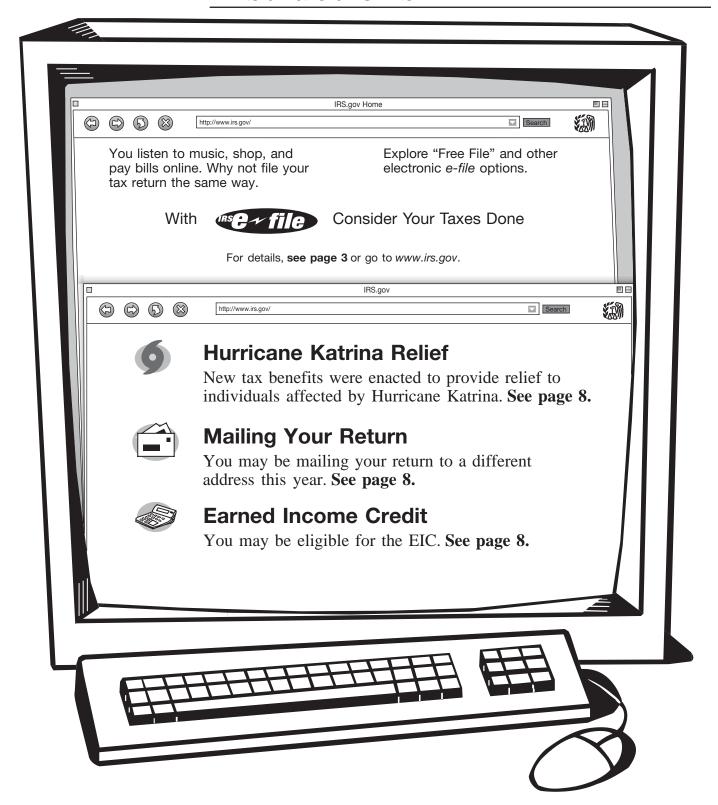


2005 1040EZ

Instructions



A Message From the Commissioner

Dear Taxpayer,

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

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

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

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

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

Sincerely,

Mark W. Everson

Mark W. Even

The IRS Mission

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



consider it done

What is IRS *e-file*?

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

What are the benefits?

Millions Eligible for Free File!

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

Fast! Easy! Convenient!

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

Accurate! Secure!

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

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

How to *e-file*?

Use an Authorized IRS e-file Provider



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

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

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

Use a Personal Computer



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

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

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

IRS Customer Service Standards

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

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

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

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

Help With Unresolved Tax Issues

Office of the Taxpayer Advocate

Contacting Your Taxpayer Advocate

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

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

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

Handling Your Tax Problems

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

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

Information You Should Be Prepared To Provide

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

How To Contact Your Taxpayer Advocate

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

Quick and Easy Access to Tax Help and Forms



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



Internet

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

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



Mail

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

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



Phone

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

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

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

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



Walk-In

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

stores have a collection of reproducible tax forms available to photocopy or print from a CD-ROM.



CD-ROM

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

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

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

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

Refund Information

You can check on the status of your 2005 refund if it has been at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).

Be sure to have a copy of your 2005 tax return available because you will need to know the exact whole-dollar amount of your refund. You will also need to know your filing status. Then, do one of the following.

- Go to www.irs.gov and click on Where's My Refund.
- Call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.
- Call 1-800-829-1954 during the hours shown below under Calling the IRS.



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

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

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

Calling the IRS

If you cannot find the answer to your question using one of the methods listed on page 5, please call us for assistance at 1-800-829-1040. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 8:00 a.m. to 8:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. These hours are subject to change. If you call when assistance is not available, you will receive a message giving the updated hours of operation.



If you want to check the status of your 2005 refund, see Refund Information above

Before You Call

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

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

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

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040 (for TTY/TDD help, call 1-800-829-4059). Our menus allow callers with pulse or rotary dial telephones to speak their responses when requested to do so. First, you will be provided a series of options that will request touch-tone responses. If a touch-tone response is not received, you will then hear a series of options and be asked to speak your selections. After your touch-tone or spoken response is received, the system will direct your call to the appropriate assistance. You can do the following within the system: (a) order tax forms and publications, (b) find out what you owe, (c) determine if we have adjusted your account or received payments you made, (d) request a transcript of your tax return or account, (e) find out where to send your tax return or payment, (f) request more time to pay or set up a monthly installment agreement, and (g) find out if you qualify for innocent spouse relief.

Before You Hang Up

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

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

What Is TeleTax?

Recorded Tax Information

A complete list of topics is on the next page. Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet

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

TeleTax Topics			Topic No. Subject		Topic No.	Subject	Topic No. Subject		
All to	opics are available	in S	panish.	417	Earnings for clergy	555	Ten-year tax option	759	Form 940 and
Topic	<u>·</u>	Topi	·	418	Unemployment	333	for lump-sum	137	940-EZ—Deposit
No.	Subject	No.	Subject	410	compensation	550	distributions	760	requirements Form 940 and Form
IF	RS Help Available	G	eneral Information	419	Gambling income and expenses	556	Alternative minimum tax	700	940-EZ—Employer's
101	IRS services—	301	When, where, and	420	Bartering income	557	Tax on early		Annual Federal
	Volunteer tax assistance, toll-free	302	how to file Highlights of tax	421	Scholarship and fellowship grants		distributions from traditional and Roth		Unemployment Tax Returns
	telephone, walk-in	302	changes	422	Nontaxable income		IRAs	761	Tips — Withholding
	assistance, and	303	Checklist of common	423	Social security and	558	Tax on early	762	and reporting Independent
102	outreach programs Tax assistance for	errors when prepar			equivalent railroad retirement benefits		distributions from retirement plans	702	contractor vs.
individuals with		304	Extensions of time to	424	401(k) plans		remement plans		employee
	disabilities and the	20.5	file your tax return	425	Passive activities—		Tax Credits		ectronic Magnetic
103	hearing impaired Tax help for small	305 306	Recordkeeping Penalty for	426	Losses and credits Other income	601	Earned income credit		edia Filers—1099 eries and Related
100	businesses and the	300	underpayment of	427	Stock options	-00	(EIC)		formation Returns
104	self-employed	207	estimated tax	428	Roth IRA	602	Child and dependent care credit	801	Who must file
104	Taxpayer Advocate Service—Help for	307 308	Backup withholding Amended returns	420	distributions	603	Credit for the elderly		magnetically
	problem situations	309	Roth IRA	429	Traders in securities (information for Form		or the disabled	802	Applications, forms, and information
106	Tax relief for victims	240	contributions		1040 filers)	604	Advance earned income credit	803	Waivers and
	of terrorist attacks	310	Coverdell education savings accounts	430	Exchange of	605	Education credits	00.4	extensions
	IRS Procedures	311	Power of attorney		policyholder interest for stock	606	Child tax credits	804	Test files and combined federal and
151	Your appeal rights		information			607	Adoption credit		state filing
152	Refunds—How long	312	Disclosure authorizations	Adj	ustments to Income	608	Excess social security and RRTA tax	805	Electronic filing of information returns
1.50	they should take	313	Qualified tuition	451	Individual retirement		withheld	_	
153	What to do if you haven't filed your tax		programs (QTPs)	452	arrangements (IRAs) Alimony paid	610	Retirement savings		ax Information for ns and U.S. Citizens
	return	Fil	ing Requirements,	453	Bad debt deduction		contributions credit	/ Tille!	Living Abroad
154	2005 Form W-2 and		Filing Status, and	455	Moving expenses		IRS Notices	851	Resident and
	Form 1099-R—What to do if not received		Exemptions	456	Student loan interest deduction	651	Notices—What to do		nonresident aliens
155	Forms and	351	Who must file?	457	Tuition and fees	652	Notice of	852 853	Dual-status alien Foreign earned
	publications—How to	352	Which form—1040,		deduction		underreported	033	income exclusion—
156	order Copy of your tax	353	1040A, or 1040EZ? What is your filing	458	Educator expense deduction	653	income—CP 2000 IRS notices and bills,	054	General
150	return—How to get		status?		deduction	033	penalties, and interest	854	Foreign earned income exclusion—
1.57	one	354	Dependents Estimated ton	Ite	mized Deductions	charges			Who qualifies?
157	Change of address— How to notify IRS	355 356	Estimated tax Decedents	501 Should I itemize?		١,	Basis of Assets,	855	Foreign earned income exclusion—
158	Ensuring proper credit		Tax information for	502	Medical and dental		preciation, and Sale		What qualifies?
4.50	of payments		parents of kidnapped	503	expenses Deductible taxes		of Assets	856	Foreign tax credit
159	Prior year(s) Form W-2—How to get a		children	504	Home mortgage	701	Sale of your home	857	Individual taxpayer identification number
	copy of		Types of Income		points	703	Basis of assets		(ITIN)—Form W-7
	Oallandan	401	Wages and salaries	505 506	Interest expense Contributions	704 Depreciation 705 Installment sales		858	Alien tax clearance
	Collection	402	Tips	507	Casualty and theft	/03	mstamment sales		ax Information for
201	The collection process	403	Interest received Dividends		losses		Employer Tax		erto Rico Residents in Spanish only)
202	What to do if you can't pay your tax	404 405	Refunds of state and	508	Miscellaneous expenses		Information	901	Who must file a U.S.
203	Failure to pay child		local taxes	509	Business use of home	751	Social security and	901	income tax return in
	support and federal	406	Alimony received	510	Business use of car		Medicare withholding rates	002	Puerto Rico
	nontax and state income tax	407 408	Business income Sole proprietorship	511	Business travel expenses	752	Form W-2—Where,	902	Deductions and credits for Puerto
	obligations	409	Capital gains and	512	Business	750	when, and how to file		Rico filers
204	Offers in compromise	410	losses		entertainment	753	Form W-4— Employee's	903	Federal employment taxes in Puerto Rico
205	Innocent spouse relief (and separation of	410	Pensions and annuities	513	expenses Educational expenses		Withholding	904	Tax assistance for
	liability and equitable	411	Pensions—The	514	Employee business	754	Allowance Certificate		Puerto Rico residents
	relief)		general rule and the simplified method		expenses	754	Form W-5—Advance earned income credit		
4	Alternative Filing	412	Lump-sum	515	Casualty, disaster, and theft losses	755	Employer		
	Methods	410	distributions				identification number		
251	Electronic signatures	413	Rollovers from retirement plans	1	Tax Computation	756	(EIN)—How to apply Employment taxes for		
252	Electronic filing	414	Rental income and	551	Standard deduction	.55	household employees		
253	Substitute tax forms	41.5	expenses	552	Tax and credits	757	Form 941—Deposit		
254	How to choose a paid tax preparer	415	Renting residential and vacation property	553	figured by the IRS Tax on a child's	758	requirements Form 941—		
256	Filing business returns	416	Farming and fishing		investment income	, 50	Employer's Quarterly		c numbers are
	electronically		income	554	Self-employment tax		Federal Tax Return	effec	tive January 1, 2006

Before You Fill In Form 1040EZ



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

What's New for 2005

Hurricane Katrina Tax Relief

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

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

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

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

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

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

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

Mailing Your Return

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

Earned Income Credit (EIC)

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

Filing Requirements

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

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2005? If you were born on January 1, 1941, you are considered to be age 65 at the end of 2005.

- ☐ **Yes.** Use TeleTax topic 351 (see page 6) to find out if you must file a return. If you do, you must use Form 1040A or 1040.
- □ **No.** Use Chart A, B, or C on page 9 to see if you must file a return.



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

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

Exception for children under age 14. If you are planning to file a tax return for your child who was under age 14 at the end of 2005 and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 1040 and Form 8814 to do so. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 6) or see Form 8814.

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

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

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

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

See Pub. 519 for details.



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

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

When Should You File?

Not later than **April 17, 2006.** If you file after this date, you may have to pay interest and penalties. See below.



If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone, qualified hazardous duty area, or a contingency operation (for example, you were in the Afghanistan, Bosnia, Kosovo, or Persian

Gulf area), see Pub. 3.

What if You Cannot File on Time?

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

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

What if You File or Pay Late?

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

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% (more in some cases) of the tax due. We

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

If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return.

Are There Other Penalties?

Yes. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, and fraud. We will charge you interest on these penalties from the due date of the return (including extensions). Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details.

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

Where Do You File?

See the back cover.

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

Chart A—For Most People

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

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

Chart B—For Children and Other Dependents

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

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



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

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

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

Chart C—Other Situations When You Must File

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

- You received any advance earned income credit payments from your employer. These payments are shown in box 9 of your Form W-2.
 - You owe tax from the recapture of an education credit (see Form 8863).
 - You claim a credit for excess social security and tier 1 RRTA tax withheld.

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

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer.
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your group-term life insurance.
 - You had net earnings from self-employment of at least \$400.
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security nd Medicare taxes.
- You owe tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.

^{**}If you did not live with your spouse at the end of 2005 (or on the date your spouse died) and your gross income was at least \$3,200, you must file a return.

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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

Who Can Use Form 1040EZ?

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

- Your filing status is single or married filing jointly (see page 11). If you were a nonresident alien at any time in 2005, see *Nonresident aliens* on page 11.
 - You do not claim any dependents.

- You do not claim any adjustments to income. Use TeleTax topics 451-453 and 455-458 (see page 6).
- The only tax credit you can claim is the earned income credit. Use TeleTax topics 601-608 and 610 (see page 6).
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2005. If you were born on January 1, 1941, you are considered to be age 65 at the end of 2005 and cannot use Form 1040EZ.
- Your taxable income (line 6 of Form 1040EZ) is less than \$100.000.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.
- You did not receive any advance earned income credit payments.
- You do not owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 6).

Where To Report Certain Items From 2005 Forms W-2, 1098, and 1099

IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use free online commercial tax preparation software to file your federal income tax return. Visit www.irs.gov/efile for details.

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

Form	Item and Box in Which It Should Appear	Where To Report on Form 1040EZ
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8) Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to an Archer MSA (box 12, code R) Employer contributions to a health savings account (box 12, code W) Income from nonqualified deferred compensation plan (box 12, code Z)	Line 1 See <i>Tip income</i> on page 12 Must file Form 1040A or 1040 Must file Form 1040 Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889) Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040 to deduct or take a credit for the tuition and related expenses
1099-C	Canceled debt (box 2)	Must file Form 1040 if taxable (see the instructions on Form 1099-C)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-G	Unemployment compensation (box 1)	Line 3. But if you repaid any unemployment compensation in 2005, see the instructions for line 3 on page 13
1099-INT	Interest income (box 1) 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-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions on Form 1099-OID Must file Form 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040
1099-R 1099-SA	Distributions from pensions, annuities, IRAs, etc. Distributions from HSAs and MSAs*	Must file Form 1040A or 1040 Must file Form 1040

^{*}This includes distributions from Archer and Medicare Advantage MSAs.

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 6) to find out which form to use.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. Use TeleTax topic 353 (see page 6). Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than your standard deduction, which is \$5,000 for most single people and \$10,000 for most married people filing a joint return. Use TeleTax topic 501 (see page 6). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount entered on line D of the worksheet on page 2 of Form 1040EZ.

Nonresident aliens. If you were a nonresident alien at any time in 2005, your filing status must be married filing jointly to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use Form 1040NR or 1040NR-EZ. Specific rules apply to determine if you were a nonresident or resident alien. See Pub. 519 for details, including the rules for students and scholars who are aliens.

Single

You can use this filing status if any of the following was true on December 31, 2005.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2005, and did not remarry in 2005.

Married Filing Jointly

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

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

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

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see Innocent spouse relief on page 20.

Line Instructions for Form 1040EZ



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

Name and Address

Use the Peel-Off Label

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

Address Change

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

Name Change

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

What if You Do Not Have a Label?

Print the information in the spaces provided.



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

P.O. Box

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

Foreign Address

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

Social Security Number (SSN)

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

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

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

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



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

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

Presidential Election Campaign Fund

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

Income

Rounding Off to Whole Dollars

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

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2005, you may receive a Form 1099-G.

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

☐ **Yes.** None of your refund is taxable.

No. You may have to report part or all of the refund as income on Form 1040 for 2005. For details, use TeleTax topic 405 (see page 6).

Social Security Benefits

You should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2005 and the amount of any benefits you repaid in 2005. Use the worksheet below to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.

Line 1

Wages, Salaries, and Tips

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

- Wages received as a **household employee** for which you did not receive a Form W-2 because your employer paid you less than \$1,400 in 2005. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.
- **Tip income** you did not report to your employer. But you must use Form 1040 and Form 4137 if: (a) you received tips of \$20 or more in any month and did not report the full amount to your employer, or (b) your Form(s) W-2 show **allocated tips** that you must report as income. You must report the allocated tips shown on

Worksheet To See if Any of Your Social Security Benefits Are Taxable Keep for Your Records



	-
Before you begin: $\sqrt{}$ If you are filing a joint return, be sure to include any amounts y entering amounts on lines 1, 3, and 4 below.	our spouse received when
1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099	
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 and Alaska Permanent Fund dividends you received (see the instructions for line 3 on page 13)	3.
4. Enter your total interest income, including any tax-exempt interest	4.
5. Add lines 2, 3, and 4	5.
 6. If you are: Single, enter \$25,000 Married filing jointly, enter \$32,000 	6.
7. Is the amount on line 6 less than the amount on line 5?	
No. None of your social security benefits are taxable this year. You can use Form 104 Do not list your benefits as income.	0EZ.
☐ Yes. Some of your benefits are taxable this year. You must use Form 1040A or	1040.

your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They are not included as income in box 1. See Pub. 531 for more details.

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



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

Missing or Incorrect Form W-2?

If you do not get a Form W-2 from your employer by January 31, 2006, use TeleTax topic 154 (see page 6) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 2

Taxable Interest

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

Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. If interest was credited in 2005 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 2005 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.

If you cashed series EE or I U.S. savings bonds in 2005 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or 1040 to do so.

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

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2005 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2005.

Tax-Exempt Interest

If you received tax-exempt interest, such as from municipal bonds, enter "TEI" and the amount in the space to the left of line 2. Do not add tax-exempt interest in the total on line 2.

Line 3

Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing the total unemployment compensation paid to you in 2005.

If you received an overpayment of unemployment compensation in 2005 and you repaid any of it in 2005, subtract the amount you repaid from the total amount you received. Include the result in the

total on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If you repaid unemployment compensation in 2005 that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was under age 14 at the end of 2005 if the child's dividends are more than \$1,600. Instead, you must file Form 8615 and Form 1040A or 1040 for the child. You must also use Form 8615 and Form 1040A or 1040 for the child if the child's dividends and taxable interest (line 2) total more than \$1,600. A child born on January 1, 1992, is considered to be age 14 at the end of 2005. Do not use Form 8615 for such a child.

Payments and Tax

Line 7

Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2005 Form(s) W-2 in box 2.

If you received a 2005 Form 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

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

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

What Is the EIC?

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

Note. If you have a qualifying child (see page 14), you may be able to take the credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For details, see Pub. 596.



You may be able to elect to use your 2004 earned income to figure your EIC if (a) your 2004 earned income is more than your 2005 earned income, and (b) your main home was in the Hurricane Katrina disaster

area on August 25, 2005. Also, special rules may apply for people who had to relocate because of Hurricane Katrina. For details, see Pub. 4492.

To Take the EIC:

- Follow the steps on pages 14 and 15.
- Complete the worksheet on page 16 or let the IRS figure the credit for you.

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



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

otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, Who must file, on page 15. You may also have to pay penalties.

1.	Is the amount on Form 1040EZ, line 4, less than \$11,750 (\$13,750 if married filing jointly)? Yes. Continue You cannot take the creations and the creation of the continue of the creation of	_
2.	Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 15)? Yes. Continue You cannot take the creating Enter "No" in the space the left of line 8a.	or Under age 24 at the end of 2005 and a student (see page 15)
3.	Can you, or your spouse if filing a joint return, be claime as a dependent on someone else's 2005 tax return? Yes. STOP No. Continue You cannot take the credit.	who Either lived with another person in the United States for more
 4. 5. 	Were you, or your spouse if filing a joint return, at least a 25 but under age 65 at the end of 2005? Yes. Go to question No. STOP You cannot take the creative United States for more than half of 2005? Members of the military stationed outside the United States, see page before you answer. Yes. Continue No. STOP You cannot take the creative Continue To No. STOP You cannot take the creative Continue To No. STOP You cannot take the creative Continue To No. STOP You cannot take the creative Continue To No. STOP	child was alive in 2005. Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 6) or see Pub. 596. Step 2 Earned Income 1. Figure earned income:
6.	Look at the qualifying child conditions in the next column Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2005? Yes. STOP You cannot take the credit. Enter "No" in the space to the left of line 8a.	Subtract, if included in line 1, any:

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

annuity.

nongovernmental section 457 plan (enter "DFC" and the amount subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown on your Form W-2 in box 11. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or

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

+

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

Earned Income* =

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

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

2. Is your earned income less than \$11,750 (\$13,750 if married filing jointly)?

☐ **Yes.** Go to Step 3.

No. STOP

You cannot take the credit.

Step 3

How To Figure the Credit

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

Yes. See Credit fig-
ured by the IRS on
this page.

No. Go to the worksheet on page 16.

Definitions and Special Rules

(listed in alphabetical order)

Combat pay, Nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in Form(s) W-2, box 12, with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election.

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

1. Enter "EIC" in the space to the left of line 8a on Form 1040EZ.

- 2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040EZ, line 8b. See *Combat pay, Nontaxable*, above.
- 3. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862*, *Who must file*, below.

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

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

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

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

Members of the military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you serve fewer than 90 days.

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

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

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

Student. A child who during any part of 5 calendar months of 2005 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or Internet school.

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

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

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



Earned Income	Credit (EIC) Worksheet—Lines 8a and 8b Keep fo	r Your Records
Part 1 All Filers	1. Enter your earned income from Step 2 that begins on page 14. But if you elect to use your 2004 earned income (see page 15), enter that amount instead.	
	2. Look up the amount on line 1 above in the EIC Table on page 17 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. If line 2 is zero, You cannot take the credit. Enter "No" in the space to the left of line 8a.	2
	3. Enter the amount from Form 1040EZ, line 4.	
	 4. Are the amounts on lines 3 and 1 the same? ☐ Yes. Skip line 5; enter the amount from line 2 on line 6. ☐ No. Go to line 5. 	
Part 2 Filers Who Answered "No" on Line 4	5. Is the amount on line 3 less than \$6,550 (\$8,550 if married filing jointly)? Yes. Leave line 5 blank; enter the amount from line 2 on line 6. No. Look up the amount on line 3 in the EIC Table on page 17 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.	5
Part 3 Your Earned Income Credit	6. This is your earned income credit. If you elect to use your 2004 earned income (see page 15), enter "PYEI" and the amount of your 2004 earned income in the space to the left of line 8a.	Enter this amount on Form 1040EZ, line 8a.
	If your EIC for a year after 1996 was reduced or disallowed, see page 15 to find out if you must file Form 8862 to take the credit for 2005.	1040EZ

2005 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

- 1. To find your credit, read down the "At least—But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet on page 16.
- 2. Then, read across to the column for your filing status. Enter the credit from that column on your EIC Worksheet.

you are up from	If the amount you are looking up from the worksheet is—			If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—		If the am you are I up from workshe	ooking the	And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—	
At least	But less than		Married filing jointly redit is—	At least	But less than		Married filing jointly redit is—	At least	But less than		Married filing jointly redit is—	At least	But less than		Married filing jointly redit is—	At least	But less than		Married filing jointly
\$1 50 100 150	\$50 100 150 200	\$2 6 10 13	\$2 6 10 13	2,850 2,900	2,850 2,900 2,950 3,000	216 220 224 228	216 220 224 228	5,650 5,700	5,650 5,700 5,750 5,800	399 399 399 399	399 399 399 399	8,400 8,450 8,500 8,550	8,500	247	399 399 399 396	11,200 11,250 11,300 11,350	11,30 11,35	00 36 50 33	189 186
200 250 300 350	250 300 350 400	17 21 25 29	17 21 25 29	3,050	3,050 3,100 3,150 3,200	231 235 239 243	231 235 239 243	5,850 5,900	5,850 5,900 5,950 6,000	399 399 399 399	399 399 399 399	8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	235 231	392 388 384 381	11,400 11,450 11,500 11,550	11,50 11,55	00 21 50 17	174 170
400 450 500 550	450 500 550 600	33 36 40 44	33 36 40 44	3,200 3,250 3,300 3,350	3,350	247 251 254 258	247 251 254 258	6,050 6,100	6,050 6,100 6,150 6,200	399 399 399 399	399 399 399 399	8,800 8,850 8,900 8,950	8,950	220	377 373 369 365	11,600 11,650 11,700 11,750	11,70 11,75	00 6 50 2	159 155
600 650 700 750	650 700 750 800	48 52 55 59	48 52 55 59	3,500	3,450 3,500 3,550 3,600	262 266 270 273	262 266 270 273	6,250 6,300	6,250 6,300 6,350 6,400	399 399 399 399	399 399 399 399	9,000 9,050 9,100 9,150	,	205	361 358 354 350	11,800 11,850 11,900 11,950	11,90 11,95	00 0 50 0	143 140
800 850 900 950	850 900 950 1,000	63 67 71 75	63 67 71 75			277 281 285 289	277 281 285 289	6,450 6,500	6,450 6,500 6,550 6,600	399 399 399 396	399 399 399 399	9,200 9,250 9,300 9,350	9,250 9,300 9,350 9,400	189 186	346 342 339 335	12,000 12,050 12,100 12,150	12,10 12,15	00 0	128 124
1,000 1,050 1,100 1,150	1,100 1,150	78 82 86 90	78 82 86 90			293 296 300 304	293 296 300 304	6,650 6,700	6,650 6,700 6,750 6,800	392 388 384 381	399 399 399 399	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	174 170	331 327 323 319	12,200 12,250 12,300 12,350	12,30 12,35	00 0 50 0	113 109
1,200 1,250 1,300 1,350	1,300 1,350	94 98 101 105	94 98 101 105	4,100	4,050 4,100 4,150 4,200	308 312 316 319	308 312 316 319	6,850 6,900	6,850 6,900 6,950 7,000	377 373 369 365	399 399 399 399	9,600 9,650 9,700 9,750	9,700 9,750	159 155	316 312 308 304	12,400 12,450 12,500 12,550	12,50 12,55	00 0 50 0	98 94
1,400 1,450 1,500 1,550	1,500 1,550	109 113 117 120	109 113 117 120	4,250 4,300	4,250 4,300 4,350 4,400	323 327 331 335	323 327 331 335	7,050 7,100	7,050 7,100 7,150 7,200	361 358 354 350	399 399 399 399	9,900	9,850 9,900 9,950 10,000	143 140	300 296 293 289	12,600 12,650 12,700 12,750	12,70 12,75	00 0 50 0	82 78
1,600 1,650 1,700 1,750	1,700 1,750	124 128 132 136	124 128 132 136		,	339 342 346 350	339 342 346 350	7,250 7,300	7,250 7,300 7,350 7,400	346 342 339 335	399 399 399 399	10,000 10,050 10,100 10,150	10,100 10,150	128 124	285 281 277 273	12,800 12,850 12,900 12,950	12,90 12,95	00 0	67 63
1,800 1,850 1,900 1,950	1,900 1,950	140 143 147 151	140 143 147 151	4,650 4,700	4,650 4,700 4,750 4,800	354 358 361 365	354 358 361 365	7,450 7,500	7,450 7,500 7,550 7,600	331 327 323 319	399 399 399	10,200 10,250 10,300 10,350	10,300 10,350	113	270 266 262 258	13,000 13,050 13,100 13,150	13,10 13,15	00 0	52 48
2,000 2,050 2,100 2,150	2,100 2,150	155 159 163 166	155 159 163 166	4,900	4,850 4,900 4,950 5,000	369 373 377 381	369 373 377 381	7,650 7,700	7,650 7,700 7,750 7,800	316 312 308 304	399 399 399 399	10,400 10,450 10,500 10,550	10,500	98 94	254 251 247 243	13,200 13,250 13,300 13,350	13,30 13,35	00 0 50 0	36
2,200 2,250 2,300 2,350	2,300 2,350	170 174 178 182	170 174 178 182	5,050 5,100	5,050 5,100 5,150 5,200	384 388 392 396	384 388 392 396	7,850 7,900	7,850 7,900 7,950 8,000	300 296 293 289	399 399 399 399	10,600 10,650 10,700 10,750	10,700	82 78	239 235 231 228	13,400 13,450 13,500 13,550	13,50 13,55	00 0 50 0	21 17
2,400 2,450 2,500 2,550	2,500 2,550 2,600	186 189 193 197	186 189 193 197	5,250 5,300 5,350	•	399 399 399 399	399 399 399 399	8,050 8,100 8,150	8,050 8,100 8,150 8,200	285 281 277 273	399 399 399 399	10,800 10,850 10,900 10,950	10,900 10,950 11,000	67 63 59	224 220 216 212	13,600 13,650 13,700 13,750	13,70 13,75	00 0	6 2
2,600 2,650 2,700 2,750	2,700 2,750	201 205 208 212	201 205 208 212	5,450 5,500	5,450 5,500 5,550 5,600	399 399 399 399	399 399 399 399	8,250 8,300	8,250 8,300 8,350 8,400	270 266 262 258	399 399 399 399	11,000 11,050 11,100 11,150	11,100 11,150	52 48	208 205 201 197				

Line 9

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

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

Line 10

Tax

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

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

No. Use the Tax Table that starts on page 24.

Refund

Line 11a

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



If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2006 on page 21.

Refund Offset

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

Injured spouse claim. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 11a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 6) or see Form 8379.

Lines 11b Through 11d

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically into your checking or savings account.

Why Use Direct Deposit?

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

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

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



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

information.

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

Line 11b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on page 19, the routing number is 250250025.

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

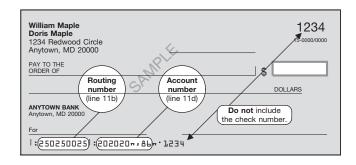
Line 11d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on page 19, the account number is 20202086. Do not include the check number.



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

sent instead.

Sample Check—Lines 11b Through 11d





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

Amount You Owe

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

Line 12



Pay your taxes in full by April 17, 2006, to save interest and penalties. You do not have to pay if line 12 is under \$1.

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

To pay by check or money order. Enclose in the envelope with your return a check or money order payable to the "United States Treasury" for the full amount when you file. Do not attach the payment to your return. Do not send cash. Write "2005 Form 1040EZ" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

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

To pay by credit card. You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll free or visit the website of either service provider listed on this page and follow the instructions. A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown on this page. If you pay by credit card before filing your return, please enter on page 1 of Form 1040EZ in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Link2Gov Corporation 1-800-PAY-1040SM (1-800-729-1040) 1-888-658-5465 (Customer Service) www.PAY1040.com

Official Payments Corporation 1-888-2PAY-TAXSM (1-888-272-9829) 1-877-754-4413 (Customer Service) www.officialpayments.com



You may need to increase the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2006 on page 21.

What if You Cannot Pay?

Installment payments. If you cannot pay the full amount shown on line 12 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 17, 2006, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, use Form 9465. You should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Penalty for Not Paying Enough Tax During the Year

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

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

Exceptions to the penalty. You will not owe the penalty if your 2004 tax return was for a tax year of 12 full months and either of the following applies.

- 1. You had no tax shown on your 2004 return and you were a U.S. citizen or resident for all of 2004, or
- 2. Line 7 on your 2005 return is at least as much as the tax shown on your 2004 return.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2005 tax return with the IRS, check the "Yes" box in the "Third party designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

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

- Call the IRS for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2006 tax return. This is April 16, 2007, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see *Death of a taxpayer* on page 21.

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

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

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

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

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2. For more details, visit www.irs. gov/efile and click on "e-file for Individual Taxpayers."

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2004 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X). AGI is the amount shown on your 2004 Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 4; and on the TeleFile Tax Record, line I. If you do not have your 2004 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. You will also be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual social security statement.



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

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

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

General Information

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

- 1. Be sure to enter the correct social security number for you and your spouse if married in the space provided on Form 1040EZ. Check that your name and SSN agree with your social security card.
- 2. Use the amount from line 6 to find your tax in the tax table. Be sure you enter the correct tax on line 10.
- 3. If you think you can take the earned income credit, read the instructions for lines 8a and 8b that begin on page 13 to make sure you qualify. If you do, make sure you use the correct column of the EIC Table for your filing status.
- 4. Check your math, especially when figuring your taxable income, federal income tax withheld, earned income credit, total payments, and your refund or amount you owe.
- 5. Check one or both boxes on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2005 return. Check the box even if that person chooses not to claim you (or your spouse). If no one can claim you (or your spouse) as a dependent, do not check any of the boxes.
- 6. Enter an amount on line 5. If you check any of the boxes, use the worksheet on the back of Form 1040EZ to figure the amount to enter. If you do not check any of the boxes, enter \$8,200 if single; \$16,400 if married filing jointly.
- 7. Remember to sign and date Form 1040EZ and enter your occupation(s).

- 8. If you got a peel-off label, make sure it shows the correct name(s) and address. If not, enter the correct information. If you did not get a label, enter your name and address in the spaces provided on Form 1040EZ. Check that your name agrees with your social security card.
 - 9. Attach your Form(s) W-2 to the left margin of Form 1040EZ.
- 10. If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 12 on page 19 for details.

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

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. To request relief, you must file Form 8857 no later than 2 years after the date on

which the IRS first attempted to collect the tax from you. For more information, see Pub. 971 and Form 8857.

Income tax withholding and estimated tax payments for 2006. If the amount you owe or your refund is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2006 pay. For details on how to complete Form W-4, see Pub. 919. In general, you do not have to make estimated tax payments if you expect that your 2006 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

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

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

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



You may be able to deduct this gift on your 2006 tax return.

How do you get a copy of your tax return? If you need a copy of your tax return, use Form 4506. There is a \$39 fee for each return requested. If your main home, principal place of business, or tax records are located in a Presidentially declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us. See page 6 for the number.

Parent of a kidnapped child. The parent of a child who is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member may be able to take the child into account in determining his or her eligibility for the head of household or qualifying widow(er) filing status, deduction for dependents, child tax credit, and the earned income credit (EIC). For details, use TeleTax topic 357 (see page 6) or see Pub. 501 (Pub. 596 for the EIC).

Do both the name and social security number (SSN) on your tax forms agree with your social security card? If not, your exemption(s) and any earned income credit may be disallowed, your refund may be delayed, and you may not receive credit for your social security earnings. If your Form W-2, Form 1099, or other tax document shows an incorrect name or SSN, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213.

Identity theft. If you believe someone has assumed your identity to file federal income tax returns, or to commit other tax fraud, call

1-800-829-0433. Victims of identity theft who are having trouble filing their returns should call the Taxpayer Advocate at 1-877-777-4778.

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

Death of a taxpayer. If a taxpayer died before filing a return for 2005, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, the processing of the return may be delayed.

If your spouse died in 2005 and you did not remarry in 2005, or if your spouse died in 2006 before filing a return for 2005, you can file a joint return. A joint return should show your spouse's 2005 income before death and your income for all of 2005. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

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

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

For more details, use TeleTax topic 356 (see page 6) or see Pub. 559.

Other Ways To Get Help

Send your written tax questions to the IRS. You should get an answer in about 30 days. If you do not have the mailing address, call us. See page 6 for the number. Do not send questions with your return.

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

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics. This section provides a broad picture of tax topics beginning with 17 main categories. Each topic link leads to further categories and then to a discussion of the topic.

Free help with your return. Free help in preparing your return is available nationwide from IRS-sponsored volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return. Many VITA sites offer free electronic filing and all volunteers will let you know about the credits and deductions that you may be entitled to claim. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone benefits, at an office within your installation. For more information on these programs, go to www.irs.gov and enter keyword "VITA" in the upper right corner. Or call us. See page 6 for the number. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/taxaide or call 1-888-227-7669.

When you go for help, take your photo ID and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2004 tax return (if available), all your Forms W-2 and 1099 for 2005, and any other information about your 2005 income and expenses.

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

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

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

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax

laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information which we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

We welcome comments on forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at *taxforms@irs.gov. Please put "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send your return to this address. Instead, see *Where Do You File?* on the back cover.

Estimates of Taxpayer Burden

The new estimates of taxpayer burden shown here were developed by the IRS to better measure and understand the burden taxpayers experience when preparing their taxes. These estimates of average preparation times and out-of-pocket expenses are based on a new survey of taxpayers and a more accurate method of estimating taxpayer burden. They focus on taxpayer characteristics and activities, rather than forms, and replace the burden estimates shown in prior year tax form instructions. The data collected to figure the new estimates includes type of taxpayer, preparation method, filing method, and taxpayer activities.

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

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

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

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

Self-Prepared Wit	hout Tax Software	Self-Prepared W	ith Tax Software	Prepared by Paid Professional			
Hours	Costs	Hours	Costs	Hours	Costs		
8.3	\$5	13.1	\$41	8.9	\$81		

Estimated Average Preparation Time by Taxpayer Activities

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

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

2005 Tax Table								Example. Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is \$26,250. First, he finds the \$26,250–26,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet -▶					But less than 26,250 26,300	Your t. 3,569 (3,576)	Married filing jointly ax is— 3,204 3,211
16 5	104057			I	104057		is \$3,576. This is the tax amount he should enter on line 10 of Form 1040EZ.			26,300 26,350	26,350 26,400	3,584 3,591	3,219 3,226		
If Form line 6, is	,	And yo	u are—	If Form 1 line 6, is-	,	And yo	ou are—	If Form 1040EZ, line 6, is—		And yo	u are—	If Form 1040EZ, line 6, is—		And yo	u are—
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your t					tax is—		200	Your t	ax is—			Your t	ax is—
0 5	5 15	0 1	0	1,500 1,525	1,525 1,550	151 154	151 154	3,000	3,050	303	303	6,000	6,050	603	603
15 25 50	25 50 75	2 4 6	2 4 6	1,550 1,575 1,600	1,575 1,600 1,625	156 159 161	156 159 161	3,050 3,100 3,150	3,100 3,150 3,200	308 313 318	308 313 318	6,050 6,100 6,150	6,100 6,150 6,200	608 613 618	608 613 618
75 100 125	100 125 150	9 11 14	9 11 14	1,625 1,650 1,675	1,650 1,675 1,700	164 166 169	164 166 169	3,200 3,250 3,300	3,250 3,300 3,350	323 328 333	323 328 333	6,200 6,250 6,300	6,250 6,300 6,350	623 628 633	623 628 633
150 175	175 200	16 19	16 19	1,700 1,725	1,725 1,750	171 174	171 174	3,350 3,400	3,400 3,450	338 343	338 343	6,350 6,400	6,400 6,450	638 643	638 643
200 225 250	225 250 275	21 24 26	21 24 26	1,750 1,775 1,800	1,775 1,800 1,825	176 179 181	176 179 181	3,450 3,500 3,550	3,500 3,550 3,600	348 353 358	348 353 358	6,450 6,500 6,550	6,500 6,550 6,600	648 653 658	648 653 658
275 300 325 350	300 325 350 375	29 31 34 36	29 31 34 36	1,825 1,850 1,875	1,850 1,875 1,900	184 186 189	184 186 189	3,600 3,650 3,700 3,750	3,650 3,700 3,750 3,800	363 368 373 378	363 368 373 378	6,600 6,650 6,700 6,750	6,650 6,700 6,750 6,800	663 668 673 678	663 668 673 678
375 400 425	400 425 450	39 41 44	39 41 44 46	1,900 1,925 1,950 1,975	1,925 1,950 1,975 2,000	191 194 196 199	191 194 196 199	3,800 3,850 3,900 3,950	3,850 3,900 3,950 4,000	383 388 393 398	383 388 393 398	6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	683 688 693 698	683 688 693 698
450 475	475 500	46 49	49	2,0	-	100	100	<u> </u>	000	000	000		000		
500 525 550	525 550 575	51 54 56	51 54 56	2,000 2,025	2,025 2,050	201 204	201 204	4,000 4,050	4,050 4,100	403 408	403 408	7,000 7,050	7,050 7,100	703 708	703 708
575 600	600 625	59 61	59 61	2,050 2,075	2,075 2,100	206 209	206 209	4,100 4,150	4,150 4,200	413 418	413 418	7,100 7,150	7,150 7,200	713 718	713 718
625 650 675 700	650 675 700 725	64 66 69 71	64 66 69 71	2,100 2,125 2,150 2,175	2,125 2,150 2,175 2,200	211 214 216 219	211 214 216 219	4,200 4,250 4,300 4,350	4,250 4,300 4,350 4,400	423 428 433 438	423 428 433 438	7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	723 728 734 741	723 728 733 738
725 750 775	750 775 800	74 76 79	74 76 79	2,200 2,225 2,250	2,225 2,250 2,275	221 224 226	221 224 226	4,400 4,450 4,500 4,550	4,450 4,500 4,550 4,600	443 448 453 458	443 448 453 458	7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600	749 756 764 771	743 748 753 758
800 825 850 875	825 850 875 900	81 84 86 89	81 84 86 89	2,275 2,300 2,325 2,350	2,300 2,325 2,350 2,375	229 231 234 236	229 231 234 236	4,600 4,650 4,700 4,750	4,650 4,700 4,750 4,800	463 468 473 478	463 468 473 478	7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	779 786 794 801	763 768 773 778
900 925	925 950	91 94	91 94	2,375	2,400	239	239	4,800	4,850 4,900	483 488	483	7,800	7.850	809 816	783
950 975	975 1,000	96 99	96 99	2,400 2,425 2,450 2,475	2,425 2,450 2,475 2,500	241 244 246 249	241 244 246 249	4,850 4,900 4,950	4,950 5,000	493 498	488 493 498	7,850 7,900 7,950	7,900 7,950 8,000	824 831	788 793 798
	000	101	101	2,500	2,525 2,550	251	251		000	500	500		000	000	000
1,000 1,025 1,050	1,025 1,050 1,075	101 104 106	101 104 106	2,525 2,550 2,575	2,550 2,575 2,600	254 256 259	254 256 259	5,000 5,050 5,100	5,050 5,100 5,150	503 508 513	503 508 513	8,000 8,050 8,100	8,050 8,100 8,150	839 846 854	803 808 813
1,075	1,100 1,125	109 111	109 111	2,600 2,625	2,625 2,650	261 264	261 264	5,150 5,200 5,250	5,200 5,250 5,300	518 523	518 523 528	8,150 8,200 8,250	8,200 8,250 8,300	861 869	818 823
1,100 1,125 1,150 1,175	1,150 1,175 1,200	114 116 119	114 116 119	2,650 2,675	2,675 2,700	266 269	266 269	5,250 5,300 5,350	5,350 5,400	528 533 538	528 533 538	8,300 8,350	8,300 8,350 8,400	876 884 891	828 833 838
1,200 1,225 1,250 1,275	1,225 1,250 1,275 1,300	121 124 126 129	121 124 126 129	2,700 2,725 2,750 2,775	2,725 2,750 2,775 2,800	271 274 276 279	271 274 276 279	5,400 5,450 5,500 5,550	5,450 5,500 5,550 5,600	543 548 553 558	543 548 553 558	8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	899 906 914 921	843 848 853 858
1,300 1,325 1.350	1,325 1,350 1,375	131 134 136	131 134 136	2,800 2,825 2,850 2,875	2,825 2,850 2,875 2,900	281 284 286 289	281 284 286 289	5,600 5,650 5,700	5,650 5,700 5,750	563 568 573	563 568 573	8,600 8,650 8,700	8,650 8,700 8,750	929 936 944	863 868 873
1,375 1,400 1,425 1,450	1,400 1,425 1,450 1,475	139 141 144 146	139 141 144 146	2,900 2,925 2,950	2,925 2,950 2,975	291 294 296	291 294 296	5,750 5,800 5,850 5,900	5,800 5,850 5,900 5,950	578 583 588 593	578 583 588 593	8,750 8,800 8,850 8,900	8,800 8,850 8,900 8,950	951 959 966 974	878 883 888 893
1,475	1,500	149	149	2,975	3,000	299	299	5,950	6,000	598	598	8,950	9,000	981 ontinued o	898 on page 25

					2000 10	THUEZ TAX TAL	Jie—Continued
If Form 1040EZ, line 6, is—	And you are-	If Form 1040EZ, line 6, is—	And you are—	If Form 1040EZ, line 6, is—	And you are—	If Form 1040EZ, line 6, is—	And you are—
At But less than	Single Marrie filing jointly	At But least less than	Single Married filing jointly	At But least less than	Single Married filing jointly	At But least less than	Single Married filing jointly
	Your tax is-		Your tax is—		Your tax is—		Your tax is—
9,000	1	12,000		15,000		18,000	
9,000 9,050	989 90		1,439 1,203	15,000 15,050	1,889 1,524	18,000 18,050	2,339 1,974 2,346 1,981
9,050 9,100 9,100 9,150	996 90 1,004 91	3 12,100 12,150	1,446 1,208 1,454 1,213 1,461 1,218	15,050 15,100 15,100 15,150	1,896 1,531 1,904 1,539	18,050 18,100 18,100 18,150	2.354 1.989
9,150 9,200 9,200 9,250	1,011 91 1,019 92	3 12.200 12.250	1.469 1.223	15,150 15,200 15,200 15,250	1,911 1,546 1,919 1,554	18,150 18,200 18,200 18,250	
9,250 9,300 9,300 9,350	1,026 92 1,034 93	3 12,300 12,350	1,476 1,228 1,484 1,233 1,491 1,238	15,250 15,300 15,300 15,350	1,926 1,561 1,934 1,569	18,250 18,300 18,300 18,350	2,369 2,004 2,376 2,011 2,384 2,019
9,350 9,400 9,400 9,450	1,041 93 1,049 94	3 12,400 12,450	1,499 1,243	15,350 15,400 15,400 15,450	1,941 1,576 1,949 1,584	18,350 18,400 18,400 18,450	2,391 2,026 2,399 2,034
9,450 9,500 9,500 9,550	1,056 94 1,064 95	8 12,450 12,500 3 12,500 12,550	1,506 1,248 1,514 1,253	15,450 15,500 15,500 15,550	1,956 1,591 1,964 1,599	18,450 18,500 18,500 18,550	2,406 2,041 2,414 2,049
9,550 9,600 9,600 9,650	1,071 95 1,079 96	3 12,600 12,650	1.529 1.263	15,550 15,600 15,600 15,650	1,971 1,606 1,979 1,614	18,550 18,600 18,600 18,650	2,421 2,056 2,429 2,064
9,650 9,700 9,700 9,750 9,750 9,800	1,086 96 1,094 97 1,101 97	8 12,650 12,700 3 12,700 12,750	1,536 1,268 1,544 1,273 1,551 1,278	15,650 15,700 15,700 15,750 15,750 15,800	1,986 1,621 1,994 1,629 2,001 1,636	18,650 18,700 18,700 18,750 18,750 18,800	2,436 2,071 2,444 2,079 2,451 2,086
9,800 9,850 9,850 9,900	1,109 98 1,116 98	8 12,850 12,900	1,559 1,283 1,566 1,288	15,800 15,850 15,850 15,900	2,009 1,644 2,016 1,651	18,800 18,850 18,850 18,900	2,459 2,094 2,466 2,101
9,900 9,950 9,950 10,000	1,124 99 1,131 99	12,900 12,950 12,950 13,000	1,574 1,293 1,581 1,298	15,900 15,950 15,950 16,000	2,024 1,659 2,031 1,666	18,900 18,950 18,950 19,000	2,474 2,109 2,481 2,116
10,000		13,000		16,000		19,000	
10,000 10,050 10,050 10,100	1,139 1,00 1,146 1,00		1,589 1,303 1,596 1,308	16,000 16,050 16,050 16,100	2,039 1,674 2,046 1,681	19,000 19,050 19,050 19,100	2,489 2,124 2,496 2,131
10,100 10,150 10,150 10,200	1,154 1,01 1,161 1,01	3 13,100 13,150	1,604 1,313 1,611 1,318	16,100 16,150 16,150 16,200	2,054 1,689 2,061 1,696	19,100 19,150 19,150 19,200	2,504 2,139 2,511 2,146
10,200 10,250 10,250 10,300	1,169 1,02 1,176 1,02	8 13,250 13,300	1,619 1,323 1,626 1,328 1,634 1,333	16,200 16,250 16,250 16,300	2,069 1,704 2,076 1,711	19,200 19,250 19,250 19,300	2,519 2,154 2,526 2,161
10,300 10,350 10,350 10,400	1,184 1,03 1,191 1,03	3 13,300 13,350	1,634 1,333 1,641 1,338	16,300 16,350 16,350 16,400	2,084 1,719 2,091 1,726	19,300 19,350 19,350 19,400	2,534 2,169 2,541 2,176
10,400 10,450 10,450 10,500	1,199 1,04 1,206 1,04	8 13,450 13,500	1,649 1,343 1,656 1,348 1,664 1,353	16,400 16,450 16,450 16,500	2,099 1,734 2,106 1,741	19,400 19,450 19,450 19,500	2,549 2,184 2,556 2,191
10,500 10,550 10,550 10,600	1,214 1,05 1,221 1,05	3 13,500 13,550 8 13,550 13,600	1,664 1,353 1,671 1,358	16,500 16,550 16,550 16,600	2,114 1,749 2,121 1,756	19,500 19,550 19,550 19,600	2,556 2,191 2,564 2,199 2,571 2,206
10,600 10,650 10,650 10,700	1,229 1,06 1,236 1,06	8 13.650 13.700	1,679 1,363 1,686 1,368	16,600 16,650 16,650 16,700	2,129 1,764 2,136 1,771	19,600 19,650 19,650 19,700	2,579 2,214 2,586 2,221
10,700 10,750 10,750 10,800	1,244 1,07 1,251 1,07	3 13,700 13,750 8 13,750 13,800	1,694 1,373 1,701 1,378	16,700 16,750 16,750 16,800	2,144 1,779 2,151 1,786	19,700 19,750 19,750 19,800	2,594 2,229 2,601 2,236
10,800 10,850 10,850 10,900	1,259 1,08 1,266 1,08	8 13,850 13,900	1,709 1,383 1,716 1,388 1,724 1,393	16,800 16,850 16,850 16,900	2,159 1,794 2,166 1,801	19,800 19,850 19,850 19,900	2,609 2,244 2,616 2,251
10,900 10,950 10,950 11,000	1,274 1,09 1,281 1,09	3 13,900 13,950	1,716 1,388 1,724 1,393 1,731 1,398	16,900 16,950 16,950 17,000	2,174 1,809 2,181 1,816	19,900 19,950 19,950 20,000	2,624 2,259 2,631 2,266
11,000		14,000		17,000		20,000	
11,000 11,050 11,050 11,100	1,289 1,10 1,296 1,10	3 14,000 14,050 8 14,050 14,100 3 14,100 14,150	1,739 1,403 1,746 1,408	17,000 17,050 17,050 17,100 17,100 17,150	2,189 1,824 2,196 1,831	20,000 20,050 20.050 20.050	2,639 2,274 2,646 2,281
11,100 11,150 11,150 11,200	1,304 1,11 1,311 1,11	3 14,100 14,150 8 14,150 14,200	1,754 1,413 1,761 1,418	17,100 17,150 17,150 17,200	2,196 1,831 2,204 1,839 2,211 1,846	20,050 20,100 20,100 20,150 20,150 20,200	2,654 2,289 2,661 2,296
11,200 11,250 11,250 11,300 11,300 11,350	1,319 1,12 1,326 1,12	3 14,200 14,250 8 14,250 14,300 3 14,300 14,350	1,769 1,423 1,776 1,428	17,200 17,250 17,250 17,300	2,219 1,854 2,226 1,861	20,200 20,250 20,250 20,300 20,300 20,350	2,669 2,304
11,300 11,350 11,350 11,400	1,326 1,12 1,334 1,13 1,341 1,13	3 14,300 14,350 8 14,350 14,400	1,784 1,433 1,791 1,438	17,200 17,250 17,250 17,300 17,300 17,350 17,350 17,400	2,226 1,861 2,234 1,869 2,241 1,876	20,300 20,350 20,350 20,400	2,676 2,311 2,684 2,319 2,691 2,326
11,400 11,450 11,450 11,500	1,349 1,14 1,356 1,14	8 14.450 14.500	1,799 1,443 1,806 1,448	17,400 17,450 17,450 17,500 17,500 17,550	2,249 1,884 2,256 1,891 2,264 1,899	20,400 20,450 20,450 20,500	2,699 2,334 2,706 2,341 2,714 2,349
11,500 11,550 11,550 11,600	1,364 1,15 1,371 1,15	3 14,500 14,550 8 14,550 14,600	1,814 1,453 1,821 1,458	17,550 17,600	2,264 1,899 2,271 1,906	20,500 20,550 20,550 20,600	2,721 2,356
11,600 11,650 11,650 11,700	1,379 1,16 1,386 1,16	14,600 14,650 14,650 14,700	1,829 1,464 1,836 1,471 1,844 1,479	17,600 17,650 17,650 17,700	2,279 1,914 2,286 1,921 2,294 1,929	20,600 20,650 20,650 20,700	2,729 2,364 2,736 2,371 2,744 2,379 2,751 2,386
11,700 11,750 11,750 11,800	1,394 1,17 1,401 1,17	3 14,700 14,750 8 14,750 14,800	1,844 1,479 1,851 1,486	17,700 17,750 17,750 17,800	2,294 1,929 2,301 1,936	20,700 20,750 20,750 20,800	
11,800 11,850 11,850 11,900	1,409 1,18 1,416 1,18	3 14,800 14,850 8 14,850 14,900	1,859 1,494 1,866 1,501	17,800 17,850 17,850 17,900 17,900 17,950	2,309 1,944 2,316 1,951	20,800 20,850 20,850 20,900	2,759 2,394 2,766 2,401 2,774 2,409
11,900 11,950 11,950 12,000	1,424 1,19 1,431 1,19	3 14,900 14,950	1,874 1,509 1,881 1,516	17,900 17,950 17,950 18,000	2,324 1,959 2,331 1,966	20,900 20,950 20,950 21,000	2,774 2,409 2,781 2,416
		-1		1		С	ontinued on page 26

2005 1040EZ Tax Table—Continued

2000 10		IUX IU		minaca											
If Form 1 line 6, is-		And yo	u are—	If Form		And yo	u are—	If Form line 6, is		And yo	u are—	If Form line 6, is	1040EZ, s—	And yo	ou are—
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your t	ax is—			Your t	ax is—			Your t	ax is—			Your t	lax is—
21,0	000			24,0	000			27,0	000	I.		30,	000	ı	
	21,050	2,789	2,424	24,000		3,239	2,874	27,000		3,689	3,324	30,000	30,050	4,171	3,774
	21,100 21,150	2,796 2,804	2,431 2,439	24,050 24,100	24,100 24,150	3,246 3,254	2,881 2,889	27,050 27,100	27,100 27,150	3,696 3,704	3,331 3,339	30,050 30,100	30,100 30,150	4,184 4,196	3,781 3,789
•	21,200 21,250	2,811 2,819	2,446 2,454	24,150 24,200	24,200 24,250	3,261 3,269	2,896 2,904	27,150 27,200	27,200 27,250	3,711 3,719	3,346 3,354	30,150 30,200	30,200 30,250	4,209 4,221	3,796 3,804
21,250	21,300	2,826	2,461	24,250	24,300	3,276	2,911	27,250	27,300	3,726	3.361	30,250	30,300	4,234	3,811
	21,350 21,400	2,834 2,841	2,469 2,476	24,300 24,350	24,350 24,400	3,284 3,291	2,919 2,926	27,300 27,350	27,350 27,400	3,734 3,741	3,369 3,376	30,300 30,350	30,350 30,400	4,246 4,259	3,819 3,826
	21,450 21,500	2,849 2,856	2,484 2,491	24,400 24,450	24,450 24,500	3,299 3,306	2,934 2,941	27,400 27,450	27,450 27,500	3,749 3,756	3,384 3,391	30,400 30,450	30,450 30,500	4,271 4,284	3,834 3,841
21,500	21,550 21,600	2,864 2,871	2,499 2,506	24,500 24,550	24,550 24,600	3,314 3,321	2,949 2,956	27,500 27,550	27,550 27,600	3,764 3,771	3,399 3,406	30,500 30,550	30,550 30,600	4,296 4,309	3,849 3,856
21,600	21,650	2,879	2,514	24,600	24,650	3,329	2,964	27,600	27,650	3,779	3,414	30,600	30.650	4,321	3,864
21,700	21,700 21,750	2,886 2,894	2,521 2,529	24,650 24,700	24,700 24,750	3,336 3,344	2,971 2,979	27,650 27,700	27,700 27,750	3,786 3,794	3,421 3,429	30,650 30,700	30,700 30,750	4,334 4,346	3,871 3,879
•	21,800 21,850	2,901 2,909	2,536 2,544	24,750 24,800	24,800 24,850	3,351 3,359	2,986 2,994	27,750 27,800	27,800 27,850	3,801	3,436 3,444	30,750 30,800	30,800 30,850	4,359 4,371	3,886 3,894
21,850	21,900 21,950	2,916 2,924	2,551 2,559	24,850 24,900	24,900 24,950	3,366 3,374	3,001 3,009	27,850 27,900	27,900 27,950	3,816 3,824	3,451 3,459	30,850 30,900	30,900 30,950	4,384 4,396	3,901 3,909
21,950	22,000	2,931	2,566	24,950	25,000	3,381	3,016	27,950	28,000	3,831	3,466	30,950	31,000	4,409	3,916
22,0	000			25,0	000			28,0	000			31,	000	1	
	22,050 22,100	2,939 2,946	2,574 2,581	25,000 25,050	25,050 25,100	3,389 3,396	3,024 3,031	28,000 28,050	28,050 28,100	3,839 3,846	3,474 3,481	31,000 31,050	31,050 31,100	4,421 4,434	3,924 3,931
22,100	22,150 22,200	2,954 2,961	2,589 2,596	25,100 25,150	25,150 25,200	3,404 3,411	3,039 3,046	28,100 28,150	28,150 28,200	3,854 3,861	3,489 3,496	31,100 31,150	31,150 31,200	4,446 4,459	3,939 3,946
22,200	22,250	2,969	2,604	25,200	25,250	3,419	3,054	28,200	28,250	3,869	3,504	31,200	31,250	4,471	3,954
22,300	22,300 22,350	2,976 2,984	2,611 2,619	25,250 25,300	25,300 25,350	3,426 3,434	3,061 3,069	28,250 28,300	28,300 28,350	3,876 3,884	3,511 3,519	31,250 31,300	31,300 31,350	4,484 4,496	3,961 3,969
	22,400 22,450	2,991 2,999	2,626 2,634	25,350 25,400	25,400 25,450	3,441 3,449	3,076 3,084	28,350 28,400	28,400 28,450	3,891	3,526 3,534	31,350 31,400	31,400 31,450	4,509 4,521	3,976 3,984
22,450	22,500 22,550	3,006 3,014	2,641 2,649	25,450 25,500	25,500 25,550	3,456 3,464	3,091 3,099	28,450 28,500	28,500 28,550	3,906 3,914	3,541 3,549	31,450 31,500	31,500 31,550	4,534 4,546	3,991 3,999
22,550	22,600	3,021	2,656	25,550	25,600	3,471	3,106	28,550	28,600	3,921	3,556	31,550	31,600	4,559	4,006
22,650	22,650 22,700	3,029 3,036	2,664 2,671	25,600 25,650	25,650 25,700	3,479 3,486	3,114 3,121	28,600 28,650	28,650 28,700	3,929 3,936	3,564 3,571	31,600 31,650	31,650 31,700	4,571 4,584	4,014 4,021
	22,750 22,800	3,044 3,051	2,679 2,686	25,700 25,750	25,750 25,800	3,494 3,501	3,129 3,136	28,700 28,750	28,750 28,800	3,944 3,951	3,579 3,586	31,700 31,750	31,750 31,800	4,596 4,609	4,029 4,036
	22,850 22,900	3,059 3,066	2,694 2,701	25,800 25,850	25,850 25,900	3,509 3,516	3,144 3,151	28,800 28,850	28,850 28,900	3,959 3,966	3,594 3,601	31,800 31,850	31,850 31,900	4,621 4,634	4,044 4,051
22,900		3,074 3,081	2,709 2,716	25,900 25,950	25,950	3,524 3,531	3,159 3,166	28,900	28,950 29,000	3,974 3,981	3,609 3,616	31,900	31,950 32,000	4,646 4,659	4,059 4,066
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23,150	23,200 23,250	3,111 3,119	2,746 2,754	26,150 26,200	26,200	3,561 3,569	3,196 3,204	29,150 29,200	29,200 29,250	4,011 4,019	3,646	32,150 32,200	32,200 32,250	4,709 4,721	4,096 4,104
23,250	23,300	3,126	2,761	26,250	26,250 26,300	3,576	3,211	29,250	29,300	4,026	3,654 3,661	32,250	32,300	4,734	4,111
23,350	23,350 23,400	3,134 3,141	2,769 2,776	26,300 26,350	26,350 26,400	3,584 3,591	3,219 3,226	29,300 29,350	29,350 29,400	4,034 4,041	3,669 3,676	32,300 32,350	32,350 32,400	4,746 4,759	4,119 4,126
23,450	23,450 23,500	3,149 3,156	2,784 2,791	26,400 26,450	26,450 26,500	3,599 3,606	3,234 3,241	29,400 29,450	29,450 29,500	4,049 4,056	3,684 3,691	32,400 32,450	32,450 32,500	4,771 4,784	4,134 4,141
23,500	23,550 23,600	3,164 3,171	2,799 2,806	26,500 26,550	26,550 26,600	3,614 3,621	3,249 3,256	29,500 29,550	29,550 29,600	4,064 4,071	3,699 3,706	32,500 32,550	32,550 32,600	4,796 4,809	4,149 4,156
23,600	23,650	3,179	2,814	26,600	26,650	3,629	3,264	29,600	29,650	4,079	3,714	32,600	32,650	4,821	4,164
23,650 23,700	23,750	3,186 3,194	2,821 2,829	26,650 26,700	26,700 26,750	3,636 3,644	3,271 3,279	29,650 29,700	29,700 29,750	4,086 4,096	3,721 3,729	32,650 32,700	32,700 32,750	4,834 4,846	4,171 4,179
23,800	23,800 23,850	3,201 3,209	2,836 2,844	26,750 26,800	26,800 26,850	3,651 3,659	3,286 3,294	29,750 29,800	29,800 29,850	4,109 4,121	3,736 3,744	32,750 32,800	32,800 32,850	4,859 4,871	4,186 4,194
23,850 23,900	23,900	3,216 3,224	2,851 2,859	26,850 26,900	26,900 26,950	3,666 3,674	3,301 3,309	29,850 29,900	29,900 29,950	4,134 4,146	3,751 3,759	32,850 32,900	32,900 32,950	4,884 4,896	4,201 4,209
23,950	24,000	3,231	2,866	26,950		3,681	3,316	29,950		4,159	3,766		33,000	4,909	4,216
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Z, And yo	ou are—	If Form 1040EZ, line 6, is—	And yo	u are—	If Form 1040I line 6, is—	EZ,	And yo	u are—		,	And yo	u are—
	Married filing jointly	At But least less than	Single	Married filing jointly	least les	s	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your	tax is—		Your t	ax is—			Your t	ax is—			Your t	ax is—
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4,959	4,246	36,150 36,200	5,709	4,696	39,150 39,2	200	6,459	5,146	42,150	42,200	7,209	5,589 5,596 5,604
4,984 4,996	4,261 4,269	36,250 36,300 36,300 36,350	5,734 5,746	4,711 4,719	39,250 39,3 39,300 39,3	300 350	6,484 6,496	5,161 5,169	42,250 42,300	42,300 42,350	7,234 7,246	5,611 5,619 5,626
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5,059	4,306	36,550 36,600	5,809	4,756	39,550 39,6	600	6,559	5,206	42,550	42,600	7,309	5,649 5,656
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5,134 50 5,146	4,344 4,351 4,359	36,800 36,850 36,850 36,900 36,900 36,950	5,871 5,884 5,896	4,794 4,801 4,809	39,850 39,9 39,900 39,9	900 950	6,621 6,634 6,646	5,244 5,251 5,259	42,800 42,850 42,900	42,850 42,900 42,950	7,371 7,384 7,396	5,694 5,701 5,709
5,159	4,366	· ·	5,909	4,816		000	6,659	5,266		-	7,409	5,716
5,171	4,374	37,000 37,050	5,921	4,824	40,000 40,0		6,671	5,274	43,000	43,050	7,421	5,724
5, 196	4,381 4,389 4,396	37,050 37,100 37,100 37,150 37,150 37,200	5,934 5,946 5,959	4,831 4,839 4,846	40,100 40,1	150	6,684 6,696 6,709	5,281 5,289 5,296	43,050 43,100 43,150	43,100 43,150 43,200	7,434 7,446 7,459	5,731 5,739 5,746
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5,371 5,384 5,396	4,494 4,501 4,509	37,800 37,850 37,850 37,900 37,900 37,950	6,121 6,134 6,146	4,944 4,951 4,959	40,800 40,8 40,850 40,9 40,900 40,9	350 900 950	6,871 6,884 6,896	5,394 5,401 5,409	43,800 43,850 43,900	43,850 43,900 43,950	7,621 7,634 7,646	5,844 5,851 5,859 5,866
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50 5,471 5,484 50 5,496	4,554 4,561 4,569	38,200 38,250 38,250 38,300 38,300 38,350	6,221 6,234 6,246	5,004 5,011 5,019	41,200 41,2 41,250 41,3 41,300 41,3	250 300 350	6,971 6,984 6,996	5,454 5,461 5,469	44,200 44,250 44,300	44,250 44,300 44,350	7,721 7,734 7,746	5,896 5,904 5,911 5,919
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5,659	4,666	38,950 39,000	6,409	5,116	41,950 42,0	000	7,159	5,566	44,950			6,016 on page 28
	Your 1 50 4,921 4,934 4,946 50 4,959 50 5,021 50 5,034 50 5,046 50 5,059 50 5,121 50 5,134 50 5,146 50 5,159 50 5,121 50 5,146 50 5,159 50 5,121 50 5,146 50 5,159 50 5,146 50 5,146 50 5,146 50 5,146 50 5,146 50 5,146 50 5,246 50 5,246 50 5,246 50 5,246 50 5,246 50 5,246 50 5,246 50 5,346 50 5,346 50 5,346 50 5,346 50 5,346 50 5,346 50 5,346 50 5,346 50 5,346 50 5,346 50 5,346 50 5,346 50 5,346 50 5,346 50 5,346 50 5,359 50 5,341 50 5,346 50 5,359 50 5,341 50 5,346 50 5,359 50 5,359 50 5,359 50 5,359 50 5,550 50 5,511 50 5,546 50 5,559 50 5,550 50 5,541 50 5,546 50 5,559 50 5,546 50 5,559 50 5,541 50 5,546 50 5,559 50 5,541 50 5,546 50 5,546 50 5,546 50 5,546 50 5,559 50 5,541 50 5,546	And you are— Single Married filing jointly Your tax is— 50 4,921 4,224 4,231 4,261 4,984 4,261 4,984 4,261 4,269 5,009 4,276 5,009 4,276 5,009 4,276 5,009 4,276 5,009 4,276 5,009 4,276 5,009 4,276 5,009 4,276 5,009 4,276 5,009 4,276 5,009 4,276 5,009 5,009 4,306 5,009 5,009 4,336 5,009 5,009 4,336 5,009 5,109 4,336 5,121 4,344 4,351 6,00 5,134 4,351 6,00 5,146 4,359 6,121 4,344 4,351 6,00 5,146 4,389 6,00 5,121 4,344 4,341 6,00 5,134 4,314 6,00 5,134 4,316 6,00 5,246 4,419 6,00 5,246 4,419 6,00 5,259 4,426 6,00 5,246 4,419 6,00 5,359 4,426 6,50 5,246 4,419 6,50 5,346 4,471 6,50 5,346 4,471 6,50 5,346 4,471 6,50 5,346 4,471 6,50 5,346 4,471 6,50 5,346 4,471 6,50 5,346 4,509 5,499 4,516 6,50 5,514 4,516 6,50 5,559 4,546 6,50 5,559 4,546 6,50 5,559 4,566 6,50 5,571 4,584 6,50 5,559 4,566 6,50 5,559 4,566 6,50 5,559 4,566 6,50 5,559 4,566 6,50 5,559 4,566 6,50 5,559 4,566 6,50 5,559 4,566 6,50 5,559 4,566 6,50 5,559 4,566 6,50 5,559 4,560 6,50 5,559 4,560 6,50 5,559 4,606 6,50 5,559 4,606 6,50 5,559 4,606 6,50 5,559 4,606 6,50 5,559 4,606 6,50 5,559 4,606 6,50 5,559 4,606 6,50 5,559 4,606 6,50 5,559 4,606 6,50 5,559 4,606 6,50 5,559 4,606 6,50 5,559 4,606 6,50 5,564 4,651 6,50 5,644 4,651 6,60 5	Single	Single Married Reast But least lea	Single Married filling At least But less Single Married filling Jointly Your tax is— 36,000 36,050 5,671 4,674 36,050 36,150 5,684 4,681 500 4,946 4,239 36,150 36,150 5,696 4,689 36,150 36,200 5,709 4,266 36,250 36,300 5,734 4,711 300 5,094 4,261 36,250 36,300 5,734 4,711 300 5,009 4,276 36,350 36,400 5,746 4,719 300 5,004 4,291 36,450 36,550 36,400 5,759 4,726 36,350 36,400 5,759 4,726 36,350 36,400 5,759 4,726 36,350 36,500 5,746 4,719 36,500 36,550 5,769 4,749 36,500 36,550 5,784 4,741 300 5,044 4,291 36,600 36,550 5,784 4,741 37,200 5,044 4,291 36,600 36,550 5,784 4,741 300 5,044 4,291 36,600 36,550 5,784 4,749 36,600 36,550 5,896 4,789 36,500 36,550 5,896 4,769 36,500 36,550 5,896 4,789 36,600 36,550 5,894 4,779 36,600 36,600 5,809 4,756 36,600 5,803 4,750 36,600 5,834 4,771 36,600 36,650 5,814 4,771 36,800 36,800 5,859 4,786 36,800 36,800 5,859 4,786 36,800 36,800 5,859 4,786 36,800 36,800 5,859 4,786 36,800 36,800 5,894 4,891 300 5,194 4,351 36,800 36,800 5,894 4,801 300 5,194 4,381 37,050 37,100 5,994 4,881 37,050 37,100 5,994 4,881 37,200 37,550 5,994 4,881 37,200 37,550 5,996 4,889 37,550 37,500 5,991 4,884 37,550 37,550 3,996 4,889 37,550 37,550 3,996 4,881 37,550 37,550 6,044 4,991 37,550 37,550 6,044 4,991 37,550 37,550 6,044 4,991 37,550 37,550 6,044 4,991 37,550 37,550 6,044 4,991 37,550 37,550 6,044 4,991 37,550 37,550 6,044 4,991 37,550 37,550 6,044 4,991 37,550 37,550 6,044 4,981 37,550 37,550 6,044 4,991 37,550 37,550 6,044 4,991 37,550 37,550 6,044 4,991 37,550 37,550	Single Married Inne 6, is— Single Married Inne 6, is— Single Married Inne 6, is— Your tax is— 36,000 36,000 5,671 4,674 39,000 39,000 4,934 4,231 36,050 36,100 5,684 4,681 39,005 39,100 4,959 4,246 36,150 36,200 5,709 4,686 39,150 39,200 4,994 4,261 36,250 36,300 5,734 4,711 39,250 39,300 39,000 4,984 4,261 36,250 36,300 5,734 4,711 39,250 39,300 5,000 4,984 4,281 36,450 36,400 5,759 4,726 39,350 39,400 5,000 4,276 36,350 36,400 5,759 4,726 39,350 39,400 5,000 4,276 36,350 36,400 5,759 4,726 39,350 39,400 5,000 4,289 36,550 36,600 5,784 4,741 39,450 39,500 5,000 4,289 36,550 36,600 5,784 4,741 39,450 39,500 5,000 4,291 36,450 36,550 5,784 4,741 39,450 39,500 5,000 5,009 4,276 36,350 36,550 5,786 4,749 39,500 39,400 5,006 4,299 36,550 36,550 5,786 4,749 39,550 39,600 5,006 4,299 36,550 36,550 5,860 5,871 4,784 39,450 39,500 5,000 5,006 4,292 36,700 36,550 5,860 4,764 39,550 39,600 5,809 4,766 39,550 36,000 5,809 4,766 39,550 39,600 5,809 4,766 39,550 39,600 5,864 4,771 39,560 39,700	Single		And you are—	Single Married Last But East Eas	Single Married And Married And Married Inst Inst	Single Married Inne 6, is- And you are- Inne 6, is- Inne 7, is- In

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At But least less than	Single	Married filing jointly	At But least less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
	Your t	ax is—		Your t	ax is—			Your t	ax is—			Your t	ax is—
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45,000 45,050	7,921	6,024	48,000 48,050	8,671	6,474	51,000	51,050	9,421	6,924	54,000	54,050	10,171	7,374
45,050 45,100	7,934	6,031	48,050 48,100	8,684	6,481	51,050	51,100	9,434	6,931	54,050	54,100	10,184	7,381
45,100 45,150	7,946	6,039	48,100 48,150	8,696	6,489	51,100	51,150	9,446	6,939	54,100	54,150	10,196	7,389
45,150 45,200	7,959	6,046	48,150 48,200	8,709	6,496	51,150	51,200	9,459	6,946	54,150	54,200	10,209	7,396
45,200 45,250	7,971	6,054	48,200 48,250	8,721	6,504	51,200	51,250	9,471	6,954	54,200	54,250	10,221	7,404
45,250 45,300	7,984	6,061	48,250 48,300	8,734	6,511	51,250	51,300	9,484	6,961	54,250	54,300	10,234	7,411
45,300 45,350	7,996	6,069	48,300 48,350	8,746	6,519	51,300	51,350	9,496	6,969	54,300	54,350	10,246	7,419
45,350 45,400	8,009	6,076	48,350 48,400	8,759	6,526	51,350	51,400	9,509	6,976	54,350	54,400	10,259	7,426
45,450 45,450 45,450 45,500 45,550 45,600	8,021 8,034 8,046 8,059	6,084 6,091 6,099 6,106	48,400 48,450 48,450 48,500 48,500 48,550 48,550 48,600	8,771 8,784 8,796 8,809	6,534 6,541 6,549 6,556	51,400 51,450 51,500 51,550	51,450 51,500 51,550 51,600	9,521 9,534 9,546 9,559	6,984 6,991 6,999 7,006	54,400 54,450 54,500 54,550	54,450 54,500 54,550 54,600	10,271 10,284 10,296 10,309	7,434 7,441 7,449 7,456
45,600 45,650	8,071	6,114	48,600 48,650	8,821	6,564	51,600	51,650	9,571	7,014	54,600	54,650	10,321	7,464
45,650 45,700	8,084	6,121	48,650 48,700	8,834	6,571	51,650	51,700	9,584	7,021	54,650	54,700	10,334	7,471
45,700 45,750	8,096	6,129	48,700 48,750	8,846	6,579	51,700	51,750	9,596	7,029	54,700	54,750	10,346	7,479
45,750 45,800	8,109	6,136	48,750 48,800	8,859	6,586	51,750	51,800	9,609	7,036	54,750	54,800	10,359	7,486
45,800 45,850	8,121	6,144	48,800 48,850	8,871	6,594	51,800	51,850	9,621	7,044	54,800	54,850	10,371	7,494
45,850 45,900	8,134	6,151	48,850 48,900	8,884	6,601	51,850	51,900	9,634	7,051	54,850	54,900	10,384	7,501
45,900 45,950	8,146	6,159	48,900 48,950	8,896	6,609	51,900	51,950	9,646	7,059	54,900	54,950	10,396	7,509
45,950 46,000	8,159	6,166	48,950 49,000	8,909	6,616	51,950	52,000	9,659	7,066	54,950	55,000	10,409	7,516
46,000			49,000			52,0	000			55,0	000	•	
46,000 46,050	8,171	6,174	49,000 49,050	8,921	6,624	52,000	52,050	9,671	7,074	55,000	55,050	10,421	7,524
46,050 46,100	8,184	6,181	49,050 49,100	8,934	6,631	52,050	52,100	9,684	7,081	55,050	55,100	10,434	7,531
46,100 46,150	8,196	6,189	49,100 49,150	8,946	6,639	52,100	52,150	9,696	7,089	55,100	55,150	10,446	7,539
46,150 46,200	8,209	6,196	49,150 49,200	8,959	6,646	52,150	52,200	9,709	7,096	55,150	55,200	10,459	7,546
46,200 46,250	8,221	6,204	49,200 49,250	8,971	6,654	52,200	52,250	9,721	7,104	55,200	55,250	10,471	7,554
46,250 46,300	8,234	6,211	49,250 49,300	8,984	6,661	52,250	52,300	9,734	7,111	55,250	55,300	10,484	7,561
46,300 46,350	8,246	6,219	49,300 49,350	8,996	6,669	52,300	52,350	9,746	7,119	55,300	55,350	10,496	7,569
46,350 46,400	8,259	6,226	49,350 49,400	9,009	6,676	52,350	52,400	9,759	7,126	55,350	55,400	10,509	7,576
46,400 46,450	8,271	6,234	49,400 49,450	9,021	6,684	52,400	52,450	9,771	7,134	55,400	55,450	10,521	7,584
46,450 46,500	8,284	6,241	49,450 49,500	9,034	6,691	52,450	52,500	9,784	7,141	55,450	55,500	10,534	7,591
46,500 46,550	8,296	6,249	49,500 49,550	9,046	6,699	52,500	52,550	9,796	7,149	55,500	55,550	10,546	7,599
46,550 46,600	8,309	6,256	49,550 49,600	9,059	6,706	52,550	52,600	9,809	7,156	55,550	55,600	10,559	7,606
46,600 46,650	8,321	6,264	49,600 49,650	9,071	6,714	52,600	52,650	9,821	7,164	55,600	55,650	10,571	7,614
46,650 46,700	8,334	6,271	49,650 49,700	9,084	6,721	52,650	52,700	9,834	7,171	55,650	55,700	10,584	7,621
46,700 46,750	8,346	6,279	49,700 49,750	9,096	6,729	52,700	52,750	9,846	7,179	55,700	55,750	10,596	7,629
46,750 46,800	8,359	6,286	49,750 49,800	9,109	6,736	52,750	52,800	9,859	7,186	55,750	55,800	10,609	7,636
46,800 46,850 46,850 46,900 46,900 46,950 46,950 47,000	8,371 8,384 8,396 8,409	6,294 6,301 6,309 6,316	49,800 49,850 49,850 49,900 49,900 49,950 49,950 50,000	9,121 9,134 9,146 9,159	6,744 6,751 6,759 6,766		52,850 52,900 52,950 53,000	9,871 9,884 9,896 9,909	7,194 7,201 7,209 7,216		55,850 55,900 55,950 56,000	10,621 10,634 10,646 10,659	7,644 7,651 7,659 7,666
47,000			50,000			53,0	000			56,	000		
47,000 47,050	8,421	6,324	50,000 50,050	9,171	6,774	53,000	53,050	9,921	7,224	56,000	56,050	10,671	7,674
47,050 47,100	8,434	6,331	50,050 50,100	9,184	6,781	53,050	53,100	9,934	7,231	56,050	56,100	10,684	7,681
47,100 47,150	8,446	6,339	50,100 50,150	9,196	6,789	53,100	53,150	9,946	7,239	56,100	56,150	10,696	7,689
47,150 47,200	8,459	6,346	50,150 50,200	9,209	6,796	53,150	53,200	9,959	7,246	56,150	56,200	10,709	7,696
47,200 47,250	8,471	6,354	50,200 50,250	9,221	6,804	53,200	53,250	9,971	7,254	56,200	56,250	10,721	7,704
47,250 47,300	8,484	6,361	50,250 50,300	9,234	6,811	53,250	53,300	9,984	7,261	56,250	56,300	10,734	7,711
47,300 47,350	8,496	6,369	50,300 50,350	9,246	6,819	53,300	53,350	9,996	7,269	56,300	56,350	10,746	7,719
47,350 47,400	8,509	6,376	50,350 50,400	9,259	6,826	53,350	53,400	10,009	7,276	56,350	56,400	10,759	7,726
47,400 47,450	8,521	6,384	50,400 50,450	9,271	6,834	53,400	53,450	10,021	7,284	56,400	56,450	10,771	7,734
47,450 47,500	8,534	6,391	50,450 50,500	9,284	6,841	53,450	53,500	10,034	7,291	56,450	56,500	10,784	7,741
47,500 47,550	8,546	6,399	50,500 50,550	9,296	6,849	53,500	53,550	10,046	7,299	56,500	56,550	10,796	7,749
47,550 47,600	8,559	6,406	50,550 50,600	9,309	6,856	53,550	53,600	10,059	7,306	56,550	56,600	10,809	7,756
47,600 47,650	8,571	6,414	50,600 50,650	9,321	6,864	53,600	53,650	10,071	7,314	56,600	56,650	10,821	7,764
47,650 47,700	8,584	6,421	50,650 50,700	9,334	6,871	53,650	53,700	10,084	7,321	56,650	56,700	10,834	7,771
47,700 47,750	8,596	6,429	50,700 50,750	9,346	6,879	53,700	53,750	10,096	7,329	56,700	56,750	10,846	7,779
47,750 47,800	8,609	6,436	50,750 50,800	9,359	6,886	53,750	53,800	10,109	7,336	56,750	56,800	10,859	7,786
47,800 47,850	8,621	6,444	50,800 50,850	9,371	6,894	53,800	53,850	10,121	7,344	56,800	56,850	10,871	7,794
47,850 47,900	8,634	6,451	50,850 50,900	9,384	6,901	53,850	53,900	10,134	7,351	56,850	56,900	10,884	7,801
47,900 47,950	8,646	6,459	50,900 50,950	9,396	6,909	53,900	53,950	10,146	7,359	56,900	56,950	10,896	7,809
47,950 48,000	8,659	6,466	50,950 51,000	9,409	6,916	53,950	54,000	10,159	7,366	56,950	57,000	10,909	7,816
											С	Continued c	n page 29

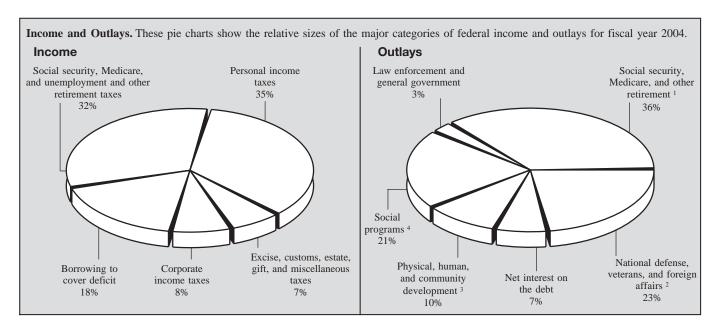
							2003	1040EZ Tax Ta	DIC CONTINU
If Form 1040EZ, line 6, is—	And you	ı are—	If Form 1040EZ line 6, is—	And yo	ou are—	If Form 1040EZ, line 6, is—	And you are	_ If Form 1040EZ	And you are-
At But less than	Single	Married filing jointly	At But least less than	Single	Married filing jointly	At But least less than	Single Marri filing jointl	least less	Single Marrie filing jointly
	Your ta	ax is—		Your t	∣ tax is—		Your tax is-	-	Your tax is-
57,000			60,000			63,000	1	66,000	1
57,000 57,050 57,050 57,100 57,100 57,150 57,150 57,200	10,921 10,934 10,946 10,959	7,824 7,831 7,839 7,846	60,000 60,050 60,050 60,100 60,100 60,150 60,150 60,200	11,671 11,684 11,696 11,709	8,336 8,349 8,361 8,374	63,000 63,050 63,050 63,100 63,100 63,150 63,150 63,200	12,421 9,08 12,434 9,08 12,446 9,1 12,459 9,12	9 66,050 66,100 1 66,100 66,150	13,171 9,83 13,184 9,84 13,196 9,86 13,209 9,87
57,200 57,250 57,250 57,300 57,300 57,350 57,350 57,400	10,971 10,984 10,996 11,009	7,854 7,861 7,869 7,876	60,200 60,250 60,250 60,300 60,300 60,350 60,350 60,400	11,721 11,734 11,746 11,759	8,386 8,399 8,411 8,424	63,200 63,250 63,250 63,300 63,300 63,350 63,350 63,400	12,471 9,13 12,484 9,14 12,496 9,16 12,509 9,17	6 66,200 66,250 9 66,250 66,300 1 66,300 66,350	13,221 9,88 13,234 9,89 13,246 9,91 13,259 9,92
57,400 57,450 57,450 57,500 57,500 57,550 57,550 57,600	11,021 11,034 11,046 11,059	7,884 7,891 7,899 7,906	60,400 60,450 60,450 60,500 60,500 60,550 60,550 60,600	11,771 11,784 11,796 11,809	8,436 8,449 8,461 8,474	63,400 63,450 63,450 63,500 63,500 63,550 63,550 63,600	12,534 9,18 12,546 9,2 12,559 9,22	6 66,400 66,450 9 66,450 66,500 1 66,500 66,550	13,271 9,93 13,284 9,94 13,296 9,96 13,309 9,97
57,650 57,650 57,650 57,700 57,700 57,750 57,750 57,800	11,071 11,084 11,096 11,109	7,914 7,921 7,929 7,936	60,600 60,650 60,650 60,700 60,700 60,750 60,750 60,800	11,821 11,834 11,846 11,859	8,486 8,499 8,511 8,524	63,600 63,650 63,650 63,700 63,700 63,750 63,750 63,800	12,571 9,23 12,584 9,24 12,596 9,26 12,609 9,27	6 66,600 66,650 9 66,650 66,700 1 66,700 66,750	13,321 9,98 13,334 9,99 13,346 10,01 13,359 10,02
57,800 57,850 57,850 57,900 57,900 57,950 57,950 58,000	11,121 11,134 11,146 11,159	7,944 7,951 7,959 7,966	60,800 60,850 60,850 60,900 60,900 60,950 60,950 61,000	11,871 11,884 11,896 11,909	8,536 8,549 8,561 8,574	63,800 63,850 63,850 63,900 63,900 63,950 63,950 64,000	12,634 9,29 12,634 9,29 12,646 9,33 12,659 9,32	6 66,800 66,850 9 66,850 66,900 1 66,900 66,950	13,371 10,03 13,384 10,04 13,396 10,06 13,409 10,07
58,000			61,000			64,000		67,000	
58,000 58,050 58,050 58,100 58,100 58,150 58,150 58,200	11,171 11,184 11,196 11,209	7,974 7,981 7,989 7,996	61,000 61,050 61,050 61,100 61,100 61,150 61,150 61,200	11,921 11,934 11,946 11,959	8,586 8,599 8,611 8,624	64,000 64,050 64,050 64,100 64,100 64,150 64,150 64,200	12,671 9,33 12,684 9,34 12,696 9,36 12,709 9,37	9 67,050 67,100 1 67,100 67,150	13,421 10,08 13,434 10,09 13,446 10,11 13,459 10,12
58,200 58,250 58,250 58,300 58,300 58,350 58,350 58,400	11,221 11,234 11,246 11,259	8,004 8,011 8,019 8,026	61,200 61,250 61,250 61,300 61,300 61,350 61,350 61,400	11,971 11,984 11,996 12,009	8,636 8,649 8,661 8,674	64,200 64,250 64,250 64,300 64,300 64,350 64,350 64,400	12,721 9,38 12,734 9,38 12,746 9,4 12,759 9,42	6 67,200 67,250 9 67,250 67,300 1 67,300 67,350	13,471 10,13 13,484 10,14 13,496 10,16 13,509 10,17
58,400 58,450 58,450 58,500 58,500 58,550 58,550 58,600	11,271 11,284 11,296 11,309	8,034 8,041 8,049 8,056	61,400 61,450 61,450 61,500 61,500 61,550 61,550 61,600	12,021 12,034 12,046 12,059	8,686 8,699 8,711 8,724	64,400 64,450 64,450 64,500 64,500 64,550 64,550 64,600	12,771 9,43 12,784 9,44 12,796 9,46 12,809 9,47	9 67,450 67,500 1 67,500 67,550	13,521 10,18 13,534 10,19 13,546 10,21 13,559 10,22
58,600 58,650 58,650 58,700 58,700 58,750 58,750 58,800	11,321 11,334 11,346 11,359	8,064 8,071 8,079 8,086	61,600 61,650 61,650 61,700 61,700 61,750 61,750 61,800	12,071 12,084 12,096 12,109	8,736 8,749 8,761 8,774	64,600 64,650 64,650 64,700 64,700 64,750 64,750 64,800	12,821 9,48 12,834 9,49 12,846 9,5 12,859 9,52	9 67,650 67,700 1 67,700 67,750	13,571 10,23 13,584 10,24 13,596 10,26 13,609 10,27
58,800 58,850 58,850 58,900 58,900 58,950 58,950 59,000	11,371 11,384 11,396 11,409	8,094 8,101 8,109 8,116	61,800 61,850 61,850 61,900 61,900 61,950 61,950 62,000	12,121 12,134 12,146 12,159	8,786 8,799 8,811 8,824	64,800 64,850 64,850 64,900 64,900 64,950 64,950 65,000	12,871 9,53 12,884 9,54 12,896 9,56 12,909 9,57	9 67,850 67,900 1 67,900 67,950	13,621 10,28 13,634 10,29 13,646 10,31 13,659 10,32
59,000			62,000			65,000		68,000	
59,000 59,050 59,050 59,100 59,100 59,150 59,150 59,200	11,421 11,434 11,446 11,459	8,124 8,131 8,139 8,146	62,000 62,050 62,050 62,100 62,100 62,150 62,150 62,200	12,171 12,184 12,196 12,209	8,836 8,849 8,861 8,874	65,000 65,050 65,050 65,100 65,100 65,150 65,150 65,200	12,921 9,58 12,934 9,59 12,946 9,62 12,959 9,62	9 68,050 68,100 68,150	13,671 10,33 13,684 10,34 13,696 10,36 13,709 10,37
59,200 59,250 59,250 59,300 59,300 59,350 59,350 59,400	11,471 11,484 11,496 11,509	8,154 8,161 8,169 8,176	62,200 62,250 62,250 62,300 62,300 62,350 62,350 62,400	12,221 12,234 12,246 12,259	8,886 8,899 8,911 8,924	65,200 65,250 65,250 65,300 65,300 65,350 65,350 65,400	12,971 9,63 12,984 9,64 12,996 9,66 13,009 9,67	6 68,200 68,250 9 68,250 68,300 1 68,300 68,350	13,721 10,38 13,734 10,39 13,746 10,41 13,759 10,42
59,400 59,450 59,450 59,500 59,500 59,550 59,550 59,600	11,521 11,534 11,546 11,559	8,186 8,199 8,211 8,224	62,400 62,450 62,450 62,500 62,500 62,550 62,550 62,600	12,271 12,284 12,296 12,309	8,936 8,949 8,961 8,974	65,400 65,450 65,450 65,500 65,500 65,550 65,550 65,600	13,021 9,68 13,034 9,69 13,046 9,7 13,059 9,72	9 68,450 68,500 1 68,500 68,550	13,771 10,43 13,784 10,44 13,796 10,46 13,809 10,47
59,600 59,650 59,650 59,700 59,700 59,750 59,750 59,800	11,571 11,584 11,596 11,609	8,236 8,249 8,261 8,274	62,600 62,650 62,650 62,700 62,700 62,750 62,750 62,800	12,321 12,334 12,346 12,359	8,986 8,999 9,011 9,024	65,600 65,650 65,650 65,700 65,700 65,750 65,750 65,800	13,071 9,73 13,084 9,74 13,096 9,76 13,109 9,77	9 68,650 68,700 1 68,700 68,750 4 68,750 68,800	13,821 10,48 13,834 10,49 13,846 10,51 13,859 10,52
59,800 59,850 59,850 59,900 59,900 59,950 59,950 60,000	11,621 11,634 11,646 11,659	8,286 8,299 8,311 8,324	62,800 62,850 62,850 62,900 62,900 62,950 62,950 63,000	12,371 12,384 12,396 12,409	9,036 9,049 9,061 9,074	65,800 65,850 65,850 65,900 65,900 65,950 65,950 66,000	13,121 9,78 13,134 9,79 13,146 9,81 13,159 9,82	9 68,850 68,900 1 68,900 68,950	13,871 10,53 13,884 10,54 13,896 10,56 13,909 10,57
									Continued on page

If Form 1040EZ, line 6, is—	And you	ı are—	If Form	-	And yo	u are—	If Form line 6, is	1040EZ, s—	And yo	u are—	If Form line 6, is	1040EZ, s—	And yo	u are—
At But least less than		Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
	Your ta	x is—			Your t	ax is—			Your t	ax is—			Your t	ax is—
69,000			72,0	000			75,	000			78,	000		
69,000 69,050	13,921	10,586	72,000	72,050	14,674	11,336	75,000	75,050	15,514	12,086	78,000	78,050	16,354	12,836
69,050 69,100 69,100 69,150	13,934 13,946	10,599 10,611		72,100 72,150	14,688 14,702	11,349 11,361	75,050 75,100	75,100 75,150	15,528 15,542	12,099 12,111	78,050 78,100	78,100 78,150	16,368 16,382	12,849 12,861
69,150 69,200 69,200 69,250	13,959	10,624 10,636		72,200 72,250	14,716 14,730	11,374 11,386	75,150 75,200	75,200 75,250	15,556 15,570	12,124 12,136	78,150 78,200	78,200 78,250	16,396 16,410	12,874 12,886
69,250 69,300	13,984	10,649	72,250	72,300	14,744	11,399	75,250	75,300	15,584	12,149	78,250	78,300	16,424	12,899
69,300 69,350 69,350 69,400	13,996 14,009	10,661 10,674	72,350	72,350 72,400	14,758 14,772	11,411 11,424	75,300 75,350	75,350 75,400	15,598 15,612	12,161 12,174	78,300 78,350	78,350 78,400	16,438 16,452	12,911 12,924
69,400 69,450 69,450 69,500	14,021 14,034	10,686 10,699	72,400 72,450	72,450 72,500	14,786 14,800	11,436 11,449	75,400 75,450	75,450 75,500	15,626 15,640	12,186 12,199	78,400 78,450	78,450 78,500	16,466 16,480	12,936 12,949
69,500 69,550 69,550 69,600	14,046 14,059	10,711 10,724		72,550 72,600	14,814 14,828	11,461 11,474	75,500 75,550	75,550 75,600	15,654 15,668	12,211 12,224	78,500 78,550	78,550 78,600	16,494 16,508	12,961 12,974
69,600 69,650	14,071	10,736	72,600	72,650	14,842	11,486	75,600	75,650	15,682	12,236 12,249	78,600	78,650	16,522 16,536	12,986 12,999
69,650 69,700 69,700 69,750 69,750 69,800	14,084 14,096 14,109	10,749 10,761 10,774		72,700 72,750 72,800	14,856 14,870 14,884	11,499 11,511 11,524	75,650 75,700 75,750	75,700 75,750 75,800	15,696 15,710 15,724	12,249 12,261 12,274	78,650 78,700 78,750	78,700 78,750 78,800	16,536 16,550 16,564	13,011 13,024
69,800 69,850	14,121	10,786	72.800	72.850	14,898	11,536	75,800	75,850	15,738	12,274 12,286 12,299	78,800	78,850	16,578	13,036
69,850 69,900 69,900 69,950	14,134 14,146	10,799 10,811		72,900 72,950	14,912 14,926	11,549 11,561	75,850 75,900	75,900 75,950	15,752 15,766	12,311	78,850 78,900	78,900 78,950	16,592 16,606	13,049 13,061
69,950 70,000	14,159	10,824	· ·	73,000	14,940	11,574		76,000	15,780	12,324	78,950	79,000	16,620	13,074
70,000	44474	10.000	73,0		44.054	11 500		000	45.704	10.000		000	10.004	10.000
70,000 70,050 70,050 70,100	14,171 14,184	10,836 10,849	73,050	73,050 73,100	14,954 14,968	11,586 11,599	76,050	76,050 76,100	15,794 15,808	12,336 12,349	79,000 79,050	79,050 79,100	16,634 16,648	13,086 13,099
70,100 70,150 70,150 70,200	14,196 14,209	10,861 10,874		73,150 73,200	14,982 14,996	11,611 11,624	76,100 76,150	76,150 76,200	15,822 15,836	12,361 12,374	79,100 79,150	79,150 79,200	16,662 16,676	13,111 13,124
70,200 70,250 70,250 70,300	14,221 14,234	10,886 10,899		73,250 73,300	15,010 15,024	11,636 11,649	76,200 76,250	76,250 76,300	15,850 15,864	12,386 12,399	79,200 79,250	79,250 79,300	16,690 16,704	13,136 13,149
70,300 70,350 70,350 70,400	14,246 14,259	10,911 10,924	73,300 73,350	73,350 73,400	15,038 15,052	11,661 11,674	76,300 76,350	76,350 76,400	15,878 15,892	12,411 12,424	79,300 79,350	79,350 79,400	16,718 16,732	13,161 13,174
70,400 70,450	14,271	10,936	73,400	73,450	15,066	11,686	76,400	76,450	15,906	12,436	79,400	79,450	16,746	13,186
70,450 70,500 70,500 70,550	14,284 14,296	10,949 10,961	73,500	73,500 73,550	15,080 15,094	11,699 11,711	76,450 76,500	76,500 76,550	15,920 15,934	12,449 12,461	79,450 79,500	79,500 79,550	16,760 16,774	13,199 13,211
70,550 70,600 70,600 70,650	14,309 14,321	10,974 10,986	73,550 73,600	73,600 73,650	15,108 15,122	11,724 11,736	76,550 76,600	76,600 76,650	15,948 15,962	12,474 12,486	79,550 79,600	79,600 79,650	16,788 16,802	13,224 13,236
70,650 70,700 70,700 70,750	14,334 14,346	10,999 11,011	73,650 73,700	73,700 73,750	15,136 15,150	11,749 11,761	76,650 76,700	76,700 76,750	15,976 15,990	12,499 12,511	79,650 79,700	79,700 79,750	16,816 16,830	13,249 13,261
70,750 70,800 70,800 70,850		11,024 11,036		73,800 73,850	15,164 15,178	11,774 11,786	76,750 76,800	76,800 76,850	16,004 16,018	12,524 12,536	79,750 79,800	79,800 79,850	16,844 16,858	13,274 13,286
70,850 70,900	14,384	11,036 11,049 11,061	73,850	73,900 73,950	15,176 15,192 15,206	11,799	76,850	76,900	16,032	12,536 12,549 12,561	79,850	79,900 79,950	16,872	13,299 13,311
70,900 70,950 70,950 71,000		11,074		74,000	15,220	11,811 11,824	76,950	76,950 77,000	16,046 16,060	12,574	79,900 79,950		16,886 16,900	13,324
71,000			74,0	000			77,	000			80,	000		
71,000 71,050 71,050 71,100	14,421 14,434	11,086 11,099	74,000 74,050	74,050 74,100	15,234 15,248	11,836 11,849	77,000 77,050	77,050 77,100	16,074 16,088	12,586 12,599	80,000 80,050	80,050 80,100	16,914 16,928	13,336 13,349
71,100 71,150 71,150 71,200	14,446	11,111 11,124	74,100	74,150 74,200	15,262 15,276	11,861 11,874	77.100	77,150 77,200	16,102 16,116	12,611 12,624	80,100 80,150	80,150 80,200	16,942 16,956	13,361 13,374
71,200 71,250	14,471	11,136	74,200	74,250	15,290	11,886	77,200	77,250	16,130	12,636	80,200	80,250	16,970	13,386
71,250 71,300 71,300 71,350	14,484	11,149	74,300	74,300 74,350	15,304 15,318	11,899		77,350	16,144 16,158	12,649 12,661	80,250 80,300	80,300 80,350	16,984 16,998	13,399 13,411
71,350 71,400 71,400 71,450	14,521	11,174 11,186	74,400	74,400 74,450	15,332 15,346	11,924 11,936	77,400	77,400 77,450	16,172 16,186	12,674 12,686	80,350 80,400	80,400 80,450	17,012 17,026	13,424 13,436
71,450 71,500 71,500 71,550	14,534	11,199 11,211	74,450	74,500 74,550	15,360 15,374	11,949 11,961	77,450 77,500	77,500	16,200 16,214	12,699 12,711	80,450 80,500	80,500 80,550	17,040 17,054	13,449 13,461
71,550 71,600	14,559	11,224	74,550	74,600	15,388	11,974	77,550	77,600	16,228	12,724	80,550	80,600	17,068	13,474
71,600 71,650 71,650 71,700	14,584	11,236 11,249	74,650	74,650 74,700	15,402 15,416	11,986 11,999	77,600 77,650	77,650 77,700	16,242 16,256	12,736 12,749	80,600 80,650	80,650 80,700	17,082 17,096	13,486 13,499
71,700 71,750 71,750 71,800		11,261 11,274	74,750	74,750 74,800	15,430 15,444	12,011 12,024	77,750	77,750 77,800	16,270 16,284	12,761 12,774	80,700 80,750	80,750 80,800	17,110 17,124	13,511 13,524
71,800 71,850 71,850 71,900	14,621 14,634	11,286 11,299	74,850	74,850 74,900	15,458 15,472	12,036 12,049	77,800 77,850	77,900	16,298 16,312	12,786 12,799	80,800 80,850	80,850 80,900	17,138 17,152	13,536 13,549
71,900 71,950 71,950 72,000	14,646 14,660	11,311 11,324	74,900 74,950	74,950	15,486 15,500	12,061 12,074	77,900	77,950 78,000	16,326 16,340	12,811 12,824	80,900 80,950	80,950	17,166 17,180	13,561 13,574
				•			· ·	•						n page 31

If Form 10 line 6, is—	, i	And yo	u are—	If Form line 6, is	1040 EZ , s—	And yo	u are—	If Form line 6, i	1040EZ, s—	And yo	ou are—	If Form line 6, is	,	And yo	u 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 to	ax is—			Your t	ax is—			Your t	ax is—			Your t	ax is—
81,00	00			84,	000			87,	000			90,0	000		
	31,050	17,194	13,586	84,000	84,050	18,034	14,336		87,050	18,874	15,086	90,000		19,714	15,836
81,100 8	31,100 31,150	17,208 17,222	13,599 13,611	84,050 84,100	84,100 84,150	18,048 18,062	14,349 14,361	87,050 87,100	87,150	18,888 18,902	15,099 15,111	90,050 90,100	90,100 90,150	19,728 19,742	15,849 15,861
	31,200 31,250	17,236 17,250	13,624 13,636	84,150 84,200	84,200 84,250	18,076 18,090	14,374 14,386	87,150 87,200	87,200 87,250	18,916 18,930	15,124 15,136	90,150 90,200	90,200 90,250	19,756 19,770	15,874 15,886
81,250 8	31,300 31,350	17,264 17,278	13,649 13,661	84,250 84,300	84,300 84,350	18,104 18,118	14,399 14,411	87,250 87,300	87,300 87,350	18,944 18,958	15,149 15,161	90,250	90,300 90,350	19,784 19,798	15,899 15,911
81,350	31,400	17,292	13,674	84,350	84,400	18,132	14,424	87,350	87,400	18,972	15,174	90,350	90,400	19,812	15,924
	31,450 31,500	17,306 17,320	13,686 13,699	84,400 84,450	84,450 84,500	18,146 18,160	14,436 14,449	87,400 87,450	87,450 87,500	18,986 19,000	15,186 15,199	90,400 90,450	90,450 90,500	19,826 19,840	15,936 15,949
	31,550 31,600	17,334 17,348	13,711 13,724	84,500 84,550	84,550 84,600	18,174 18,188	14,461 14,474	87,500 87,550	87,550 87,600	19,014 19,028	15,211 15,224	90,500 90,550	90,550 90,600	19,854 19,868	15,961 15,974
	31,650 31,700	17,362 17,376	13,736 13,749	84,600 84,650	84,650 84,700	18,202 18,216	14,486 14,499	87,600 87,650	87,650 87,700	19,042 19,056	15,236 15,249	90,600 90,650	90,650 90,700	19,882 19,896	15,986 15,999
81,700 8	31,750 31,800	17,390 17,404	13,761 13,774	84,700 84,750	84,750 84,800	18,230 18,244	14,511 14,524	87,700 87,750	87,750 87,800	19,070 19,084	15,261 15,274	90,700 90,750	90,750 90,800	19,910 19,924	16,011 16,024
81,800 8	31,850	17,418	13,786	84,800	84,850	18,258	14,536	87,800	87,850	19,098	15,286	90,800	90,850	19,938	16,036
81,900 8	31,900 31,950	17,432 17,446	13,799 13,811	84,850 84,900	84,900 84,950	18,272 18,286	14,549 14,561	87,850 87,900	87,900 87,950	19,112 19,126	15,299 15,311	90,850 90,900	90,900 90,950	19,952 19,966	16,049 16,061
81,950 8 82,0 (17,460	13,824	<u> </u>	85,000 000	18,300	14,574	<u> </u>	88,000	19,140	15,324	90,950	91,000	19,980	16,074
	32,050	17 171	10.000		85,050	18,314	14,586			10.154	15,336			19,994	16,086
82,050 8	32,100	17,474 17,488	13,836 13,849	85,000 85,050	85,100	18,328	14,599	88,000 88,050	88,050 88,100	19,154	15,349	91,000 91,050	91,100	20,008	16,099
82,150	32,150 32,200	17,502 17,516	13,861 13,874	l '	-	18,342 18,356	14,611 14,624	88,100 88,150	88,150 88,200	19,182 19,196	15,361 15,374	91,100 91,150	91,150 91,200	20,022 20,036	16,111 16,124
82,250 8	32,250 32,300	17,530 17,544	13,886 13,899	85,200 85,250	85,250 85,300	18,370 18,384	14,636 14,649	88,200 88,250	88,250 88,300	19,210 19,224	15,386 15,399	91,200 91,250	91,250 91,300	20,050 20,064	16,136 16,149
	32,350 32,400	17,558 17,572	13,911 13,924	85,300 85,350	85,350 85,400	18,398 18,412	14,661 14,674	88,300 88,350	88,350 88,400	19,238 19,252	15,411 15,424	91,300 91,350	91,350 91,400	20,078 20,092	16,161 16,174
	32,450 32,500	17,586 17,600	13,936 13,949	85,400 85,450	85,450 85,500	18,426 18,440	14,686 14,699	88,400 88,450	88,450 88,500	19,266 19,280	15,436 15,449	91,400 91,450	91,450 91,500	20,106 20,120	16,186 16,199
82,500 8	32,550 32,600	17,614 17,628	13,961 13,974	85,500 85,550	85,550 85,600	18,454 18,468	14,711 14,724	88,500 88,550	88,550 88,600	19,294 19,308	15,461 15,474	91,500 91,550	91,550 91,600	20,134 20,148	16,211 16,224
82,600 8	32,650	17,642	13,986	85,600	85,650	18,482	14,736	88,600	88,650	19,322	15,486	91,600	91,650	20,162	16,236
82,700 8	32,700 32,750	17,656 17,670	13,999 14,011	85,650 85,700	85,700 85,750	18,496 18,510	14,749 14,761	88,650 88,700	88,700 88,750	19,336 19,350	15,499 15,511	91,650 91,700	91,700 91,750	20,176 20,190	16,249 16,261
•	32,800 32,850	17,684 17,698	14,024 14,036	85,750 85,800	85,800 85.850	18,524 18,538	14,774 14,786	88,750 88,800	88,800 88,850	19,364 19,378	15,524 15,536	91,750 91,800	91,800 91,850	20,204 20,218	16,274 16,286
	32,900	17,712 17,726	14,049 14,061	85,850 85,900	85,900 85,950	18,552 18,566	14,799 14,811	88,850 88,900	88,900	19,392 19,406	15,549 15,561	91,850 91,900	91,900	20,232 20,246	16,299 16,311
82,950 8	33,000	17,740	14,074		86,000	18,580	14,824	88,950	89,000	19,420	15,574	91,950	92,000	20,260	16,324
83,00					000			· ·	000			92,0			
83,000 8 83,050 8	33.100	17,754 17,768	14,086 14,099	86,050	86,050 86,100	18,594 18,608	14,836 14,849	89,050		19,434 19,448	15,586 15,599	92,050	92,050 92,100	20,274 20,288	16,336 16,349 16,361
83,150	33,150 33,200	17,782 17,796	14,111 14,124	86,100 86,150	86,200	18,622 18,636	14,861 14,874	89,100 89,150	89,200	19,462 19,476	15,611 15,624	92,100 92,150	92,200	20,302 20,316	16,374
83,200 8 83,250 8	33,250 33,300	17,810 17,824	14,136 14,149	86,200 86,250	86,250 86,300	18,650 18,664	14,886 14,899	89,200 89,250	89,250 89,300	19,490 19,504	15,636 15,649	92,200 92,250	92,250 92,300	20,330 20,344	16,386 16,399
83,300 8	33,350 33,400	17,838 17,852	14,161 14,174	86,300 86,350	86,350 86,400	18,678 18,692	14,911 14,924	89,300 89,350	89,350 89,400	19,518 19,532	15,661 15,674	92,300 92,350	92,350 92,400	20,358 20,372	16,411 16,424
83,400 8	33,450 33,500	17,866	14,186	86,400	86,450	18,706	14,936	89,400	89,450	19,546 19,560	15,686	92,400	92,450	20,386 20,400	16,436 16,449
83,500 8	33,550	17,880 17,894	14,199 14,211	86,450 86,500	86,550	18,720 18,734	14,949 14,961	89,450 89,500	89,500 89,550	19,574	15,699 15,711	92,450 92,500	92,550	20,414	16,461
83,600 8	33,600 33,650	17,908 17,922	14,224 14,236	86,550 86,600	86,600 86,650	18,748 18,762	14,974 14,986	89,550 89,600	89,600 89,650	19,588 19,602	15,724 15,736	92,550 92,600	92,600 92,650	20,428 20,442	16,474 16,486
83,650 8 83,700 8	33,700 33,750	17,936 17,950	14,249 14,261	86,650 86,700	86,700 86,750	18,776 18,790	14,999 15,011	89,650 89,700	89,700 89,750	19,616 19,630	15,749 15,761	92,650 92,700	92,700 92,750	20,456 20,470	16,499 16,511
83,750	33,800 33,850	17,964 17,978	14,274	86,750 86,800	86,800 86,850	18,804 18,818	15,024	89,750	89,800	19,644 19,658	15,774 15,786	92,750 92,800	92,800 92,850	20,484 20,498	16,524
83.850 8	33,900 33,950	17,976 17,992 18,006	14,286 14,299 14,311	86,850 86,900	86,900 86,950	18,832 18,846	15,036 15,049	89,800 89,850 89,900	89,900 89,950	19,636 19,672 19,686	15,799	92,850 92,850 92,900	92,900	20,496 20,512 20,526	16,536 16,549
83,950	34,000	18,020	14,311	86,950	87,000	18,860	15,061 15,074	89,950	90,000	19,000	15,811 15,824		93,000	20,540	16,561 16,574
													С	ontinued c	n page 32

2005 10	J4UEZ	Tax Tal	oie—Co	ntinued	<u> </u>						
If Form line 6, is		And you	are—	If Form line 6, is	1040EZ, s—	And yo	u are—	If Form line 6, i	1040EZ, s—	And you	ı are—
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your to	ax is—			Your t	ax is—			Your t	ax is—
93,0	000			96,	000			99,	000		
93,000 93,050 93,100 93,150	93,050 93,100 93,150 93,200	20,554 20,568 20,582 20,596	16,586 16,599 16,611 16,624	96,000 96,050 96,100 96,150	96,050 96,100 96,150 96,200	21,394 21,408 21,422 21,436	17,336 17,349 17,361 17,374	99,000 99,050 99,100 99,150	99,050 99,100 99,150 99,200	22,234 22,248 22,262 22,276	18,086 18,099 18,111 18,124
93,200 93,250 93,300 93,350	93,250 93,300 93,350 93,400	20,610 20,624 20,638 20,652	16,636 16,649 16,661 16,674	96,200 96,250 96,300 96,350	96,250 96,300 96,350 96,400	21,450 21,464 21,478 21,492	17,386 17,399 17,411 17,424	99,200 99,250 99,300 99,350	99,250 99,300 99,350 99,400	22,290 22,304 22,318 22,332	18,136 18,149 18,161 18,174
93,400 93,450 93,500 93,550		20,666 20,680 20,694 20,708	16,686 16,699 16,711 16,724	96,400 96,450 96,500 96,550	96,450 96,500 96,550 96,600	21,506 21,520 21,534 21,548	17,436 17,449 17,461 17,474	99,400 99,450 99,500 99,550	99,450 99,500 99,550 99,600	22,346 22,360 22,374 22,388	18,186 18,199 18,211 18,224
93,600 93,650 93,700 93,750	93,700 93,750 93,800	20,722 20,736 20,750 20,764	16,736 16,749 16,761 16,774	96,600 96,650 96,700 96,750	96,650 96,700 96,750 96,800	21,562 21,576 21,590 21,604	17,486 17,499 17,511 17,524	99,600 99,650 99,700 99,750	99,650 99,700 99,750 99,800	22,402 22,416 22,430 22,444	18,236 18,249 18,261 18,274
93,800 93,850 93,900 93,950	93,850 93,900 93,950 94,000	20,778 20,792 20,806 20,820	16,786 16,799 16,811 16,824	96,800 96,850 96,900 96,950	96,850 96,900 96,950 97,000	21,618 21,632 21,646 21,660	17,536 17,549 17,561 17,574	99,800 99,850 99,900 99,950	99,850 99,900 99,950 100,000	22,458 22,472 22,486 22,500	18,286 18,299 18,311 18,324
94,0	000			97,	000						
		20,834 20,848 20,862 20,876	16,836 16,849 16,861 16,874	97,000 97,050 97,100 97,150	97,050 97,100 97,150 97,200	21,674 21,688 21,702 21,716	17,586 17,599 17,611 17,624				
94,200 94,250 94,300 94,350		20,890 20,904 20,918 20,932	16,886 16,899 16,911 16,924	97,200 97,250 97,300 97,350	97,250 97,300 97,350 97,400	21,730 21,744 21,758 21,772	17,636 17,649 17,661 17,674		\$10	00,000	
94,400 94,450 94,500 94,550 94,600		20,946 20,960 20,974 20,988 21,002	16,936 16,949 16,961 16,974 16,986	97,400 97,450 97,500 97,550 97,600	97,450 97,500 97,550 97,600 97,650	21,786 21,800 21,814 21,828 21,842	17,686 17,699 17,711 17,724 17,736		l t	over— use n 1040	
94,650 94,700 94,750	94,700 94,750 94,800 94,850	21,016 21,030 21,044 21,058	16,999 17,011 17,024 17,036	97,650 97,700 97,750	97,700 97,750	21,856 21,870 21,884 21,898	17,749 17,761 17,774 17,786				/
94,900	94,900 94,950 95,000	21,072 21,086 21,100	17,049 17,061 17,074	97,850	97,900 97,950	21,912 21,926 21,940	17,799 17,811 17,824				
95,0	000			98,	000						
95,050	95,050 95,100 95,150 95,200	21,114 21,128 21,142 21,156	17,086 17,099 17,111 17,124	98,000 98,050 98,100 98,150	98,050 98,100 98,150 98,200	21,954 21,968 21,982 21,996	17,836 17,849 17,861 17,874				
95,200 95,250 95,300 95,350	95,300 95,350	21,170 21,184 21,198 21,212	17,136 17,149 17,161 17,174	98,200 98,250 98,300 98,350	98,250 98,300 98,350 98,400	22,010 22,024 22,038 22,052	17,886 17,899 17,911 17,924				
95,400 95,450 95,500 95,550	95,500 95,550 95,600	21,226 21,240 21,254 21,268	17,186 17,199 17,211 17,224	98,400 98,450 98,500 98,550	98,450 98,500 98,550 98,600	22,066 22,080 22,094 22,108	17,936 17,949 17,961 17,974				
95,600 95,650 95,700 95,750	95,700 95,750 95,800	21,282 21,296 21,310 21,324	17,236 17,249 17,261 17,274	98,600 98,650 98,700 98,750	98,650 98,700 98,750 98,800	22,122 22,136 22,150 22,164	17,986 17,999 18,011 18,024				
95,800 95,850 95,900 95,950		21,338 21,352 21,366 21,380	17,286 17,299 17,311 17,324	98,800 98,850 98,900 98,950	98,850 98,900 98,950 99,000	22,178 22,192 22,206 22,220	18,036 18,049 18,061 18,074				

Major Categories of Federal Income and Outlays for Fiscal Year 2004



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

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

Footnotes for Certain Federal Outlays

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

- 2. **National defense, veterans, and foreign affairs:** About 19% of outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.
- 3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.
- 4. **Social programs:** About 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages on this page exclude undistributed offsetting receipts, which were \$59 billion in fiscal year 2004. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

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Where Do You File?

If an envelope addressed to "Internal Revenue Service Center" came with this booklet, please use it. If you do not have one or if you moved during the year, mail your return to the **Internal Revenue Service Center** shown that applies to you. Envelopes without enough postage will be returned to you by the post office.

	THEN use th	is address if you:
IF you live in	Are not enclosing a check or money order	Are enclosing a check or money order
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Internal Revenue Service Center Atlanta, GA 39901-0014	Internal Revenue Service Center Atlanta, GA 39901-0114
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Internal Revenue Service Center Andover, MA 05501-0014	Internal Revenue Service Center Andover, MA 05501-0114
Connecticut, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, North Dakota, Ohio, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999-0014	Internal Revenue Service Center Kansas City, MO 64999-0114
New Jersey, Pennsylvania	Internal Revenue Service Center Philadelphia, PA 19255-0014	Internal Revenue Service Center Philadelphia, PA 19255-0114
Arkansas, Kansas, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia	Internal Revenue Service Center Austin, TX 73301-0014	Internal Revenue Service Center Austin, TX 73301-0114
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, New Mexico, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center Fresno, CA 93888-0014	Internal Revenue Service Center Fresno, CA 93888-0114
American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, and those filing Form 4563	Internal Revenue Service Center Philadelphia, PA 19255-0215 USA	Internal Revenue Service Center Philadelphia, PA 19255-0215 USA
All APO and FPO addresses, a foreign country: U.S. citizens and those filing Form 2555 or 2555EZ	Internal Revenue Service Center Austin, TX 73301–0215 USA	Internal Revenue Service Center Austin, TX 73301–0215 USA

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

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