedules or forms asked for on the lines you completed.
 6. Attach a copy of each of your Forms W-2 to your return. Also attach a copy of any Form 1099-R you received that has withholding tax in box 4.
 7. If you want to allow a friend, family member, or any other person you choose to discuss your 2010 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area on your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return.
 8. Sign and date your return and enter your occupation(s). If you are filing a joint return, both you and your spouse must sign it. Enter your daytime phone number in the space provided in the signature area. This may help speed the processing of your return if we have a question that can be answered over the phone. If you are filing a joint return, you may enter either your or your spouse's daytime phone number.
 9. Mail your return to the Internal Revenue Service Center for the area where you live. A list of Service Center addresses is shown in the back of the 1040 Instructions.