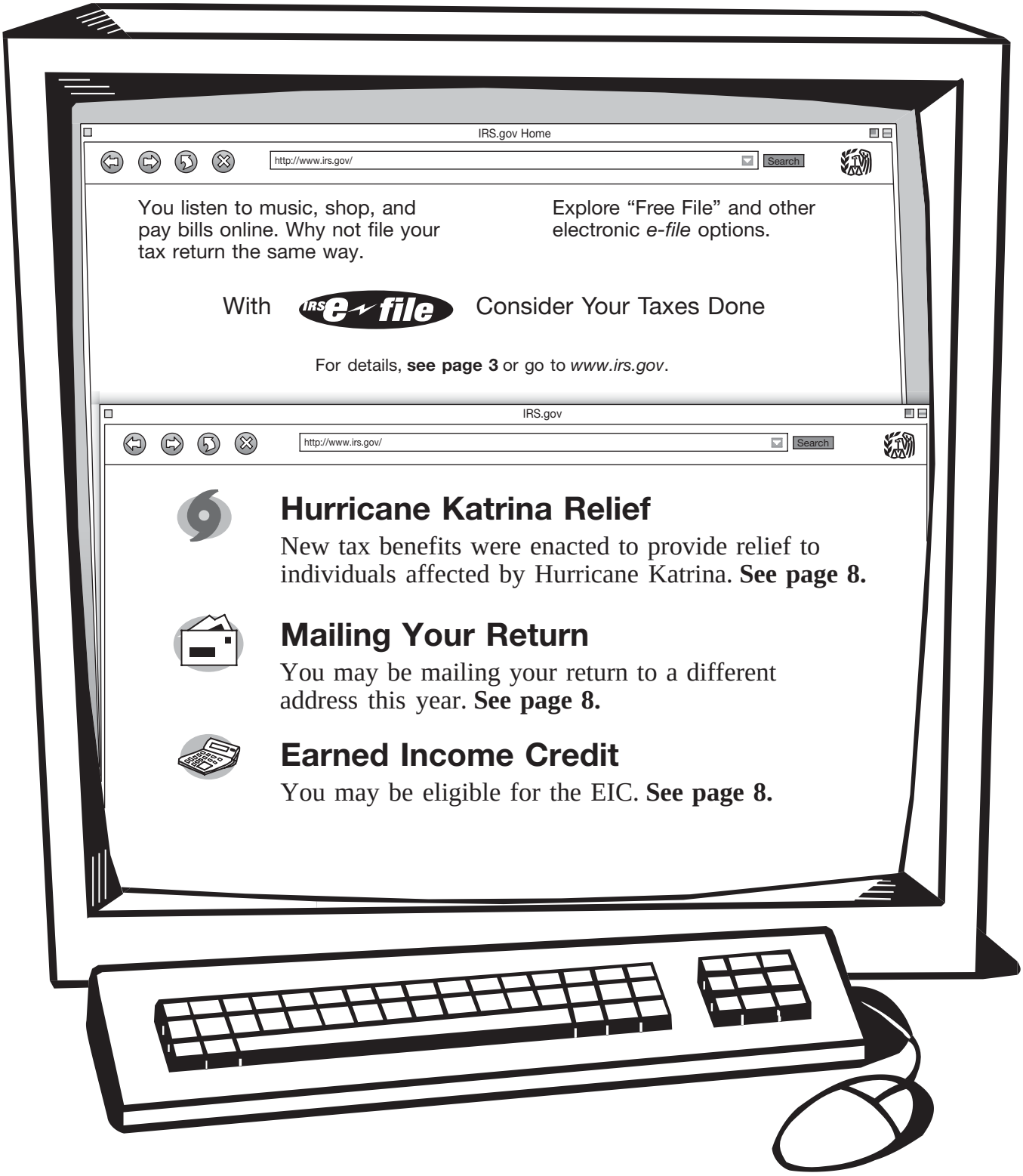
Note. This booklet does not contain any tax forms.

IRS
Department of the Treasury
Internal Revenue Service
www.irs.gov

2005 1040EZ

Instructions



Cat. No. 12063Z

A Message From the Commissioner

Dear Taxpayer,

American taxpayers made history in 2005. For the first time, over half of all individuals filed their tax returns electronically. More than 68 million people "*e-filed*." *E-file* is fast, secure, and accurate. The software catches errors that may otherwise hold up the processing of a paper return. Refunds come a lot sooner. I encourage you to consider this option. Taxpayers who file electronically prefer it.

IRS.gov (*www.irs.gov*) was visited over 137 million times during last year's filing season, making it one of the most used websites in America. IRS.gov provides ready access to all IRS forms and publications, answers to frequently asked questions, and interactive features, such as Where's My Refund, the Withholding Calculator, and the EITC Assistant eligibility tool. In addition, Free File, also available through IRS.gov, provides free and convenient access to *e-file.* This free service was used by five million taxpayers last year.

The IRS also answered over 33 million toll-free calls from taxpayers last year. We achieved an all-time high for the accuracy of our answers. IRS-sponsored volunteer return preparation has almost doubled since 1999, helping more than two million people file returns.

As we improve services to taxpayers, the IRS continues to emphasize fair and balanced enforcement of the law. Americans have every right to be confident that when they pay their taxes, neighbors and competitors are doing the same.

I hope this tax booklet is useful to you. For further information, you may contact us online at *www.irs.gov* or call our toll-free numbers 1-800-829-1040 for individuals and 1-800-829-4933 for businesses.

Sincerely,

Mark W. Everson

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.

consider it done

What is IRS *e-file*?

It's the fastest, easiest, and most convenient way to file your income tax return electronically. So easy, over 68 million taxpayers preferred *e-file* over filing a paper income tax return last year. Visit the IRS website at *www.irs.gov/efile* for all the details and latest information.

What are the benefits?

Millions Eligible for Free File!

- Free File allows qualified taxpayers to prepare and *e-file* their own tax returns for free using commercially available online tax preparation software.
- Review online tax software provider offerings and determine if you are eligible by visiting the Free File page at *www.irs.gov.*

Fast! Easy! Convenient!

- Get your refund in half the time as paper filers do, even faster and safer with Direct Deposit. See page 18.
- Sign electronically and file a completely paperless return. See page 20.
- Receive an electronic proof of receipt within 48 hours after the IRS received your return.
- If you owe, you can *e-file* and authorize an electronic funds withdrawal or pay by credit card. If you *e-file* before April 17, 2006, you can schedule an electronic funds withdrawal from your checking or savings account as late as April 17, 2006. See page 19.
- Prepare and file your federal and state returns together and save time.

Accurate! Secure!

- IRS computers quickly and automatically check for errors or other missing information.
- The chance of being audited does not differ whether you *e-file* or file a paper income tax return.
- Your bank account information is safeguarded along with other tax return information. The IRS does not have access to credit card numbers.

Visit the IRS website at *www.irs.gov/efile* for details.

How to *e-file*?

Use an Authorized IRS e-file Provider

Many tax professionals electronically file tax returns for their clients. As a taxpayer, you have two options:

- You can prepare your return, take it to an Authorized IRS *e-file* Provider, and have the provider transmit it electronically to the IRS, or
- You can have a tax professional prepare your return and transmit it for you electronically.

Tax professionals may charge a fee for IRS *e-file*. Fees may vary depending on the professional and the specific services rendered.

Use a Personal Computer

You can file your income tax return in a fast, easy, convenient way using your personal computer. A computer with a modem or Internet access and tax preparation software are all you need. Best of all, you can *e-file* from the comfort of your home 24 hours a day, 7 days a week. Visit *www.irs.gov* for details.

IRS approved tax preparation software is available for online use on the Internet, for download from the Internet, and in retail stores. Visit *www.irs.gov/efile* for details.

If you do not qualify for the Free File options, visit our Partners Page for partners that offer other free or low-cost filing options at *www.irs.gov/efile.*

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

Office of the Taxpayer Advocate

Contacting Your Taxpayer Advocate

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

Handling Your Tax Problems

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advocate to provide you with:

- A “fresh look” at your new or on-going problem,
- Timely acknowledgment,
- The name and phone number of the individual assigned to your case,
- Updates on progress,
- Timeframes for action,
- Speedy resolution, and
- Courteous service.

Information You Should Be Prepared To Provide

- Your name, address, and social security number (or employer identification number),
- Your telephone number and hours you can be reached,
- The type of tax return and year(s) involved,
- A detailed description of your problem,
- Your previous attempts to solve the problem and the office you contacted, and
- Description of the hardship you are facing and supporting documentation (if applicable).

How To Contact Your Taxpayer Advocate

- Call the Taxpayer Advocate’s toll-free number: 1-877-777-4778.
- Call, write, or fax the Taxpayer Advocate office in your area (see Pub. 1546 for addresses and phone numbers).
- TTY/TDD help is available by calling 1-800-829-4059.
- Visit the website at *www.irs.gov/advocate*.

Quick and Easy Access to Tax Help and Forms

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

Internet

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

- Access commercial tax preparation and *e-file* services available free to eligible taxpayers;
- Check the status of your 2005 refund;
- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications online by topic or keyword;
- Figure your withholding allowances using our W-4 calculator; and
- Sign up to receive local and national tax news by email.

Mail

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

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

Phone

You can order forms and publications and receive automated information by phone.

Forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) during the hours shown on page 6 to order current year forms, instructions, and publications, and prior year forms and instructions. You should receive your order within 10 days.

TeleTax topics. Call 1-800-829-4477 24 hours a day, 7 days a week, to listen to pre-recorded messages covering about 150 tax topics. See page 7 for a list of the topics.

Refund information. You can check the status of your 2005 refund 24 hours a day, 7 days a week. See page 6 for details.

Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of reproducible tax forms available to photocopy or print from a CD-ROM.

CD-ROM

You can order Publication 1796, IRS Tax Products CD-ROM, and obtain:

- A CD that is released twice so you have the latest products. The first release ships in late December and the final release ships in late February.
- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map; an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.

Buy the CD-ROM from National Technical Information Service (NTIS) at *www.irs.gov/cdorders* for $25 (no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) toll-free to buy the CD-ROM for $25 (plus a $5 handling fee).

Other ways to get help. See page 21 for information.

Refund Information

You can check on the status of your 2005 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).

Be sure to have a copy of your 2005 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.*

TIP

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).

Calling the IRS

If you cannot find the answer to your question using one of the methods listed on page 5, please call us for assistance at 1-800-829-1040. 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 8:00 a.m. to 8:00 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. These hours are subject to change. If you call when assistance is not available, you will receive a message giving the updated hours of operation.

TIP

If you want to check the status of your 2005 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 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 (for TTY/TDD help, call 1-800-829-4059). Our menus allow callers with pulse or rotary dial telephones to speak their responses when requested to do so. First, you will be provided a series of options that will request touch-tone responses. If a touch-tone response is not received, you will then hear a series of options and be asked to speak your selections. After your touch-tone or spoken response is received, the system will direct your call to the appropriate assistance. You can do the following within the system: (a) order tax forms and publications, (b) find out what you owe, (c) determine if we have adjusted your account or received payments you made, (d) request a transcript of your tax return or account, (e) find out where to send your tax return or payment, (f) request more time to pay or set up a monthly installment agreement, and (g) find out if you qualify for innocent spouse relief.

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.

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.

Topics by Internet

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

TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
	IRS Help Available
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
102	Tax assistance for individuals with disabilities and the hearing impaired
103	Tax help for small businesses and the self-employed
104	Taxpayer Advocate Service—Help for problem situations
106	Tax relief for victims of terrorist attacks
	IRS Procedures
151	Your appeal rights
152	Refunds—How long they should take
153	What to do if you haven't filed your tax return
154	2005 Form W-2 and Form 1099-R—What to do if not received
155	Forms and publications—How to order
156	Copy of your tax return—How to get one
157	Change of address—How to notify IRS
158	Ensuring proper credit of payments
159	Prior year(s) Form W-2—How to get a copy of
	Collection
201	The collection process
202	What to do if you can't pay your tax
203	Failure to pay child support and federal nontax and state income tax obligations
204	Offers in compromise
205	Innocent spouse relief (and separation of liability and equitable relief)
	Alternative Filing Methods
251	Electronic signatures
252	Electronic filing
253	Substitute tax forms
254	How to choose a paid tax preparer
256	Filing business returns electronically

Topic No.	Subject
	General Information
301	When, where, and how to file
302	Highlights of tax changes
303	Checklist of common errors when preparing your tax return
304	Extensions of time to file your tax return
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)
	Filing Requirements, Filing Status, and Exemptions
351	Who must file?
352	Which form—1040, 1040A, or 1040EZ?
353	What is your filing status?
354	Dependents
355	Estimated tax
356	Decedents
357	Tax information for parents of kidnapped children
	Types of Income
401	Wages and salaries
402	Tips
403	Interest received
404	Dividends
405	Refunds of state and local taxes
406	Alimony received
407	Business income
408	Sole proprietorship
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income

Topic No.	Subject
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and expenses
420	Bartering income
421	Scholarship and fellowship grants
422	Nontaxable income
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
426	Other income
427	Stock options
428	Roth IRA distributions
429	Traders in securities (information for Form 1040 filers)
430	Exchange of policyholder interest for stock
	Adjustments to Income
451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction
	Itemized Deductions
501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Contributions
507	Casualty and theft losses
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Casualty, disaster, and theft losses
	Tax Computation
551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment income
554	Self-employment tax

Topic No.	Subject
555	Ten-year tax option for lump-sum distributions
556	Alternative minimum tax
557	Tax on early distributions from traditional and Roth IRAs
558	Tax on early distributions from retirement plans
	Tax Credits
601	Earned income credit (EIC)
602	Child and dependent care credit
603	Credit for the elderly or the disabled
604	Advance earned income credit
605	Education credits
606	Child tax credits
607	Adoption credit
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
	IRS Notices
651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges
	Basis of Assets, Depreciation, and Sale of Assets
701	Sale of your home
703	Basis of assets
704	Depreciation
705	Installment sales
	Employer Tax Information
751	Social security and Medicare withholding rates
752	Form W-2—Where, when, and how to file
753	Form W-4—Employee's Withholding Allowance Certificate
754	Form W-5—Advance earned income credit
755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Form 941—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return

Topic No.	Subject
759	Form 940 and 940-EZ—Deposit requirements
760	Form 940 and Form 940-EZ—Employer's Annual Federal Unemployment Tax Returns
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
	Electronic Magnetic Media Filers—1099 Series and Related Information Returns
801	Who must file magnetically
802	Applications, forms, and information
803	Waivers and extensions
804	Test files and combined federal and state filing
805	Electronic filing of information returns
	Tax Information for Aliens and U.S. Citizens Living Abroad
851	Resident and nonresident aliens
852	Dual-status alien
853	Foreign earned income exclusion—General
854	Foreign earned income exclusion—Who qualifies?
855	Foreign earned income exclusion—What qualifies?
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)—Form W-7
858	Alien tax clearance
	Tax Information for Puerto Rico Residents (in Spanish only)
901	Who must file a U.S. income tax return in Puerto Rico
902	Deductions and credits for Puerto Rico filers
903	Federal employment taxes in Puerto Rico
904	Tax assistance for Puerto Rico residents

Topic numbers are effective January 1, 2006

Before You Fill In Form 1040EZ

For details on these and other changes for 2005 and 2006, see Pub. 553.

What's New for 2005

Hurricane Katrina Tax Relief

Caution. *At the time these instructions went to print, Congress was considering legislation that would provide additional tax relief for individuals affected by Hurricanes Katrina and Rita. For more details, and to find out if this legislation was enacted, see Pub. 4492.*

Emergency tax relief was enacted as a result of Hurricane Katrina. For example, you can elect to use your 2004 earned income to figure your 2005 EIC. Other benefits provided by this relief include the following.

- Suspension of limits on certain personal casualty losses and cash contributions.
- Increased standard mileage rate for using your vehicle for volunteer work related to Hurricane Katrina.

You must use Form 1040 to take advantage of either of the above.

- An additional exemption amount if you provided housing for a person displaced by Hurricane Katrina.
- Special rules for time and support tests for people who were temporarily relocated because of Hurricane Katrina.
- Special rules for withdrawals and loans from IRAs and other qualified retirement plans.

You must use Form 1040A or 1040 to take advantage of any of the above.

For more details on these and other tax benefits related to Hurricane Katrina, see Pub. 4492.

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.

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than $11,750 ($13,750 if married filing jointly). See the instructions for lines 8a and 8b that begin on page 13.

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 2005? If you were born on January 1, 1941, you are considered to be age 65 at the end of 2005.

☐ **Yes.** Use TeleTax topic 351 (see page 6) 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 9 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 14. If you are planning to file a tax return for your child who was under age 14 at the end of 2005 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 6) or see Form 8814.

A child born on January 1, 1992, is considered to be age 14 at the end of 2005. Do not use Form 8814 for such a child.

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

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

- You were married to a U.S. citizen or resident at the end of 2005.
- You elected to be taxed as a resident alien. See Pub. 519 for details.

See Pub. 519 for details.

Specfic 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 theses 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?

Not later than **April 17, 2006.** 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 (for example, you were in the Afghanistan, Bosnia, Kosovo, or Persian Gulf area), see Pub. 3.

What if You Cannot File on Time?

You can get an automatic 6-month extension if, no later than April 17, 2006, you file Form 4868. For details, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 17, 2006. If you make a payment with your extension request, see the instructions for line 9 on page 18.

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% (more in some cases) of the tax due. We

will charge you interest on the penalty from the due date of the return (including extensions). If your return is more than 60 days late, the minimum penalty will be $100 or the amount of any tax you owe, whichever is smaller.

If you pay your taxes late, the penalty is usually ½ 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, and fraud. We will charge you interest on these penalties from the due date of the return (including extensions). Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details.

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

Where Do 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.

Chart A—For Most People

IF your filing status is . . .	THEN file a return if your gross income* was at least . . .
Single	$ 8,200
Married filing jointly**	$16,400

**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 2005 (or on the date your spouse died) and your gross income was at least $3,200, 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.

TIP To find out if your parent (or someone else) can claim you as a dependent, use TeleTax topic 354 (see page 6).

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

- Your **unearned income** was over $800.
- Your **earned income** was over $5,000.
- Your **gross income** was more than the **larger** of—
  - $800, or
  - Your earned income (up to $4,750) plus $250.

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 2005.

- 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 must file a return using Form 1040 if **any** of the following apply for 2005.

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer.
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your 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.

- 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 page 11). If you were a nonresident alien at any time in 2005, see *Nonresident aliens* on page 11.
- You do not claim any dependents.
- You do not claim any adjustments to income. Use TeleTax topics 451-453 and 455-458 (see page 6).
- The only tax credit you can claim is the earned income credit. Use TeleTax topics 601-608 and 610 (see page 6).
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2005. If you were born on January 1, 1941, you are considered to be age 65 at the end of 2005 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 6).

Where To Report Certain Items From 2005 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 online commercial tax preparation software 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)	Line 1
	Allocated tips (box 8)	See *Tip income* on page 12
	Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T)	Must file Form 1040A or 1040
	Employer contributions to an Archer MSA (box 12, code R)	Must file Form 1040
	Employer contributions to a health savings account (box 12, code W)	Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889)
	Income from nonqualified deferred compensation plan (box 12, code Z)	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 to deduct or take a credit for the tuition and related expenses
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 2005, see the instructions for line 3 on page 13
1099-INT	Interest income (box 1)	Line 2
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for line 2 on page 13
	Early withdrawal penalty (box 2)	Must file Form 1040 to deduct
	Foreign tax paid (box 6)	Must file Form 1040 to deduct or take a credit for the tax
1099-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)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	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.*

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 6) 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. Use TeleTax topic 353 (see page 6). 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 $5,000 for most single people and $10,000 for most married people filing a joint return. Use TeleTax topic 501 (see page 6). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount entered on line D of the worksheet on page 2 of Form 1040EZ.

Nonresident aliens. If you were a nonresident alien at any time in 2005, 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, 2005.

- 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, 2005, and did not remarry in 2005.

Married Filing Jointly

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

- You were married at the end of 2005, even if you did not live with your spouse at the end of 2005.
- Your spouse died in 2005 and you did not remarry in 2005.
- You were married at the end of 2005, and your spouse died in 2006 before filing a 2005 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 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 20.

Line Instructions for Form 1040EZ

IRS *e-file* takes the guesswork out of preparing your return. You may also be eligible to use free online commercial tax preparation software 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. 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.

TIP

If you filed a joint return for 2004 and you are filing a joint return for 2005 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2004 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 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.

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 21 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.

CAUTION

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.

Need more information or forms? See page 5.

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 2005, you may receive a Form 1099-G.

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

☐ **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 2005. For details, use TeleTax topic 405 (see page 6).

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 2005 and the amount of any benefits you repaid in 2005. Use the worksheet below to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.

Line 1

Wages, Salaries, and Tips

Enter the total of your wages, salaries, and tips. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown on their Form(s) W-2 in box 1. But the following types of income must also 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 $1,400 in 2005. 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

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.** _____

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 on page 13) . . . . . **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
- Married filing jointly, enter $32,000

} . . . . . **6.** _____

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 1040EZ. **Do not** list your benefits as income.

☐ **Yes.** STOP Some of your benefits are taxable this year. You **must** use Form 1040A or 1040.

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.

CAUTION *You must use Form 1040A or 1040 if you received dependent care benefits or employer-provided adoption benefits for 2005.*

Missing or Incorrect Form W-2?

If you do not get a Form W-2 from your employer by January 31, 2006, use TeleTax topic 154 (see page 6) 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, money market certificates, credit unions, savings bonds, etc. If interest was credited in 2005 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 2005 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 2005 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 2005 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2005.

Tax-Exempt Interest

If you received tax-exempt interest, such as from municipal bonds, 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 the total unemployment compensation paid to you in 2005.

If you received an overpayment of unemployment compensation in 2005 and you repaid any of it in 2005, 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 2005 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 14 at the end of 2005 if the child's dividends are more than $1,600. 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 $1,600. A child born on January 1, 1992, is considered to be age 14 at the end of 2005. 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 2005 Form(s) W-2 in box 2.

If you received a 2005 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 14), 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.

TIP *You may be able to elect to use your 2004 earned income to figure your EIC if (a) your 2004 earned income is more than your 2005 earned income, and (b) your main home was in the Hurricane Katrina disaster area on August 25, 2005. Also, special rules may apply for people who had to relocate because of Hurricane Katrina. For details, see Pub. 4492.*

To Take the EIC:

- Follow the steps on pages 14 and 15.
- Complete the worksheet on page 16 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.

CAUTION *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 15. You may also have to pay penalties.*

Need more information or forms? See page 5.

Step 1 All Filers

1. Is the amount on Form 1040EZ, line 4, less than $11,750 ($13,750 if married filing jointly)?

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 15)?

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

3. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2005 tax return?

   ☐ **Yes.** STOP You cannot take the credit. ☐ **No.** Continue

4. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2005?

   ☐ **Yes.** Go to question 5. ☐ **No.** STOP You cannot take the credit.

5. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2005? Members of the military stationed outside the United States, see page 15 before you answer.

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

6. Look at the qualifying child conditions in the next column. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2005?

   ☐ **Yes.** STOP You cannot take the credit. Enter "No" in the space to the left of line 8a. ☐ **No.** Go to Step 2 on this 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)

AND

was

Under age 19 at the end of 2005

or

Under age 24 at the end of 2005 and a student (see page 15)

or

Any age and permanently and totally disabled (see page 15)

AND

who...

Either lived with another person in the United States for more than half of 2005 or was born or died in 2005 and that person's home was the child's home for the entire time the child was alive in 2005.

CAUTION *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 6) 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 paid to an inmate in a penal institution for work (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. +

CAUTION *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* =

*You may be able to elect to use your 2004 earned income to figure your EIC if (a) your 2004 earned income is more than your 2005 earned income, and (b) your main home was in the Hurricane Katrina disaster area on August 25, 2005. For details, see Pub. 4492.

CAUTION *Electing to use your 2004 earned income may increase or decrease your EIC. Figure the credit using your 2005 earned income. Then figure the credit using your 2004 earned income. Compare the two amounts before making the election.*

2. Is your earned income less than $11,750 ($13,750 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 16.

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 1040EZ.
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 was reduced or disallowed 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 was reduced or disallowed 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 serve fewer than 90 days.

Permanently and totally disabled. A person who, at any time in 2005, cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

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 11. If you will not have an SSN by April 17, 2006, see *What if You Cannot File on Time?* on page 8.

Student. A child who during any part of 5 calendar months of 2005 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 Internet school.

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.

Need more information or forms? See page 5.

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

Keep for Your Records

Part 1

All Filers

1. Enter your earned income from Step 2 that begins on page 14. But if you elect to use your 2004 earned income (see page 15), enter that amount instead. | **1** |

2. Look up the amount on line 1 above in the EIC Table on page 17 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, STOP 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. | **3** |

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☐ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. Is the amount on line 3 less than $6,550 ($8,550 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☐ **No.** Look up the amount on line 3 in the EIC Table on page 17 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. | **5** |

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

Part 3

Your Earned Income Credit

6. **This is your earned income credit.** If you elect to use your 2004 earned income (see page 15), enter "PYEI" and the amount of your 2004 earned income in the space to the left of line 8a. | **6** |

Enter this amount on Form 1040EZ, line 8a.

1040EZ

CAUTION

If your EIC for a year after 1996 was reduced or disallowed, see page 15 to find out if you must file Form 8862 to take the credit for 2005.

2005 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 16.
2. Then, read across to the column for your filing status. Enter the credit from that column on your EIC Worksheet.

If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—	
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	At least	But less than	Single	Married filing jointly
		Your credit is—				Your credit is—				Your credit is—				Your credit is—				Your credit is—	
$1	$50	$2	$2	2,800	2,850	216	216	5,600	5,650	399	399	8,400	8,450	254	399	11,200	11,250	40	193
50	100	6	6	2,850	2,900	220	220	5,650	5,700	399	399	8,450	8,500	251	399	11,250	11,300	36	189
100	150	10	10	2,900	2,950	224	224	5,700	5,750	399	399	8,500	8,550	247	399	11,300	11,350	33	186
150	200	13	13	2,950	3,000	228	228	5,750	5,800	399	399	8,550	8,600	243	396	11,350	11,400	29	182
200	250	17	17	3,000	3,050	231	231	5,800	5,850	399	399	8,600	8,650	239	392	11,400	11,450	25	178
250	300	21	21	3,050	3,100	235	235	5,850	5,900	399	399	8,650	8,700	235	388	11,450	11,500	21	174
300	350	25	25	3,100	3,150	239	239	5,900	5,950	399	399	8,700	8,750	231	384	11,500	11,550	17	170
350	400	29	29	3,150	3,200	243	243	5,950	6,000	399	399	8,750	8,800	228	381	11,550	11,600	13	166
400	450	33	33	3,200	3,250	247	247	6,000	6,050	399	399	8,800	8,850	224	377	11,600	11,650	10	163
450	500	36	36	3,250	3,300	251	251	6,050	6,100	399	399	8,850	8,900	220	373	11,650	11,700	6	159
500	550	40	40	3,300	3,350	254	254	6,100	6,150	399	399	8,900	8,950	216	369	11,700	11,750	2	155
550	600	44	44	3,350	3,400	258	258	6,150	6,200	399	399	8,950	9,000	212	365	11,750	11,800	0	151
600	650	48	48	3,400	3,450	262	262	6,200	6,250	399	399	9,000	9,050	208	361	11,800	11,850	0	147
650	700	52	52	3,450	3,500	266	266	6,250	6,300	399	399	9,050	9,100	205	358	11,850	11,900	0	143
700	750	55	55	3,500	3,550	270	270	6,300	6,350	399	399	9,100	9,150	201	354	11,900	11,950	0	140
750	800	59	59	3,550	3,600	273	273	6,350	6,400	399	399	9,150	9,200	197	350	11,950	12,000	0	136
800	850	63	63	3,600	3,650	277	277	6,400	6,450	399	399	9,200	9,250	193	346	12,000	12,050	0	132
850	900	67	67	3,650	3,700	281	281	6,450	6,500	399	399	9,250	9,300	189	342	12,050	12,100	0	128
900	950	71	71	3,700	3,750	285	285	6,500	6,550	399	399	9,300	9,350	186	339	12,100	12,150	0	124
950	1,000	75	75	3,750	3,800	289	289	6,550	6,600	396	399	9,350	9,400	182	335	12,150	12,200	0	120
1,000	1,050	78	78	3,800	3,850	293	293	6,600	6,650	392	399	9,400	9,450	178	331	12,200	12,250	0	117
1,050	1,100	82	82	3,850	3,900	296	296	6,650	6,700	388	399	9,450	9,500	174	327	12,250	12,300	0	113
1,100	1,150	86	86	3,900	3,950	300	300	6,700	6,750	384	399	9,500	9,550	170	323	12,300	12,350	0	109
1,150	1,200	90	90	3,950	4,000	304	304	6,750	6,800	381	399	9,550	9,600	166	319	12,350	12,400	0	105
1,200	1,250	94	94	4,000	4,050	308	308	6,800	6,850	377	399	9,600	9,650	163	316	12,400	12,450	0	101
1,250	1,300	98	98	4,050	4,100	312	312	6,850	6,900	373	399	9,650	9,700	159	312	12,450	12,500	0	98
1,300	1,350	101	101	4,100	4,150	316	316	6,900	6,950	369	399	9,700	9,750	155	308	12,500	12,550	0	94
1,350	1,400	105	105	4,150	4,200	319	319	6,950	7,000	365	399	9,750	9,800	151	304	12,550	12,600	0	90
1,400	1,450	109	109	4,200	4,250	323	323	7,000	7,050	361	399	9,800	9,850	147	300	12,600	12,650	0	86
1,450	1,500	113	113	4,250	4,300	327	327	7,050	7,100	358	399	9,850	9,900	143	296	12,650	12,700	0	82
1,500	1,550	117	117	4,300	4,350	331	331	7,100	7,150	354	399	9,900	9,950	140	293	12,700	12,750	0	78
1,550	1,600	120	120	4,350	4,400	335	335	7,150	7,200	350	399	9,950	10,000	136	289	12,750	12,800	0	75
1,600	1,650	124	124	4,400	4,450	339	339	7,200	7,250	346	399	10,000	10,050	132	285	12,800	12,850	0	71
1,650	1,700	128	128	4,450	4,500	342	342	7,250	7,300	342	399	10,050	10,100	128	281	12,850	12,900	0	67
1,700	1,750	132	132	4,500	4,550	346	346	7,300	7,350	339	399	10,100	10,150	124	277	12,900	12,950	0	63
1,750	1,800	136	136	4,550	4,600	350	350	7,350	7,400	335	399	10,150	10,200	120	273	12,950	13,000	0	59
1,800	1,850	140	140	4,600	4,650	354	354	7,400	7,450	331	399	10,200	10,250	117	270	13,000	13,050	0	55
1,850	1,900	143	143	4,650	4,700	358	358	7,450	7,500	327	399	10,250	10,300	113	266	13,050	13,100	0	52
1,900	1,950	147	147	4,700	4,750	361	361	7,500	7,550	323	399	10,300	10,350	109	262	13,100	13,150	0	48
1,950	2,000	151	151	4,750	4,800	365	365	7,550	7,600	319	399	10,350	10,400	105	258	13,150	13,200	0	44
2,000	2,050	155	155	4,800	4,850	369	369	7,600	7,650	316	399	10,400	10,450	101	254	13,200	13,250	0	40
2,050	2,100	159	159	4,850	4,900	373	373	7,650	7,700	312	399	10,450	10,500	98	251	13,250	13,300	0	36
2,100	2,150	163	163	4,900	4,950	377	377	7,700	7,750	308	399	10,500	10,550	94	247	13,300	13,350	0	33
2,150	2,200	166	166	4,950	5,000	381	381	7,750	7,800	304	399	10,550	10,600	90	243	13,350	13,400	0	29
2,200	2,250	170	170	5,000	5,050	384	384	7,800	7,850	300	399	10,600	10,650	86	239	13,400	13,450	0	25
2,250	2,300	174	174	5,050	5,100	388	388	7,850	7,900	296	399	10,650	10,700	82	235	13,450	13,500	0	21
2,300	2,350	178	178	5,100	5,150	392	392	7,900	7,950	293	399	10,700	10,750	78	231	13,500	13,550	0	17
2,350	2,400	182	182	5,150	5,200	396	396	7,950	8,000	289	399	10,750	10,800	75	228	13,550	13,600	0	13
2,400	2,450	186	186	5,200	5,250	399	399	8,000	8,050	285	399	10,800	10,850	71	224	13,600	13,650	0	10
2,450	2,500	189	189	5,250	5,300	399	399	8,050	8,100	281	399	10,850	10,900	67	220	13,650	13,700	0	6
2,500	2,550	193	193	5,300	5,350	399	399	8,100	8,150	277	399	10,900	10,950	63	216	13,700	13,750	0	2
2,550	2,600	197	197	5,350	5,400	399	399	8,150	8,200	273	399	10,950	11,000	59	212	13,750 or more		0	0
2,600	2,650	201	201	5,400	5,450	399	399	8,200	8,250	270	399	11,000	11,050	55	208				
2,650	2,700	205	205	5,450	5,500	399	399	8,250	8,300	266	399	11,050	11,100	52	205				
2,700	2,750	208	208	5,500	5,550	399	399	8,300	8,350	262	399	11,100	11,150	48	201				
2,750	2,800	212	212	5,550	5,600	399	399	8,350	8,400	258	399	11,150	11,200	44	197				

Need more information or forms? See page 5.

Line 9

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

Amount paid with 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 24.

Refund

Line 11a

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 electronically) 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 electronically). See page 6 for details.

TIP

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 2006 *on page 21.*

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 pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have a question about it, contact the agency(ies) you owe the debt to.

Injured spouse claim. 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 6) or see Form 8379.

Lines 11b 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.

Why Use Direct Deposit?

- You get your refund fast—in half the time as paper filers if you *e-file.*
- Payment is more secure—there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

Complete lines 11b through 11d if you want us to directly deposit the amount shown on line 11a into your checking or savings account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States. Otherwise, we will send you a check.

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

CAUTION

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

If you file a joint return and fill in lines 11b through 11d, you are appointing your spouse as an agent to receive the refund. This appointment cannot be changed later.

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 on page 19, the routing number is 250250025.

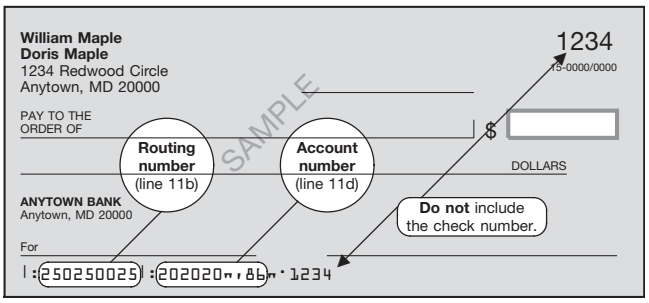
Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 11b.

Line 11d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on page 19, the account number is 20202086. Do not include the check number.

CAUTION

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

Sample Check—Lines 11b Through 11d



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

Amount You Owe

IRS *e-file* offers an additional payment option: Electronic funds withdrawal. This option allows you to file your return early and schedule your payment for withdrawal from your checking or savings account on a future date up to and including April 17, 2006. Visit *www.irs.gov/efile* for details.

Line 12

Pay your taxes in full by April 17, 2006, to save interest and penalties. 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 or 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 "2005 Form 1040EZ" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

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 on this page. If you pay by credit card before filing your return, please enter on page 1 of Form 1040EZ in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Link2Gov Corporation	Official Payments Corporation
1-800-PAY-1040℠	1-888-2PAY-TAX℠
(1-800-729-1040)	(1-888-272-9829)
1-888-658-5465	1-877-754-4413
(Customer Service)	(Customer Service)
www.PAY1040.com	*www.officialpayments.com*

You may need to increase 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 2006 *on page 21.*

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, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 17, 2006, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, 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 2004 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 2004 return and you were a U.S. citizen or resident for all of 2004, or
2. Line 7 on your 2005 return is at least as much as the tax shown on your 2004 return.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2005 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,

Need more information or forms? See page 5.

- 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 2006 tax return. This is April 16, 2007, 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 21.

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. By answering 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. For more details, visit *www.irs.gov/efile* and click on "*e-file* for Individual Taxpayers."

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2004 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X). AGI is the amount shown on your 2004 Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 4; and on the TeleFile Tax Record, line I. If you do not have your 2004 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your 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.

CAUTION

You cannot sign your return electronically if you are a first-time filer under age 16 at the end of 2005.

Forms 8453 and 8453-OL. Your return is not complete without your signature. If you are not eligible or choose not to sign your return electronically, you must complete, sign, and file Form 8453 or Form 8453-OL, whichever applies.

If you use a paid preparer, ask to sign your return electronically!

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 13 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') 2005 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 $8,200 if single; $16,400 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. Check that your name agrees with your social security card.
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 19 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 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.

Income tax withholding and estimated tax payments for 2006. 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 2006 pay. For details on how to complete Form W-4, see Pub. 919. In general, you do not have to make estimated tax payments if you expect that your 2006 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 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.

TIP

You may be able to deduct this gift on your 2006 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 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 6 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, use TeleTax topic 357 (see page 6) or 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, Form 1099, or other tax document 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.

Identity theft. If you believe someone has assumed your identity to file federal income tax returns, or to commit other tax fraud, call 1-800-829-0433. Victims of identity theft who are having trouble filing their returns should call the Taxpayer Advocate at 1-877-777-4778.

The IRS does not request personal taxpayer information through email. If you receive this type of request, it may be an attempt by identity thieves to get your private tax information.

Death of a taxpayer. If a taxpayer died before filing a return for 2005, 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 2005 and you did not remarry in 2005, or if your spouse died in 2006 before filing a return for 2005, you can file a joint return. A joint return should show your spouse's 2005 income before death and your income for all of 2005. 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 6) or see Pub. 559.

Other Ways To Get Help

Send your written tax questions to the IRS. You should get an answer in about 30 days. If you do not have the mailing address, call us. See page 6 for the number. 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 section provides a broad picture of tax topics beginning with 17 main categories. Each topic link leads to further categories and then to a discussion of the topic.

Need more information or forms? See page 5.

Free help with your return. Free help in preparing your return is available nationwide from IRS-sponsored volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return. Many VITA sites offer free electronic filing and all volunteers will let you know about the credits and deductions that you may be entitled to claim. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone 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. See page 6 for the number. 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 your photo ID and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2004 tax return (if available), all your Forms W-2 and 1099 for 2005, and any other information about your 2005 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.

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 entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have 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 comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at **taxforms@irs.gov.* Please put "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-6406, 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 new estimates of taxpayer burden shown here were developed by the IRS to better measure and understand the burden taxpayers experience when preparing their taxes. These estimates of average preparation times and out-of-pocket expenses are based on a new survey of taxpayers and a more accurate method of estimating taxpayer burden. They focus on taxpayer characteristics and activities, rather than forms, and replace the burden estimates shown in prior year tax form instructions. The data collected to figure the new estimates includes type of taxpayer, preparation method, filing method, and taxpayer activities.

These changes create a one-time shift in estimates of burden levels. Comparisons should not be made between these and earlier published estimates.

These estimates were the latest available when the forms went to print. The most current information can be found on the IRS website: *www.irs.gov.*

Estimated Average Preparation Times and Out-of-Pocket Expenses by Return Preparation Method

The average time and expenses required to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated averages are:

Self-Prepared Without Tax Software		Self-Prepared With Tax Software		Prepared by Paid Professional	
Hours	Costs	Hours	Costs	Hours	Costs
8.3	$5	13.1	$41	8.9	$81

Estimated Average Preparation Time by Taxpayer Activities

The average time needed to complete and file Form 1040EZ is shown below. The estimated averages are:

Average Time (Hours per Return)				
Total	Recordkeeping	Tax Planning	Form Completion	All Other Activities
10.1	3.5	2.4	2.5	1.7

Need more information or forms? See page 5.

2005 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 $3,576. This is the tax amount he should enter on line 10 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
		Your tax is—	
26,200	26,250	3,569	3,204
26,250	26,300	3,576	3,211
26,300	26,350	3,584	3,219
26,350	26,400	3,591	3,226

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
0	5	0	0
5	15	1	1
15	25	2	2
25	50	4	4
50	75	6	6
75	100	9	9
100	125	11	11
125	150	14	14
150	175	16	16
175	200	19	19
200	225	21	21
225	250	24	24
250	275	26	26
275	300	29	29
300	325	31	31
325	350	34	34
350	375	36	36
375	400	39	39
400	425	41	41
425	450	44	44
450	475	46	46
475	500	49	49
500	525	51	51
525	550	54	54
550	575	56	56
575	600	59	59
600	625	61	61
625	650	64	64
650	675	66	66
675	700	69	69
700	725	71	71
725	750	74	74
750	775	76	76
775	800	79	79
800	825	81	81
825	850	84	84
850	875	86	86
875	900	89	89
900	925	91	91
925	950	94	94
950	975	96	96
975	1,000	99	99
1,000			
1,000	1,025	101	101
1,025	1,050	104	104
1,050	1,075	106	106
1,075	1,100	109	109
1,100	1,125	111	111
1,125	1,150	114	114
1,150	1,175	116	116
1,175	1,200	119	119
1,200	1,225	121	121
1,225	1,250	124	124
1,250	1,275	126	126
1,275	1,300	129	129
1,300	1,325	131	131
1,325	1,350	134	134
1,350	1,375	136	136
1,375	1,400	139	139
1,400	1,425	141	141
1,425	1,450	144	144
1,450	1,475	146	146
1,475	1,500	149	149

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
1,500	1,525	151	151
1,525	1,550	154	154
1,550	1,575	156	156
1,575	1,600	159	159
1,600	1,625	161	161
1,625	1,650	164	164
1,650	1,675	166	166
1,675	1,700	169	169
1,700	1,725	171	171
1,725	1,750	174	174
1,750	1,775	176	176
1,775	1,800	179	179
1,800	1,825	181	181
1,825	1,850	184	184
1,850	1,875	186	186
1,875	1,900	189	189
1,900	1,925	191	191
1,925	1,950	194	194
1,950	1,975	196	196
1,975	2,000	199	199
2,000			
2,000	2,025	201	201
2,025	2,050	204	204
2,050	2,075	206	206
2,075	2,100	209	209
2,100	2,125	211	211
2,125	2,150	214	214
2,150	2,175	216	216
2,175	2,200	219	219
2,200	2,225	221	221
2,225	2,250	224	224
2,250	2,275	226	226
2,275	2,300	229	229
2,300	2,325	231	231
2,325	2,350	234	234
2,350	2,375	236	236
2,375	2,400	239	239
2,400	2,425	241	241
2,425	2,450	244	244
2,450	2,475	246	246
2,475	2,500	249	249
2,500	2,525	251	251
2,525	2,550	254	254
2,550	2,575	256	256
2,575	2,600	259	259
2,600	2,625	261	261
2,625	2,650	264	264
2,650	2,675	266	266
2,675	2,700	269	269
2,700	2,725	271	271
2,725	2,750	274	274
2,750	2,775	276	276
2,775	2,800	279	279
2,800	2,825	281	281
2,825	2,850	284	284
2,850	2,875	286	286
2,875	2,900	289	289
2,900	2,925	291	291
2,925	2,950	294	294
2,950	2,975	296	296
2,975	3,000	299	299

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
3,000			
3,000	3,050	303	303
3,050	3,100	308	308
3,100	3,150	313	313
3,150	3,200	318	318
3,200	3,250	323	323
3,250	3,300	328	328
3,300	3,350	333	333
3,350	3,400	338	338
3,400	3,450	343	343
3,450	3,500	348	348
3,500	3,550	353	353
3,550	3,600	358	358
3,600	3,650	363	363
3,650	3,700	368	368
3,700	3,750	373	373
3,750	3,800	378	378
3,800	3,850	383	383
3,850	3,900	388	388
3,900	3,950	393	393
3,950	4,000	398	398
4,000			
4,000	4,050	403	403
4,050	4,100	408	408
4,100	4,150	413	413
4,150	4,200	418	418
4,200	4,250	423	423
4,250	4,300	428	428
4,300	4,350	433	433
4,350	4,400	438	438
4,400	4,450	443	443
4,450	4,500	448	448
4,500	4,550	453	453
4,550	4,600	458	458
4,600	4,650	463	463
4,650	4,700	468	468
4,700	4,750	473	473
4,750	4,800	478	478
4,800	4,850	483	483
4,850	4,900	488	488
4,900	4,950	493	493
4,950	5,000	498	498
5,000			
5,000	5,050	503	503
5,050	5,100	508	508
5,100	5,150	513	513
5,150	5,200	518	518
5,200	5,250	523	523
5,250	5,300	528	528
5,300	5,350	533	533
5,350	5,400	538	538
5,400	5,450	543	543
5,450	5,500	548	548
5,500	5,550	553	553
5,550	5,600	558	558
5,600	5,650	563	563
5,650	5,700	568	568
5,700	5,750	573	573
5,750	5,800	578	578
5,800	5,850	583	583
5,850	5,900	588	588
5,900	5,950	593	593
5,950	6,000	598	598

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
6,000			
6,000	6,050	603	603
6,050	6,100	608	608
6,100	6,150	613	613
6,150	6,200	618	618
6,200	6,250	623	623
6,250	6,300	628	628
6,300	6,350	633	633
6,350	6,400	638	638
6,400	6,450	643	643
6,450	6,500	648	648
6,500	6,550	653	653
6,550	6,600	658	658
6,600	6,650	663	663
6,650	6,700	668	668
6,700	6,750	673	673
6,750	6,800	678	678
6,800	6,850	683	683
6,850	6,900	688	688
6,900	6,950	693	693
6,950	7,000	698	698
7,000			
7,000	7,050	703	703
7,050	7,100	708	708
7,100	7,150	713	713
7,150	7,200	718	718
7,200	7,250	723	723
7,250	7,300	728	728
7,300	7,350	734	733
7,350	7,400	741	738
7,400	7,450	749	743
7,450	7,500	756	748
7,500	7,550	764	753
7,550	7,600	771	758
7,600	7,650	779	763
7,650	7,700	786	768
7,700	7,750	794	773
7,750	7,800	801	778
7,800	7,850	809	783
7,850	7,900	816	788
7,900	7,950	824	793
7,950	8,000	831	798
8,000			
8,000	8,050	839	803
8,050	8,100	846	808
8,100	8,150	854	813
8,150	8,200	861	818
8,200	8,250	869	823
8,250	8,300	876	828
8,300	8,350	884	833
8,350	8,400	891	838
8,400	8,450	899	843
8,450	8,500	906	848
8,500	8,550	914	853
8,550	8,600	921	858
8,600	8,650	929	863
8,650	8,700	936	868
8,700	8,750	944	873
8,750	8,800	951	878
8,800	8,850	959	883
8,850	8,900	966	888
8,900	8,950	974	893
8,950	9,000	981	898

Continued on page 25

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
9,000			
9,000	9,050	989	903
9,050	9,100	996	908
9,100	9,150	1,004	913
9,150	9,200	1,011	918
9,200	9,250	1,019	923
9,250	9,300	1,026	928
9,300	9,350	1,034	933
9,350	9,400	1,041	938
9,400	9,450	1,049	943
9,450	9,500	1,056	948
9,500	9,550	1,064	953
9,550	9,600	1,071	958
9,600	9,650	1,079	963
9,650	9,700	1,086	968
9,700	9,750	1,094	973
9,750	9,800	1,101	978
9,800	9,850	1,109	983
9,850	9,900	1,116	988
9,900	9,950	1,124	993
9,950	10,000	1,131	998
10,000			
10,000	10,050	1,139	1,003
10,050	10,100	1,146	1,008
10,100	10,150	1,154	1,013
10,150	10,200	1,161	1,018
10,200	10,250	1,169	1,023
10,250	10,300	1,176	1,028
10,300	10,350	1,184	1,033
10,350	10,400	1,191	1,038
10,400	10,450	1,199	1,043
10,450	10,500	1,206	1,048
10,500	10,550	1,214	1,053
10,550	10,600	1,221	1,058
10,600	10,650	1,229	1,063
10,650	10,700	1,236	1,068
10,700	10,750	1,244	1,073
10,750	10,800	1,251	1,078
10,800	10,850	1,259	1,083
10,850	10,900	1,266	1,088
10,900	10,950	1,274	1,093
10,950	11,000	1,281	1,098
11,000			
11,000	11,050	1,289	1,103
11,050	11,100	1,296	1,108
11,100	11,150	1,304	1,113
11,150	11,200	1,311	1,118
11,200	11,250	1,319	1,123
11,250	11,300	1,326	1,128
11,300	11,350	1,334	1,133
11,350	11,400	1,341	1,138
11,400	11,450	1,349	1,143
11,450	11,500	1,356	1,148
11,500	11,550	1,364	1,153
11,550	11,600	1,371	1,158
11,600	11,650	1,379	1,163
11,650	11,700	1,386	1,168
11,700	11,750	1,394	1,173
11,750	11,800	1,401	1,178
11,800	11,850	1,409	1,183
11,850	11,900	1,416	1,188
11,900	11,950	1,424	1,193
11,950	12,000	1,431	1,198

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
12,000			
12,000	12,050	1,439	1,203
12,050	12,100	1,446	1,208
12,100	12,150	1,454	1,213
12,150	12,200	1,461	1,218
12,200	12,250	1,469	1,223
12,250	12,300	1,476	1,228
12,300	12,350	1,484	1,233
12,350	12,400	1,491	1,238
12,400	12,450	1,499	1,243
12,450	12,500	1,506	1,248
12,500	12,550	1,514	1,253
12,550	12,600	1,521	1,258
12,600	12,650	1,529	1,263
12,650	12,700	1,536	1,268
12,700	12,750	1,544	1,273
12,750	12,800	1,551	1,278
12,800	12,850	1,559	1,283
12,850	12,900	1,566	1,288
12,900	12,950	1,574	1,293
12,950	13,000	1,581	1,298
13,000			
13,000	13,050	1,589	1,303
13,050	13,100	1,596	1,308
13,100	13,150	1,604	1,313
13,150	13,200	1,611	1,318
13,200	13,250	1,619	1,323
13,250	13,300	1,626	1,328
13,300	13,350	1,634	1,333
13,350	13,400	1,641	1,338
13,400	13,450	1,649	1,343
13,450	13,500	1,656	1,348
13,500	13,550	1,664	1,353
13,550	13,600	1,671	1,358
13,600	13,650	1,679	1,363
13,650	13,700	1,686	1,368
13,700	13,750	1,694	1,373
13,750	13,800	1,701	1,378
13,800	13,850	1,709	1,383
13,850	13,900	1,716	1,388
13,900	13,950	1,724	1,393
13,950	14,000	1,731	1,398
14,000			
14,000	14,050	1,739	1,403
14,050	14,100	1,746	1,408
14,100	14,150	1,754	1,413
14,150	14,200	1,761	1,418
14,200	14,250	1,769	1,423
14,250	14,300	1,776	1,428
14,300	14,350	1,784	1,433
14,350	14,400	1,791	1,438
14,400	14,450	1,799	1,443
14,450	14,500	1,806	1,448
14,500	14,550	1,814	1,453
14,550	14,600	1,821	1,458
14,600	14,650	1,829	1,464
14,650	14,700	1,836	1,471
14,700	14,750	1,844	1,479
14,750	14,800	1,851	1,486
14,800	14,850	1,859	1,494
14,850	14,900	1,866	1,501
14,900	14,950	1,874	1,509
14,950	15,000	1,881	1,516

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
15,000			
15,000	15,050	1,889	1,524
15,050	15,100	1,896	1,531
15,100	15,150	1,904	1,539
15,150	15,200	1,911	1,546
15,200	15,250	1,919	1,554
15,250	15,300	1,926	1,561
15,300	15,350	1,934	1,569
15,350	15,400	1,941	1,576
15,400	15,450	1,949	1,584
15,450	15,500	1,956	1,591
15,500	15,550	1,964	1,599
15,550	15,600	1,971	1,606
15,600	15,650	1,979	1,614
15,650	15,700	1,986	1,621
15,700	15,750	1,994	1,629
15,750	15,800	2,001	1,636
15,800	15,850	2,009	1,644
15,850	15,900	2,016	1,651
15,900	15,950	2,024	1,659
15,950	16,000	2,031	1,666
16,000			
16,000	16,050	2,039	1,674
16,050	16,100	2,046	1,681
16,100	16,150	2,054	1,689
16,150	16,200	2,061	1,696
16,200	16,250	2,069	1,704
16,250	16,300	2,076	1,711
16,300	16,350	2,084	1,719
16,350	16,400	2,091	1,726
16,400	16,450	2,099	1,734
16,450	16,500	2,106	1,741
16,500	16,550	2,114	1,749
16,550	16,600	2,121	1,756
16,600	16,650	2,129	1,764
16,650	16,700	2,136	1,771
16,700	16,750	2,144	1,779
16,750	16,800	2,151	1,786
16,800	16,850	2,159	1,794
16,850	16,900	2,166	1,801
16,900	16,950	2,174	1,809
16,950	17,000	2,181	1,816
17,000			
17,000	17,050	2,189	1,824
17,050	17,100	2,196	1,831
17,100	17,150	2,204	1,839
17,150	17,200	2,211	1,846
17,200	17,250	2,219	1,854
17,250	17,300	2,226	1,861
17,300	17,350	2,234	1,869
17,350	17,400	2,241	1,876
17,400	17,450	2,249	1,884
17,450	17,500	2,256	1,891
17,500	17,550	2,264	1,899
17,550	17,600	2,271	1,906
17,600	17,650	2,279	1,914
17,650	17,700	2,286	1,921
17,700	17,750	2,294	1,929
17,750	17,800	2,301	1,936
17,800	17,850	2,309	1,944
17,850	17,900	2,316	1,951
17,900	17,950	2,324	1,959
17,950	18,000	2,331	1,966

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
18,000			
18,000	18,050	2,339	1,974
18,050	18,100	2,346	1,981
18,100	18,150	2,354	1,989
18,150	18,200	2,361	1,996
18,200	18,250	2,369	2,004
18,250	18,300	2,376	2,011
18,300	18,350	2,384	2,019
18,350	18,400	2,391	2,026
18,400	18,450	2,399	2,034
18,450	18,500	2,406	2,041
18,500	18,550	2,414	2,049
18,550	18,600	2,421	2,056
18,600	18,650	2,429	2,064
18,650	18,700	2,436	2,071
18,700	18,750	2,444	2,079
18,750	18,800	2,451	2,086
18,800	18,850	2,459	2,094
18,850	18,900	2,466	2,101
18,900	18,950	2,474	2,109
18,950	19,000	2,481	2,116
19,000			
19,000	19,050	2,489	2,124
19,050	19,100	2,496	2,131
19,100	19,150	2,504	2,139
19,150	19,200	2,511	2,146
19,200	19,250	2,519	2,154
19,250	19,300	2,526	2,161
19,300	19,350	2,534	2,169
19,350	19,400	2,541	2,176
19,400	19,450	2,549	2,184
19,450	19,500	2,556	2,191
19,500	19,550	2,564	2,199
19,550	19,600	2,571	2,206
19,600	19,650	2,579	2,214
19,650	19,700	2,586	2,221
19,700	19,750	2,594	2,229
19,750	19,800	2,601	2,236
19,800	19,850	2,609	2,244
19,850	19,900	2,616	2,251
19,900	19,950	2,624	2,259
19,950	20,000	2,631	2,266
20,000			
20,000	20,050	2,639	2,274
20,050	20,100	2,646	2,281
20,100	20,150	2,654	2,289
20,150	20,200	2,661	2,296
20,200	20,250	2,669	2,304
20,250	20,300	2,676	2,311
20,300	20,350	2,684	2,319
20,350	20,400	2,691	2,326
20,400	20,450	2,699	2,334
20,450	20,500	2,706	2,341
20,500	20,550	2,714	2,349
20,550	20,600	2,721	2,356
20,600	20,650	2,729	2,364
20,650	20,700	2,736	2,371
20,700	20,750	2,744	2,379
20,750	20,800	2,751	2,386
20,800	20,850	2,759	2,394
20,850	20,900	2,766	2,401
20,900	20,950	2,774	2,409
20,950	21,000	2,781	2,416

Continued on page 26

Need more information or forms? See page 5.

2005 1040EZ Tax Table—*Continued*

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly	If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly	If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly	If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
21,000				**24,000**				**27,000**				**30,000**			
21,000	21,050	2,789	2,424	24,000	24,050	3,239	2,874	27,000	27,050	3,689	3,324	30,000	30,050	4,171	3,774
21,050	21,100	2,796	2,431	24,050	24,100	3,246	2,881	27,050	27,100	3,696	3,331	30,050	30,100	4,184	3,781
21,100	21,150	2,804	2,439	24,100	24,150	3,254	2,889	27,100	27,150	3,704	3,339	30,100	30,150	4,196	3,789
21,150	21,200	2,811	2,446	24,150	24,200	3,261	2,896	27,150	27,200	3,711	3,346	30,150	30,200	4,209	3,796
21,200	21,250	2,819	2,454	24,200	24,250	3,269	2,904	27,200	27,250	3,719	3,354	30,200	30,250	4,221	3,804
21,250	21,300	2,826	2,461	24,250	24,300	3,276	2,911	27,250	27,300	3,726	3,361	30,250	30,300	4,234	3,811
21,300	21,350	2,834	2,469	24,300	24,350	3,284	2,919	27,300	27,350	3,734	3,369	30,300	30,350	4,246	3,819
21,350	21,400	2,841	2,476	24,350	24,400	3,291	2,926	27,350	27,400	3,741	3,376	30,350	30,400	4,259	3,826
21,400	21,450	2,849	2,484	24,400	24,450	3,299	2,934	27,400	27,450	3,749	3,384	30,400	30,450	4,271	3,834
21,450	21,500	2,856	2,491	24,450	24,500	3,306	2,941	27,450	27,500	3,756	3,391	30,450	30,500	4,284	3,841
21,500	21,550	2,864	2,499	24,500	24,550	3,314	2,949	27,500	27,550	3,764	3,399	30,500	30,550	4,296	3,849
21,550	21,600	2,871	2,506	24,550	24,600	3,321	2,956	27,550	27,600	3,771	3,406	30,550	30,600	4,309	3,856
21,600	21,650	2,879	2,514	24,600	24,650	3,329	2,964	27,600	27,650	3,779	3,414	30,600	30,650	4,321	3,864
21,650	21,700	2,886	2,521	24,650	24,700	3,336	2,971	27,650	27,700	3,786	3,421	30,650	30,700	4,334	3,871
21,700	21,750	2,894	2,529	24,700	24,750	3,344	2,979	27,700	27,750	3,794	3,429	30,700	30,750	4,346	3,879
21,750	21,800	2,901	2,536	24,750	24,800	3,351	2,986	27,750	27,800	3,801	3,436	30,750	30,800	4,359	3,886
21,800	21,850	2,909	2,544	24,800	24,850	3,359	2,994	27,800	27,850	3,809	3,444	30,800	30,850	4,371	3,894
21,850	21,900	2,916	2,551	24,850	24,900	3,366	3,001	27,850	27,900	3,816	3,451	30,850	30,900	4,384	3,901
21,900	21,950	2,924	2,559	24,900	24,950	3,374	3,009	27,900	27,950	3,824	3,459	30,900	30,950	4,396	3,909
21,950	22,000	2,931	2,566	24,950	25,000	3,381	3,016	27,950	28,000	3,831	3,466	30,950	31,000	4,409	3,916
22,000				**25,000**				**28,000**				**31,000**			
22,000	22,050	2,939	2,574	25,000	25,050	3,389	3,024	28,000	28,050	3,839	3,474	31,000	31,050	4,421	3,924
22,050	22,100	2,946	2,581	25,050	25,100	3,396	3,031	28,050	28,100	3,846	3,481	31,050	31,100	4,434	3,931
22,100	22,150	2,954	2,589	25,100	25,150	3,404	3,039	28,100	28,150	3,854	3,489	31,100	31,150	4,446	3,939
22,150	22,200	2,961	2,596	25,150	25,200	3,411	3,046	28,150	28,200	3,861	3,496	31,150	31,200	4,459	3,946
22,200	22,250	2,969	2,604	25,200	25,250	3,419	3,054	28,200	28,250	3,869	3,504	31,200	31,250	4,471	3,954
22,250	22,300	2,976	2,611	25,250	25,300	3,426	3,061	28,250	28,300	3,876	3,511	31,250	31,300	4,484	3,961
22,300	22,350	2,984	2,619	25,300	25,350	3,434	3,069	28,300	28,350	3,884	3,519	31,300	31,350	4,496	3,969
22,350	22,400	2,991	2,626	25,350	25,400	3,441	3,076	28,350	28,400	3,891	3,526	31,350	31,400	4,509	3,976
22,400	22,450	2,999	2,634	25,400	25,450	3,449	3,084	28,400	28,450	3,899	3,534	31,400	31,450	4,521	3,984
22,450	22,500	3,006	2,641	25,450	25,500	3,456	3,091	28,450	28,500	3,906	3,541	31,450	31,500	4,534	3,991
22,500	22,550	3,014	2,649	25,500	25,550	3,464	3,099	28,500	28,550	3,914	3,549	31,500	31,550	4,546	3,999
22,550	22,600	3,021	2,656	25,550	25,600	3,471	3,106	28,550	28,600	3,921	3,556	31,550	31,600	4,559	4,006
22,600	22,650	3,029	2,664	25,600	25,650	3,479	3,114	28,600	28,650	3,929	3,564	31,600	31,650	4,571	4,014
22,650	22,700	3,036	2,671	25,650	25,700	3,486	3,121	28,650	28,700	3,936	3,571	31,650	31,700	4,584	4,021
22,700	22,750	3,044	2,679	25,700	25,750	3,494	3,129	28,700	28,750	3,944	3,579	31,700	31,750	4,596	4,029
22,750	22,800	3,051	2,686	25,750	25,800	3,501	3,136	28,750	28,800	3,951	3,586	31,750	31,800	4,609	4,036
22,800	22,850	3,059	2,694	25,800	25,850	3,509	3,144	28,800	28,850	3,959	3,594	31,800	31,850	4,621	4,044
22,850	22,900	3,066	2,701	25,850	25,900	3,516	3,151	28,850	28,900	3,966	3,601	31,850	31,900	4,634	4,051
22,900	22,950	3,074	2,709	25,900	25,950	3,524	3,159	28,900	28,950	3,974	3,609	31,900	31,950	4,646	4,059
22,950	23,000	3,081	2,716	25,950	26,000	3,531	3,166	28,950	29,000	3,981	3,616	31,950	32,000	4,659	4,066
23,000				**26,000**				**29,000**				**32,000**			
23,000	23,050	3,089	2,724	26,000	26,050	3,539	3,174	29,000	29,050	3,989	3,624	32,000	32,050	4,671	4,074
23,050	23,100	3,096	2,731	26,050	26,100	3,546	3,181	29,050	29,100	3,996	3,631	32,050	32,100	4,684	4,081
23,100	23,150	3,104	2,739	26,100	26,150	3,554	3,189	29,100	29,150	4,004	3,639	32,100	32,150	4,696	4,089
23,150	23,200	3,111	2,746	26,150	26,200	3,561	3,196	29,150	29,200	4,011	3,646	32,150	32,200	4,709	4,096
23,200	23,250	3,119	2,754	26,200	26,250	3,569	3,204	29,200	29,250	4,019	3,654	32,200	32,250	4,721	4,104
23,250	23,300	3,126	2,761	26,250	26,300	3,576	3,211	29,250	29,300	4,026	3,661	32,250	32,300	4,734	4,111
23,300	23,350	3,134	2,769	26,300	26,350	3,584	3,219	29,300	29,350	4,034	3,669	32,300	32,350	4,746	4,119
23,350	23,400	3,141	2,776	26,350	26,400	3,591	3,226	29,350	29,400	4,041	3,676	32,350	32,400	4,759	4,126
23,400	23,450	3,149	2,784	26,400	26,450	3,599	3,234	29,400	29,450	4,049	3,684	32,400	32,450	4,771	4,134
23,450	23,500	3,156	2,791	26,450	26,500	3,606	3,241	29,450	29,500	4,056	3,691	32,450	32,500	4,784	4,141
23,500	23,550	3,164	2,799	26,500	26,550	3,614	3,249	29,500	29,550	4,064	3,699	32,500	32,550	4,796	4,149
23,550	23,600	3,171	2,806	26,550	26,600	3,621	3,256	29,550	29,600	4,071	3,706	32,550	32,600	4,809	4,156
23,600	23,650	3,179	2,814	26,600	26,650	3,629	3,264	29,600	29,650	4,079	3,714	32,600	32,650	4,821	4,164
23,650	23,700	3,186	2,821	26,650	26,700	3,636	3,271	29,650	29,700	4,086	3,721	32,650	32,700	4,834	4,171
23,700	23,750	3,194	2,829	26,700	26,750	3,644	3,279	29,700	29,750	4,096	3,729	32,700	32,750	4,846	4,179
23,750	23,800	3,201	2,836	26,750	26,800	3,651	3,286	29,750	29,800	4,109	3,736	32,750	32,800	4,859	4,186
23,800	23,850	3,209	2,844	26,800	26,850	3,659	3,294	29,800	29,850	4,121	3,744	32,800	32,850	4,871	4,194
23,850	23,900	3,216	2,851	26,850	26,900	3,666	3,301	29,850	29,900	4,134	3,751	32,850	32,900	4,884	4,201
23,900	23,950	3,224	2,859	26,900	26,950	3,674	3,309	29,900	29,950	4,146	3,759	32,900	32,950	4,896	4,209
23,950	24,000	3,231	2,866	26,950	27,000	3,681	3,316	29,950	30,000	4,159	3,766	32,950	33,000	4,909	4,216

Continued on page 27

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly	If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly	If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly	If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
33,000				**36,000**				**39,000**				**42,000**			
33,000	**33,050**	4,921	4,224	**36,000**	**36,050**	5,671	4,674	**39,000**	**39,050**	6,421	5,124	**42,000**	**42,050**	7,171	5,574
33,050	**33,100**	4,934	4,231	**36,050**	**36,100**	5,684	4,681	**39,050**	**39,100**	6,434	5,131	**42,050**	**42,100**	7,184	5,581
33,100	**33,150**	4,946	4,239	**36,100**	**36,150**	5,696	4,689	**39,100**	**39,150**	6,446	5,139	**42,100**	**42,150**	7,196	5,589
33,150	**33,200**	4,959	4,246	**36,150**	**36,200**	5,709	4,696	**39,150**	**39,200**	6,459	5,146	**42,150**	**42,200**	7,209	5,596
33,200	**33,250**	4,971	4,254	**36,200**	**36,250**	5,721	4,704	**39,200**	**39,250**	6,471	5,154	**42,200**	**42,250**	7,221	5,604
33,250	**33,300**	4,984	4,261	**36,250**	**36,300**	5,734	4,711	**39,250**	**39,300**	6,484	5,161	**42,250**	**42,300**	7,234	5,611
33,300	**33,350**	4,996	4,269	**36,300**	**36,350**	5,746	4,719	**39,300**	**39,350**	6,496	5,169	**42,300**	**42,350**	7,246	5,619
33,350	**33,400**	5,009	4,276	**36,350**	**36,400**	5,759	4,726	**39,350**	**39,400**	6,509	5,176	**42,350**	**42,400**	7,259	5,626
33,400	**33,450**	5,021	4,284	**36,400**	**36,450**	5,771	4,734	**39,400**	**39,450**	6,521	5,184	**42,400**	**42,450**	7,271	5,634
33,450	**33,500**	5,034	4,291	**36,450**	**36,500**	5,784	4,741	**39,450**	**39,500**	6,534	5,191	**42,450**	**42,500**	7,284	5,641
33,500	**33,550**	5,046	4,299	**36,500**	**36,550**	5,796	4,749	**39,500**	**39,550**	6,546	5,199	**42,500**	**42,550**	7,296	5,649
33,550	**33,600**	5,059	4,306	**36,550**	**36,600**	5,809	4,756	**39,550**	**39,600**	6,559	5,206	**42,550**	**42,600**	7,309	5,656
33,600	**33,650**	5,071	4,314	**36,600**	**36,650**	5,821	4,764	**39,600**	**39,650**	6,571	5,214	**42,600**	**42,650**	7,321	5,664
33,650	**33,700**	5,084	4,321	**36,650**	**36,700**	5,834	4,771	**39,650**	**39,700**	6,584	5,221	**42,650**	**42,700**	7,334	5,671
33,700	**33,750**	5,096	4,329	**36,700**	**36,750**	5,846	4,779	**39,700**	**39,750**	6,596	5,229	**42,700**	**42,750**	7,346	5,679
33,750	**33,800**	5,109	4,336	**36,750**	**36,800**	5,859	4,786	**39,750**	**39,800**	6,609	5,236	**42,750**	**42,800**	7,359	5,686
33,800	**33,850**	5,121	4,344	**36,800**	**36,850**	5,871	4,794	**39,800**	**39,850**	6,621	5,244	**42,800**	**42,850**	7,371	5,694
33,850	**33,900**	5,134	4,351	**36,850**	**36,900**	5,884	4,801	**39,850**	**39,900**	6,634	5,251	**42,850**	**42,900**	7,384	5,701
33,900	**33,950**	5,146	4,359	**36,900**	**36,950**	5,896	4,809	**39,900**	**39,950**	6,646	5,259	**42,900**	**42,950**	7,396	5,709
33,950	**34,000**	5,159	4,366	**36,950**	**37,000**	5,909	4,816	**39,950**	**40,000**	6,659	5,266	**42,950**	**43,000**	7,409	5,716
34,000				**37,000**				**40,000**				**43,000**			
34,000	**34,050**	5,171	4,374	**37,000**	**37,050**	5,921	4,824	**40,000**	**40,050**	6,671	5,274	**43,000**	**43,050**	7,421	5,724
34,050	**34,100**	5,184	4,381	**37,050**	**37,100**	5,934	4,831	**40,050**	**40,100**	6,684	5,281	**43,050**	**43,100**	7,434	5,731
34,100	**34,150**	5,196	4,389	**37,100**	**37,150**	5,946	4,839	**40,100**	**40,150**	6,696	5,289	**43,100**	**43,150**	7,446	5,739
34,150	**34,200**	5,209	4,396	**37,150**	**37,200**	5,959	4,846	**40,150**	**40,200**	6,709	5,296	**43,150**	**43,200**	7,459	5,746
34,200	**34,250**	5,221	4,404	**37,200**	**37,250**	5,971	4,854	**40,200**	**40,250**	6,721	5,304	**43,200**	**43,250**	7,471	5,754
34,250	**34,300**	5,234	4,411	**37,250**	**37,300**	5,984	4,861	**40,250**	**40,300**	6,734	5,311	**43,250**	**43,300**	7,484	5,761
34,300	**34,350**	5,246	4,419	**37,300**	**37,350**	5,996	4,869	**40,300**	**40,350**	6,746	5,319	**43,300**	**43,350**	7,496	5,769
34,350	**34,400**	5,259	4,426	**37,350**	**37,400**	6,009	4,876	**40,350**	**40,400**	6,759	5,326	**43,350**	**43,400**	7,509	5,776
34,400	**34,450**	5,271	4,434	**37,400**	**37,450**	6,021	4,884	**40,400**	**40,450**	6,771	5,334	**43,400**	**43,450**	7,521	5,784
34,450	**34,500**	5,284	4,441	**37,450**	**37,500**	6,034	4,891	**40,450**	**40,500**	6,784	5,341	**43,450**	**43,500**	7,534	5,791
34,500	**34,550**	5,296	4,449	**37,500**	**37,550**	6,046	4,899	**40,500**	**40,550**	6,796	5,349	**43,500**	**43,550**	7,546	5,799
34,550	**34,600**	5,309	4,456	**37,550**	**37,600**	6,059	4,906	**40,550**	**40,600**	6,809	5,356	**43,550**	**43,600**	7,559	5,806
34,600	**34,650**	5,321	4,464	**37,600**	**37,650**	6,071	4,914	**40,600**	**40,650**	6,821	5,364	**43,600**	**43,650**	7,571	5,814
34,650	**34,700**	5,334	4,471	**37,650**	**37,700**	6,084	4,921	**40,650**	**40,700**	6,834	5,371	**43,650**	**43,700**	7,584	5,821
34,700	**34,750**	5,346	4,479	**37,700**	**37,750**	6,096	4,929	**40,700**	**40,750**	6,846	5,379	**43,700**	**43,750**	7,596	5,829
34,750	**34,800**	5,359	4,486	**37,750**	**37,800**	6,109	4,936	**40,750**	**40,800**	6,859	5,386	**43,750**	**43,800**	7,609	5,836
34,800	**34,850**	5,371	4,494	**37,800**	**37,850**	6,121	4,944	**40,800**	**40,850**	6,871	5,394	**43,800**	**43,850**	7,621	5,844
34,850	**34,900**	5,384	4,501	**37,850**	**37,900**	6,134	4,951	**40,850**	**40,900**	6,884	5,401	**43,850**	**43,900**	7,634	5,851
34,900	**34,950**	5,396	4,509	**37,900**	**37,950**	6,146	4,959	**40,900**	**40,950**	6,896	5,409	**43,900**	**43,950**	7,646	5,859
34,950	**35,000**	5,409	4,516	**37,950**	**38,000**	6,159	4,966	**40,950**	**41,000**	6,909	5,416	**43,950**	**44,000**	7,659	5,866
35,000				**38,000**				**41,000**				**44,000**			
35,000	**35,050**	5,421	4,524	**38,000**	**38,050**	6,171	4,974	**41,000**	**41,050**	6,921	5,424	**44,000**	**44,050**	7,671	5,874
35,050	**35,100**	5,434	4,531	**38,050**	**38,100**	6,184	4,981	**41,050**	**41,100**	6,934	5,431	**44,050**	**44,100**	7,684	5,881
35,100	**35,150**	5,446	4,539	**38,100**	**38,150**	6,196	4,989	**41,100**	**41,150**	6,946	5,439	**44,100**	**44,150**	7,696	5,889
35,150	**35,200**	5,459	4,546	**38,150**	**38,200**	6,209	4,996	**41,150**	**41,200**	6,959	5,446	**44,150**	**44,200**	7,709	5,896
35,200	**35,250**	5,471	4,554	**38,200**	**38,250**	6,221	5,004	**41,200**	**41,250**	6,971	5,454	**44,200**	**44,250**	7,721	5,904
35,250	**35,300**	5,484	4,561	**38,250**	**38,300**	6,234	5,011	**41,250**	**41,300**	6,984	5,461	**44,250**	**44,300**	7,734	5,911
35,300	**35,350**	5,496	4,569	**38,300**	**38,350**	6,246	5,019	**41,300**	**41,350**	6,996	5,469	**44,300**	**44,350**	7,746	5,919
35,350	**35,400**	5,509	4,576	**38,350**	**38,400**	6,259	5,026	**41,350**	**41,400**	7,009	5,476	**44,350**	**44,400**	7,759	5,926
35,400	**35,450**	5,521	4,584	**38,400**	**38,450**	6,271	5,034	**41,400**	**41,450**	7,021	5,484	**44,400**	**44,450**	7,771	5,934
35,450	**35,500**	5,534	4,591	**38,450**	**38,500**	6,284	5,041	**41,450**	**41,500**	7,034	5,491	**44,450**	**44,500**	7,784	5,941
35,500	**35,550**	5,546	4,599	**38,500**	**38,550**	6,296	5,049	**41,500**	**41,550**	7,046	5,499	**44,500**	**44,550**	7,796	5,949
35,550	**35,600**	5,559	4,606	**38,550**	**38,600**	6,309	5,056	**41,550**	**41,600**	7,059	5,506	**44,550**	**44,600**	7,809	5,956
35,600	**35,650**	5,571	4,614	**38,600**	**38,650**	6,321	5,064	**41,600**	**41,650**	7,071	5,514	**44,600**	**44,650**	7,821	5,964
35,650	**35,700**	5,584	4,621	**38,650**	**38,700**	6,334	5,071	**41,650**	**41,700**	7,084	5,521	**44,650**	**44,700**	7,834	5,971
35,700	**35,750**	5,596	4,629	**38,700**	**38,750**	6,346	5,079	**41,700**	**41,750**	7,096	5,529	**44,700**	**44,750**	7,846	5,979
35,750	**35,800**	5,609	4,636	**38,750**	**38,800**	6,359	5,086	**41,750**	**41,800**	7,109	5,536	**44,750**	**44,800**	7,859	5,986
35,800	**35,850**	5,621	4,644	**38,800**	**38,850**	6,371	5,094	**41,800**	**41,850**	7,121	5,544	**44,800**	**44,850**	7,871	5,994
35,850	**35,900**	5,634	4,651	**38,850**	**38,900**	6,384	5,101	**41,850**	**41,900**	7,134	5,551	**44,850**	**44,900**	7,884	6,001
35,900	**35,950**	5,646	4,659	**38,900**	**38,950**	6,396	5,109	**41,900**	**41,950**	7,146	5,559	**44,900**	**44,950**	7,896	6,009
35,950	**36,000**	5,659	4,666	**38,950**	**39,000**	6,409	5,116	**41,950**	**42,000**	7,159	5,566	**44,950**	**45,000**	7,909	6,016

Continued on page 28

Need more information or forms? See page 5.

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
45,000			
45,000	45,050	7,921	6,024
45,050	45,100	7,934	6,031
45,100	45,150	7,946	6,039
45,150	45,200	7,959	6,046
45,200	45,250	7,971	6,054
45,250	45,300	7,984	6,061
45,300	45,350	7,996	6,069
45,350	45,400	8,009	6,076
45,400	45,450	8,021	6,084
45,450	45,500	8,034	6,091
45,500	45,550	8,046	6,099
45,550	45,600	8,059	6,106
45,600	45,650	8,071	6,114
45,650	45,700	8,084	6,121
45,700	45,750	8,096	6,129
45,750	45,800	8,109	6,136
45,800	45,850	8,121	6,144
45,850	45,900	8,134	6,151
45,900	45,950	8,146	6,159
45,950	46,000	8,159	6,166
46,000			
46,000	46,050	8,171	6,174
46,050	46,100	8,184	6,181
46,100	46,150	8,196	6,189
46,150	46,200	8,209	6,196
46,200	46,250	8,221	6,204
46,250	46,300	8,234	6,211
46,300	46,350	8,246	6,219
46,350	46,400	8,259	6,226
46,400	46,450	8,271	6,234
46,450	46,500	8,284	6,241
46,500	46,550	8,296	6,249
46,550	46,600	8,309	6,256
46,600	46,650	8,321	6,264
46,650	46,700	8,334	6,271
46,700	46,750	8,346	6,279
46,750	46,800	8,359	6,286
46,800	46,850	8,371	6,294
46,850	46,900	8,384	6,301
46,900	46,950	8,396	6,309
46,950	47,000	8,409	6,316
47,000			
47,000	47,050	8,421	6,324
47,050	47,100	8,434	6,331
47,100	47,150	8,446	6,339
47,150	47,200	8,459	6,346
47,200	47,250	8,471	6,354
47,250	47,300	8,484	6,361
47,300	47,350	8,496	6,369
47,350	47,400	8,509	6,376
47,400	47,450	8,521	6,384
47,450	47,500	8,534	6,391
47,500	47,550	8,546	6,399
47,550	47,600	8,559	6,406
47,600	47,650	8,571	6,414
47,650	47,700	8,584	6,421
47,700	47,750	8,596	6,429
47,750	47,800	8,609	6,436
47,800	47,850	8,621	6,444
47,850	47,900	8,634	6,451
47,900	47,950	8,646	6,459
47,950	48,000	8,659	6,466

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
48,000			
48,000	48,050	8,671	6,474
48,050	48,100	8,684	6,481
48,100	48,150	8,696	6,489
48,150	48,200	8,709	6,496
48,200	48,250	8,721	6,504
48,250	48,300	8,734	6,511
48,300	48,350	8,746	6,519
48,350	48,400	8,759	6,526
48,400	48,450	8,771	6,534
48,450	48,500	8,784	6,541
48,500	48,550	8,796	6,549
48,550	48,600	8,809	6,556
48,600	48,650	8,821	6,564
48,650	48,700	8,834	6,571
48,700	48,750	8,846	6,579
48,750	48,800	8,859	6,586
48,800	48,850	8,871	6,594
48,850	48,900	8,884	6,601
48,900	48,950	8,896	6,609
48,950	49,000	8,909	6,616
49,000			
49,000	49,050	8,921	6,624
49,050	49,100	8,934	6,631
49,100	49,150	8,946	6,639
49,150	49,200	8,959	6,646
49,200	49,250	8,971	6,654
49,250	49,300	8,984	6,661
49,300	49,350	8,996	6,669
49,350	49,400	9,009	6,676
49,400	49,450	9,021	6,684
49,450	49,500	9,034	6,691
49,500	49,550	9,046	6,699
49,550	49,600	9,059	6,706
49,600	49,650	9,071	6,714
49,650	49,700	9,084	6,721
49,700	49,750	9,096	6,729
49,750	49,800	9,109	6,736
49,800	49,850	9,121	6,744
49,850	49,900	9,134	6,751
49,900	49,950	9,146	6,759
49,950	50,000	9,159	6,766
50,000			
50,000	50,050	9,171	6,774
50,050	50,100	9,184	6,781
50,100	50,150	9,196	6,789
50,150	50,200	9,209	6,796
50,200	50,250	9,221	6,804
50,250	50,300	9,234	6,811
50,300	50,350	9,246	6,819
50,350	50,400	9,259	6,826
50,400	50,450	9,271	6,834
50,450	50,500	9,284	6,841
50,500	50,550	9,296	6,849
50,550	50,600	9,309	6,856
50,600	50,650	9,321	6,864
50,650	50,700	9,334	6,871
50,700	50,750	9,346	6,879
50,750	50,800	9,359	6,886
50,800	50,850	9,371	6,894
50,850	50,900	9,384	6,901
50,900	50,950	9,396	6,909
50,950	51,000	9,409	6,916

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
51,000			
51,000	51,050	9,421	6,924
51,050	51,100	9,434	6,931
51,100	51,150	9,446	6,939
51,150	51,200	9,459	6,946
51,200	51,250	9,471	6,954
51,250	51,300	9,484	6,961
51,300	51,350	9,496	6,969
51,350	51,400	9,509	6,976
51,400	51,450	9,521	6,984
51,450	51,500	9,534	6,991
51,500	51,550	9,546	6,999
51,550	51,600	9,559	7,006
51,600	51,650	9,571	7,014
51,650	51,700	9,584	7,021
51,700	51,750	9,596	7,029
51,750	51,800	9,609	7,036
51,800	51,850	9,621	7,044
51,850	51,900	9,634	7,051
51,900	51,950	9,646	7,059
51,950	52,000	9,659	7,066
52,000			
52,000	52,050	9,671	7,074
52,050	52,100	9,684	7,081
52,100	52,150	9,696	7,089
52,150	52,200	9,709	7,096
52,200	52,250	9,721	7,104
52,250	52,300	9,734	7,111
52,300	52,350	9,746	7,119
52,350	52,400	9,759	7,126
52,400	52,450	9,771	7,134
52,450	52,500	9,784	7,141
52,500	52,550	9,796	7,149
52,550	52,600	9,809	7,156
52,600	52,650	9,821	7,164
52,650	52,700	9,834	7,171
52,700	52,750	9,846	7,179
52,750	52,800	9,859	7,186
52,800	52,850	9,871	7,194
52,850	52,900	9,884	7,201
52,900	52,950	9,896	7,209
52,950	53,000	9,909	7,216
53,000			
53,000	53,050	9,921	7,224
53,050	53,100	9,934	7,231
53,100	53,150	9,946	7,239
53,150	53,200	9,959	7,246
53,200	53,250	9,971	7,254
53,250	53,300	9,984	7,261
53,300	53,350	9,996	7,269
53,350	53,400	10,009	7,276
53,400	53,450	10,021	7,284
53,450	53,500	10,034	7,291
53,500	53,550	10,046	7,299
53,550	53,600	10,059	7,306
53,600	53,650	10,071	7,314
53,650	53,700	10,084	7,321
53,700	53,750	10,096	7,329
53,750	53,800	10,109	7,336
53,800	53,850	10,121	7,344
53,850	53,900	10,134	7,351
53,900	53,950	10,146	7,359
53,950	54,000	10,159	7,366

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
54,000			
54,000	54,050	10,171	7,374
54,050	54,100	10,184	7,381
54,100	54,150	10,196	7,389
54,150	54,200	10,209	7,396
54,200	54,250	10,221	7,404
54,250	54,300	10,234	7,411
54,300	54,350	10,246	7,419
54,350	54,400	10,259	7,426
54,400	54,450	10,271	7,434
54,450	54,500	10,284	7,441
54,500	54,550	10,296	7,449
54,550	54,600	10,309	7,456
54,600	54,650	10,321	7,464
54,650	54,700	10,334	7,471
54,700	54,750	10,346	7,479
54,750	54,800	10,359	7,486
54,800	54,850	10,371	7,494
54,850	54,900	10,384	7,501
54,900	54,950	10,396	7,509
54,950	55,000	10,409	7,516
55,000			
55,000	55,050	10,421	7,524
55,050	55,100	10,434	7,531
55,100	55,150	10,446	7,539
55,150	55,200	10,459	7,546
55,200	55,250	10,471	7,554
55,250	55,300	10,484	7,561
55,300	55,350	10,496	7,569
55,350	55,400	10,509	7,576
55,400	55,450	10,521	7,584
55,450	55,500	10,534	7,591
55,500	55,550	10,546	7,599
55,550	55,600	10,559	7,606
55,600	55,650	10,571	7,614
55,650	55,700	10,584	7,621
55,700	55,750	10,596	7,629
55,750	55,800	10,609	7,636
55,800	55,850	10,621	7,644
55,850	55,900	10,634	7,651
55,900	55,950	10,646	7,659
55,950	56,000	10,659	7,666
56,000			
56,000	56,050	10,671	7,674
56,050	56,100	10,684	7,681
56,100	56,150	10,696	7,689
56,150	56,200	10,709	7,696
56,200	56,250	10,721	7,704
56,250	56,300	10,734	7,711
56,300	56,350	10,746	7,719
56,350	56,400	10,759	7,726
56,400	56,450	10,771	7,734
56,450	56,500	10,784	7,741
56,500	56,550	10,796	7,749
56,550	56,600	10,809	7,756
56,600	56,650	10,821	7,764
56,650	56,700	10,834	7,771
56,700	56,750	10,846	7,779
56,750	56,800	10,859	7,786
56,800	56,850	10,871	7,794
56,850	56,900	10,884	7,801
56,900	56,950	10,896	7,809
56,950	57,000	10,909	7,816

Continued on page 29

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
57,000				**60,000**				**63,000**				**66,000**			
57,000	**57,050**	10,921	7,824	**60,000**	**60,050**	11,671	8,336	**63,000**	**63,050**	12,421	9,086	**66,000**	**66,050**	13,171	9,836
57,050	**57,100**	10,934	7,831	**60,050**	**60,100**	11,684	8,349	**63,050**	**63,100**	12,434	9,099	**66,050**	**66,100**	13,184	9,849
57,100	**57,150**	10,946	7,839	**60,100**	**60,150**	11,696	8,361	**63,100**	**63,150**	12,446	9,111	**66,100**	**66,150**	13,196	9,861
57,150	**57,200**	10,959	7,846	**60,150**	**60,200**	11,709	8,374	**63,150**	**63,200**	12,459	9,124	**66,150**	**66,200**	13,209	9,874
57,200	**57,250**	10,971	7,854	**60,200**	**60,250**	11,721	8,386	**63,200**	**63,250**	12,471	9,136	**66,200**	**66,250**	13,221	9,886
57,250	**57,300**	10,984	7,861	**60,250**	**60,300**	11,734	8,399	**63,250**	**63,300**	12,484	9,149	**66,250**	**66,300**	13,234	9,899
57,300	**57,350**	10,996	7,869	**60,300**	**60,350**	11,746	8,411	**63,300**	**63,350**	12,496	9,161	**66,300**	**66,350**	13,246	9,911
57,350	**57,400**	11,009	7,876	**60,350**	**60,400**	11,759	8,424	**63,350**	**63,400**	12,509	9,174	**66,350**	**66,400**	13,259	9,924
57,400	**57,450**	11,021	7,884	**60,400**	**60,450**	11,771	8,436	**63,400**	**63,450**	12,521	9,186	**66,400**	**66,450**	13,271	9,936
57,450	**57,500**	11,034	7,891	**60,450**	**60,500**	11,784	8,449	**63,450**	**63,500**	12,534	9,199	**66,450**	**66,500**	13,284	9,949
57,500	**57,550**	11,046	7,899	**60,500**	**60,550**	11,796	8,461	**63,500**	**63,550**	12,546	9,211	**66,500**	**66,550**	13,296	9,961
57,550	**57,600**	11,059	7,906	**60,550**	**60,600**	11,809	8,474	**63,550**	**63,600**	12,559	9,224	**66,550**	**66,600**	13,309	9,974
57,600	**57,650**	11,071	7,914	**60,600**	**60,650**	11,821	8,486	**63,600**	**63,650**	12,571	9,236	**66,600**	**66,650**	13,321	9,986
57,650	**57,700**	11,084	7,921	**60,650**	**60,700**	11,834	8,499	**63,650**	**63,700**	12,584	9,249	**66,650**	**66,700**	13,334	9,999
57,700	**57,750**	11,096	7,929	**60,700**	**60,750**	11,846	8,511	**63,700**	**63,750**	12,596	9,261	**66,700**	**66,750**	13,346	10,011
57,750	**57,800**	11,109	7,936	**60,750**	**60,800**	11,859	8,524	**63,750**	**63,800**	12,609	9,274	**66,750**	**66,800**	13,359	10,024
57,800	**57,850**	11,121	7,944	**60,800**	**60,850**	11,871	8,536	**63,800**	**63,850**	12,621	9,286	**66,800**	**66,850**	13,371	10,036
57,850	**57,900**	11,134	7,951	**60,850**	**60,900**	11,884	8,549	**63,850**	**63,900**	12,634	9,299	**66,850**	**66,900**	13,384	10,049
57,900	**57,950**	11,146	7,959	**60,900**	**60,950**	11,896	8,561	**63,900**	**63,950**	12,646	9,311	**66,900**	**66,950**	13,396	10,061
57,950	**58,000**	11,159	7,966	**60,950**	**61,000**	11,909	8,574	**63,950**	**64,000**	12,659	9,324	**66,950**	**67,000**	13,409	10,074
58,000				**61,000**				**64,000**				**67,000**			
58,000	**58,050**	11,171	7,974	**61,000**	**61,050**	11,921	8,586	**64,000**	**64,050**	12,671	9,336	**67,000**	**67,050**	13,421	10,086
58,050	**58,100**	11,184	7,981	**61,050**	**61,100**	11,934	8,599	**64,050**	**64,100**	12,684	9,349	**67,050**	**67,100**	13,434	10,099
58,100	**58,150**	11,196	7,989	**61,100**	**61,150**	11,946	8,611	**64,100**	**64,150**	12,696	9,361	**67,100**	**67,150**	13,446	10,111
58,150	**58,200**	11,209	7,996	**61,150**	**61,200**	11,959	8,624	**64,150**	**64,200**	12,709	9,374	**67,150**	**67,200**	13,459	10,124
58,200	**58,250**	11,221	8,004	**61,200**	**61,250**	11,971	8,636	**64,200**	**64,250**	12,721	9,386	**67,200**	**67,250**	13,471	10,136
58,250	**58,300**	11,234	8,011	**61,250**	**61,300**	11,984	8,649	**64,250**	**64,300**	12,734	9,399	**67,250**	**67,300**	13,484	10,149
58,300	**58,350**	11,246	8,019	**61,300**	**61,350**	11,996	8,661	**64,300**	**64,350**	12,746	9,411	**67,300**	**67,350**	13,496	10,161
58,350	**58,400**	11,259	8,026	**61,350**	**61,400**	12,009	8,674	**64,350**	**64,400**	12,759	9,424	**67,350**	**67,400**	13,509	10,174
58,400	**58,450**	11,271	8,034	**61,400**	**61,450**	12,021	8,686	**64,400**	**64,450**	12,771	9,436	**67,400**	**67,450**	13,521	10,186
58,450	**58,500**	11,284	8,041	**61,450**	**61,500**	12,034	8,699	**64,450**	**64,500**	12,784	9,449	**67,450**	**67,500**	13,534	10,199
58,500	**58,550**	11,296	8,049	**61,500**	**61,550**	12,046	8,711	**64,500**	**64,550**	12,796	9,461	**67,500**	**67,550**	13,546	10,211
58,550	**58,600**	11,309	8,056	**61,550**	**61,600**	12,059	8,724	**64,550**	**64,600**	12,809	9,474	**67,550**	**67,600**	13,559	10,224
58,600	**58,650**	11,321	8,064	**61,600**	**61,650**	12,071	8,736	**64,600**	**64,650**	12,821	9,486	**67,600**	**67,650**	13,571	10,236
58,650	**58,700**	11,334	8,071	**61,650**	**61,700**	12,084	8,749	**64,650**	**64,700**	12,834	9,499	**67,650**	**67,700**	13,584	10,249
58,700	**58,750**	11,346	8,079	**61,700**	**61,750**	12,096	8,761	**64,700**	**64,750**	12,846	9,511	**67,700**	**67,750**	13,596	10,261
58,750	**58,800**	11,359	8,086	**61,750**	**61,800**	12,109	8,774	**64,750**	**64,800**	12,859	9,524	**67,750**	**67,800**	13,609	10,274
58,800	**58,850**	11,371	8,094	**61,800**	**61,850**	12,121	8,786	**64,800**	**64,850**	12,871	9,536	**67,800**	**67,850**	13,621	10,286
58,850	**58,900**	11,384	8,101	**61,850**	**61,900**	12,134	8,799	**64,850**	**64,900**	12,884	9,549	**67,850**	**67,900**	13,634	10,299
58,900	**58,950**	11,396	8,109	**61,900**	**61,950**	12,146	8,811	**64,900**	**64,950**	12,896	9,561	**67,900**	**67,950**	13,646	10,311
58,950	**59,000**	11,409	8,116	**61,950**	**62,000**	12,159	8,824	**64,950**	**65,000**	12,909	9,574	**67,950**	**68,000**	13,659	10,324
59,000				**62,000**				**65,000**				**68,000**			
59,000	**59,050**	11,421	8,124	**62,000**	**62,050**	12,171	8,836	**65,000**	**65,050**	12,921	9,586	**68,000**	**68,050**	13,671	10,336
59,050	**59,100**	11,434	8,131	**62,050**	**62,100**	12,184	8,849	**65,050**	**65,100**	12,934	9,599	**68,050**	**68,100**	13,684	10,349
59,100	**59,150**	11,446	8,139	**62,100**	**62,150**	12,196	8,861	**65,100**	**65,150**	12,946	9,611	**68,100**	**68,150**	13,696	10,361
59,150	**59,200**	11,459	8,146	**62,150**	**62,200**	12,209	8,874	**65,150**	**65,200**	12,959	9,624	**68,150**	**68,200**	13,709	10,374
59,200	**59,250**	11,471	8,154	**62,200**	**62,250**	12,221	8,886	**65,200**	**65,250**	12,971	9,636	**68,200**	**68,250**	13,721	10,386
59,250	**59,300**	11,484	8,161	**62,250**	**62,300**	12,234	8,899	**65,250**	**65,300**	12,984	9,649	**68,250**	**68,300**	13,734	10,399
59,300	**59,350**	11,496	8,169	**62,300**	**62,350**	12,246	8,911	**65,300**	**65,350**	12,996	9,661	**68,300**	**68,350**	13,746	10,411
59,350	**59,400**	11,509	8,176	**62,350**	**62,400**	12,259	8,924	**65,350**	**65,400**	13,009	9,674	**68,350**	**68,400**	13,759	10,424
59,400	**59,450**	11,521	8,186	**62,400**	**62,450**	12,271	8,936	**65,400**	**65,450**	13,021	9,686	**68,400**	**68,450**	13,771	10,436
59,450	**59,500**	11,534	8,199	**62,450**	**62,500**	12,284	8,949	**65,450**	**65,500**	13,034	9,699	**68,450**	**68,500**	13,784	10,449
59,500	**59,550**	11,546	8,211	**62,500**	**62,550**	12,296	8,961	**65,500**	**65,550**	13,046	9,711	**68,500**	**68,550**	13,796	10,461
59,550	**59,600**	11,559	8,224	**62,550**	**62,600**	12,309	8,974	**65,550**	**65,600**	13,059	9,724	**68,550**	**68,600**	13,809	10,474
59,600	**59,650**	11,571	8,236	**62,600**	**62,650**	12,321	8,986	**65,600**	**65,650**	13,071	9,736	**68,600**	**68,650**	13,821	10,486
59,650	**59,700**	11,584	8,249	**62,650**	**62,700**	12,334	8,999	**65,650**	**65,700**	13,084	9,749	**68,650**	**68,700**	13,834	10,499
59,700	**59,750**	11,596	8,261	**62,700**	**62,750**	12,346	9,011	**65,700**	**65,750**	13,096	9,761	**68,700**	**68,750**	13,846	10,511
59,750	**59,800**	11,609	8,274	**62,750**	**62,800**	12,359	9,024	**65,750**	**65,800**	13,109	9,774	**68,750**	**68,800**	13,859	10,524
59,800	**59,850**	11,621	8,286	**62,800**	**62,850**	12,371	9,036	**65,800**	**65,850**	13,121	9,786	**68,800**	**68,850**	13,871	10,536
59,850	**59,900**	11,634	8,299	**62,850**	**62,900**	12,384	9,049	**65,850**	**65,900**	13,134	9,799	**68,850**	**68,900**	13,884	10,549
59,900	**59,950**	11,646	8,311	**62,900**	**62,950**	12,396	9,061	**65,900**	**65,950**	13,146	9,811	**68,900**	**68,950**	13,896	10,561
59,950	**60,000**	11,659	8,324	**62,950**	**63,000**	12,409	9,074	**65,950**	**66,000**	13,159	9,824	**68,950**	**69,000**	13,909	10,574

Continued on page 30

Need more information or forms? See page 5.

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly	If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly	If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly	If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
69,000				**72,000**				**75,000**				**78,000**			
69,000	**69,050**	13,921	10,586	**72,000**	**72,050**	14,674	11,336	**75,000**	**75,050**	15,514	12,086	**78,000**	**78,050**	16,354	12,836
69,050	**69,100**	13,934	10,599	**72,050**	**72,100**	14,688	11,349	**75,050**	**75,100**	15,528	12,099	**78,050**	**78,100**	16,368	12,849
69,100	**69,150**	13,946	10,611	**72,100**	**72,150**	14,702	11,361	**75,100**	**75,150**	15,542	12,111	**78,100**	**78,150**	16,382	12,861
69,150	**69,200**	13,959	10,624	**72,150**	**72,200**	14,716	11,374	**75,150**	**75,200**	15,556	12,124	**78,150**	**78,200**	16,396	12,874
69,200	**69,250**	13,971	10,636	**72,200**	**72,250**	14,730	11,386	**75,200**	**75,250**	15,570	12,136	**78,200**	**78,250**	16,410	12,886
69,250	**69,300**	13,984	10,649	**72,250**	**72,300**	14,744	11,399	**75,250**	**75,300**	15,584	12,149	**78,250**	**78,300**	16,424	12,899
69,300	**69,350**	13,996	10,661	**72,300**	**72,350**	14,758	11,411	**75,300**	**75,350**	15,598	12,161	**78,300**	**78,350**	16,438	12,911
69,350	**69,400**	14,009	10,674	**72,350**	**72,400**	14,772	11,424	**75,350**	**75,400**	15,612	12,174	**78,350**	**78,400**	16,452	12,924
69,400	**69,450**	14,021	10,686	**72,400**	**72,450**	14,786	11,436	**75,400**	**75,450**	15,626	12,186	**78,400**	**78,450**	16,466	12,936
69,450	**69,500**	14,034	10,699	**72,450**	**72,500**	14,800	11,449	**75,450**	**75,500**	15,640	12,199	**78,450**	**78,500**	16,480	12,949
69,500	**69,550**	14,046	10,711	**72,500**	**72,550**	14,814	11,461	**75,500**	**75,550**	15,654	12,211	**78,500**	**78,550**	16,494	12,961
69,550	**69,600**	14,059	10,724	**72,550**	**72,600**	14,828	11,474	**75,550**	**75,600**	15,668	12,224	**78,550**	**78,600**	16,508	12,974
69,600	**69,650**	14,071	10,736	**72,600**	**72,650**	14,842	11,486	**75,600**	**75,650**	15,682	12,236	**78,600**	**78,650**	16,522	12,986
69,650	**69,700**	14,084	10,749	**72,650**	**72,700**	14,856	11,499	**75,650**	**75,700**	15,696	12,249	**78,650**	**78,700**	16,536	12,999
69,700	**69,750**	14,096	10,761	**72,700**	**72,750**	14,870	11,511	**75,700**	**75,750**	15,710	12,261	**78,700**	**78,750**	16,550	13,011
69,750	**69,800**	14,109	10,774	**72,750**	**72,800**	14,884	11,524	**75,750**	**75,800**	15,724	12,274	**78,750**	**78,800**	16,564	13,024
69,800	**69,850**	14,121	10,786	**72,800**	**72,850**	14,898	11,536	**75,800**	**75,850**	15,738	12,286	**78,800**	**78,850**	16,578	13,036
69,850	**69,900**	14,134	10,799	**72,850**	**72,900**	14,912	11,549	**75,850**	**75,900**	15,752	12,299	**78,850**	**78,900**	16,592	13,049
69,900	**69,950**	14,146	10,811	**72,900**	**72,950**	14,926	11,561	**75,900**	**75,950**	15,766	12,311	**78,900**	**78,950**	16,606	13,061
69,950	**70,000**	14,159	10,824	**72,950**	**73,000**	14,940	11,574	**75,950**	**76,000**	15,780	12,324	**78,950**	**79,000**	16,620	13,074
70,000				**73,000**				**76,000**				**79,000**			
70,000	**70,050**	14,171	10,836	**73,000**	**73,050**	14,954	11,586	**76,000**	**76,050**	15,794	12,336	**79,000**	**79,050**	16,634	13,086
70,050	**70,100**	14,184	10,849	**73,050**	**73,100**	14,968	11,599	**76,050**	**76,100**	15,808	12,349	**79,050**	**79,100**	16,648	13,099
70,100	**70,150**	14,196	10,861	**73,100**	**73,150**	14,982	11,611	**76,100**	**76,150**	15,822	12,361	**79,100**	**79,150**	16,662	13,111
70,150	**70,200**	14,209	10,874	**73,150**	**73,200**	14,996	11,624	**76,150**	**76,200**	15,836	12,374	**79,150**	**79,200**	16,676	13,124
70,200	**70,250**	14,221	10,886	**73,200**	**73,250**	15,010	11,636	**76,200**	**76,250**	15,850	12,386	**79,200**	**79,250**	16,690	13,136
70,250	**70,300**	14,234	10,899	**73,250**	**73,300**	15,024	11,649	**76,250**	**76,300**	15,864	12,399	**79,250**	**79,300**	16,704	13,149
70,300	**70,350**	14,246	10,911	**73,300**	**73,350**	15,038	11,661	**76,300**	**76,350**	15,878	12,411	**79,300**	**79,350**	16,718	13,161
70,350	**70,400**	14,259	10,924	**73,350**	**73,400**	15,052	11,674	**76,350**	**76,400**	15,892	12,424	**79,350**	**79,400**	16,732	13,174
70,400	**70,450**	14,271	10,936	**73,400**	**73,450**	15,066	11,686	**76,400**	**76,450**	15,906	12,436	**79,400**	**79,450**	16,746	13,186
70,450	**70,500**	14,284	10,949	**73,450**	**73,500**	15,080	11,699	**76,450**	**76,500**	15,920	12,449	**79,450**	**79,500**	16,760	13,199
70,500	**70,550**	14,296	10,961	**73,500**	**73,550**	15,094	11,711	**76,500**	**76,550**	15,934	12,461	**79,500**	**79,550**	16,774	13,211
70,550	**70,600**	14,309	10,974	**73,550**	**73,600**	15,108	11,724	**76,550**	**76,600**	15,948	12,474	**79,550**	**79,600**	16,788	13,224
70,600	**70,650**	14,321	10,986	**73,600**	**73,650**	15,122	11,736	**76,600**	**76,650**	15,962	12,486	**79,600**	**79,650**	16,802	13,236
70,650	**70,700**	14,334	10,999	**73,650**	**73,700**	15,136	11,749	**76,650**	**76,700**	15,976	12,499	**79,650**	**79,700**	16,816	13,249
70,700	**70,750**	14,346	11,011	**73,700**	**73,750**	15,150	11,761	**76,700**	**76,750**	15,990	12,511	**79,700**	**79,750**	16,830	13,261
70,750	**70,800**	14,359	11,024	**73,750**	**73,800**	15,164	11,774	**76,750**	**76,800**	16,004	12,524	**79,750**	**79,800**	16,844	13,274
70,800	**70,850**	14,371	11,036	**73,800**	**73,850**	15,178	11,786	**76,800**	**76,850**	16,018	12,536	**79,800**	**79,850**	16,858	13,286
70,850	**70,900**	14,384	11,049	**73,850**	**73,900**	15,192	11,799	**76,850**	**76,900**	16,032	12,549	**79,850**	**79,900**	16,872	13,299
70,900	**70,950**	14,396	11,061	**73,900**	**73,950**	15,206	11,811	**76,900**	**76,950**	16,046	12,561	**79,900**	**79,950**	16,886	13,311
70,950	**71,000**	14,409	11,074	**73,950**	**74,000**	15,220	11,824	**76,950**	**77,000**	16,060	12,574	**79,950**	**80,000**	16,900	13,324
71,000				**74,000**				**77,000**				**80,000**			
71,000	**71,050**	14,421	11,086	**74,000**	**74,050**	15,234	11,836	**77,000**	**77,050**	16,074	12,586	**80,000**	**80,050**	16,914	13,336
71,050	**71,100**	14,434	11,099	**74,050**	**74,100**	15,248	11,849	**77,050**	**77,100**	16,088	12,599	**80,050**	**80,100**	16,928	13,349
71,100	**71,150**	14,446	11,111	**74,100**	**74,150**	15,262	11,861	**77,100**	**77,150**	16,102	12,611	**80,100**	**80,150**	16,942	13,361
71,150	**71,200**	14,459	11,124	**74,150**	**74,200**	15,276	11,874	**77,150**	**77,200**	16,116	12,624	**80,150**	**80,200**	16,956	13,374
71,200	**71,250**	14,471	11,136	**74,200**	**74,250**	15,290	11,886	**77,200**	**77,250**	16,130	12,636	**80,200**	**80,250**	16,970	13,386
71,250	**71,300**	14,484	11,149	**74,250**	**74,300**	15,304	11,899	**77,250**	**77,300**	16,144	12,649	**80,250**	**80,300**	16,984	13,399
71,300	**71,350**	14,496	11,161	**74,300**	**74,350**	15,318	11,911	**77,300**	**77,350**	16,158	12,661	**80,300**	**80,350**	16,998	13,411
71,350	**71,400**	14,509	11,174	**74,350**	**74,400**	15,332	11,924	**77,350**	**77,400**	16,172	12,674	**80,350**	**80,400**	17,012	13,424
71,400	**71,450**	14,521	11,186	**74,400**	**74,450**	15,346	11,936	**77,400**	**77,450**	16,186	12,686	**80,400**	**80,450**	17,026	13,436
71,450	**71,500**	14,534	11,199	**74,450**	**74,500**	15,360	11,949	**77,450**	**77,500**	16,200	12,699	**80,450**	**80,500**	17,040	13,449
71,500	**71,550**	14,546	11,211	**74,500**	**74,550**	15,374	11,961	**77,500**	**77,550**	16,214	12,711	**80,500**	**80,550**	17,054	13,461
71,550	**71,600**	14,559	11,224	**74,550**	**74,600**	15,388	11,974	**77,550**	**77,600**	16,228	12,724	**80,550**	**80,600**	17,068	13,474
71,600	**71,650**	14,571	11,236	**74,600**	**74,650**	15,402	11,986	**77,600**	**77,650**	16,242	12,736	**80,600**	**80,650**	17,082	13,486
71,650	**71,700**	14,584	11,249	**74,650**	**74,700**	15,416	11,999	**77,650**	**77,700**	16,256	12,749	**80,650**	**80,700**	17,096	13,499
71,700	**71,750**	14,596	11,261	**74,700**	**74,750**	15,430	12,011	**77,700**	**77,750**	16,270	12,761	**80,700**	**80,750**	17,110	13,511
71,750	**71,800**	14,609	11,274	**74,750**	**74,800**	15,444	12,024	**77,750**	**77,800**	16,284	12,774	**80,750**	**80,800**	17,124	13,524
71,800	**71,850**	14,621	11,286	**74,800**	**74,850**	15,458	12,036	**77,800**	**77,850**	16,298	12,786	**80,800**	**80,850**	17,138	13,536
71,850	**71,900**	14,634	11,299	**74,850**	**74,900**	15,472	12,049	**77,850**	**77,900**	16,312	12,799	**80,850**	**80,900**	17,152	13,549
71,900	**71,950**	14,646	11,311	**74,900**	**74,950**	15,486	12,061	**77,900**	**77,950**	16,326	12,811	**80,900**	**80,950**	17,166	13,561
71,950	**72,000**	14,660	11,324	**74,950**	**75,000**	15,500	12,074	**77,950**	**78,000**	16,340	12,824	**80,950**	**81,000**	17,180	13,574

Continued on page 31

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
81,000			
81,000	81,050	17,194	13,586
81,050	81,100	17,208	13,599
81,100	81,150	17,222	13,611
81,150	81,200	17,236	13,624
81,200	81,250	17,250	13,636
81,250	81,300	17,264	13,649
81,300	81,350	17,278	13,661
81,350	81,400	17,292	13,674
81,400	81,450	17,306	13,686
81,450	81,500	17,320	13,699
81,500	81,550	17,334	13,711
81,550	81,600	17,348	13,724
81,600	81,650	17,362	13,736
81,650	81,700	17,376	13,749
81,700	81,750	17,390	13,761
81,750	81,800	17,404	13,774
81,800	81,850	17,418	13,786
81,850	81,900	17,432	13,799
81,900	81,950	17,446	13,811
81,950	82,000	17,460	13,824
82,000			
82,000	82,050	17,474	13,836
82,050	82,100	17,488	13,849
82,100	82,150	17,502	13,861
82,150	82,200	17,516	13,874
82,200	82,250	17,530	13,886
82,250	82,300	17,544	13,899
82,300	82,350	17,558	13,911
82,350	82,400	17,572	13,924
82,400	82,450	17,586	13,936
82,450	82,500	17,600	13,949
82,500	82,550	17,614	13,961
82,550	82,600	17,628	13,974
82,600	82,650	17,642	13,986
82,650	82,700	17,656	13,999
82,700	82,750	17,670	14,011
82,750	82,800	17,684	14,024
82,800	82,850	17,698	14,036
82,850	82,900	17,712	14,049
82,900	82,950	17,726	14,061
82,950	83,000	17,740	14,074
83,000			
83,000	83,050	17,754	14,086
83,050	83,100	17,768	14,099
83,100	83,150	17,782	14,111
83,150	83,200	17,796	14,124
83,200	83,250	17,810	14,136
83,250	83,300	17,824	14,149
83,300	83,350	17,838	14,161
83,350	83,400	17,852	14,174
83,400	83,450	17,866	14,186
83,450	83,500	17,880	14,199
83,500	83,550	17,894	14,211
83,550	83,600	17,908	14,224
83,600	83,650	17,922	14,236
83,650	83,700	17,936	14,249
83,700	83,750	17,950	14,261
83,750	83,800	17,964	14,274
83,800	83,850	17,978	14,286
83,850	83,900	17,992	14,299
83,900	83,950	18,006	14,311
83,950	84,000	18,020	14,324

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
84,000			
84,000	84,050	18,034	14,336
84,050	84,100	18,048	14,349
84,100	84,150	18,062	14,361
84,150	84,200	18,076	14,374
84,200	84,250	18,090	14,386
84,250	84,300	18,104	14,399
84,300	84,350	18,118	14,411
84,350	84,400	18,132	14,424
84,400	84,450	18,146	14,436
84,450	84,500	18,160	14,449
84,500	84,550	18,174	14,461
84,550	84,600	18,188	14,474
84,600	84,650	18,202	14,486
84,650	84,700	18,216	14,499
84,700	84,750	18,230	14,511
84,750	84,800	18,244	14,524
84,800	84,850	18,258	14,536
84,850	84,900	18,272	14,549
84,900	84,950	18,286	14,561
84,950	85,000	18,300	14,574
85,000			
85,000	85,050	18,314	14,586
85,050	85,100	18,328	14,599
85,100	85,150	18,342	14,611
85,150	85,200	18,356	14,624
85,200	85,250	18,370	14,636
85,250	85,300	18,384	14,649
85,300	85,350	18,398	14,661
85,350	85,400	18,412	14,674
85,400	85,450	18,426	14,686
85,450	85,500	18,440	14,699
85,500	85,550	18,454	14,711
85,550	85,600	18,468	14,724
85,600	85,650	18,482	14,736
85,650	85,700	18,496	14,749
85,700	85,750	18,510	14,761
85,750	85,800	18,524	14,774
85,800	85,850	18,538	14,786
85,850	85,900	18,552	14,799
85,900	85,950	18,566	14,811
85,950	86,000	18,580	14,824
86,000			
86,000	86,050	18,594	14,836
86,050	86,100	18,608	14,849
86,100	86,150	18,622	14,861
86,150	86,200	18,636	14,874
86,200	86,250	18,650	14,886
86,250	86,300	18,664	14,899
86,300	86,350	18,678	14,911
86,350	86,400	18,692	14,924
86,400	86,450	18,706	14,936
86,450	86,500	18,720	14,949
86,500	86,550	18,734	14,961
86,550	86,600	18,748	14,974
86,600	86,650	18,762	14,986
86,650	86,700	18,776	14,999
86,700	86,750	18,790	15,011
86,750	86,800	18,804	15,024
86,800	86,850	18,818	15,036
86,850	86,900	18,832	15,049
86,900	86,950	18,846	15,061
86,950	87,000	18,860	15,074

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
87,000			
87,000	87,050	18,874	15,086
87,050	87,100	18,888	15,099
87,100	87,150	18,902	15,111
87,150	87,200	18,916	15,124
87,200	87,250	18,930	15,136
87,250	87,300	18,944	15,149
87,300	87,350	18,958	15,161
87,350	87,400	18,972	15,174
87,400	87,450	18,986	15,186
87,450	87,500	19,000	15,199
87,500	87,550	19,014	15,211
87,550	87,600	19,028	15,224
87,600	87,650	19,042	15,236
87,650	87,700	19,056	15,249
87,700	87,750	19,070	15,261
87,750	87,800	19,084	15,274
87,800	87,850	19,098	15,286
87,850	87,900	19,112	15,299
87,900	87,950	19,126	15,311
87,950	88,000	19,140	15,324
88,000			
88,000	88,050	19,154	15,336
88,050	88,100	19,168	15,349
88,100	88,150	19,182	15,361
88,150	88,200	19,196	15,374
88,200	88,250	19,210	15,386
88,250	88,300	19,224	15,399
88,300	88,350	19,238	15,411
88,350	88,400	19,252	15,424
88,400	88,450	19,266	15,436
88,450	88,500	19,280	15,449
88,500	88,550	19,294	15,461
88,550	88,600	19,308	15,474
88,600	88,650	19,322	15,486
88,650	88,700	19,336	15,499
88,700	88,750	19,350	15,511
88,750	88,800	19,364	15,524
88,800	88,850	19,378	15,536
88,850	88,900	19,392	15,549
88,900	88,950	19,406	15,561
88,950	89,000	19,420	15,574
89,000			
89,000	89,050	19,434	15,586
89,050	89,100	19,448	15,599
89,100	89,150	19,462	15,611
89,150	89,200	19,476	15,624
89,200	89,250	19,490	15,636
89,250	89,300	19,504	15,649
89,300	89,350	19,518	15,661
89,350	89,400	19,532	15,674
89,400	89,450	19,546	15,686
89,450	89,500	19,560	15,699
89,500	89,550	19,574	15,711
89,550	89,600	19,588	15,724
89,600	89,650	19,602	15,736
89,650	89,700	19,616	15,749
89,700	89,750	19,630	15,761
89,750	89,800	19,644	15,774
89,800	89,850	19,658	15,786
89,850	89,900	19,672	15,799
89,900	89,950	19,686	15,811
89,950	90,000	19,700	15,824

If Form 1040EZ, line 6, is— At least	But less than	And you are— Single	Married filing jointly
		Your tax is—	
90,000			
90,000	90,050	19,714	15,836
90,050	90,100	19,728	15,849
90,100	90,150	19,742	15,861
90,150	90,200	19,756	15,874
90,200	90,250	19,770	15,886
90,250	90,300	19,784	15,899
90,300	90,350	19,798	15,911
90,350	90,400	19,812	15,924
90,400	90,450	19,826	15,936
90,450	90,500	19,840	15,949
90,500	90,550	19,854	15,961
90,550	90,600	19,868	15,974
90,600	90,650	19,882	15,986
90,650	90,700	19,896	15,999
90,700	90,750	19,910	16,011
90,750	90,800	19,924	16,024
90,800	90,850	19,938	16,036
90,850	90,900	19,952	16,049
90,900	90,950	19,966	16,061
90,950	91,000	19,980	16,074
91,000			
91,000	91,050	19,994	16,086
91,050	91,100	20,008	16,099
91,100	91,150	20,022	16,111
91,150	91,200	20,036	16,124
91,200	91,250	20,050	16,136
91,250	91,300	20,064	16,149
91,300	91,350	20,078	16,161
91,350	91,400	20,092	16,174
91,400	91,450	20,106	16,186
91,450	91,500	20,120	16,199
91,500	91,550	20,134	16,211
91,550	91,600	20,148	16,224
91,600	91,650	20,162	16,236
91,650	91,700	20,176	16,249
91,700	91,750	20,190	16,261
91,750	91,800	20,204	16,274
91,800	91,850	20,218	16,286
91,850	91,900	20,232	16,299
91,900	91,950	20,246	16,311
91,950	92,000	20,260	16,324
92,000			
92,000	92,050	20,274	16,336
92,050	92,100	20,288	16,349
92,100	92,150	20,302	16,361
92,150	92,200	20,316	16,374
92,200	92,250	20,330	16,386
92,250	92,300	20,344	16,399
92,300	92,350	20,358	16,411
92,350	92,400	20,372	16,424
92,400	92,450	20,386	16,436
92,450	92,500	20,400	16,449
92,500	92,550	20,414	16,461
92,550	92,600	20,428	16,474
92,600	92,650	20,442	16,486
92,650	92,700	20,456	16,499
92,700	92,750	20,470	16,511
92,750	92,800	20,484	16,524
92,800	92,850	20,498	16,536
92,850	92,900	20,512	16,549
92,900	92,950	20,526	16,561
92,950	93,000	20,540	16,574

Continued on page 32

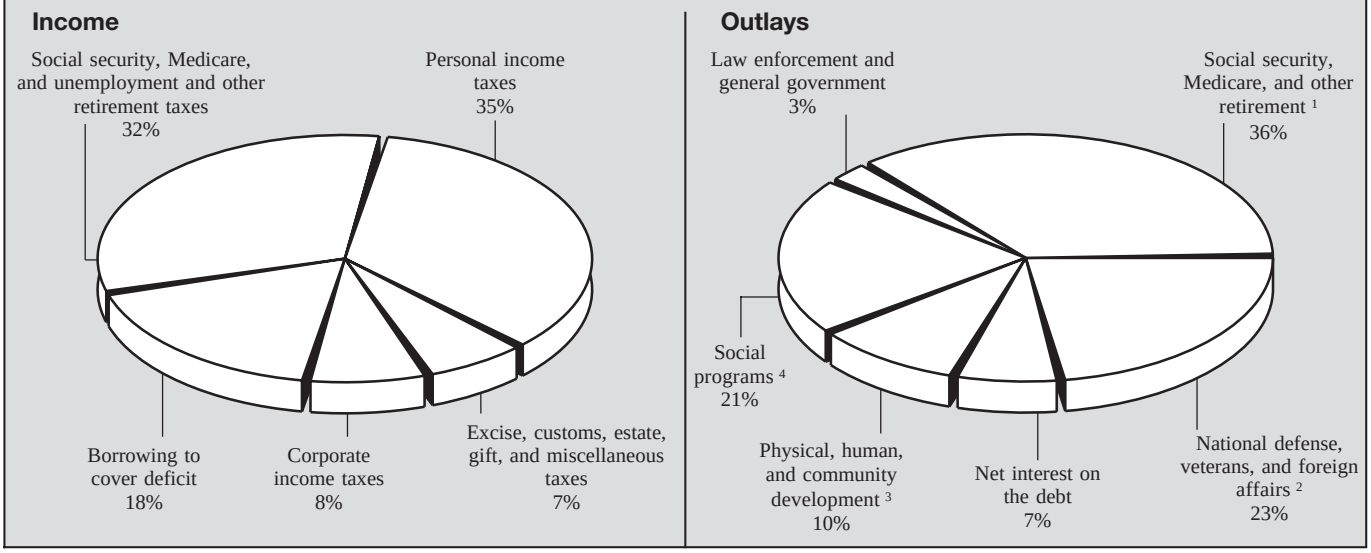
Need more information or forms? See page 5.

2005 1040EZ Tax Table—*Continued*

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—	
93,000				**96,000**				**99,000**			
93,000	**93,050**	20,554	16,586	**96,000**	**96,050**	21,394	17,336	**99,000**	**99,050**	22,234	18,086
93,050	**93,100**	20,568	16,599	**96,050**	**96,100**	21,408	17,349	**99,050**	**99,100**	22,248	18,099
93,100	**93,150**	20,582	16,611	**96,100**	**96,150**	21,422	17,361	**99,100**	**99,150**	22,262	18,111
93,150	**93,200**	20,596	16,624	**96,150**	**96,200**	21,436	17,374	**99,150**	**99,200**	22,276	18,124
93,200	**93,250**	20,610	16,636	**96,200**	**96,250**	21,450	17,386	**99,200**	**99,250**	22,290	18,136
93,250	**93,300**	20,624	16,649	**96,250**	**96,300**	21,464	17,399	**99,250**	**99,300**	22,304	18,149
93,300	**93,350**	20,638	16,661	**96,300**	**96,350**	21,478	17,411	**99,300**	**99,350**	22,318	18,161
93,350	**93,400**	20,652	16,674	**96,350**	**96,400**	21,492	17,424	**99,350**	**99,400**	22,332	18,174
93,400	**93,450**	20,666	16,686	**96,400**	**96,450**	21,506	17,436	**99,400**	**99,450**	22,346	18,186
93,450	**93,500**	20,680	16,699	**96,450**	**96,500**	21,520	17,449	**99,450**	**99,500**	22,360	18,199
93,500	**93,550**	20,694	16,711	**96,500**	**96,550**	21,534	17,461	**99,500**	**99,550**	22,374	18,211
93,550	**93,600**	20,708	16,724	**96,550**	**96,600**	21,548	17,474	**99,550**	**99,600**	22,388	18,224
93,600	**93,650**	20,722	16,736	**96,600**	**96,650**	21,562	17,486	**99,600**	**99,650**	22,402	18,236
93,650	**93,700**	20,736	16,749	**96,650**	**96,700**	21,576	17,499	**99,650**	**99,700**	22,416	18,249
93,700	**93,750**	20,750	16,761	**96,700**	**96,750**	21,590	17,511	**99,700**	**99,750**	22,430	18,261
93,750	**93,800**	20,764	16,774	**96,750**	**96,800**	21,604	17,524	**99,750**	**99,800**	22,444	18,274
93,800	**93,850**	20,778	16,786	**96,800**	**96,850**	21,618	17,536	**99,800**	**99,850**	22,458	18,286
93,850	**93,900**	20,792	16,799	**96,850**	**96,900**	21,632	17,549	**99,850**	**99,900**	22,472	18,299
93,900	**93,950**	20,806	16,811	**96,900**	**96,950**	21,646	17,561	**99,900**	**99,950**	22,486	18,311
93,950	**94,000**	20,820	16,824	**96,950**	**97,000**	21,660	17,574	**99,950**	**100,000**	22,500	18,324
94,000				**97,000**				**$100,000 or over— use Form 1040**			
94,000	**94,050**	20,834	16,836	**97,000**	**97,050**	21,674	17,586				
94,050	**94,100**	20,848	16,849	**97,050**	**97,100**	21,688	17,599				
94,100	**94,150**	20,862	16,861	**97,100**	**97,150**	21,702	17,611				
94,150	**94,200**	20,876	16,874	**97,150**	**97,200**	21,716	17,624				
94,200	**94,250**	20,890	16,886	**97,200**	**97,250**	21,730	17,636				
94,250	**94,300**	20,904	16,899	**97,250**	**97,300**	21,744	17,649				
94,300	**94,350**	20,918	16,911	**97,300**	**97,350**	21,758	17,661				
94,350	**94,400**	20,932	16,924	**97,350**	**97,400**	21,772	17,674				
94,400	**94,450**	20,946	16,936	**97,400**	**97,450**	21,786	17,686				
94,450	**94,500**	20,960	16,949	**97,450**	**97,500**	21,800	17,699				
94,500	**94,550**	20,974	16,961	**97,500**	**97,550**	21,814	17,711				
94,550	**94,600**	20,988	16,974	**97,550**	**97,600**	21,828	17,724				
94,600	**94,650**	21,002	16,986	**97,600**	**97,650**	21,842	17,736				
94,650	**94,700**	21,016	16,999	**97,650**	**97,700**	21,856	17,749				
94,700	**94,750**	21,030	17,011	**97,700**	**97,750**	21,870	17,761				
94,750	**94,800**	21,044	17,024	**97,750**	**97,800**	21,884	17,774				
94,800	**94,850**	21,058	17,036	**97,800**	**97,850**	21,898	17,786				
94,850	**94,900**	21,072	17,049	**97,850**	**97,900**	21,912	17,799				
94,900	**94,950**	21,086	17,061	**97,900**	**97,950**	21,926	17,811				
94,950	**95,000**	21,100	17,074	**97,950**	**98,000**	21,940	17,824				
95,000				**98,000**							
95,000	**95,050**	21,114	17,086	**98,000**	**98,050**	21,954	17,836				
95,050	**95,100**	21,128	17,099	**98,050**	**98,100**	21,968	17,849				
95,100	**95,150**	21,142	17,111	**98,100**	**98,150**	21,982	17,861				
95,150	**95,200**	21,156	17,124	**98,150**	**98,200**	21,996	17,874				
95,200	**95,250**	21,170	17,136	**98,200**	**98,250**	22,010	17,886				
95,250	**95,300**	21,184	17,149	**98,250**	**98,300**	22,024	17,899				
95,300	**95,350**	21,198	17,161	**98,300**	**98,350**	22,038	17,911				
95,350	**95,400**	21,212	17,174	**98,350**	**98,400**	22,052	17,924				
95,400	**95,450**	21,226	17,186	**98,400**	**98,450**	22,066	17,936				
95,450	**95,500**	21,240	17,199	**98,450**	**98,500**	22,080	17,949				
95,500	**95,550**	21,254	17,211	**98,500**	**98,550**	22,094	17,961				
95,550	**95,600**	21,268	17,224	**98,550**	**98,600**	22,108	17,974				
95,600	**95,650**	21,282	17,236	**98,600**	**98,650**	22,122	17,986				
95,650	**95,700**	21,296	17,249	**98,650**	**98,700**	22,136	17,999				
95,700	**95,750**	21,310	17,261	**98,700**	**98,750**	22,150	18,011				
95,750	**95,800**	21,324	17,274	**98,750**	**98,800**	22,164	18,024				
95,800	**95,850**	21,338	17,286	**98,800**	**98,850**	22,178	18,036				
95,850	**95,900**	21,352	17,299	**98,850**	**98,900**	22,192	18,049				
95,900	**95,950**	21,366	17,311	**98,900**	**98,950**	22,206	18,061				
95,950	**96,000**	21,380	17,324	**98,950**	**99,000**	22,220	18,074				

Major Categories of Federal Income and Outlays for Fiscal Year 2004

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2004.



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 2004 (which began on October 1, 2003, and ended on September 30, 2004), federal income was $1.9 trillion and outlays were $2.3 trillion, leaving a deficit of $0.4 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 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 14% 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 $59 billion in fiscal year 2004. 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.

Index to Instructions

A

Address Change 11
Addresses of IRS Centers . . . . . **Back Cover**
Alaska Permanent Fund Dividends 13
Allocated Tip Income 12
Amended Return 21
Amount You Owe 19

C

Commissioner's Message 2
Common Mistakes, How To Avoid 20
Customer Service Standards 4

D

Death of a Taxpayer 21
Death of Spouse 21
Debt Held by the Public, Gift To Reduce 21
Direct Deposit of Refund 18
Disclosure, Privacy Act, and Paperwork Reduction Act Notice 23
Dual-status alien 8

E

Earned income credit 8, 13-16
  Combat pay, Nontaxable 15
Earned Income Credit Table 17
Electronic Filing *(e-file)* 3, 5, 8, 10, 11, 18, 19, 20
Everyday Tax Solutions 22
Extension of Time To File 8, 18

F

Filing Instructions:
  When to File 8
  Where to File . . . . . **Back Cover**
Filing Requirements 8
Filing Status 11
Form W-2 13
Forms W-2, 1098, and 1099, Where To Report Certain Items
  From 10
Forms, How To Get 5

H

Help (free) 5, 6, 21
Help With Unresolved Tax Issues 4
Household Employment Taxes 10
How to comment on forms 23
Hurricane Katrina 8

I

Identity theft 21
Income Tax Withheld (Federal) 13
Injured Spouse Claim 18
Innocent Spouse Relief 20
Installment Payments 19
Interest Income:
  Tax-Exempt 13
  Taxable 13
Interest, Late Payment of Tax 8, 19

K

Kidnapped Child, Parent of 21

L

Line Instructions 11-20

M

Mailing your return 8
Married Persons 11

N

Name and Address 11
Name Change 11, 21
Nonresident Alien 8, 10, 11

P

Payments and Tax:
  Amount You Owe 19
  What if You Cannot Pay? 19
Penalty:
  Late Filing 8
  Late Payment 8
  Underpayment of Tax 19
Preparer, Tax Return 20
Presidential Election $3 Check-Off 12
Private Delivery Services 9
Public Debt, Gift To Reduce the 21
Publications, How To Get 5

R

Railroad Retirement Benefits Treated as Social Security 12
Recordkeeping 21
Refund 6, 18
Refunds of State and Local Income Taxes 12
Resident Alien 8
Rights of Taxpayers 20
Rounding Off to Whole Dollars 12

S

Salaries 12
Scholarship and Fellowship Grants 12
Sign Your Return 20
Single Person 11
Social Security Benefits 12
Social Security Number 11, 21
State and Local Income Taxes, Refunds of 12

T

Tax Assistance 5, 6, 21
Tax Figured by the IRS 18
Tax Table 24-32
Tax-Exempt Interest 13
Taxpayer Advocate, Office of 4
Telephone Assistance, Federal Tax Information 5, 6
TeleTax 5, 6, 7
Third Party Designee 19
Tip Income 12

U

Unemployment Compensation 13

W

Wages 12
What's New for 2005 8
When To File 8
Where To File . . . . . **Back Cover**
Who Can Use Form 1040EZ? 10
Who Must File 8
Who Should File 8
Withholding and Estimated Tax Payments for 2006 21

Where Do You File?

If an envelope addressed to "Internal Revenue Service Center" 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 **Internal Revenue Service Center** shown that applies to you. Envelopes without enough postage will be returned to you by the post office.

IF you live in...	THEN use this address if you: Are not enclosing a check or money order...	Are enclosing a check or money order...
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Internal Revenue Service Center Atlanta, GA 39901-0014	Internal Revenue Service Center Atlanta, GA 39901-0114
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Internal Revenue Service Center Andover, MA 05501-0014	Internal Revenue Service Center Andover, MA 05501-0114
Connecticut, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, North Dakota, Ohio, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999-0014	Internal Revenue Service Center Kansas City, MO 64999-0114
New Jersey, Pennsylvania	Internal Revenue Service Center Philadelphia, PA 19255-0014	Internal Revenue Service Center Philadelphia, PA 19255-0114
Arkansas, Kansas, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia	Internal Revenue Service Center Austin, TX 73301-0014	Internal Revenue Service Center Austin, TX 73301-0114
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, New Mexico, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center Fresno, CA 93888-0014	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, and those filing Form 4563	Internal Revenue Service Center Philadelphia, PA 19255-0215 USA	Internal Revenue Service Center Philadelphia, PA 19255-0215 USA
All APO and FPO addresses, a foreign country: U.S. citizens and those filing Form 2555 or 2555EZ	Internal Revenue Service Center Austin, TX 73301–0215 USA	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 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)

IRS *e-file* and free file options
Commissioner's message
When to file
What's new for 2005
Index (page 34)
How to comment on forms
How to avoid common mistakes
Help with unresolved tax issues
Free tax help
How to get forms and publications
Tax table
How to make a gift to reduce debt held by the public