

Note. This booklet does not contain any tax forms.



20001040EZ

Instructions

Taxpayer News

Fast Refunds!

For details,
see page 3
or go to
www.irs.gov.



CLICK.ZIP.FAST ROUND TRIP

Paperless Filing!

Electronic Payments!

Need Help?

Quick and easy access to
tax help and forms.
See page 5.

**More Student Loan
Interest Deductible!**

You may be able to deduct
up to \$2,000.
See page 8.

**Let Your Paid
Preparer Deal
Directly With the
IRS!**

You can now check a box
on your return if you want
to allow your paid preparer
to resolve certain issues
with the IRS.
See page 8.

A Message From the Commissioner

Dear Taxpayer:


With the arrival of the Year 2001 tax filing season, the IRS continues to make tangible improvements in the way we serve you. We have worked hard over the past year to make filing and paying your taxes easier and more convenient.

Millions of taxpayers are visiting our Web Site at www.irs.gov to get information and download forms and publications. Assistance on our toll-free telephone lines continues to improve so that more taxpayers can get through and get the answers they need. We are resolving long-standing problems and making sure that your rights are protected. We believe that these are some very positive trends upon which we can build this year, and in the years to come.

However, we still have a long way to go before we can provide the level and quality of service that you expect and deserve. We are in the midst of the most comprehensive modernization of the IRS in more than 50 years. That includes changes to our organization and technology. Many years of hard work lie ahead but we are committed to making the IRS work better, and work better for you.

Thank you.

Sincerely,



Charles O. Rossotti

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.

The Future of Tax Filing Is Here!



The *Fastest, Most Accurate* Way To File Your Tax Return

Take advantage of the benefits of IRS *e-file*!

- **FREE Filing!** For free tax preparation and filing options, check out the IRS Web Site www.irs.gov and click on "Electronic Services."
- **Fast Refunds!** You get your refund in half the time, even faster and safer with Direct Deposit—in as few as 10 days.
- **Security!** Your privacy and security are assured.
- **Accuracy!** Your chance of getting an error notice from the IRS is significantly reduced because IRS *e-file* has less than a 1% error rate.
- **NEW Paperless Filing!** Create your own Personal Identification Number (PIN) and file a completely paperless return. There are no forms to mail!
- **Proof of Acceptance!** You get electronic acknowledgement within 48 hours that the IRS has accepted your return.
- **Electronic Payments!** Convenient, safe, and secure electronic payment options are available. Schedule a direct debit payment for withdrawal or pay by credit card—up to and including April 16, 2001.
- **File Federal and State Taxes Together!** Double the benefits you get from *e-file*.

Get all the details on page 29 or
check out the IRS Web Site at www.irs.gov,
click on "Electronic Services."

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**
- **Initial contact resolution**
- **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
- 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 (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

Quick and Easy Access to Tax Help and Forms

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



Personal Computer

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

- Download forms, instructions, and publications
- See answers to frequently asked tax questions
- Search publications on-line by topic or keyword
- Figure your withholding allowances using our W-4 calculator
- Send us comments or request help by e-mail
- Sign up to receive local and national tax news by e-mail

You can also reach us using File Transfer Protocol at [ftp.irs.gov](ftp://ftp.irs.gov)



Fax

You can get over 100 of the most requested forms and instructions 24 hours a day, 7 days a week, by fax. Just call **703-368-9694** from the telephone connected to the fax machine.



Mail

Send your order for forms, instructions, and publications to the IRS Distribution Center nearest you. You should receive your order within 10 days after we receive your request.

Western United States:	Western Area Distribution Center	Rancho Cordova, CA 95743-0001
Central United States:	Central Area Distribution Center	P.O. Box 8903 Bloomington, IL 61702-8903
Eastern United States or a foreign country:	Eastern Area Distribution Center	P.O. Box 85074 Richmond, VA 23261-5074



Phone

You can get forms, publications, and automated information 24 hours a day, 7 days a week, by phone.

Forms and Publications

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

TeleTax Topics

Call **1-800-829-4477** 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 2000 refund using TeleTax's Refund Information service. See page 6.



Walk-In

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



CD-ROM

Order **Pub. 1796**, Federal Tax Products on CD-ROM, and get:

- Current year forms, instructions, and publications
- Prior year forms, instructions, and publications
- Popular tax forms that may be filled in electronically, printed out for submission, and saved for recordkeeping
- The Internal Revenue Bulletin

Buy the CD-ROM on the Internet at www.irs.gov/cdorders from the National Technical Information Service (NTIS) for \$21 (no handling fee), or call **1-877-CDFORMS** (1-877-233-6767) toll free to buy the CD-ROM for \$21 (plus a \$5 handling fee).

You can also get help in other ways—See page 22 for information.

Calling the IRS

If you cannot answer your question by 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 local calls. General tax question assistance is available 24 hours a day, 7 days a week, from January 2, 2001, through April 17, 2001. Beginning April 18, 2001, this assistance is available Monday through Saturday from 7:00 a.m. until 11:00 p.m. local time. Assistance for questions about a specific notice, letter, bill, or refund is available year-round 24 hours a day, 7 days a week.



If you want to check the status of your **2000 refund**, call **TeleTax** at **1-800-829-4477** (see below for details).

Before You Call

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

- 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: (1) your social security number, date of birth, or personal identification number (PIN) if you have one and (2) 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 the quality of this telephone service. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

Making the Call

Call **1-800-829-1040** (for TTY/TDD help, call 1-800-829-4059). If you have a pulse or rotary dial phone, stay on the line and one of our representatives will answer. If you have a touch-tone phone, you may not need to speak to a representative to get your answer. You can press the number for your topic as soon as you hear it. The system will direct you to the appropriate assistance. You can do the following within the system: (1) order tax forms and publications, (2) find out the status of your refund or what you owe, (3) determine if we have adjusted your account or received payments you made, (4) request a transcript of your account, (5) find out where to send your tax return or payment, and (6) request more time to pay or set up a monthly installment agreement.

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?

Call TeleTax at **1-800-829-4477** for:

- **Refund information.** Check the status of your **2000** refund.
- **Recorded tax information.** There are about 150 topics that answer many Federal tax questions.

How Do You Use TeleTax?

Refund Information

Refund information is not available until at least 4 weeks after you file your return (3 weeks if you file electronically), and sometimes is not available for up to 6 weeks. Please wait at least 4 weeks from the date you filed before calling to check the status of your refund. Do not send in a copy of your return unless asked to do so.

Be sure to have a copy of your 2000 tax return available because you will need to know the first social security number shown on your return and the **exact** whole-dollar amount of your refund. You will also need to know your

filing status. Then, call **1-800-829-4477** and follow the recorded instructions.



The IRS updates refund information every 7 days, usually over the weekend. Refunds are sent out weekly, on Fridays. If you call to check the status of your refund and are not given the date it will be issued, please wait until the next week before calling back.

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 Personal Computer

TeleTax topics are also available using a personal computer and modem (connect to **www.irs.gov**).

TeleTax Topics—All topics are available in Spanish		Topic No.	Subject	Topic No.	Subject	Topic No.	Subject
<i>Topic No.</i>	<i>Subject</i>	<i>Topic No.</i>	<i>Subject</i>	417	Earnings for clergy	557	Tax on early distributions from traditional and Roth IRAs
IRS Help Available		General Information		418	Unemployment compensation	760 Form 940 and Form 940-EZ—Employer's Annual Federal Unemployment Tax Returns	
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs	301	When, where, and how to file	419	Gambling income and expenses	558	Tax on early distributions from retirement plans
102	Tax assistance for individuals with disabilities and the hearing impaired	302	Highlights of tax changes	420	Bartering income	Tax Credits	
103	Intro. to Federal taxes for small businesses/self-employed	303	Checklist of common errors when preparing your tax return	421	Scholarship and fellowship grants	601	Earned income credit (EIC)
104	Taxpayer Advocate program—Help for problem situations	304	Extensions of time to file your tax return	422	Nontaxable income	602	Child and dependent care credit
105	Public libraries—Tax information tapes and reproducible tax forms	305	Recordkeeping	423	Social security and equivalent railroad retirement benefits	603	Credit for the elderly or the disabled
IRS Procedures		306	Penalty for underpayment of estimated tax	424	401(k) plans	604	Advance earned income credit
151	Your appeal rights	307	Backup withholding	425	Passive activities—Losses and credits	605	Education credits
152	Refunds—How long they should take	308	Amended returns	426	Other income	606	Child tax credits
153	What to do if you haven't filed your tax return (Nonfilers)	309	Roth IRA contributions	427	Stock options	607	Adoption credit
154	Form W-2—What to do if not received	310	Education IRA contributions	428	Roth IRA distributions	608	Excess social security and RRTA tax withheld
155	Forms and publications—How to get	311	Power of attorney information	Adjustments to Income		IRS Notices	
156	Copy of your tax return—How to get one	Filing Requirements, Filing Status, and Exemptions		451	Individual retirement arrangements (IRAs)	651	Notices—What to do
157	Change of address—How to notify IRS	351	Who must file?	452	Alimony paid	652	Notice of underreported income—CP 2000
158	Ensuring proper credit of payments	352	Which form—1040, 1040A, or 1040EZ?	453	Bad debt deduction	653	IRS notices and bills, penalties, and interest charges
Collection		353	What is your filing status?	454	Tax shelters	Basis of Assets, Depreciation, and Sale of Assets	
201	The collection process	354	Dependents	455	Moving expenses	701	Sale of your home
202	What to do if you can't pay your tax	355	Estimated tax	456	Student loan interest deduction	703	Basis of assets
203	Failure to pay child support and other Federal nontax obligations	356	Decedents	Itemized Deductions		704	Depreciation
204	Offers in compromise	Types of Income		501	Should I itemize?	705	Installment sales
205	Innocent spouse relief	401	Wages and salaries	502	Medical and dental expenses	Employer Tax Information	
Alternative Filing Methods*		402	Tips	503	Deductible taxes	751	Social security and Medicare withholding rates
252	Electronic filing	403	Interest received	504	Home mortgage points	752	Form W-2—Where, when, and how to file
253	Substitute tax forms	404	Dividends	505	Interest expense	753	Form W-4—Employee's withholding allowance certificate
254	How to choose a paid tax preparer	405	Refunds of state and local taxes	506	Contributions	754	Form W-5—Advance earned income credit
255	TeleFile	406	Alimony received	507	Casualty and theft losses	755	Employer identification number (EIN)—How to apply
		407	Business income	508	Miscellaneous expenses	756	Employment taxes for household employees
		408	Sole proprietorship	509	Business use of home	757	Form 941—Deposit requirements
		409	Capital gains and losses	510	Business use of car expenses	758	Form 941—Employer's Quarterly Federal Tax Return
		410	Pensions and annuities	511	Business travel expenses	759	Form 940 and 940-EZ—Deposit requirements
		411	Pensions—The general rule and the simplified method	512	Business entertainment expenses	Topic numbers are effective January 1, 2001.	
		412	Lump-sum distributions	513	Educational expenses		
		413	Rollovers from retirement plans	514	Employee business expenses		
		414	Rental income and expenses	515	Disaster area losses		
		415	Renting vacation property and renting to relatives	Tax Computation			
		416	Farming and fishing income	551	Standard deduction		
				552	Tax and credits figured by the IRS		
				553	Tax on a child's investment income		
				554	Self-employment tax		
				555	Ten-year tax option for lump-sum distributions		
				556	Alternative minimum tax		

*The IRS no longer accepts the Form 1040PC format. If you used Form 1040PC in the past, the IRS encourages you to file using the fastest, most accurate way to file—IRS *e-file*.

Before You Fill In Form 1040EZ

What's New for 2000?



For details on these and other changes, see **Pub. 553** or **What's Hot** at www.irs.gov.

Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to \$2,000 of the interest. But you must use Form 1040A or 1040 to do so. For details, see **Pub. 970** or use TeleTax topic 456 (see page 6). However, you **cannot** take the deduction if you **are** claimed as a dependent on your parents' (or someone else's) 2000 tax return.

Earned Income Credit (EIC)

You may be able to take this credit if you earned less than \$10,380. See the instructions for lines 8a and 8b that begin on page 15.

Paid Preparer Authorization

If you want to allow the IRS to discuss your 2000 tax return with the paid preparer who signed it, check the "Yes" box below the area where you sign your return. See page 21 for details.

Mailing Your Return

You may be mailing your return to a different service center 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.

Photographs of Missing Children

The IRS is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling **1-800-THE-LOST** (1-800-843-5678) if you recognize a child.

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.

What if a Taxpayer Died?

If a taxpayer died before filing a return for 2000, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return should print "**DECEASED**," the deceased taxpayer's name, and the date of death across the top of the return.

If your spouse died in 2000 and you did not remarry in 2000, or if your spouse died in 2001 before filing a return for 2000, you can file a joint return. A joint return should show your spouse's 2000 income before death and your income for all of 2000. Print "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's 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**.

What Are the Filing Dates, Extensions, and Penalties?



If you were in the Balkans or the Persian Gulf area (for example, you participated in Operation Joint Forge or Operation Allied Force), see **Pub. 3**.

When Is Your Tax Return Due?

Not later than **April 16, 2001**.

What if You Cannot File on Time?

You can get an automatic 4-month extension if, by April 16, 2001, you **either**:

- File **Form 4868** or
- File for an extension by phone, using tax software, or through a tax professional. If you expect to owe tax with your return, you can even pay part or all of it by direct debit or credit card (American Express® Card, Discover® Card, or MasterCard® card). See Form 4868 for details.

If you later find that you still need more time, **Form 2688** may get you an additional extension. However, even if you get an extension, the tax you owe is still due April 16, 2001. If you make a payment with your extension request, see the instructions for line 9 on page 20.

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, 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 page 32.

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. The most recent list of designated private delivery services was published by the IRS in August 1999. The list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL “Same Day” Service and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, and FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, and UPS 2nd Day Air A.M.

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

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 on January 1, 2001?

- 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 the next page 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.

Exception for Children Under Age 14. If you are planning to file a tax return for your child who was under age 14 on January 1, 2001, 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.

Nonresident Aliens and Dual-Status Aliens. These rules also apply to nonresident aliens and dual-status aliens who were married to U.S. citizens or residents at the end of 2000 and who have elected to be taxed as resident aliens. Specific rules apply to determine if you are a resident or nonresident alien. See **Pub. 519** for details.

Chart A—For Most People

IF your filing status is . . .	THEN file a return if your gross income* was at least . . .
Single	\$ 7,200
Married filing jointly**	\$12,950

***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 may exclude part or all of it).

**If you did not live with your spouse at the end of 2000 (or on the date your spouse died) and your gross income was at least \$2,800, 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.



If your gross income was \$2,800 or more, you usually cannot be claimed as a dependent unless you were under age 19 or a student under age 24. For details, use TeleTax topic 354 (see page 6).

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

- Your **unearned income** was over \$700.
- Your **earned income** was over \$4,400 if single; over \$3,675 if married.
- Your **gross income** was more than the **larger** of—
 - \$700 or
 - Your earned income (up to \$4,150 if single; \$3,425 if married) plus \$250.

Chart C—Other Situations When You Must File

You must also file a return using Form 1040A or 1040 if **either** of the following applies for 2000.

- You received any advance earned income credit payments from your employer. These payments are shown in box 9 of your W-2 form.
- You owe tax from the recapture of an education credit (see **Form 8863**).

You must file a return using Form 1040 if **any** of the following apply for 2000.

- 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 earned wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe tax on an individual retirement arrangement (IRA), other retirement plan, or on a medical savings account (MSA). But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.

Should You Use Form 1040EZ?

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

1. Your filing status is **single** or **married filing jointly** (see page 11). If you were a **nonresident alien** at any time in 2000, see **Nonresident Aliens** on page 11.
2. You do not claim any dependents.
3. You do not claim a student loan interest deduction (see page 8) or an **education credit** (use TeleTax topic 605, see page 6).

4. You (and your spouse if married filing a joint return) were under age 65 on January 1, 2001, and not blind at the end of 2000.
5. Your taxable income (line 6 of Form 1040EZ) is less than \$50,000.
6. You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, unemployment compensation, qualified state tuition program earnings, or Alaska Permanent Fund dividends, and your taxable interest was not over \$400.
7. You did not receive any advance earned income credit payments.

8. You did 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).

If you do not meet **all eight** 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 \$4,400 for most single people and \$7,350 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 E of the worksheet on page 2 of Form 1040EZ.

Nonresident Aliens. If you were a nonresident alien at any time in 2000, 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 may use this filing status if **any** of the following was true on December 31, 2000.

- 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, 2000, and did not remarry in 2000.

Married Filing Jointly

You may use this filing status if **any** of the following is true.

- You were married as of December 31, 2000, even if you did not live with your spouse at the end of 2000.
- Your spouse died in 2000 and you did not remarry in 2000.
- Your spouse died in 2001 before filing a 2000 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. If you file a joint return for 2000, you may not, after the due date for filing that return, amend it to file as married filing a separate 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 22.

Where To Report Certain Items From 2000 Forms W-2 and 1099

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

Form	Item and Box in Which it Should Appear	Where To Report on Form 1040EZ
W-2	Wages, salaries, tips, etc. (box 1) Allocated tips (box 8) Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 13, code T) Employer contributions to an MSA (box 13, code R)	Line 1 See Tip income on page 13 Must file Form 1040A or 1040 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
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) Qualified state tuition program earnings (box 5)	Line 3. But if you repaid any unemployment compensation in 2000, see the instructions for line 3 on page 14 Line 3
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6)	Line 2 See the instructions for line 2 on page 13 Must file Form 1040 to deduct 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-MSA	Distributions from medical savings accounts	Must file Form 1040
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions on Form 1099-OID Must file Form 1040 to deduct
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or 1040

Line Instructions for Form 1040EZ

Name and Address

Use the Peel-Off Label

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

Address Change

If the address on your peel-off label is not your current address, cross out your old address and print your new address. If you plan to move after filing your return, see page 22.

Name Change

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

What if You Do Not Have a Label?

Print the information in the spaces provided.



If you filed a joint return for 1999 and you are filing a joint return for 2000 with the same spouse, be sure to enter your names and SSNs in the same order as on your 1999 return.

P.O. Box

Enter your P.O. box number instead of your street address **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. Please **do not** abbreviate the country name.

Social Security Number (SSN)

You **must** enter the correct SSN for you and your spouse. If you do not, at the time we process your return, we may disallow the exemption(s) and any earned income credit you claim.

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

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens. The IRS will issue you an ITIN if you are a nonresident or resident alien and you do not have and are not eligible to get an SSN. **To apply for an ITIN**, file **Form W-7** with the IRS. It usually takes about 30 days to get an ITIN. **Enter your ITIN wherever your SSN is requested on your tax return.**

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

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

Presidential Campaign Fund

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

Income

Rounding Off to Whole Dollars

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2000, 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 2000. 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 2000 and the amount of any benefits you repaid in 2000. Use the worksheet on page 13 to see if any of your benefits are taxable. If they are, you **must** use Form 1040A or 1040. For more details, see **Pub. 915**.

Line 1

Wages, Salaries, and Tips

Enter the total of your wages, salaries, and tips. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of

their **Form(s) W-2**. 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 W-2 form because your employer paid you less than \$1,200 in 2000. Also, print "HSH" and the amount not reported on a W-2 form to the right of the words "W-2 form(s)" on line 1.

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

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



You must use Form 1040A or 1040 if you received **dependent care benefits** or **employer-provided adoption benefits** for 2000.

Missing or Incorrect Form W-2?

If you do not get a W-2 form from your employer by January 31, 2001, use TeleTax topic 154 (see page 6) to find out what to do. Even if you do not get a W-2, you must still report your earnings on line 1. If you lose your 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 2000 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 2000 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 2000 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use **Form 8815** and Form 1040A or 1040 to do so.

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

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else) or
- You received a 2000 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2000.

Tax-Exempt Interest

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

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.** 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, qualified state tuition program earnings, and Alaska Permanent Fund dividends you received (see the instructions for line 3 on page 14) **3.** _____
4. Enter your total interest income, including any tax-exempt interest **4.** _____
5. Add lines 2, 3, and 4 **5.** _____
6. Enter: \$25,000 if single; \$32,000 if filing a joint return **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.** Some of your benefits are taxable this year. You **must** use Form 1040A or 1040.

Line 3**Unemployment Compensation, Qualified State Tuition Program Earnings, and Alaska Permanent Fund Dividends**

Unemployment Compensation. You should receive a **Form 1099-G** showing the total unemployment compensation paid to you in 2000.

If you received an overpayment of unemployment compensation in 2000 and you repaid any of it in 2000, subtract the amount you repaid from the total amount you received. Include the result in the total on line 3. Also, print “Repaid” and the amount you repaid to the right of the words “(see page 14)” on line 3. If you repaid unemployment compensation in 2000 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.

Qualified State Tuition Program Earnings. You should receive a Form 1099-G showing the earnings part of any distribution from the program. Include the earnings in the total on line 3.

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 on January 1, 2001, if the child’s dividends are more than \$1,400. 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 \$1,400.

Line 6

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

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

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

Earned Income Credit (EIC). Follow the steps that begin on page 15 to see if you can take this credit and, if you can, what to do if you want us to figure it for you. But first complete line 7.

Payments and Tax**Line 7****Federal Income Tax Withheld**

Enter the total amount of Federal income tax withheld. This should be shown in box 2 of your 2000 Form(s) W-2.

If you received a 2000 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?

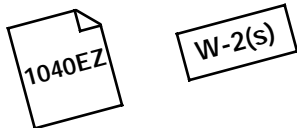
The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax.

TIP If you have a qualifying child (see the next column on this page), you may be able to take the credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For details, see Pub. 596.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet on page 18 **or** let the IRS figure the credit for you.

You Will Need:



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. You may also have to pay penalties.

Step 1 All Filers

1. Is the amount on Form 1040EZ, line 4, less than \$10,380?
 - Yes.** *Continue* →
 - No.** 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 (see page 17)?
 - Yes.** *Continue* →
 - No.** You cannot take the credit. *Print "No" to the right of the word "below" on line 8b.*
3. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2000 tax return?
 - Yes.** 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 2000?
 - Yes.** *Go to question 5.*
 - No.** You cannot take the credit. *Print "No" to the right of the word "below" on line 8b.*

5. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2000? Members of the military stationed outside the United States, see page 17 before you answer.
 - Yes.** *Continue* →
 - No.** You cannot take the credit. *Print "No" to the right of the word "below" on line 8b.*

6. Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2000?
 - Yes.** You cannot take the credit. *Print "No" to the right of the word "below" on line 8b.*
 - No.** *Go to Step 2.* →

A qualifying child is a child who is your...

- | | |
|---------------|----------------------------|
| Son | Grandchild |
| Daughter | Stepchild |
| Adopted child | Foster child (see page 16) |

AND

was at the end of 2000...

Under age 19

or

Under age 24 and a student

or

Any age and permanently and totally disabled

AND

who...

Either lived with you in the United States for more than half of 2000 (for all of 2000 if a foster child) **or** was born or died in 2000 and your home was the child's home for the entire time he or she was alive in 2000.

Note. 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 Modified Adjusted Gross Income

1. Form 1040EZ, line 4
Add any tax-exempt interest entered to the right of the words "Form 1040EZ" on line 2

+	
Modified Adjusted Gross Income	= Box A
2. Is Box A less than \$10,380?
 - Yes.** *Go to Step 3 on page 16.*
 - No.** You cannot take the credit.

(Continued on page 16)

Continued from page 15

Step 3 Nontaxable and Taxable Earned Income

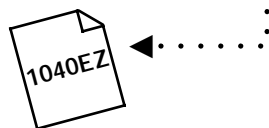
1. Add all your nontaxable earned income, including your spouse's if filing a joint return. This includes anything of value (money, goods, or services) that is not taxable that you received from your employer for your work. Types of nontaxable earned income are listed below.
 - Salary deferrals, such as a 401(k) plan or the Federal Thrift Savings Plan, shown in box 13 of your W-2 form. See page 17.
 - Salary reductions, such as under a cafeteria plan, unless they are included in box 1 of your W-2 form. See page 17.
 - Mandatory contributions to a state or local retirement plan.
 - Military employee basic housing, subsistence, and combat zone compensation. These amounts are shown in box 13 of your W-2 form with code Q.
 - Meals and lodging provided for the convenience of your employer.
 - Housing allowances or rental value of a parsonage for clergy members.
 - Excludable educational assistance benefits. These benefits may be shown in box 14 of your W-2 form.
 - Certain amounts received by Native Americans. See Pub. 596.

Note. Nontaxable earned income does not include welfare benefits or workfare payments (see page 17), or qualified foster care payments.

Nontaxable Earned Income =

Box B	
----------	--

Enter the type and amount of your nontaxable earned income in the spaces marked "Type" and "\$" on Form 1040EZ, line 8b.



2. Figure taxable earned income:
Form 1040EZ, line 1 _____

Subtract:

- Any taxable scholarship or fellowship grant not reported on a W-2 form
- Any amount paid to an inmate in a penal institution for work (print "PRI" and the amount subtracted to the right of the words "W-2 form(s)" on line 1 of Form 1040EZ)

Taxable Earned Income =

Box C	
----------	--

Go to Step 4.

Step 4 Total Earned Income

1. Nontaxable Earned Income (Step 3, Box B) _____
Taxable Earned Income (Step 3, Box C) + _____
Total Earned Income =

Box D	
----------	--

2. Is Box D less than \$10,380?
 Yes. Go to Step 5. No. You cannot take the credit. Print "No" to the right of the word "below" on line 8b.

Step 5 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?
 Yes. See Credit Figured by the IRS below. No. Go to the worksheet on page 18.

Definitions and Special Rules

(listed in alphabetical order)

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

1. Print "EIC" to the right of the word "below" on line 8b of Form 1040EZ.
2. Be sure you entered the type and amount of any nontaxable earned income (Step 3, Box B, on this page) on Form 1040EZ, line 8b.
3. If your 1997, 1998, or 1999 EIC was reduced or disallowed, see Form 8862, Who Must File, below.

Form 8862, Who Must File. You must file Form 8862 if your 1997, 1998, or 1999 EIC was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if, after your EIC was reduced or disallowed:

- You filed Form 8862 (or other documents) and your EIC was then allowed and
- Your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.

Also do not file Form 8862 or take the credit if it was determined that your error was due to reckless or intentional disregard of the EIC rules or fraud.

Foster Child. Any child you cared for as your own child and who is (1) your brother, sister, stepbrother, or stepsister; (2) a descendant (such as a child, including an adopted child) of your brother, sister, stepbrother, or stepsister; or (3) a child placed with you by an authorized placement agency.

(Continued on page 17)

Continued from page 16

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.

Salary Deferrals. Contributions from your pay to certain retirement plans, such as a 401(k) plan or the Federal Thrift Savings Plan, shown in box 13 of your W-2 form. The “Deferred compensation” box in box 15 of your W-2 form should be checked.

Salary Reductions. Amounts you could have been paid but you chose instead to have your employer contribute to certain benefit plans, such as a cafeteria plan. A cafeteria plan is a plan that allows you to choose to receive either cash or certain benefits that are not taxed (such as accident and health insurance).

Social Security Number (SSN). For purposes of taking the EIC, an SSN is a number issued by the Social Security Administration to a U.S. citizen or to a person who has permission from the Immigration and Naturalization Service to work in the United States. It does not include an SSN issued only to allow a person to apply for or receive Federally funded benefits. If your social security card, or your spouse’s if filing a joint return, says “Not valid for employment,” you cannot take the EIC.

To find out how to get an SSN, see page 12. If you will not have an SSN by April 16, 2001, see What if You Cannot File on Time? on page 9.

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.

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

Workfare Payments. Cash payments certain people receive from a state or local agency that administers public assistance programs funded under the Federal Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as:

- Work experience activities (including work associated with remodeling or repairing publicly assisted housing) if sufficient private sector employment is not available or
- Community service program activities.

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

Keep for Your Records



Part 1

All Filers

1. Enter your total earned income from Step 4, Box D, on page 16. 1

2. Look up the amount on line 1 above in the EIC Table on page 19 to find the credit. Enter the credit here. 2

If line 2 is zero, You cannot take the credit. Print "No" to the right of the word "below" on line 8b.

3. Enter your modified adjusted gross income from Step 2, Box A, on page 15. 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 \$5,800?
 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 19 to find the credit. 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.** 6

Reminder—

✓ Be sure you entered the type and amount of any nontaxable earned income (Step 3, Box B, on page 16) on Form 1040EZ, line 8b.

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



If your 1997, 1998, or 1999 EIC was reduced or disallowed, see page 16 to find out if you must file Form 8862 to take the credit for 2000.

2000 Earned Income Credit (EIC) Table



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 the EIC Worksheet on page 18.

2. Then, read across and find the credit. Enter the credit on your EIC Worksheet.

If the amount you are looking up from the worksheet is—		Your credit is—	If the amount you are looking up from the worksheet is—		Your credit is—	If the amount you are looking up from the worksheet is—		Your credit is—	If the amount you are looking up from the worksheet is—		Your credit is—			
At least	But less than		At least	But less than		At least	But less than		At least	But less than				
\$1	\$50	\$2	2,400	2,450	186	4,800	4,850	353	7,200	7,250	241	9,600	9,650	58
50	100	6	2,450	2,500	189	4,850	4,900	353	7,250	7,300	238	9,650	9,700	54
100	150	10	2,500	2,550	193	4,900	4,950	353	7,300	7,350	234	9,700	9,750	50
150	200	13	2,550	2,600	197	4,950	5,000	353	7,350	7,400	230	9,750	9,800	46
200	250	17	2,600	2,650	201	5,000	5,050	353	7,400	7,450	226	9,800	9,850	42
250	300	21	2,650	2,700	205	5,050	5,100	353	7,450	7,500	222	9,850	9,900	39
300	350	25	2,700	2,750	208	5,100	5,150	353	7,500	7,550	218	9,900	9,950	35
350	400	29	2,750	2,800	212	5,150	5,200	353	7,550	7,600	215	9,950	10,000	31
400	450	33	2,800	2,850	216	5,200	5,250	353	7,600	7,650	211	10,000	10,050	27
450	500	36	2,850	2,900	220	5,250	5,300	353	7,650	7,700	207	10,050	10,100	23
500	550	40	2,900	2,950	224	5,300	5,350	353	7,700	7,750	203	10,100	10,150	20
550	600	44	2,950	3,000	228	5,350	5,400	353	7,750	7,800	199	10,150	10,200	16
600	650	48	3,000	3,050	231	5,400	5,450	353	7,800	7,850	195	10,200	10,250	12
650	700	52	3,050	3,100	235	5,450	5,500	353	7,850	7,900	192	10,250	10,300	8
700	750	55	3,100	3,150	239	5,500	5,550	353	7,900	7,950	188	10,300	10,350	4
750	800	59	3,150	3,200	243	5,550	5,600	353	7,950	8,000	184	10,350	10,380	1
800	850	63	3,200	3,250	247	5,600	5,650	353	8,000	8,050	180	\$10,380 or more—you cannot take the credit		
850	900	67	3,250	3,300	251	5,650	5,700	353	8,050	8,100	176			
900	950	71	3,300	3,350	254	5,700	5,750	353	8,100	8,150	173			
950	1,000	75	3,350	3,400	258	5,750	5,800	353	8,150	8,200	169			
1,000	1,050	78	3,400	3,450	262	5,800	5,850	348	8,200	8,250	165			
1,050	1,100	82	3,450	3,500	266	5,850	5,900	345	8,250	8,300	161			
1,100	1,150	86	3,500	3,550	270	5,900	5,950	341	8,300	8,350	157			
1,150	1,200	90	3,550	3,600	273	5,950	6,000	337	8,350	8,400	153			
1,200	1,250	94	3,600	3,650	277	6,000	6,050	333	8,400	8,450	150			
1,250	1,300	98	3,650	3,700	281	6,050	6,100	329	8,450	8,500	146			
1,300	1,350	101	3,700	3,750	285	6,100	6,150	326	8,500	8,550	142			
1,350	1,400	105	3,750	3,800	289	6,150	6,200	322	8,550	8,600	138			
1,400	1,450	109	3,800	3,850	293	6,200	6,250	318	8,600	8,650	134			
1,450	1,500	113	3,850	3,900	296	6,250	6,300	314	8,650	8,700	130			
1,500	1,550	117	3,900	3,950	300	6,300	6,350	310	8,700	8,750	127			
1,550	1,600	120	3,950	4,000	304	6,350	6,400	306	8,750	8,800	123			
1,600	1,650	124	4,000	4,050	308	6,400	6,450	303	8,800	8,850	119			
1,650	1,700	128	4,050	4,100	312	6,450	6,500	299	8,850	8,900	115			
1,700	1,750	132	4,100	4,150	316	6,500	6,550	295	8,900	8,950	111			
1,750	1,800	136	4,150	4,200	319	6,550	6,600	291	8,950	9,000	107			
1,800	1,850	140	4,200	4,250	323	6,600	6,650	287	9,000	9,050	104			
1,850	1,900	143	4,250	4,300	327	6,650	6,700	283	9,050	9,100	100			
1,900	1,950	147	4,300	4,350	331	6,700	6,750	280	9,100	9,150	96			
1,950	2,000	151	4,350	4,400	335	6,750	6,800	276	9,150	9,200	92			
2,000	2,050	155	4,400	4,450	339	6,800	6,850	272	9,200	9,250	88			
2,050	2,100	159	4,450	4,500	342	6,850	6,900	268	9,250	9,300	85			
2,100	2,150	163	4,500	4,550	346	6,900	6,950	264	9,300	9,350	81			
2,150	2,200	166	4,550	4,600	350	6,950	7,000	260	9,350	9,400	77			
2,200	2,250	170	4,600	4,650	353	7,000	7,050	257	9,400	9,450	73			
2,250	2,300	174	4,650	4,700	353	7,050	7,100	253	9,450	9,500	69			
2,300	2,350	178	4,700	4,750	353	7,100	7,150	249	9,500	9,550	65			
2,350	2,400	182	4,750	4,800	353	7,150	7,200	245	9,550	9,600	62			

Line 9

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

Amount Paid With Extensions of Time To File

If you either filed **Form 4868** or used direct debit or your credit card 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 direct debit 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, print "Form 4868" and show the amount paid. Also, include any amount paid with **Form 2688**.

Refund**Line 11a**

If line 11a is under \$1, we will send the refund only if you request it when you file your return. If you want to check the status of your refund, please wait at least 4 weeks from the date you filed to do so. See page 6 for details.



If your refund is large, you may want to decrease the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for 2001** on page 22.

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). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. 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 after the offset occurs 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 of Refund**

Complete lines 11b through 11d if you want us to directly deposit the amount shown on line 11a into your account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) instead of sending you a check.

Why Use Direct Deposit?

- You get your refund fast—even faster 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.



You can 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 below, the routing number is 250250025.

Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on 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 below, the account number is 20202086. Be sure **not** to include the check number.



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.

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

PAY TO THE ORDER OF _____ \$ _____

ANYTOWN BANK
Anytown, MD 20000

For _____

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

1234
0000/0000

Do not include the check number.

⑆250250025⑆⑆20202086⑆⑆1234

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

Amount You Owe

Line 12



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 “2000 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 us 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 may use your American Express® Card, Discover® Card, or MasterCard® card. To pay by credit card, call toll free or access by Internet one of the service providers listed below and follow the instructions of the provider. 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 Web Site shown below. **If you paid by credit card**, 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).

Official Payments Corporation	PhoneCharge, Inc.
1-800-2PAY-TAX	1-888-ALLTAXX
(1-800-272-9829)	(1-888-255-8299)
1-877-754-4413	1-877-851-9964
(Customer Service)	(Customer Service)
www.officialpayments.com	www.About1888ALLTAXX.com



You may need to increase the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for 2001** on page 22.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 12 when you file, you may ask to make monthly **installment payments**. 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 16, 2001, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, use **Form 9465**. You should receive a response to your request for installments

within 30 days. But if you file your return after March 31, it may take us longer to reply.

Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 12 is at least \$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 1999 tax return was for a tax year of 12 full months and **either 1 or 2** below applies.

1. You had no tax liability for 1999 and you were a U.S. citizen or resident for all of 1999 **or**
2. Line 7 on your 2000 return is at least as much as the tax liability shown on your 1999 return.

Sign Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. 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 **What if a Taxpayer Died?** on page 8.

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

Paid Preparer Must Sign Your Return. Generally, anyone you pay to prepare your return must hand print an “X” in box 10 of the “For Official Use Only” area on page 1 of Form 1040EZ and sign it by hand in the space provided on page 2. Signature stamps or labels cannot be used. 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.

Paid Preparer Authorization

If you want to allow the IRS to discuss your 2000 tax return with the paid preparer who signed it, check the “Yes” box below the signature area of the return. This authorization applies only to the individual whose signature appears in the “Paid preparer’s use only” section on page 2 of your return. It does not apply to the firm, if any, shown in that section.

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

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain IRS notices that you have shared with the preparer about math errors, offsets, and return preparation. The notices will not be sent to the preparer.

(Continued on page 22)

You are not authorizing the paid preparer 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 paid preparer's authorization, see **Pub. 947**.

The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2001 tax return. This is April 15, 2002, for most people.

General Information

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

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, or (3) given all the facts and circumstances, it would not be fair to hold you liable for the tax. See **Form 8857** or **Pub. 971** for more details.

What Should You Do if You Move?

If you move after you file your return, always notify the IRS, in writing, of your new address. To do this, you can use **Form 8822**.

Income Tax Withholding and Estimated Tax Payments for 2001

If the amount you owe the IRS or the refund the IRS owes you is large, you may want to file a new **Form W-4** with your employer to change the amount of income tax withheld from your 2001 pay. In general, you do not have to make estimated tax payments if you expect that your 2001 tax return will show a tax refund or a tax balance due the IRS 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 W-2 and 1099 forms) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. 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 the Public Debt?

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



If you itemize your deductions for 2001, you may be able to deduct this gift.

How Do You Get a Copy of Your Tax Return?

Use TeleTax topic 156 (see page 6) or see **Form 4506**.

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 address, call us. See page 6 for the number. Do not send questions with your return.

Assistance With Your Return. IRS offices can help you prepare your return. An assister will explain a Form 1040EZ, 1040A, or 1040 with Schedules A and B to you and others in a group setting. You may also be able to file your return electronically by computer free of charge at some IRS offices. To find the IRS office nearest you, look in the phone book under "United States Government, Internal Revenue Service" or call us. See page 6 for the number.

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). These programs help older, disabled, low-income, and non-English-speaking people fill in their returns. For details, call us. See page 6 for the number. If you received a Federal income tax package in the mail, take it with you when you go for help. Also take a copy of your 1999 tax return if you have it. Or to find the nearest AARP Tax-Aide site, visit AARP's Internet Web Site at—www.aarp.org/taxaide or call **1-877-227-7844**.

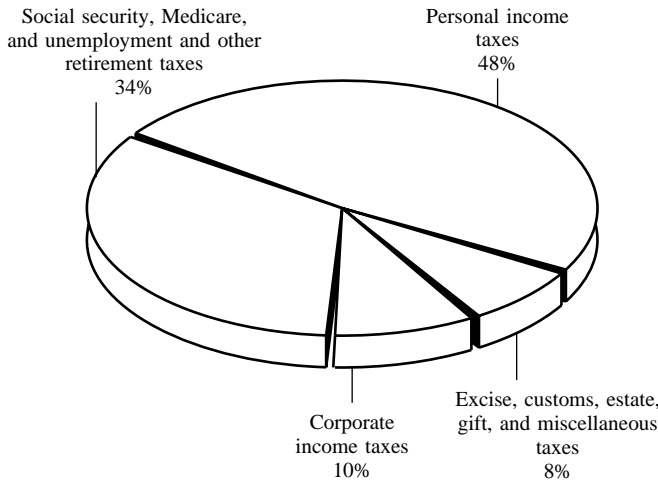
On-Line Services. If you subscribe to an on-line service, ask about on-line filing or tax information.

Help for People With Disabilities. Telephone help is available using TTY/TDD equipment. See page 6 for the number. Braille materials are available at libraries that have special services for people with disabilities.

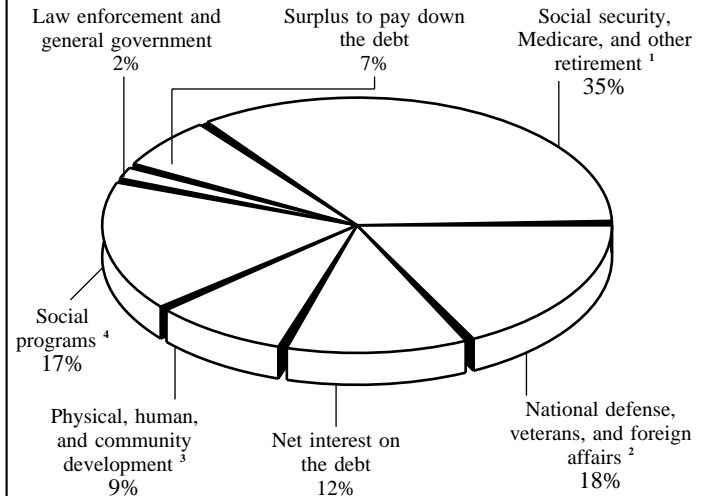
Major Categories of Federal Income and Outlays for Fiscal Year 1999

Income and Outlays. These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 1999.

Income



Outlays



On or before the first Monday in February of each year, the President is required to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget sets forth the President's proposed receipts, spending, and 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 1999 (which began on October 1, 1998, and ended on September 30, 1999), Federal income was \$1,827 billion and outlays were \$1,703 billion, leaving a surplus of \$124 billion.

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 15% of outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities; about 2% 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 12% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. Detail may not add to totals due to rounding. The percentages on this page exclude undistributed offsetting receipts, which were -\$40 billion in fiscal year 1999. 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.

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 authorizing the IRS to discuss your return with the paid preparer shown.

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 also 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.

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

The Time It Takes To Prepare Your Return. The time needed to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 5 min.; **Learning about the law or the form**, 1 hr. 38 min.; **Preparing the form**, 1 hr., 50 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min. The total is 3 hr., 53 min.

We Welcome Comments on Forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us your suggestions and comments through the IRS Internet Home Page (www.irs.gov/help/email.html) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not send your return to this address. Instead, see Where Do You File?** on page 32.

2000 Tax Table

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

Example. Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is \$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 \$3,945. This is the tax amount he should enter on line 10 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
26,200	26,250	3,934	3,934
26,250	26,300	3,945	3,941
26,300	26,350	3,959	3,949
26,350	26,400	3,973	3,956

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

Continued on next page

2000 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—				Your tax is—			
45,000				48,000			
45,000	45,050	9,195	6,907	48,000	48,050	10,035	7,747
45,050	45,100	9,209	6,921	48,050	48,100	10,049	7,761
45,100	45,150	9,223	6,935	48,100	48,150	10,063	7,775
45,150	45,200	9,237	6,949	48,150	48,200	10,077	7,789
45,200	45,250	9,251	6,963	48,200	48,250	10,091	7,803
45,250	45,300	9,265	6,977	48,250	48,300	10,105	7,817
45,300	45,350	9,279	6,991	48,300	48,350	10,119	7,831
45,350	45,400	9,293	7,005	48,350	48,400	10,133	7,845
45,400	45,450	9,307	7,019	48,400	48,450	10,147	7,859
45,450	45,500	9,321	7,033	48,450	48,500	10,161	7,873
45,500	45,550	9,335	7,047	48,500	48,550	10,175	7,887
45,550	45,600	9,349	7,061	48,550	48,600	10,189	7,901
45,600	45,650	9,363	7,075	48,600	48,650	10,203	7,915
45,650	45,700	9,377	7,089	48,650	48,700	10,217	7,929
45,700	45,750	9,391	7,103	48,700	48,750	10,231	7,943
45,750	45,800	9,405	7,117	48,750	48,800	10,245	7,957
45,800	45,850	9,419	7,131	48,800	48,850	10,259	7,971
45,850	45,900	9,433	7,145	48,850	48,900	10,273	7,985
45,900	45,950	9,447	7,159	48,900	48,950	10,287	7,999
45,950	46,000	9,461	7,173	48,950	49,000	10,301	8,013
46,000				49,000			
46,000	46,050	9,475	7,187	49,000	49,050	10,315	8,027
46,050	46,100	9,489	7,201	49,050	49,100	10,329	8,041
46,100	46,150	9,503	7,215	49,100	49,150	10,343	8,055
46,150	46,200	9,517	7,229	49,150	49,200	10,357	8,069
46,200	46,250	9,531	7,243	49,200	49,250	10,371	8,083
46,250	46,300	9,545	7,257	49,250	49,300	10,385	8,097
46,300	46,350	9,559	7,271	49,300	49,350	10,399	8,111
46,350	46,400	9,573	7,285	49,350	49,400	10,413	8,125
46,400	46,450	9,587	7,299	49,400	49,450	10,427	8,139
46,450	46,500	9,601	7,313	49,450	49,500	10,441	8,153
46,500	46,550	9,615	7,327	49,500	49,550	10,455	8,167
46,550	46,600	9,629	7,341	49,550	49,600	10,469	8,181
46,600	46,650	9,643	7,355	49,600	49,650	10,483	8,195
46,650	46,700	9,657	7,369	49,650	49,700	10,497	8,209
46,700	46,750	9,671	7,383	49,700	49,750	10,511	8,223
46,750	46,800	9,685	7,397	49,750	49,800	10,525	8,237
46,800	46,850	9,699	7,411	49,800	49,850	10,539	8,251
46,850	46,900	9,713	7,425	49,850	49,900	10,553	8,265
46,900	46,950	9,727	7,439	49,900	49,950	10,567	8,279
46,950	47,000	9,741	7,453	49,950	50,000	10,581	8,293
47,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$50,000 or over— use Form 1040</p> </div>			
47,000	47,050	9,755	7,467				
47,050	47,100	9,769	7,481				
47,100	47,150	9,783	7,495				
47,150	47,200	9,797	7,509				
47,200	47,250	9,811	7,523				
47,250	47,300	9,825	7,537				
47,300	47,350	9,839	7,551				
47,350	47,400	9,853	7,565				
47,400	47,450	9,867	7,579				
47,450	47,500	9,881	7,593				
47,500	47,550	9,895	7,607				
47,550	47,600	9,909	7,621				
47,600	47,650	9,923	7,635				
47,650	47,700	9,937	7,649				
47,700	47,750	9,951	7,663				
47,750	47,800	9,965	7,677				
47,800	47,850	9,979	7,691				
47,850	47,900	9,993	7,705				
47,900	47,950	10,007	7,719				
47,950	48,000	10,021	7,733				



CLICK.ZIP.FAST ROUND TRIP

- Fast Refunds
- Secure
- Accurate

Join the 40 million taxpayers who *e-file*! You can file and get your refund or even pay electronically. IRS *e-file* offers fast, safe, accurate, and easy alternatives to traditional paper returns. There is a quick and automatic IRS computer check for errors or other missing information upon receipt of the tax return information. This year, more forms and schedules can be *e-filed*—even those with a foreign address! The chance of an audit of an *e-filed* tax return is no greater than a paper tax return. Millions of taxpayers just like you file their tax returns electronically using an IRS *e-file* option because of the many benefits:

- FREE Filing!
- Fast Refunds!
- Security!
- Accuracy!
- NEW Paperless Filing!
- Proof of Acceptance!
- Electronic Payments!
- File Federal and State Tax Returns Together!

Here's How You Can Participate in IRS *e-file*

Use an Authorized IRS *e-file* Provider



Many tax professionals file tax returns electronically for their clients. Ask for IRS *e-file*. You can prepare your own return and have a professional electronically transmit it

to the IRS or you can have your return prepared and transmitted by a tax professional. Depending on the tax professional and the specific services requested, a fee may be charged. Look for the "Authorized IRS *e-file* Provider" sign or check the IRS Web Site and click on "Electronic Services" for an "Authorized IRS *e-file* Provider" near you.

IRS *e-file* Through Your Personal Computer

You can file your tax return in a fast, safe, convenient way through your personal computer right from home. And now it's paperless! Find free filing opportunities at our Web Site, click on "Electronic Services" and then click on "IRS *e-file* Partners." For a list of software companies that participate in the IRS *e-file* program, visit our Web Site, click on "Electronic Services" and then click on "On-Line Filing Software Companies." Depending on which software program you use to file your taxes, you will need a modem and/or Internet access. IRS *e-file* using a personal computer is available 24 hours a day, 7 days a week.

IRS *e-file* Using a Telephone



For millions of eligible taxpayers, TeleFile is the easiest way to file. TeleFile allows you to file your simple Federal tax return using a touch-tone phone. Only taxpayers who met the qualifications for Form 1040EZ in the

prior year may qualify to use TeleFile in the current year. A TeleFile tax package is automatically mailed to those who qualify. TeleFile is completely paperless—there are no forms to mail. Just complete the TeleFile Tax Record in the booklet, pick up a telephone and call the toll-free number any time day or night. TeleFile usually takes about 10 minutes and it's absolutely FREE. **Parents: If your children receive a TeleFile Tax Package, please encourage them to use TeleFile!**

IRS *e-file* Through Employers and Financial Institutions

Some businesses offer free *e-file* to their employees, members, or customers. Others offer it for a fee. Ask your employer or financial institution if they offer IRS *e-file* as an employee, member, or customer benefit.

Visit a VITA/TCE Site

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites are open to low-income individuals, others who need help with their tax returns, and the elderly. Both programs are free and can be found in community locations such as libraries, colleges, universities, shopping malls, and retirement and senior centers. Find the closest VITA or TCE site by calling 1-800-829-1040. Remember to take your, your spouse's, and your dependent's social security card and other identifying documents. Ask for IRS *e-file* at these sites.

More About IRS *e-file* Benefits

Get a Fast Refund

Choose Direct Deposit—a fast, simple, safe, secure way to have your Federal income tax refund deposited automatically into your checking or savings account. To choose Direct Deposit, taxpayers indicate on the refund portion of the electronic return, the financial institution's routing number, the account number, and the type of account – either checking or savings. Taxpayers who file electronically and choose Direct Deposit receive their refunds in less than half the time that paper filers do!

Paperless Filing

Paperless filing is available to most taxpayers who file electronically using tax preparation software or file through a tax professional. The process includes self-selecting a five-digit Personal Identification Number (PIN) and entering two pieces of information from your 1999 tax return. If you don't have your 1999 return, call the IRS (see page 6) to get a free transcript of your account. It may take 7 to 10 days to receive the transcript. *Paperless filing is also available for first-time filers who were 16 or older on December 31, 2000.* There's nothing to sign and nothing to mail; not even your W-2s.

Electronic Payment Options

If you have a balance due, you can make your payment electronically.

Direct Debit. You can file and pay in a single step by authorizing a direct debit (automatic withdrawal) payment from your checking or savings account. This option is available through tax software packages, tax professionals, and TeleFile. If you select the direct debit payment option, you will be prompted to enter your account number, your financial institution's routing number, and account type (checking or savings). You can schedule the payment for a

future date up to and including the tax return due date (April 16, 2001). Check with your financial institution to make sure that an automatic withdrawal is allowed and to get the correct routing and account numbers.

Credit Card. You can also file and pay in a single step by authorizing a credit card payment. This option is available through some tax software packages and tax professionals. Two other ways to pay by credit card are by phone or by Internet (see page 21, “Amount You Owe” for details). Service providers charge a convenience fee for credit card payments.

File Federal and State Tax Returns Together

File Federal and state tax returns together using *e-file* and double the benefits of *e-file*! The tax preparation software automatically transfers relevant data from the Federal return to the state return as the information is entered. All states that have income taxes support *e-file*. Most states offer the same benefits that IRS *e-file* offers. Check the IRS Web Site for a list of companies that provide state on-line filing software.

Form 1040PC Is History!

The IRS no longer accepts the Form 1040PC format. If you used Form 1040PC in the past, the IRS encourages you to file using the fastest, most accurate way to file—IRS *e-file*!

How To Avoid Common Mistakes

Mistakes may 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. Find free filing opportunities at our Web Site, click on “Electronic Services” and then click on “IRS *e-file* Partners.”

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 15 to make sure you qualify.

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 the “Yes” box on line 5 if you (or your spouse) can be claimed as a dependent on someone’s (such as your parents’) 2000 return. Check “Yes” even if that person chooses not to claim you (or your spouse). If no one can claim you (or your spouse) as a dependent, check “No.”

6. Enter an amount on line 5. If you check the “Yes” box, use the worksheet on the back of Form 1040EZ to figure the amount to enter. If you check the “No” box, enter 7,200.00 if single; 12,950.00 if married filing jointly.

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

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

9. Attach your W-2 form(s) to the left margin of 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 21 for details.

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Where Do You File?

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

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

New York—*New York City and counties of Nassau, Rockland, Suffolk, and Westchester*—Holtsville, NY 00501-0014
All other counties—Andover, MA 05501-0014
North Carolina—Memphis, TN 37501-0014
North Dakota—Ogden, UT 84201-0014
Ohio—Cincinnati, OH 45999-0014
Oklahoma—Austin, TX 73301-0014
Oregon—Kansas City, MO 64999-0014
Pennsylvania—Philadelphia, PA 19255-0014
Rhode Island—Andover, MA 05501-0014
South Carolina—Atlanta, GA 39901-0014
South Dakota—Ogden, UT 84201-0014
Tennessee—Memphis, TN 37501-0014
Texas—Austin, TX 73301-0014
Utah—Ogden, UT 84201-0014
Vermont—Andover, MA 05501-0014
Virginia—Philadelphia, PA 19255-0014
Washington—Ogden, UT 84201-0014
West Virginia—Atlanta, GA 39901-0014
Wisconsin—Kansas City, MO 64999-0014
Wyoming—Austin, TX 73301-0014
American Samoa—Philadelphia, PA 19255-0215
Guam: Permanent residents—Department of Revenue and Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921
Guam: Nonpermanent residents—Philadelphia, PA 19255-0215
Puerto Rico—Philadelphia, PA 19255-0215
Virgin Islands: Permanent residents—V.I. Bureau of Internal Revenue
9601 Estate Thomas
Charlotte Amalie
St. Thomas, VI 00802
Virgin Islands: Nonpermanent residents—Philadelphia, PA 19255-0215
Foreign country—Philadelphia, PA 19255-0215 USA
All APO and FPO addresses—Philadelphia, PA 19255-0215

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