

# 1040EZ

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

## INSTRUCTIONS 2010



makes doing your taxes  
faster and easier.



is the fast, safe, and free  
way to prepare and e-file  
your taxes.

See [www.irs.gov/freefile](http://www.irs.gov/freefile).

Get a faster refund, reduce errors, and save paper.  
For more information on **IRS e-file** and Free File,  
see **page 38** or click on **IRS e-file** at [IRS.gov](http://IRS.gov).

### REPAYMENT OF FIRST-TIME HOMEBUYER CREDIT (HOMES BOUGHT IN 2008)

If you claimed the credit for a home you bought  
in 2008, you generally have to begin repaying  
it now.

### MAILING YOUR RETURN

You may be mailing your return to a different  
address this year.

For details on these and other changes, see  
pages 4 and 5.



Department of the Treasury Internal Revenue Service [IRS.gov](http://IRS.gov)

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## A Message From the Commissioner

Dear Taxpayer,

Every year, the IRS works hard to make the process of filing your taxes as quick and easy as possible. Providing quality service is one of our top priorities. It not only reduces the burden on you, but also helps you file an accurate return right from the start.

The best place to get information from the IRS is our website, IRS.gov. In addition to getting your tax questions answered, there's also a very popular feature, "Where's My Refund?," to track the progress of your refund. You can also find informative videos to help you understand your tax obligations on YouTube, at [www.youtube.com/irsvideos](http://www.youtube.com/irsvideos).

I would like to bring to your attention a couple of items that could be of help as you file and pay your taxes this year. A number of federal tax incentives that were enacted in 2009 as part of the American Recovery and Reinvestment Act are still in effect for 2010. These include the American Opportunity Credit and the expanded Earned Income Tax Credit. Make sure you check to see if you qualify for these and other important deductions and credits.

Remember that the fastest and easiest way to get your refund is to *e-file* and use direct deposit. You could receive your refund in as little as 10 days after filing, which can help you pay bills, make some important purchases and maybe put some money aside for savings.

*E-file* has become so popular that seven out of 10 individual taxpayers now *e-file* their return. It's the first choice for about 100 million taxpayers because it's fast, safe, and accurate.

Taxpayers below a certain income level can qualify to use free tax preparation software through the Free File program. Plus, everyone can *e-file* for free using fillable forms available at IRS.gov. So, isn't it time you made the switch to *e-file*?

If you need any more information or have questions about taxes or tax credits, please visit us at IRS.gov or call our toll-free number at 1-800-829-1040. We are here to help you.

Sincerely,



Douglas H. Shulman

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### The IRS Mission

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



Department  
of the  
Treasury

Internal  
Revenue  
Service

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# Introduction

## About These Instructions

We have designed the instructions to make your tax return filing as simple and clear as possible. We did this by arranging the instructions for Form 1040EZ preparation in the most helpful order.

- “Section 2—Filing Requirements” will help you decide if you even have to file.
- “Section 3—Line Instructions for Form 1040EZ” follows the main sections of the form, starting with “Top of the Form” and ending with “Signing Your Return.” Cut-outs from the form connect the instructions visually to the form.
- “Section 4—After You Have Finished” gives you a checklist to help you complete a correct return. Then we give you information about filing the return.
- “Section 6—Getting Tax Help” has topics such as how to get tax help and tax products, getting refund information, and useful tax facts.

## Helpful Hints

**Filing status.** We want you to use the proper filing status as you go through the instructions and tables. You can file as “Single” or “Married filing jointly.”

**Icons.** We use icons throughout the booklet to draw your attention to special information. Here are some key icons:



**IRS e-file.** This alerts you to the many electronic benefits, particularly tax filing, available to you at IRS.gov.



**Tip.** This lets you know about possible tax benefits, helpful actions to take, or sources for additional information.



**Caution.** This tells you about special rules, possible consequences to actions, and areas where you need to take special care to make correct entries.

**Writing in information.** Sometimes we will ask you to make an entry “in the space to the left of line . . .” The following examples (using line 1) will help you make the proper entry:

Income	1 Wages, salaries, and tips. This Attach your Form(s) W-2.	W-2.	1
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Do not make the entry here.

Make the entry here.

## Section 1—Before You Begin

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you may qualify for an increased standard deduction only if you file Form 1040A or 1040. For details, see *Should you use another form* on page 6.

### What’s New for 2010

**Due date of return.** File Form 1040EZ by April 18, 2011. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.

**Earned income credit (EIC).** You may be able to take the EIC if you earned less than \$13,460 (\$18,470 if married filing jointly). See the instructions for lines 9a and 9b that begin on page 13.

**Expired tax benefits.** The following tax benefits have expired.

- The exclusion from income of up to \$2,400 in unemployment compensation. All unemployment compensation you received in 2010 is generally taxable.
- Extra \$3,000 IRA deduction for employees of bankrupt companies.
- Certain tax benefits for Midwestern disaster areas, including the additional exemption amount if you provided housing for a person displaced by the Midwestern storms, tornadoes, or flooding.

**Repayment of first-time homebuyer credit.** If you claimed the first-time homebuyer credit for a home you bought in 2008, you generally must begin repaying it on your 2010 return. In addition, you generally must repay any credit you claimed for 2008 or 2009 if you sold your home in 2010 or the home stopped being your main home in 2010. See Form 5405

for details. If you have to file Form 5405, you must file Form 1040. You cannot file Form 1040EZ.

**Disclosure of information by paid preparers.** If you use a paid preparer to file your return, the preparer is allowed, in some cases, to disclose certain information from your return, such as your name and address, to certain other parties, such as the preparer’s professional liability insurance company or the publisher of a tax newsletter. For details, see Revenue Rulings 2010-4 and 2010-5. You can find Revenue Ruling 2010-4 on page 309 of Internal Revenue Bulletin 2010-4 at [www.irs.gov/irb/2010-4\\_IRB/ar08.html](http://www.irs.gov/irb/2010-4_IRB/ar08.html). You can find Revenue Ruling 2010-5 on page 312 of Internal Revenue Bulletin 2010-4 at [www.irs.gov/irb/2010-4\\_IRB/ar09.html](http://www.irs.gov/irb/2010-4_IRB/ar09.html).

**Preparer e-file mandate.** A new law requires some paid preparers to e-file returns they prepare and file. Your preparer may make you aware of this requirement and the options available to you.

**Mailing your return.** If you are filing a paper return, you may be mailing your return to a different address this year because the IRS has changed the filing location for several areas. See *Where Do You File?* on the last page.

### You May Benefit From Filing Form 1040A or 1040 in 2010

Due to the following tax law changes for 2010, you may benefit from filing Form 1040A or 1040, even if you normally file Form 1040EZ. See the instructions for Form 1040A or 1040, as applicable.

**Earned income credit (EIC).** You may be able to take the EIC if:

- Three or more children lived with you and you earned less than \$43,352 (\$48,362 if married filing jointly),

- Two children lived with you and you earned less than \$40,363 (\$45,373 if married filing jointly), or
- One child lived with you and you earned less than \$35,535 (\$40,545 if married filing jointly).

The maximum adjusted gross income (AGI) you can have and still get the credit also has increased. You may be able to take the credit if your AGI is less than the amount in the above list that applies to you. The maximum investment income you can have and still get the credit is still \$3,100.

**Adoption credit.** The maximum adoption credit has increased to \$13,170. The credit is now refundable and is claimed on Form 1040. See Form 8839.

**First-time homebuyer credit.** You generally cannot claim the credit for a home you bought after April 30, 2010. However, you may be able to claim the credit if you entered into a written binding contract before May 1, 2010, to buy the home before July 1, 2010, and actually bought the home before October 1, 2010. Also, certain members of the Armed Forces and certain other taxpayers have additional time to buy a home and take the credit. See Form 5405.

## 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 making work pay credit and earned income credit may be disallowed, your refund may be delayed, and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect name or SSN, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213.

## Death of a Taxpayer

If a taxpayer died before filing a return for 2010, 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 2010 and you did not remarry in 2010, or if your spouse died in 2011 before filing a return for 2010, you can file a joint return. A joint return should show your spouse's 2010 income before death and your income for all of 2010. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she also must 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 include 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 26) or see Pub. 559.

## 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, the dependency exemption, the child tax credit, and the earned income credit (EIC). But you have to file Form 1040 or Form 1040A to take the child into account to claim these benefits. For details, see Pub. 501 (Pub. 596 for the EIC).

## Section 2—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 2010? If you were born on January 1, 1946, you are considered to be age 65 at the end of 2010.

- Yes.** Use Pub. 501, Exemptions, Standard Deduction, and Filing Information, to find out if you must file a return. If you do, you must use Form 1040A or 1040.
- No.** Use the Filing Requirement Charts on page 7 to see if you must file a return. See the *Tip* below if you have earned income.



*Even if you otherwise do not have to file a return, you should file one to get a refund of any federal income tax withheld. You also should file if you are eligible for the earned income credit or making work pay 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 [IRS.gov](http://IRS.gov) for details.

**Exception for certain children under age 19 or full-time students.** If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2010 or was a full-time student under age 24 at the

end of 2010. To do so, use Forms 1040 and 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 26) or see Form 8814.

A child born on January 1, 1987, is considered to be age 24 at the end of 2010. Do not use Form 8814 for such a child.

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

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

- You were married to a U.S. citizen or resident alien at the end of 2010.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



*Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law, including tax treaty benefits and special rules for students and scholars.*

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## When Should You File?

File Form 1040EZ by **April 18, 2011**. (The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.) If you file after this date, you may have to pay interest and penalties. See *What if You Cannot File on Time?* on page 21 for information on how to get more time to file. There is also information about interest and penalties.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or a contingency operation, you can file later. See Pub. 3 for details.

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## Checklist for Using Form 1040EZ

You can use Form 1040EZ if **all** the items in this checklist apply.

- Your filing status is single or married filing jointly. If you were a nonresident alien at any time in 2010, see *Nonresident aliens* below.
- You do not claim any dependents.
- You do not claim any adjustments to income. Use TeleTax topics 451-453 and 455-458 (see page 26).
- You claim only the earned income credit and the making work pay credit. Use TeleTax topics 601-602, 607-608, and 610-612 (see page 26).
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2010. If you were born on January 1, 1946, you are considered to be age 65 at the end of 2010 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.
- If you earned tips, they are included in boxes 5 and 7 of your Form W-2.
- 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 26).
- You are not a debtor in a chapter 11 bankruptcy case filed after October 16, 2005.
- You do not figure your standard deduction using Schedule L.

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 26) to find out which form to use.

**Nonresident aliens.** If you were a nonresident alien at any time in 2010, 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.

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## Should You Use Another Form?

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. You can claim the retirement savings contributions credit (saver's credit) only on Form 1040A or 1040. Use TeleTax topic 610 (see page 26).

If you purchased a new vehicle after February 16, 2009, you may qualify for an increased standard deduction only if you file Form 1040A or 1040. Similarly, if you suffered personal casualty losses from certain federally declared disasters, you may qualify for the increased standard deduction if you file Form 1040. Use TeleTax topic 551 (see page 26) or the Instructions for Schedule L (Form 1040A or 1040).

**Itemized deductions.** You can itemize deductions only on Form 1040. You would benefit by itemizing if your itemized deductions total more than your standard deduction: \$5,700 for most single people; \$11,400 for most married people filing a joint return. Use TeleTax topic 501 (see page 26). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount on line E of the Worksheet for Line 5 on the back of Form 1040EZ.

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## What Filing Status Can You Use?

**Single.** Use this filing status if any of the following was true on December 31, 2010.

- You never were married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2010, and did not remarry in 2010.

**Married filing jointly.** Use this filing status if any of the following apply.

- You were married at the end of 2010, even if you did not live with your spouse at the end of 2010.
- Your spouse died in 2010 and you did not remarry in 2010.
- You were married at the end of 2010, and your spouse died in 2011 before filing a 2010 return.

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

**Joint and several tax liability.** If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent spouse relief* on page 22.



## Chart A— For Most People

IF your filing status is . . .	AND your gross income* was at least . . .	THEN . . .
Single	\$ 9,350	File a return
Married filing jointly**	\$18,700	File a return

\***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 or from the sale of your main home (even if you can exclude part or all of it).  
 \*\*If you did not live with your spouse at the end of 2010 (or on the date your spouse died) and your gross income was at least \$3,650, you must file a return.

## Chart B— For Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart.



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

File a return if any of the following apply.

- Your **unearned income**<sup>1</sup> was over \$950.
- Your **earned income**<sup>2</sup> was over \$5,700.
- Your **gross income**<sup>3</sup> was more than the **larger** of—
  - \$950, or
  - Your earned income (up to \$5,400) plus \$300.

<sup>1</sup> **Unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust.

<sup>2</sup> **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship or fellowship grants.

<sup>3</sup> **Gross income** is the total of your unearned and earned income.

## 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 2010.

- You received any advance earned income credit payments from your employer. These payments are shown in box 9 of your Form W-2.
- You figure your standard deduction using Schedule L. (But you must use Form 1040 if you claim the additional standard deduction for certain net disaster losses).
- You owe tax from the recapture of an education credit (see **Form 8863**).
- You claim a credit for excess social security and tier 1 RRTA tax withheld.
- You claim a credit for the retirement savings contributions credit (saver's credit) (see **Form 8880**).

You must file a return using Form 1040 if **any** of the following apply for 2010.

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance.
- You had net earnings from self-employment of at least \$400.
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe tax from the recapture of the first-time homebuyer credit (see **Form 5405**).
- You owe tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.

## Where To Report Certain Items From 2010 Forms W-2, 1098, and 1099

 IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit [www.irs.gov/efile](http://www.irs.gov/efile) or see page 38 for details.

<b>Part 1</b>	<b>Items That Can Be Reported on Form 1040EZ</b>	<b>If any federal income tax withheld is shown on the forms in Part 1, include the tax withheld on Form 1040EZ, line 7.</b>
<b>Form</b>	<b>Item and Box in Which It Should Appear</b>	<b>Where To Report on Form 1040EZ</b>
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8)	Line 1 See page 10
1099-G	Unemployment compensation (box 1)	Line 3. See page 11
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Tax-exempt interest (box 8)	Line 2 See the instructions for line 2 beginning on page 10  See the instructions for line 2 beginning on page 10
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID See the instructions on Form 1099-OID
<b>Part 2</b>	<b>Items That May Require Filing Another Form</b>	<b>Other Form</b>
<b>Form</b>	<b>Items That May Require Filing Another Form</b>	<b>Other Form</b>
W-2	Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to a health savings account (box 12, code W) Amount reported in box 12, code R or Z	Must file Form 1040A or 1040 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 claim, but first see the instructions on Form 1098-T
1099-C	Cancelled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-INT	Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6)	See the instructions for line 2 beginning on page 10  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	Early withdrawal penalty (box 3)	Must file Form 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or 1040
1099-SA	Distributions from HSAs and MSAs*	Must file Form 1040

\* This includes distributions from Archer and Medicare Advantage MSAs.



# Section 3—Line Instructions for Form 1040EZ



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

## A Name and Address

Print or type the information in the spaces provided.



*If you filed a joint return for 2009 and you are filing a joint return for 2010 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2009 return.*

**Address change.** 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 the Social Security Administration (SSA) before you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See *Social Security Number (SSN)* on this page for how to contact the SSA. Also see page 5 for details.

**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.

## B Social Security Number (SSN)

An incorrect or missing SSN can increase your tax, reduce your refund, or delay your refund. To apply for an SSN, fill in Form SS-5 and return it, along with the appropriate evidence documents, to the Social Security Administration (SSA). You can get

Form SS-5 online at [www.socialsecurity.gov](http://www.socialsecurity.gov), from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 5 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 takes 6 to 10 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.

## C 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 also can have \$3 go to the fund. If you check a box, your tax or refund will not change.

### Top of the Form

<b>Name, Address, and SSN</b>  See separate instructions  <b>Presidential Election Campaign (see page 9)</b>	P R I N T  C L E A R L Y	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number	
	Home address (number <b>A</b> ) <small>If you have a P.O. box, see instructions.</small>	Apt. no.	▲ Make sure the SSN(s) above are correct ▲	
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
<b>C</b>		Check here if you, or your spouse if a joint return, want \$3 to go to this fund . . . ▶		

**Income (Lines 1 – 6)**

<p><b>Income</b></p> <p><b>Attach Form(s) W-2 here.</b></p> <p>Enclose, but do not attach, any payment.</p> <p>You may be entitled to a larger deduction if you file Form 1040A or 1040. See <i>Before You Begin</i> on page 4.</p>	<b>1</b>	<p>1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.</p>	<b>1</b>
	<b>2</b>	<p>2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.</p>	<b>2</b>
	<b>3</b>	<p>3 Unemployment compensation and Alaska Permanent Fund dividends (see page 11).</p>	<b>3</b>
	<b>4</b>	<p>4 Add lines 1, 2, and 3. This is your <b>adjusted gross income</b>.</p>	<b>4</b>
	<b>5</b>	<p>5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back.</p> <p><input type="checkbox"/> <b>You</b>      <input type="checkbox"/> <b>Spouse</b></p> <p>If no one can claim you (or your spouse if a joint return), enter \$9,350 if <b>single</b>; \$18,700 if <b>married filing jointly</b>. See back for explanation.</p>	<b>5</b>
	<b>6</b>	<p>6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.</p> <p>This is your <b>taxable income</b>.</p>	<b>6</b>

**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 2010, you may receive a Form 1099-G.

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

- Yes.** None of your refund is taxable.
- No.** You may have to report part or all of the refund as income on Form 1040 for 2010.

**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 2010 and the amount of any benefits you repaid in 2010. Use the worksheet on page 11 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.

**Nevada, Washington, and California domestic partners**

A registered domestic partner in Nevada, Washington, or California (or a person in California who is married to a person of the same sex) generally must report half the combined community income earned by the individual and his or her domestic partner (or same-sex spouse). See Pub. 555.

W-2 in box 1. But the following types of income also must be included in the total on line 1.

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,700 in 2010. 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 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They are not included as income in box 1. See Pub. 531 for more details.
- Scholarship and fellowship grants not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. However, if you were a degree candidate, include on line 1 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1.



You must use Form 1040A or 1040 if you received dependent care benefits for 2010. You must use Form 1040 if you received employer-provided adoption benefits for 2010.

**Missing or incorrect form W-2?** Your employer is required to provide or send Form W-2 to you no later than January 31, 2011. If you do not receive it by early February, use TeleTax topic 154 (see page 26) to find out what to do. Even if you do not get a Form W-2, you still must report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

**2 Line 2, Taxable Interest**

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

Include taxable interest from banks, savings and loan associations, credit unions, savings bonds, etc. If interest was credited in 2010 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

**1 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)

2010 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.



For more information on interest received, use TeleTax topic 403 (see page 26).

If you cashed U.S. Series EE or I Savings Bonds in 2010 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 any of the following apply.

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2010 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2010.
- You owned or had authority over one or more foreign financial accounts (such as bank accounts) with a combined value over \$10,000 at any time during 2010.

**Tax-Exempt Interest**

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



**Line 3, Unemployment Compensation and Alaska Permanent Fund Dividends**

**Unemployment compensation.** You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2010. Report this amount on line 3. If married filing jointly, also report on line 3 any unemployment compensation received by your spouse. If you made contributions to a governmental unemployment compensation program, reduce the amount you report on line 3 by those contributions.

If you received an overpayment of unemployment compensation in 2010 and you repaid any of it in 2010, subtract the amount you repaid from the total amount you received. Enter the result on line 3. However, if the result is zero or less, enter -0- on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If, in 2010, you repaid unemployment compensation 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 age 18 or under or a full-time student under age 24 at the end of 2010 if the child's dividends are more than \$1,900. Instead, you must file Form 8615 and Form 1040A or 1040 for the child. You also must use Form 8615 and Form 1040A or 1040 for the child if the child's dividends and taxable interest (line 2) total more than \$1,900. A child born on January 1, 1992, is considered to be age 19 at the end of 2010. A child born on January 1, 1987, is considered to be age 24 at the end of 2010. Do not use Form 8615 for such a child.



**Line 6, Taxable Income**

Your taxable income and filing status will determine the amount of tax you enter on line 11.



Figuring taxable income incorrectly is one of the most common errors on Form 1040EZ. So please take extra care when subtracting line 5 from line 4.

If you received Forms SSA-1099 or RRB-1099 (showing amounts treated as social security) use the worksheet below to determine if you can file Form 1040EZ.

**Worksheet To See if Any of Your Social Security Benefits Are Taxable**

Keep for Your Records



**Before you begin:** ✓ If you are filing a joint return, be sure to include any amounts your spouse received when entering amounts on lines 1, 3, and 4 below.

1. Enter the amount from <b>box 5 of all your Forms SSA-1099 and Forms RRB-1099</b> . . . . .	1.	<input type="text"/>
2. Is the amount on line 1 more than zero?		
<input type="checkbox"/> <b>No.</b> None of your social security benefits are taxable.		
<input type="checkbox"/> <b>Yes.</b> Enter one-half of line 1 . . . . .	2.	<input type="text"/>
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 Form 1040EZ, line 3 above) . . . . .	3.	<input type="text"/>
4. Enter your total interest income, including any tax-exempt interest . . . . .	4.	<input type="text"/>
5. Add lines 2, 3, and 4 . . . . .	5.	<input type="text"/>
6. If you are:		
• Single, enter \$25,000	}	6. <input type="text"/>
• Married filing jointly, enter \$32,000		
7. Is the amount on line 6 less than the amount on line 5?		
<input type="checkbox"/> <b>No.</b> None of your social security or railroad retirement benefits are taxable this year. You can use Form 1040EZ. <b>Do not</b> list your benefits as income.		
<input type="checkbox"/> <b>Yes.</b> Some of your benefits are taxable this year. You <b>must</b> use Form 1040A or 1040.		

**Payments, Credits, and Tax (Lines 7–12)**

<b>Payments, Credits, and Tax</b>	<b>7</b>	Federal income tax withheld from Form(s) W-2 and 1099	<b>7</b>	7
	<b>8</b>	Making work pay credit (see worksheet on back).	<b>8</b>	8
	<b>9a</b>	Earned income credit (EIC) (see page 13).	<b>9</b>	9a
	<b>b</b>	Nontaxable combat pay election.	9b	
	<b>10</b>	Add lines 7, 8, and 9a. These are your <b>total payments and credits</b> .		10 ▶
	<b>11</b>	<b>Tax.</b> Use the amount on <b>line 6</b> above to find your tax in the tax table on pages 27 through 35 of the instructions. Then, enter the tax from the table on this line.	<b>11</b>	11

**7 Line 7, Federal Income Tax Withheld**

Enter the total amount of federal income tax withheld. This should be shown on your 2010 Form(s) W-2 in box 2.

If you received 2010 Form(s) 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.

- You checked the “No” box on line 1a,
- You have a taxable scholarship or fellowship grant not reported on Form W-2 that is included on Form 1040EZ, line 1,
- You received amounts as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan that is included on Form 1040EZ, line 1, or
- You received pay for work done as an inmate in a penal institution that is included on Form 1040EZ, line 1.

**8 Line 8, Making Work Pay Credit**

**Who Can Take the Making Work Pay Credit**

You may be able to take this credit if you have earned income from work. You cannot qualify for this credit if you are a nonresident alien or can be claimed as a dependent on someone else’s tax return. If you are married and claim the credit on a joint return, nobody else is allowed to claim either you or your spouse as a dependent on his or her tax return.

The credit must be reduced if you received a \$250 economic recovery payment during 2010. You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009, but you received social security benefits, supplemental security income (SSI), railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009.

Use the worksheet for line 8 on the back of Form 1040EZ to figure your making work pay credit.

**Social security number.** You (or your spouse if filing jointly) must have a valid social security number on your return to take the credit. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

**Effect of credit on welfare benefits.** Any refund you receive as a result of the credit 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 credit 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 SSI.
- Supplemental Nutrition Assistance Program (food stamps) and low-income housing.

**Instructions for Worksheet for Line 8– Making Work Pay Credit**

**Line 1a.** Complete the Earned Income Worksheet on this page and enter on line 1a the amount you figured using the worksheet if:

**Earned Income Worksheet — Line 1a**

1. Enter the amount from line 1 of Form 1040EZ . . . . .	1.	_____
2. Enter the amount of any taxable scholarship or fellowship grant not reported on a Form W-2 but included on line 1 above. . . . .	2.	_____
3. Enter any amount received as a pension or annuity from a deferred compensation plan or a nongovernmental section 457 plan (enter “DFC” and the amount received in the space to the left of line 1 on Form 1040EZ). This amount may be shown on your Form W-2 in box 11. If you received such an amount but box 11 is blank contact your employer for the amount received as a pension or annuity . . . . .	3.	_____
4. Enter the amount received for work performed while an inmate in a penal institution (enter “PRI” and the amount received in the space to the left of line 1 on Form 1040EZ) . . . . .	4.	_____
5. Add lines 2 through 4 . . . . .	5.	_____
6. Subtract line 5 from line 1 . . . . .	6.	_____
7. Enter the amount of any nontaxable combat pay received. Also enter this amount on line 1b of the Worksheet for Line 8 (on the back of Form 1040EZ). This amount should be shown in box 12 of your Form(s) W-2, with code Q. . . . .	7.	_____
8. Add lines 6 and 7. Enter the result here and on line 1a of the Worksheet for Line 8 (on the back of Form 1040EZ) . . . . .	8.	_____

**Line 1b.** Enter on line 1b the total nontaxable combat pay you (and your spouse if filing jointly) received in 2010. This amount should be shown in Form W-2, box 12, with code Q.

**Line 10.** An economic recovery payment is a \$250 payment sent to you by the U.S. Treasury during 2010 if you did not receive an economic recovery payment in 2009 but you received one of the types of benefits listed on line 10 in November 2008, December 2008, or January 2009. If you file jointly and both you and your spouse received those benefits, you each may have received an economic recovery payment.

9

## Lines 9a and 9b, 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 this page), you may be able to take the credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For details, see Pub. 596.

### To Take the EIC:

- Follow the steps on this page and page 14.
- Complete the worksheet on page 15 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](http://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 14. You also may have to pay penalties.

### Step 1 All Filers

- Is the amount on Form 1040EZ, line 4, less than \$13,460 (\$18,470 if married filing jointly)?
 

**Yes.** Go to question 2.  **No.** You cannot take the credit.

---

- 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 14)?
 

**Yes.** Go to question 3.  **No.** You cannot take the credit. Enter "No" in the space to the left of line 9a.

---

- Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2010? If your spouse died in 2010, see Pub. 596 before you answer.
 

**Yes.** Go to question 4.  **No.** You cannot take the credit.

---

- Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2010? Members of the military stationed outside the United States, see page 14 before you answer.

- Yes.** Go to question 5.  **No.** You cannot take the credit. Enter "No" in the space to the left of line 9a.

- Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2010?
 

**Yes.** You cannot take the credit. Enter "No" in the space to the left of line 9a.  **No.** Go to question 6.

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

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

**AND**

**was...**

Under age 19 at the end of 2010 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2010, a student (see page 14), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (see page 14)

**AND**

Who is not filing a joint return for 2010 or is filing a joint return for 2010 only as a claim for refund (defined on page 14)

**AND**

Who lived with you in the United States for more than half of 2010. If the child did not live with you for the required time, see *Exception to time lived with you* on page 14.



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 26) or see Pub. 596.

- Are you filing a joint return?
 

**Yes.** Skip question 7; go to Step 2 on page 14.  **No.** Go to question 7.

---

- Can you be claimed as a dependent on someone else's 2010 tax return?
 

**Yes.** You cannot take the credit.  **No.** Go to Step 2 on page 14.

**Step 2 Earned Income**

1. Figure earned income:

	Form 1040EZ, line 1 _____		
a. Subtract, if included in line 1, any:			
• Taxable scholarship or fellowship grant not reported on a Form W-2.	}		
• Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown on your Form W-2 in box 11. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.			
• Amount received for work performed while an inmate in a penal institution (enter "PRI" in the space to the left of line 1 on Form 1040EZ).		-	
b. Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040EZ, line 9b. See <i>Combat pay, nontaxable</i> on this page, and the Caution below.		+	



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

**Earned Income =**

2. Is your earned income less than \$13,460 (\$18,470 if married filing jointly)?

- Yes.** Go to Step 3.       **No.** You cannot take the credit.

**Step 3 How To Figure the Credit**

1. Do you want the IRS to figure the credit for you?  
 **Yes.** See *Credit figured by the IRS* on this page.       **No.** Go to the worksheet on page 15.

**Definitions and Special Rules**

(listed in alphabetical order)

**Claim for refund.** A claim for refund is a return filed only to get a refund of withheld income tax or estimated tax paid. A return is not a claim for refund if the making work pay credit, earned income credit, or any other similar refundable credit is claimed on it.

**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 box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse

received nontaxable combat pay, you each can make your own election.

**Credit figured by the IRS.** To have the IRS figure your EIC:

1. Enter "EIC" in the space to the left of line 9a on Form 1040EZ.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040EZ, line 9b. See *Combat pay, nontaxable*, earlier.
3. If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, *who must file*, below.

**Exception to time lived with you.** Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived with you. A child is considered to have lived with you for all of 2010 if the child was born or died in 2010 and your home was this child's home for the entire time he or she was alive in 2010. Special rules apply to members of the military (see *Members of the military* below) or if the child was kidnapped (see Pub. 596).

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

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

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

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

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

**Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2010, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

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

To find out how to get an SSN, see page 9. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?* on page 21.

**Student.** A student is a child who during any part of 5 calendar months of 2010 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or a school offering courses only through the Internet.

**Welfare benefits, effect of credit on.** Any refund you receive as a result of taking the EIC will not be used to determine if you are eligible for the following programs or how much you can receive from them.

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

- Supplemental Nutrition Assistance Program (food stamps) and low-income housing.


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.

**Earned Income Credit (EIC) Worksheet— Lines 9a and 9b**

Keep for Your Records 

1. Enter your earned income from Step 2 on page 14 ..... **1.**

2. Look up the amount on line 1 above in the EIC Table beginning on page 16 to find the credit. Be sure you use the correct column for your filing status (Single or Married filing jointly).  
Enter the credit here ..... **2.**

If line 2 is zero,  You cannot take the credit. Enter "No" in the space to the left of line 9a.

3. Enter the amount from Form 1040EZ, line 4 ..... **3.**

4. Are the amounts on lines 3 and 1 the same?  
 **Yes.** Skip line 5; enter the amount from line 2 on line 6.  
 **No.** Go to line 5.

5. Is the amount on line 3 less than \$7,500 (\$12,500 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 beginning on page 16 to find the credit. Be sure you use the correct column for your filing status (Single or Married filing jointly).  
Enter the credit here ..... **5.**   
 Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

**6. Earned income credit.** Enter this amount on Form 1040EZ, **line 9a** ..... **6.**



*If your EIC for a year after 1996 was reduced or disallowed, see page 14 to find out if you must file Form 8862 to take the credit for 2010.*

# 2010 Earned Income Credit (EIC) Table



This is not a tax table.

Follow the two steps below to find your credit.

Step 1. 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 15.  
 Step 2. Then, read across the column for your filing status (Single or Married filing jointly). Enter the credit from that column on your EIC Worksheet.

If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
		Your credit is -				Your credit is -				Your credit is -				Your credit is -					
\$1	\$50	\$2	\$2	2,500	2,550	193	193	5,000	5,050	384	384	7,500	7,550	454	457	10,000	10,050	263	457
50	100	6	6	2,550	2,600	197	197	5,050	5,100	388	388	7,550	7,600	450	457	10,050	10,100	259	457
100	150	10	10	2,600	2,650	201	201	5,100	5,150	392	392	7,600	7,650	446	457	10,100	10,150	255	457
150	200	13	13	2,650	2,700	205	205	5,150	5,200	396	396	7,650	7,700	443	457	10,150	10,200	251	457
200	250	17	17	2,700	2,750	208	208	5,200	5,250	400	400	7,700	7,750	439	457	10,200	10,250	247	457
250	300	21	21	2,750	2,800	212	212	5,250	5,300	404	404	7,750	7,800	435	457	10,250	10,300	244	457
300	350	25	25	2,800	2,850	216	216	5,300	5,350	407	407	7,800	7,850	431	457	10,300	10,350	240	457
350	400	29	29	2,850	2,900	220	220	5,350	5,400	411	411	7,850	7,900	427	457	10,350	10,400	236	457
400	450	33	33	2,900	2,950	224	224	5,400	5,450	415	415	7,900	7,950	423	457	10,400	10,450	232	457
450	500	36	36	2,950	3,000	228	228	5,450	5,500	419	419	7,950	8,000	420	457	10,450	10,500	228	457
500	550	40	40	3,000	3,050	231	231	5,500	5,550	423	423	8,000	8,050	416	457	10,500	10,550	225	457
550	600	44	44	3,050	3,100	235	235	5,550	5,600	426	426	8,050	8,100	412	457	10,550	10,600	221	457
600	650	48	48	3,100	3,150	239	239	5,600	5,650	430	430	8,100	8,150	408	457	10,600	10,650	217	457
650	700	52	52	3,150	3,200	243	243	5,650	5,700	434	434	8,150	8,200	404	457	10,650	10,700	213	457
700	750	55	55	3,200	3,250	247	247	5,700	5,750	438	438	8,200	8,250	400	457	10,700	10,750	209	457
750	800	59	59	3,250	3,300	251	251	5,750	5,800	442	442	8,250	8,300	397	457	10,750	10,800	205	457
800	850	63	63	3,300	3,350	254	254	5,800	5,850	446	446	8,300	8,350	393	457	10,800	10,850	202	457
850	900	67	67	3,350	3,400	258	258	5,850	5,900	449	449	8,350	8,400	389	457	10,850	10,900	198	457
900	950	71	71	3,400	3,450	262	262	5,900	5,950	453	453	8,400	8,450	385	457	10,900	10,950	194	457
950	1,000	75	75	3,450	3,500	266	266	5,950	6,000	457	457	8,450	8,500	381	457	10,950	11,000	190	457
1,000	1,050	78	78	3,500	3,550	270	270	6,000	6,050	457	457	8,500	8,550	378	457	11,000	11,050	186	457
1,050	1,100	82	82	3,550	3,600	273	273	6,050	6,100	457	457	8,550	8,600	374	457	11,050	11,100	182	457
1,100	1,150	86	86	3,600	3,650	277	277	6,100	6,150	457	457	8,600	8,650	370	457	11,100	11,150	179	457
1,150	1,200	90	90	3,650	3,700	281	281	6,150	6,200	457	457	8,650	8,700	366	457	11,150	11,200	175	457
1,200	1,250	94	94	3,700	3,750	285	285	6,200	6,250	457	457	8,700	8,750	362	457	11,200	11,250	171	457
1,250	1,300	98	98	3,750	3,800	289	289	6,250	6,300	457	457	8,750	8,800	358	457	11,250	11,300	167	457
1,300	1,350	101	101	3,800	3,850	293	293	6,300	6,350	457	457	8,800	8,850	355	457	11,300	11,350	163	457
1,350	1,400	105	105	3,850	3,900	296	296	6,350	6,400	457	457	8,850	8,900	351	457	11,350	11,400	160	457
1,400	1,450	109	109	3,900	3,950	300	300	6,400	6,450	457	457	8,900	8,950	347	457	11,400	11,450	156	457
1,450	1,500	113	113	3,950	4,000	304	304	6,450	6,500	457	457	8,950	9,000	343	457	11,450	11,500	152	457
1,500	1,550	117	117	4,000	4,050	308	308	6,500	6,550	457	457	9,000	9,050	339	457	11,500	11,550	148	457
1,550	1,600	120	120	4,050	4,100	312	312	6,550	6,600	457	457	9,050	9,100	335	457	11,550	11,600	144	457
1,600	1,650	124	124	4,100	4,150	316	316	6,600	6,650	457	457	9,100	9,150	332	457	11,600	11,650	140	457
1,650	1,700	128	128	4,150	4,200	319	319	6,650	6,700	457	457	9,150	9,200	328	457	11,650	11,700	137	457
1,700	1,750	132	132	4,200	4,250	323	323	6,700	6,750	457	457	9,200	9,250	324	457	11,700	11,750	133	457
1,750	1,800	136	136	4,250	4,300	327	327	6,750	6,800	457	457	9,250	9,300	320	457	11,750	11,800	129	457
1,800	1,850	140	140	4,300	4,350	331	331	6,800	6,850	457	457	9,300	9,350	316	457	11,800	11,850	125	457
1,850	1,900	143	143	4,350	4,400	335	335	6,850	6,900	457	457	9,350	9,400	313	457	11,850	11,900	121	457
1,900	1,950	147	147	4,400	4,450	339	339	6,900	6,950	457	457	9,400	9,450	309	457	11,900	11,950	117	457
1,950	2,000	151	151	4,450	4,500	342	342	6,950	7,000	457	457	9,450	9,500	305	457	11,950	12,000	114	457
2,000	2,050	155	155	4,500	4,550	346	346	7,000	7,050	457	457	9,500	9,550	301	457	12,000	12,050	110	457
2,050	2,100	159	159	4,550	4,600	350	350	7,050	7,100	457	457	9,550	9,600	297	457	12,050	12,100	106	457
2,100	2,150	163	163	4,600	4,650	354	354	7,100	7,150	457	457	9,600	9,650	293	457	12,100	12,150	102	457
2,150	2,200	166	166	4,650	4,700	358	358	7,150	7,200	457	457	9,650	9,700	290	457	12,150	12,200	98	457
2,200	2,250	170	170	4,700	4,750	361	361	7,200	7,250	457	457	9,700	9,750	286	457	12,200	12,250	94	457
2,250	2,300	174	174	4,750	4,800	365	365	7,250	7,300	457	457	9,750	9,800	282	457	12,250	12,300	91	457
2,300	2,350	178	178	4,800	4,850	369	369	7,300	7,350	457	457	9,800	9,850	278	457	12,300	12,350	87	457
2,350	2,400	182	182	4,850	4,900	373	373	7,350	7,400	457	457	9,850	9,900	274	457	12,350	12,400	83	457
2,400	2,450	186	186	4,900	4,950	377	377	7,400	7,450	457	457	9,900	9,950	270	457	12,400	12,450	79	457
2,450	2,500	189	189	4,950	5,000	381	381	7,450	7,500	457	457	9,950	10,000	267	457	12,450	12,500	75	457

(Continued on next page)



If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -		If the amount you are looking up from the worksheet is -		And your filing status is -	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your credit is -		Your credit is -		Your credit is -		Your credit is -		Your credit is -		Your credit is -		Your credit is -		Your credit is -	
12,500	12,550	72	455	14,000	14,050	0	340	15,500	15,550	0	225	17,000	17,050	0	111
12,550	12,600	68	451	14,050	14,100	0	336	15,550	15,600	0	221	17,050	17,100	0	107
12,600	12,650	64	447	14,100	14,150	0	332	15,600	15,650	0	218	17,100	17,150	0	103
12,650	12,700	60	443	14,150	14,200	0	329	15,650	15,700	0	214	17,150	17,200	0	99
12,700	12,750	56	439	14,200	14,250	0	325	15,700	15,750	0	210	17,200	17,250	0	95
12,750	12,800	52	436	14,250	14,300	0	321	15,750	15,800	0	206	17,250	17,300	0	91
12,800	12,850	49	432	14,300	14,350	0	317	15,800	15,850	0	202	17,300	17,350	0	88
12,850	12,900	45	428	14,350	14,400	0	313	15,850	15,900	0	199	17,350	17,400	0	84
12,900	12,950	41	424	14,400	14,450	0	309	15,900	15,950	0	195	17,400	17,450	0	80
12,950	13,000	37	420	14,450	14,500	0	306	15,950	16,000	0	191	17,450	17,500	0	76
13,000	13,050	33	417	14,500	14,550	0	302	16,000	16,050	0	187	17,500	17,550	0	72
13,050	13,100	29	413	14,550	14,600	0	298	16,050	16,100	0	183	17,550	17,600	0	68
13,100	13,150	26	409	14,600	14,650	0	294	16,100	16,150	0	179	17,600	17,650	0	65
13,150	13,200	22	405	14,650	14,700	0	290	16,150	16,200	0	176	17,650	17,700	0	61
13,200	13,250	18	401	14,700	14,750	0	286	16,200	16,250	0	172	17,700	17,750	0	57
13,250	13,300	14	397	14,750	14,800	0	283	16,250	16,300	0	168	17,750	17,800	0	53
13,300	13,350	10	394	14,800	14,850	0	279	16,300	16,350	0	164	17,800	17,850	0	49
13,350	13,400	7	390	14,850	14,900	0	275	16,350	16,400	0	160	17,850	17,900	0	46
13,400	13,450	3	386	14,900	14,950	0	271	16,400	16,450	0	156	17,900	17,950	0	42
13,450	13,500	0	382	14,950	15,000	0	267	16,450	16,500	0	153	17,950	18,000	0	38
13,500	13,550	0	378	15,000	15,050	0	264	16,500	16,550	0	149	18,000	18,050	0	34
13,550	13,600	0	374	15,050	15,100	0	260	16,550	16,600	0	145	18,050	18,100	0	30
13,600	13,650	0	371	15,100	15,150	0	256	16,600	16,650	0	141	18,100	18,150	0	26
13,650	13,700	0	367	15,150	15,200	0	252	16,650	16,700	0	137	18,150	18,200	0	23
13,700	13,750	0	363	15,200	15,250	0	248	16,700	16,750	0	133	18,200	18,250	0	19
13,750	13,800	0	359	15,250	15,300	0	244	16,750	16,800	0	130	18,250	18,300	0	15
13,800	13,850	0	355	15,300	15,350	0	241	16,800	16,850	0	126	18,300	18,350	0	11
13,850	13,900	0	352	15,350	15,400	0	237	16,850	16,900	0	122	18,350	18,400	0	7
13,900	13,950	0	348	15,400	15,450	0	233	16,900	16,950	0	118	18,400	18,450	0	3
13,950	14,000	0	344	15,450	15,500	0	229	16,950	17,000	0	114	18,450	18,470	0	1

**Line 10**

Add lines 7, 8, and 9a. Enter the total on line 10.

**Amount paid with request for extension of time to file.**

If you filed Form 4868 to get an automatic extension of time to file, include in the total on line 10 any amount you paid with that form or by electronic funds withdrawal, or credit or debit card. If you paid by credit or debit card, do not include on line 10 the convenience fee you were charged. To the left of line 10, enter "Form 4868" and show the amount paid.



*You may be able to deduct any credit or debit card convenience fees on your 2011 tax return, but you must file Form 1040 to do so.*

11 **Line 11, 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 27.

**Refund**

If line 12a is under \$1, we will send the refund only on written request.

If you want to check the status of your refund, see page 25. Before checking the status of your refund, please wait at least 72 hours after the IRS acknowledges receipt of your e-filed return (3 to 4 weeks after you mail a paper return) to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).



*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 2011 on page 22.*

**Refund Offset**

If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the refund on line 12a 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 you owe the debt to.

**Injured spouse.** If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 12a 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 26) or see Form 8379.

**Lines 12a Through 12d**

*Simple. Safe. Secure.*

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

If you want us to directly deposit the amount shown on line 12a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 12b through 12d (if you want your refund deposited to only one account), or
- Check the box on line 12a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 12a. Draw a line through the boxes on lines 12b and 12d. We will send you a check instead.

**Why Use Direct Deposit?**

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.



*If you file a joint return and check the box on line 12a and attach Form 8888 or fill in lines 12b through 12d, your spouse may get at least part of the refund.*

**IRA.** You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2010). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2010 return during 2011 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2011. If you designate your deposit to be for 2010, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2010.



*You and your spouse each may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of 2010) to a traditional IRA or Roth IRA for 2010. The limit for 2011 is also \$5,000 (\$6,000 if age 50 or older at the end of 2011). You may owe a penalty if your contributions exceed these limits.*

For more information on IRAs, see Pub. 590.

**TreasuryDirect®.** You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to [www.treasurydirect.gov](http://www.treasurydirect.gov).

**Form 8888.** You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

**Line 12a**

You cannot file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

**Line 12b**

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 250250025. Henry and Naomi Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 12b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

**Line 12c**

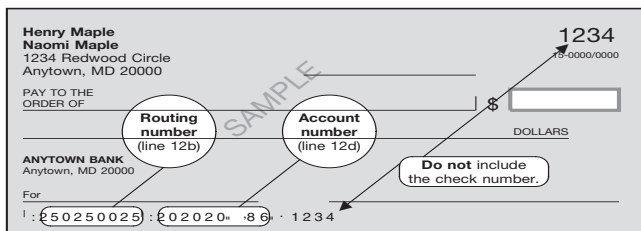
Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the "Savings" box.

**Line 12d**

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

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

**Sample Check— Lines 12b Through 12d**



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

**Reasons Your Direct Deposit Request May Be Rejected**

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- Any numbers or letters on lines 12b through 12d are crossed out or whited out.
- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.
- You request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).
- You file your 2010 return after December 31, 2011.



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

**Amount You Owe**



IRS e-file offers you the electronic payment option of electronic funds withdrawal (EFW). EFW can be used to pay your current year balance due and can be used to make up to four estimated tax payments. If you are filing early, you can schedule your payment for withdrawal from your account on a future date, up to and including April 18, 2011. If you file your return after April 18, 2011, you can include interest and penalty in your payment. Visit [www.irs.gov/e-pay](http://www.irs.gov/e-pay) for details.

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

**Line 13, Amount You Owe**



To save interest and penalties, pay your taxes in full by April 18, 2011. You do not have to pay if line 13 is under \$1.

If you are not using EFW or EFTPS, you have four other ways to pay.

**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 due. Do not attach the payment to your return. Do not send cash. Write "2010 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 <sup>XX</sup>/<sub>100</sub>").

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment. Although you do not have to use Form 1040-V, doing so allows us to process your payment more accurately and efficiently.

**Pay by credit or debit card.** For information on paying your taxes with a credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4V, or (c) make estimated tax payments for 2011. See Income tax withholding and estimated tax payments for 2011 on page 22.

**What if You Cannot Pay?**

If you cannot pay the full amount shown on line 13 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

**Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments.

Generally, you can have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 18, 2011. You also must pay a

fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [IRS.gov](http://IRS.gov), click on "I Need To" and select "Set Up a Payment Agreement." If you use Form 9465, you should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

**Extension of time to pay.** If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 18, 2011. An extension generally will not be granted for more than 6 months. If you pay after April 18, 2011, you will be charged interest on the tax not paid by April 15, 2011. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

### Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 13 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 11 minus the amounts on lines 8 and 9a. 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 2009 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 2009 return and you were a U.S. citizen or resident for all of 2009, or
2. Line 7 on your 2010 return is at least as much as the tax shown on your 2009 return.

### Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2010 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area 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).

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 also are 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 2011 tax return. This is April 17, 2012, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

### Signing Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse also must sign. If

your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a taxpayer* on page 5.

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

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

**Paid preparer must sign your return.** Generally, anyone you pay to prepare your return must sign it and include their preparer tax identification number (PTIN) 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!

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

**Self-Select PIN.** The Self-Select PIN method allows you to create your own PIN. If you are married, you and your spouse each will need to create a PIN and enter these PINs as your electronic signatures.

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2009 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2009 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2009 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2009 return.) You also will 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 use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2010.*



*If you cannot locate your prior year AGI or prior year PIN, use the Electronic Filing PIN Request. This can be found at [IRS.gov](http://IRS.gov). Click on "Electronic Filing PIN Request" under "Online Services." Or you can call 1-866-704-7388.*

**Practitioner PIN.** The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

**Form 8453.** You must send in a paper Form 8453 if you are attaching or filing Form 2848 (for an electronic return signed by an agent).

For more details, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on "Individual Taxpayers."

## Section 4—After You Have Finished

### Return Checklist

This checklist can help you file a correct return. Mistakes can delay your refund or result in notices being sent to you.

#### Did you:

- 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.
- Use the amount from line 6, and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 11.
- Go through the three steps on pages 13 and 14, if you thought you could take the EIC? If you could take the EIC, did you take special care to use the proper filing status column in the EIC Table?
- 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?
- 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') 2010 return? Did you check the box even if that person chooses not to claim you (or your spouse)? Did you leave the boxes blank if no one can claim you (or your spouse) as a dependent?
- Enter an amount on line 5? If you checked any of the boxes, did you use the worksheet on the back of Form 1040EZ to figure the amount to enter? If you did not check any of the boxes, did you enter \$9,350 if single; \$18,700 if married filing jointly?
- Sign and date Form 1040EZ and enter your occupation(s)?
- Include your apartment number in your address if you live in an apartment?
- Attach your Form(s) W-2 to the left margin of Form 1040EZ?
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 13 on page 19 for details.
- File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

### Filing the Return

#### Due Date

File Form 1040EZ by *April 18, 2011*. (The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.) If you file after this date, you may have to pay interest and penalties, discussed later on this page.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or a contingency operation, you can file later. See Pub. 3 for details.

#### What if You Cannot File on Time?

If you cannot file on time, you can get an automatic 6-month extension (to October 17, 2011) if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 18, 2011. If you make a payment with your extension request, see the instructions for line 10 on page 18.

### What if You File or Pay Late?

We can charge you interest and penalties on the amount you owe.

**Interest.** We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

#### Penalties

**Late filing.** 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, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

**Late payment of tax.** 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. This penalty is in addition to interest charges on late payments.

**Frivolous return.** In addition to any other penalties, there is a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609 available at [www.irs.gov/irb/2010-17\\_IRB/ar13.html](http://www.irs.gov/irb/2010-17_IRB/ar13.html).

**Are there other penalties?** Yes. There are penalties for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. There may be criminal penalties for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details.

### Where Do You File?

See the last page.

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

- DHL Express (DHL): DHL Same Day Service.
- 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.



*Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

## Section 5—General Information

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

### Income tax withholding and estimated tax payments for 2011.

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 2011 pay. For details on how to complete Form W-4, see Pub. 919. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.



*You can use the IRS Withholding Calculator at [www.irs.gov/individuals](http://www.irs.gov/individuals), instead of Pub. 919 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.*

In general, you do not have to make estimated tax payments if you expect that your 2011 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 4535.

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

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

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

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

Visit [IRS.gov](http://IRS.gov) and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

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

**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 \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally 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 4506T-EZ, or call us. See page 24 for the number.

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

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

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 (see page 26) or visit [IRS.gov](http://IRS.gov) and click on "Individuals" for help in filing those returns. Send the returns to the address that applies to you in the latest Form 1040EZ instructions. For example, if you are filing a 2007 return in 2011, use the address on the last page of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

**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. You also may qualify for relief if you were a married resident of a community property state but did not file a joint return and are now liable for an underpaid or understated tax. To request relief, you generally must file Form 8857 no later than 2 years after the date on which the IRS first

attempted to collect the tax from you. Do not file Form 8857 with your Form 1040EZ. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

**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. Do not add your gift to any tax you may owe. See page 19 for details on how to pay any tax you owe.



*You may be able to deduct this gift on your 2011 tax return.*

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## The Taxpayer Advocate Service Is Here To Help

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated equally and fairly, and that you know and understand your rights. We offer free help to guide you through the often confusing process of resolving tax problems that you have not been able to solve on your own. The worst thing you can do is nothing at all!

First, try to resolve your problem on your own. But, if you cannot do so, then come to us. TAS can help if:

- Your problem with the IRS is causing financial difficulties or hardship for you or your family.
- You have tried repeatedly to contact the IRS, but no one has responded.
- The IRS has not responded to you by the date promised.

When you come to the TAS for help, you will be assigned to one advocate who will be with you at every turn. Your advocate will listen to you, help you understand what needs to be done, and stay with you until your problem is resolved. We have offices in every state, and our advocates are all experienced with the IRS, so we know how to cut through the red

tape. TAS can help you work out an alternative payment plan. We'll make sure the right people hear your case, and that they act upon it.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at [www.taxtoolkit.irs.gov](http://www.taxtoolkit.irs.gov) is a first step toward understanding what your rights are. You can get updates on hot tax topics by visiting our YouTube channel at [www.youtube.com/tasnta](http://www.youtube.com/tasnta) and our Facebook page at [www.facebook.com/YourVoiceAtIRS](http://www.facebook.com/YourVoiceAtIRS), or by following our tweets at [www.twitter.com/YourVoiceAtIRS](http://www.twitter.com/YourVoiceAtIRS).

If you think TAS might be able to help you, you can call your local advocate, whose number is in your phone book; in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS; and on our website at [www.irs.gov/advocate](http://www.irs.gov/advocate). You can also call our toll-free number at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

## Low Income Taxpayer Clinics (LITCs)

The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or a small fee. If an individual's native language is not English, some clinics can provide information in certain other languages about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at IRS.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

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## Suggestions for Improving the IRS (Taxpayer Advocacy Panel)

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at [www.improveirs.org](http://www.improveirs.org) or call 1-888-912-1227 (toll-free).

## Section 6—Getting Tax Help



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



### Internet

You can access IRS.gov 24 hours a day, 7 days a week.

**Online services and help.** Go to IRS.gov to obtain information on:

- **Free File**—Use free tax software to prepare and e-file your tax return at [www.irs.gov/freefile](http://www.irs.gov/freefile).
- **Interactive Tax Assistant**—Provides answers to a limited number of tax law questions using a probe and response process.
- **Online Services**—Conduct business with the IRS electronically.
- **Taxpayer Advocate Service**—Helps taxpayers resolve problems with the IRS.
- **Where's My Refund**—Your refund status anytime from anywhere.
- **Free Tax Return Preparation**—Free tax assistance and preparation.
- **Recent Tax Changes**—Highlights on newly enacted tax law.
- **Innocent Spouses**—Tax information for innocent spouses.
- **Disaster Tax Relief**—Tax relief provisions for disaster situations.
- **Identity Theft and Your Tax Records**—Safeguard your identity and tax records.
- **Online Payment Agreement (OPA) Application**—Online agreements.
- **Applying for Offers in Compromise**—Information on offers in compromise.

If you do not see the link you need, use the search box.



### Phone

If you cannot find the answer to your questions in these instructions or online, please call us for assistance. See "Calling Us" next.

### Calling Us

There is live and recorded tax help available. You will not be charged for the call unless your phone company charges you for toll-free calls. Live tax help is available Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. Recorded tax help is available anytime.



If you want to check the status of your 2010 refund, see Refund Information on page 25.

### Live Tax Help

**Making the call.** Call 1-800-829-1040 (TTY/TDD 1-800-829-4059). Our menu allows you to speak your responses or use your keypad to select a menu option. Follow the voice prompts.

**Information we may need.** We 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 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: (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.** We use several methods to evaluate our telephone service. For quality assurance purposes only, we may record telephone calls. A random sample of recorded calls is selected for review. We may also listen to live calls in progress. Finally, we randomly select customers for participation in a customer satisfaction survey.

**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.

### Ordering Tax Products

Call 1-800-TAX-FORM (1-800-829-3676). Receive your order within 10 working days.

### National Taxpayer Advocate Helpline

Call 1-877-777-4778.

## Other Ways To Get Help

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

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

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics. This is an online version of the TeleTax topics listed on page 26.

**Interactive tax assistance (ITA).** The ITA provides answers to a limited number of tax law questions using a probe and response process. You can access the ITA at [www.irs.gov/ita](http://www.irs.gov/ita).

**Free help with your return.** Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test.

**Volunteer Income Tax Assistance (VITA).** The VITA program is designed to help low-income taxpayers.



**Tax Counseling for the Elderly (TCE).** The TCE program is designed to assist taxpayers age 60 or older with their tax return preparation.

**VITA/TCE sites.** VITA/TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Free electronic filing is offered by IRS-authorized *e-file* providers at many of the VITA/TCE locations nationwide. Volunteers will help you with claiming the credits and deductions you may be entitled to.

**Members of the military.** If you are a member of the military, you also can get assistance on military tax benefits, such as combat zone tax benefits, at an office within your installation.

**Further information.** For more information on these programs, go to [IRS.gov](http://IRS.gov) and enter keyword "VITA" in the search box. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at [www.aarp.org/money/tax-aid](http://www.aarp.org/money/tax-aid) or call 1-888-227-7669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2009 tax return (if available), all your Forms W-2, 1099, and 1098 for 2010, and any other information about your 2010 income and expenses.

**Everyday tax solutions.** You can get face-to-face help solving tax problems every business day in our Taxpayer Assistance Centers. An employee can explain our 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](http://www.irs.gov/localcontacts) or look in the phone book under "United States Government, Internal Revenue Service."

**IRS Videos.** The IRS Video portal [www.IRSvideos.gov](http://www.IRSvideos.gov) contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

**Help for people with disabilities.** The TTY/TDD number for telephone help is 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

**Tax services in other languages.** To better serve taxpayers whose native language is not English, we have products and services in various languages.

For Spanish speaking taxpayers, we have:

- Spanish Publication 17, El Impuesto Federal sobre los Ingresos, and
- [www.irs.gov/espanol](http://www.irs.gov/espanol).

We also offer a Basic Tax Responsibilities CD/DVD in the following languages.

- Spanish.
- Chinese.
- Vietnamese.
- Korean.
- Russian.

To get a copy of this CD/DVD, call the National Distribution Center at 1-800-829-3676 and ask for Pub. 4580 in your language.



The IRS Taxpayer Assistance Centers provide over-the-phone interpreter assistance in more than 170 different languages. To find the number, see Everyday tax solutions above.



### Walk-In

Pick up some of the most requested tax products at many IRS offices, post offices, and libraries. Also, some grocery stores, copy centers, city and county government offices, and credit unions have reproducible tax products available to photocopy or print from a DVD.



### Mail

Order tax products from:

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

Receive your order within 10 working days after your request is received.



### DVD

Buy IRS Publication 1796 (IRS Tax Products DVD). The DVD is released twice during the year. The first release will ship early January 2011 and the final release will ship early March 2011.

Get the DVD by Internet or phone. Buy it from:

- National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) (or 1-877-233-6767)
- Government Printing Office (GPO) at <http://bookstore.gpo.gov> (search for Pub. 1796) (or 202-512-1800 and press option 2 for publication sales).

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## Refund Information

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### where's my refund?

You can go online to check the status of your refund 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



Go to [IRS.gov](http://IRS.gov) and click on *Where's My Refund*. Have a copy of your tax return handy. You will need to provide the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.



*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.*

If you do not have Internet access, call:

- 1-800-829-1954 during the hours shown on page 24 under *Calling Us*, or
- 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

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).

Refund information also is available in Spanish at [www.irs.gov/espanol](http://www.irs.gov/espanol) and the phone numbers listed above.

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## Recorded Tax Help (TeleTax)

**TeleTax** is a wide-ranging directory of recorded tax information that is available anytime. A complete list of topics is on page 26.

Select the number of the topic you want to hear. Then, call **1-800-829-4477**. Be ready to take notes.

**TeleTax topics by Internet.** TeleTax topics are also available at [www.irs.gov/taxtopics](http://www.irs.gov/taxtopics).

<b>TeleTax Topics</b>		<b>Topic No.</b>	<b>Subject</b>	<b>Topic No.</b>	<b>Subject</b>	<b>Topic No.</b>	<b>Subject</b>
Call 1-800-829-4477 All topics are available in Spanish.		425	Passive activities— Losses and credits	607	Adoption credit	760	FICA tax refunds for medical residents— Employee claims
		427	Stock options	608	Excess social security and RRTA tax withheld	761	Tips—Withholding and reporting
		429	Traders in securities (information for Form 1040 filers)	610	Retirement savings contributions credit	762	Independent contractor vs. employee
		430	Exchange of policyholder interest for stock	611	First-time homebuyer credit—Purchases made in 2008	763	The “Affordable Care Act” of 2010 offers employers new tax deductions and credits
		431	Canceled debt— Is it taxable or not?	612	First-time homebuyer credit— Purchases made in 2009 and 2010	<b>Electronic Media Filers— 1099 Series and Related Information Returns</b>	
		<b>General Information</b>		<b>IRS Notices</b>		801	Who must file electronically
		254	How to choose a tax return preparer	415	Notices— What to do	802	Applications, forms, and information
		255	Self-select PIN signature method for online registration	416	Notice of underreported income— CP 2000	803	Waivers and extensions
		<b>Adjustments to Income</b>		417	IRS notices and bills, penalties, and interest charges	804	Test files and combined federal and state filing
		301	When, where, and how to file	418		805	Electronic filing of information returns
		303	Checklist of common errors when preparing your tax return	<b>Basis of Assets, Depreciation, and Sale of Assets</b>		<b>Tax Information for Aliens and U.S. Citizens Living Abroad</b>	
		304	Extension of time to file your tax return	701	Sale of your home	851	Resident and nonresident aliens
		305	Recordkeeping	703	Basis of assets	856	Foreign tax credit
		306	Penalty for underpayment of estimated tax	704	Depreciation	857	Individual taxpayer identification number (ITIN)— Form W-7
		307	Backup withholding	705	Installment sales	858	Alien tax clearance
		308	Amended returns	<b>Employer Tax Information</b>		<b>Tax Information for Residents of Puerto Rico (in Spanish only)</b>	
		309	Roth IRA contributions	751	Social security and Medicare withholding rates	901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
		310	Coverdell education savings accounts	752	Form W-2— Where, when, and how to file	902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
		311	Power of attorney information	753	Form W-4— Employee’s Withholding Allowance Certificate	903	Federal employment tax in Puerto Rico
		312	Disclosure authorizations	754	Form W-5— Advance earned income credit	904	Tax assistance for residents of Puerto Rico
		313	Qualified tuition programs (QTPs)	755	Employer identification number (EIN)— How to apply		
		<b>Which Forms to File</b>		756	Employment taxes for household employees		
		352	Which form— 1040, 1040A, or 1040EZ?	757	Forms 941 and 944— Deposit requirements		
		356	Decedents	758	Form 941— Employer’s Quarterly Federal Tax Return and Form 944— Employer’s Annual Federal Tax Return		
		<b>Types of Income</b>		759	A new tax exemption and business credit are available for qualified employers under the HIRE Act of 2010		
		401	Wages and salaries	<b>Tax Computation</b>			
		403	Interest received	551	Standard deduction		
		404	Dividends	552	Tax and credits figured by the IRS		
		407	Business income	553	Tax on a child’s investment income		
		409	Capital gains and losses	554	Self-employment tax		
		410	Pensions and annuities	556	Alternative minimum tax		
		411	Pensions— The general rule and the simplified method	557	Tax on early distributions from traditional and Roth IRAs		
		412	Lump-sum distributions	558	Tax on early distributions from retirement plans		
		413	Rollovers from retirement plans	<b>Tax Credits</b>			
		414	Rental income and expenses	601	Earned income credit (EIC)		
		415	Renting residential and vacation property	602	Child and dependent care credit		
		416	Farming and fishing income				
		417	Earnings for clergy				
		418	Unemployment compensation				
		419	Gambling income and expenses				
		420	Bartering income				
		421	Scholarship and fellowship grants				
		423	Social security and equivalent railroad retirement benefits				
		424	401(k) plans				
		<b>Collection</b>					
		201	The collection process				
		202	Tax payment options				
		203	Failure to pay child support and federal nontax and state income tax obligations				
		204	Offers in compromise				
		205	Innocent spouse relief (and separation of liability and equitable relief)				
		206	Dishonored payments				
		<b>Alternative Filing Methods</b>					
		253	Substitute tax forms				
						<b>Topic numbers are effective January 1, 2011.</b>	

# 2010 Tax Table

**Example.** Mr. Brown is single. His **taxable income** on line 6 of Form 1040EZ is \$26,250. He follows two easy steps to figure his tax: **1.** He finds the \$26,250-26,300 taxable income line. **2.** He finds the Single filing status column and reads down the column. The **tax** amount shown where the taxable income line and the filing status line meet is \$3,523. He enters this amount on line 11 of Form 1040EZ. →

At least	But less than	Single	Married filing jointly
26,200	26,250	3,515	3,096
26,250	26,300	3,523	3,104
26,300	26,350	3,530	3,111
26,350	26,400	3,538	3,119

If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is -		Your tax is -		Your tax is -		Your tax is -		Your tax is -		Your tax is -		Your tax is -		Your tax is -	
0	5	0	0	1,500	1,525	151	151	3,000	3,050	303	303	6,000	6,050	603	603
5	15	1	1	1,525	1,550	154	154	3,050	3,100	308	308	6,050	6,100	608	608
15	25	2	2	1,550	1,575	156	156	3,100	3,150	313	313	6,100	6,150	613	613
25	50	4	4	1,575	1,600	159	159	3,150	3,200	318	318	6,150	6,200	618	618
50	75	6	6	1,600	1,625	161	161	3,200	3,250	323	323	6,200	6,250	623	623
75	100	9	9	1,625	1,650	164	164	3,250	3,300	328	328	6,250	6,300	628	628
100	125	11	11	1,650	1,675	166	166	3,300	3,350	333	333	6,300	6,350	633	633
125	150	14	14	1,675	1,700	169	169	3,350	3,400	338	338	6,350	6,400	638	638
150	175	16	16	1,700	1,725	171	171	3,400	3,450	343	343	6,400	6,450	643	643
175	200	19	19	1,725	1,750	174	174	3,450	3,500	348	348	6,450	6,500	648	648
200	225	21	21	1,750	1,775	176	176	3,500	3,550	353	353	6,500	6,550	653	653
225	250	24	24	1,775	1,800	179	179	3,550	3,600	358	358	6,550	6,600	658	658
250	275	26	26	1,800	1,825	181	181	3,600	3,650	363	363	6,600	6,650	663	663
275	300	29	29	1,825	1,850	184	184	3,650	3,700	368	368	6,650	6,700	668	668
300	325	31	31	1,850	1,875	186	186	3,700	3,750	373	373	6,700	6,750	673	673
325	350	34	34	1,875	1,900	189	189	3,750	3,800	378	378	6,750	6,800	678	678
350	375	36	36	1,900	1,925	191	191	3,800	3,850	383	383	6,800	6,850	683	683
375	400	39	39	1,925	1,950	194	194	3,850	3,900	388	388	6,850	6,900	688	688
400	425	41	41	1,950	1,975	196	196	3,900	3,950	393	393	6,900	6,950	693	693
425	450	44	44	1,975	2,000	199	199	3,950	4,000	398	398	6,950	7,000	698	698
450	475	46	46	<b>2,000</b>				<b>4,000</b>				<b>7,000</b>			
475	500	49	49	2,000	2,025	201	201	4,000	4,050	403	403	7,000	7,050	703	703
500	525	51	51	2,025	2,050	204	204	4,050	4,100	408	408	7,050	7,100	708	708
525	550	54	54	2,050	2,075	206	206	4,100	4,150	413	413	7,100	7,150	713	713
550	575	56	56	2,075	2,100	209	209	4,150	4,200	418	418	7,150	7,200	718	718
575	600	59	59	2,100	2,125	211	211	4,200	4,250	423	423	7,200	7,250	723	723
600	625	61	61	2,125	2,150	214	214	4,250	4,300	428	428	7,250	7,300	728	728
625	650	64	64	2,150	2,175	216	216	4,300	4,350	433	433	7,300	7,350	733	733
650	675	66	66	2,175	2,200	219	219	4,350	4,400	438	438	7,350	7,400	738	738
675	700	69	69	2,200	2,225	221	221	4,400	4,450	443	443	7,400	7,450	743	743
700	725	71	71	2,225	2,250	224	224	4,450	4,500	448	448	7,450	7,500	748	748
725	750	74	74	2,250	2,275	226	226	4,500	4,550	453	453	7,500	7,550	753	753
750	775	76	76	2,275	2,300	229	229	4,550	4,600	458	458	7,550	7,600	758	758
775	800	79	79	2,300	2,325	231	231	4,600	4,650	463	463	7,600	7,650	763	763
800	825	81	81	2,325	2,350	234	234	4,650	4,700	468	468	7,650	7,700	768	768
825	850	84	84	2,350	2,375	236	236	4,700	4,750	473	473	7,700	7,750	773	773
850	875	86	86	2,375	2,400	239	239	4,750	4,800	478	478	7,750	7,800	778	778
875	900	89	89	2,400	2,425	241	241	4,800	4,850	483	483	7,800	7,850	783	783
900	925	91	91	2,425	2,450	244	244	4,850	4,900	488	488	7,850	7,900	788	788
925	950	94	94	2,450	2,475	246	246	4,900	4,950	493	493	7,900	7,950	793	793
950	975	96	96	2,475	2,500	249	249	4,950	5,000	498	498	7,950	8,000	798	798
975	1,000	99	99	2,500	2,525	251	251	<b>5,000</b>				<b>8,000</b>			
<b>1,000</b>				2,525	2,550	254	254	5,000	5,050	503	503	8,000	8,050	803	803
1,000	1,025	101	101	2,550	2,575	256	256	5,050	5,100	508	508	8,050	8,100	808	808
1,025	1,050	104	104	2,575	2,600	259	259	5,100	5,150	513	513	8,100	8,150	813	813
1,050	1,075	106	106	2,600	2,625	261	261	5,150	5,200	518	518	8,150	8,200	818	818
1,075	1,100	109	109	2,625	2,650	264	264	5,200	5,250	523	523	8,200	8,250	823	823
1,100	1,125	111	111	2,650	2,675	266	266	5,250	5,300	528	528	8,250	8,300	828	828
1,125	1,150	114	114	2,675	2,700	269	269	5,300	5,350	533	533	8,300	8,350	833	833
1,150	1,175	116	116	2,700	2,725	271	271	5,350	5,400	538	538	8,350	8,400	838	838
1,175	1,200	119	119	2,725	2,750	274	274	5,400	5,450	543	543	8,400	8,450	843	843
1,200	1,225	121	121	2,750	2,775	276	276	5,450	5,500	548	548	8,450	8,500	848	848
1,225	1,250	124	124	2,775	2,800	279	279	5,500	5,550	553	553	8,500	8,550	853	853
1,250	1,275	126	126	2,800	2,825	281	281	5,550	5,600	558	558	8,550	8,600	858	858
1,275	1,300	129	129	2,825	2,850	284	284	5,600	5,650	563	563	8,600	8,650	863	863
1,300	1,325	131	131	2,850	2,875	286	286	5,650	5,700	568	568	8,650	8,700	868	868
1,325	1,350	134	134	2,875	2,900	289	289	5,700	5,750	573	573	8,700	8,750	873	873
1,350	1,375	136	136	2,900	2,925	291	291	5,750	5,800	578	578	8,750	8,800	878	878
1,375	1,400	139	139	2,925	2,950	294	294	5,800	5,850	583	583	8,800	8,850	883	883
1,400	1,425	141	141	2,950	2,975	296	296	5,850	5,900	588	588	8,850	8,900	888	888
1,425	1,450	144	144	2,975	3,000	299	299	5,900	5,950	593	593	8,900	8,950	893	893
1,450	1,475	146	146					5,950	6,000	598	598	8,950	9,000	898	898
1,475	1,500	149	149												

(Continued on next page)

















If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—				Your tax is—				Your tax is—				Your tax is—			
<b>93,000</b>				<b>95,000</b>				<b>97,000</b>				<b>99,000</b>			
93,000	93,050	19,756	15,619	95,000	95,050	20,316	16,119	97,000	97,050	20,876	16,619	99,000	99,050	21,436	17,119
93,050	93,100	19,770	15,631	95,050	95,100	20,330	16,131	97,050	97,100	20,890	16,631	99,050	99,100	21,450	17,131
93,100	93,150	19,784	15,644	95,100	95,150	20,344	16,144	97,100	97,150	20,904	16,644	99,100	99,150	21,464	17,144
93,150	93,200	19,798	15,656	95,150	95,200	20,358	16,156	97,150	97,200	20,918	16,656	99,150	99,200	21,478	17,156
93,200	93,250	19,812	15,669	95,200	95,250	20,372	16,169	97,200	97,250	20,932	16,669	99,200	99,250	21,492	17,169
93,250	93,300	19,826	15,681	95,250	95,300	20,386	16,181	97,250	97,300	20,946	16,681	99,250	99,300	21,506	17,181
93,300	93,350	19,840	15,694	95,300	95,350	20,400	16,194	97,300	97,350	20,960	16,694	99,300	99,350	21,520	17,194
93,350	93,400	19,854	15,706	95,350	95,400	20,414	16,206	97,350	97,400	20,974	16,706	99,350	99,400	21,534	17,206
93,400	93,450	19,868	15,719	95,400	95,450	20,428	16,219	97,400	97,450	20,988	16,719	99,400	99,450	21,548	17,219
93,450	93,500	19,882	15,731	95,450	95,500	20,442	16,231	97,450	97,500	21,002	16,731	99,450	99,500	21,562	17,231
93,500	93,550	19,896	15,744	95,500	95,550	20,456	16,244	97,500	97,550	21,016	16,744	99,500	99,550	21,576	17,244
93,550	93,600	19,910	15,756	95,550	95,600	20,470	16,256	97,550	97,600	21,030	16,756	99,550	99,600	21,590	17,256
93,600	93,650	19,924	15,769	95,600	95,650	20,484	16,269	97,600	97,650	21,044	16,769	99,600	99,650	21,604	17,269
93,650	93,700	19,938	15,781	95,650	95,700	20,498	16,281	97,650	97,700	21,058	16,781	99,650	99,700	21,618	17,281
93,700	93,750	19,952	15,794	95,700	95,750	20,512	16,294	97,700	97,750	21,072	16,794	99,700	99,750	21,632	17,294
93,750	93,800	19,966	15,806	95,750	95,800	20,526	16,306	97,750	97,800	21,086	16,806	99,750	99,800	21,646	17,306
93,800	93,850	19,980	15,819	95,800	95,850	20,540	16,319	97,800	97,850	21,100	16,819	99,800	99,850	21,660	17,319
93,850	93,900	19,994	15,831	95,850	95,900	20,554	16,331	97,850	97,900	21,114	16,831	99,850	99,900	21,674	17,331
93,900	93,950	20,008	15,844	95,900	95,950	20,568	16,344	97,900	97,950	21,128	16,844	99,900	99,950	21,688	17,344
93,950	94,000	20,022	15,856	95,950	96,000	20,582	16,356	97,950	98,000	21,142	16,856	99,950	100,000	21,702	17,356
<b>94,000</b>				<b>96,000</b>				<b>98,000</b>				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <b>\$100,000 or over — use Form 1040</b> </div>			
94,000	94,050	20,036	15,869	96,000	96,050	20,596	16,369	98,000	98,050	21,156	16,869				
94,050	94,100	20,050	15,881	96,050	96,100	20,610	16,381	98,050	98,100	21,170	16,881				
94,100	94,150	20,064	15,894	96,100	96,150	20,624	16,394	98,100	98,150	21,184	16,894				
94,150	94,200	20,078	15,906	96,150	96,200	20,638	16,406	98,150	98,200	21,198	16,906				
94,200	94,250	20,092	15,919	96,200	96,250	20,652	16,419	98,200	98,250	21,212	16,919				
94,250	94,300	20,106	15,931	96,250	96,300	20,666	16,431	98,250	98,300	21,226	16,931				
94,300	94,350	20,120	15,944	96,300	96,350	20,680	16,444	98,300	98,350	21,240	16,944				
94,350	94,400	20,134	15,956	96,350	96,400	20,694	16,456	98,350	98,400	21,254	16,956				
94,400	94,450	20,148	15,969	96,400	96,450	20,708	16,469	98,400	98,450	21,268	16,969				
94,450	94,500	20,162	15,981	96,450	96,500	20,722	16,481	98,450	98,500	21,282	16,981				
94,500	94,550	20,176	15,994	96,500	96,550	20,736	16,494	98,500	98,550	21,296	16,994				
94,550	94,600	20,190	16,006	96,550	96,600	20,750	16,506	98,550	98,600	21,310	17,006				
94,600	94,650	20,204	16,019	96,600	96,650	20,764	16,519	98,600	98,650	21,324	17,019				
94,650	94,700	20,218	16,031	96,650	96,700	20,778	16,531	98,650	98,700	21,338	17,031				
94,700	94,750	20,232	16,044	96,700	96,750	20,792	16,544	98,700	98,750	21,352	17,044				
94,750	94,800	20,246	16,056	96,750	96,800	20,806	16,556	98,750	98,800	21,366	17,056				
94,800	94,850	20,260	16,069	96,800	96,850	20,820	16,569	98,800	98,850	21,380	17,069				
94,850	94,900	20,274	16,081	96,850	96,900	20,834	16,581	98,850	98,900	21,394	17,081				
94,900	94,950	20,288	16,094	96,900	96,950	20,848	16,594	98,900	98,950	21,408	17,094				
94,950	95,000	20,302	16,106	96,950	97,000	20,862	16,606	98,950	99,000	21,422	17,106				

## 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), and their regulations. They say that you must 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 you to provide your identifying number on the return. 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 provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the 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, and U.S. commonwealths or possessions 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 needed 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 suggestions for making this form simpler, we would be happy to hear from you. You can email us at [\\*taxforms@irs.gov](mailto:*taxforms@irs.gov). (The asterisk must be included in the address.) Enter "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see *Where Do You File?* on the last page.

### Estimates of Taxpayer Burden

The table below shows burden estimates based on current statutory requirements as of November 15, 2010, for taxpayers filing a 2010 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 18 hours, with an average cost of \$240 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 23 hours and \$300; for taxpayers filing Form 1040A, it is about 9 hours and \$130; and for taxpayers filing Form 1040EZ, it is about 7 hours and \$60.

Within each of these estimates there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 12 hours and \$160, while business taxpayers are expected to have an average burden of about 32 hours and \$410. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

The estimates of burden below do not reflect any future legislative changes after November 15, 2010, that may affect the 2010 tax year. Any changes to burden estimates will be included in the annual Paperwork Reduction Act submission from the IRS to the Office of Management and Budget (OMB) and will be made publicly available on [www.reginfo.gov](http://www.reginfo.gov).

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

### Estimated Average Taxpayer Burden for Individuals by Activity

Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Time Burden (Hours)						Average Cost (Dollars)**
		Total Time*	Record Keeping	Tax Planning	Form Completion	Form Submission	All Other	
All taxpayers . . . . .	100	18	8	2	4	1	3	\$240
Primary forms filed								
1040 . . . . .	70	23	11	3	5	1	3	300
1040A . . . . .	19	9	3	1	2	1	1	130
1040EZ . . . . .	11	7	2	1	2	1	1	60
Type of taxpayer								
Nonbusiness*** . . . . .	69	12	5	2	3	1	2	160
Business*** . . . . .	31	32	17	4	6	1	4	410

\*Detail may not add to total time due to rounding.

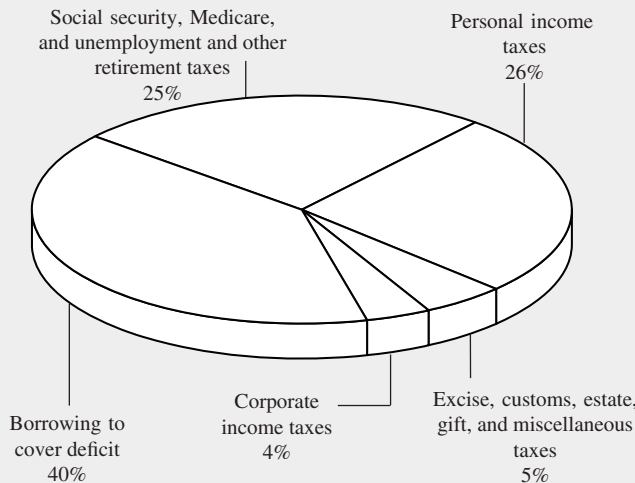
\*\*Dollars rounded to the nearest \$10.

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

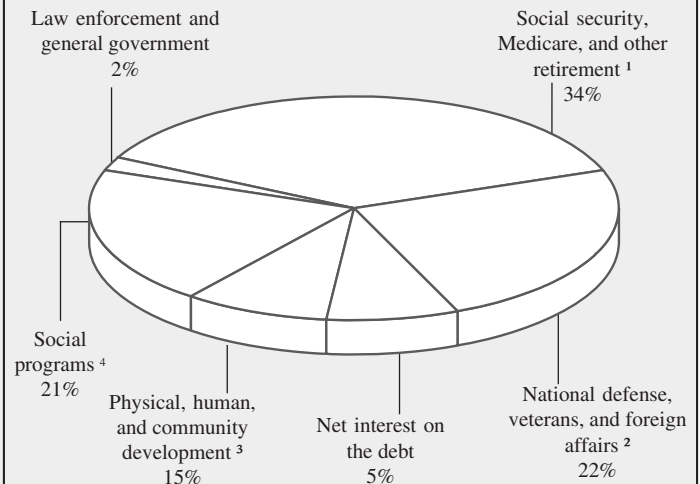
## Major Categories of Federal Income and Outlays for Fiscal Year 2009

**Income and Outlays.** These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2009.

### Income



### Outlays\*



\* The percentages for outlays do not total 100% due to rounding.

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 2009 (which began on October 1, 2008, and ended on September 30, 2009), federal income was \$2.105 trillion and outlays were \$3.518 trillion, leaving a deficit of \$1.413 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.

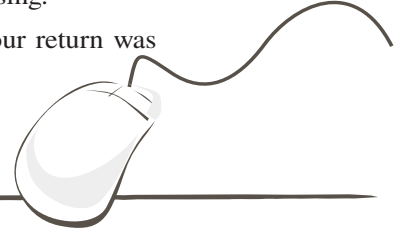
2. **National defense, veterans, and foreign affairs:** About 22% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.
3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.
4. **Social programs:** About 13% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

**Note.** The percentages on this page exclude undistributed offsetting receipts, which were \$93 billion in fiscal year 2009. 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.

# Options for e-filing your returns—quickly, safely and easily.

## Seven reasons 70% of Americans file their taxes electronically.

- *Security*—The IRS uses the latest encryption technology to safeguard your information.
- *Faster Refunds*—Get your refund in as few as 10 days with direct deposit.
- *Flexible Payments*—File early; pay by April 18.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Receive an acknowledgment that your return was accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through Free File.



### IRS e-file: It's Safe. It's Easy. It's Time.

Joining the 95 million Americans who already are using *e-file* is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS *e-file* is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed nearly 900 million *e-filed* tax returns safely and securely. There's no paper return to be lost or stolen.

If you have not *e-filed* before, it's time. Ask your tax preparer, or do it yourself. Most states also use electronic filing. IRS *e-file* is now the norm, not the exception.

#### Free e-file Help Available Nationwide

The VITA program offers free tax help for low to moderate income (under \$49,000 in adjusted gross income) taxpayers who need help preparing their tax returns. The Tax Counseling for the Elderly (TCE) program provides free tax help to people age 60 and older. There are 12,000 VITA and TCE sites nationwide.



### Everyone Can Free File

If your adjusted gross income was \$58,000 or less in 2010, you can use free tax software to prepare and *e-file* your tax return. Earned more? Use Free File Fillable Forms.

**Free File.** This public-private partnership, between the IRS and tax software providers, makes approximately 20 popular commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit [www.irs.gov/freefile](http://www.irs.gov/freefile) for details. Free File combines all the benefits of *e-file* and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each provider's eligibility rules or use an online tool to find those software products that match your situation. Some providers offer state tax return preparation either for a fee or for free. Free File also is available in English and Spanish.

**Free File Fillable Forms.** The IRS offers electronic versions of IRS paper forms that also can be *e-filed* for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

**IRS.gov** is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

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## Where Do You File?

Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see page 21. Envelopes without enough postage will be returned to you by the post office. Also, include your complete return address.

IF you live in...	THEN use this address if you:	
	Are not enclosing a check or money order...	Are enclosing a check or money order...
Florida* or Georgia*	Department of the Treasury Internal Revenue Service Atlanta, GA 39901-0014	Internal Revenue Service P.O. Box 105017 Atlanta, GA 30348-5017
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0014	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Delaware, District of Columbia, Maryland, Missouri, Ohio, Rhode Island, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 970011 St. Louis, MO 63197-0011
Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, North Carolina**, Pennsylvania, South Carolina**, Vermont	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008
A foreign country, U.S. possession or territory***, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 USA	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303 USA

\*If you live in Florida or Georgia, **are not enclosing a check or money order**, and are filing **after** June 30, 2011, use: Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999-0014.

\*\*If you live in North Carolina or South Carolina, **are enclosing a check or money order**, and are filing **after** June 30, 2011, use: Internal Revenue Service, P.O. Box 105017, Atlanta, GA 30348-5017.

\*\*\*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.