**Note.** This booklet does not contain any tax forms.

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

# 2003 1040EZ

# Instructions

Cat. No. 12063Z

## A Message From the Commissioner

Dear Taxpayer,

One of the unique features of our democracy is the generation of tax revenues through a system of individual self-assessment. As President Kennedy wrote in a special message to Congress more than 40 years ago, "The integrity of such a system depends upon the continued willingness of the people honestly and accurately to discharge this annual price of citizenship." Those words remain as true today as when they were written in 1961.

We at the IRS are committed to helping you understand and meet this important obligation. I want to assure you that, as we review your return, we will hold ourselves to the highest standards of fairness and consistency in determining your compliance with the law.

I also would encourage you to *e-file* your return. IRS *e-file* is fast, safe, and accurate. You can find answers about *e-file*—and indeed many of your other tax questions—at our website at **www.irs.gov**.

Thank you for taking the time to complete your return and for paying your taxes.

Sincerely,

Mark W. Everson

### The IRS Mission

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

**consider it done**

## What is IRS *e-file*?

It's the fastest, easiest and most convenient way to file your income tax return electronically. So easy, 53 million taxpayers preferred *e-file* over filing a paper income tax return last year. For all the details and latest information, visit the IRS website at **www.irs.gov/efile.**

## What are the benefits?

### Free File Options!

- At least 60 percent of taxpayers—or 78 million—are eligible to use free commercial online tax preparation software to *e-file.*
- Visit **www.irs.gov** to see if you qualify and to access these free services offered by the tax software industry (not the IRS).

### Fast! Easy! Convenient!

- Get your refund in half the time as paper filers do, even faster and safer with Direct Deposit—in as few as 10 days. See page 19.
- Sign electronically and file a completely paperless return. See page 21.
- Receive an electronic proof of receipt within 48 hours that the IRS received your return.
- If you owe, you can *e-file* and authorize an electronic funds withdrawal or pay by credit card. If you *e-file* before April 15, 2004, you can schedule an electronic funds withdrawal from your checking or savings account as late as April 15, 2004. See page 20.
- Prepare and file your Federal and state returns together and save time.

### Accurate! Secure!

- IRS computers quickly and automatically check for errors or other missing information.
- The error rate for *e-filed* returns is less than 1 percent.
- The chance of being audited does not differ whether you *e-file* or file a paper tax return.
- Your bank account information is safeguarded along with other tax return information. The IRS does not have access to credit card numbers.

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

## How to *e-file*?

### *Use an Authorized IRS e-file Provider*

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

**1.** You can prepare your return, take it to an Authorized IRS *e-file* Provider, and have the provider transmit it electronically to the IRS; or

**2.** You can have a tax professional prepare your return and transmit it for you electronically.

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

### *Use a Personal Computer*

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

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

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

## IRS Customer Service Standards

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

- **Easier filing and payment options**
- **Access to information**
- **Accuracy**
- **Prompt refunds**
- **Canceling penalties**
- **Resolving problems**
- **Simpler forms**

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

# Help With Unresolved Tax Issues

## Office of the Taxpayer Advocate

### Contacting Your Taxpayer Advocate

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

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

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

### Handling Your Tax Problems

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

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

### Information You Should Be Prepared To Provide

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

### How To Contact Your Taxpayer Advocate

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

# Quick and Easy Access to Tax Help and Forms

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

## Internet

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

- IRS e-file Access commercial tax preparation and *e-file* services available for FREE to eligible taxpayers
- Check the status of your 2003 refund
- Download forms, instructions, and publications
- Order IRS products online
- See answers to frequently asked tax questions
- Search publications online by topic or keyword
- Figure your withholding allowances using our W-4 calculator
- Send us comments or request help by email
- Sign up to receive local and national tax news by email

## Fax

You can get over 100 of the most requested forms and instructions 24 hours a day, 7 days a week, by fax. Just call **703-368-9694** from the telephone connected to the fax machine. For help with transmission problems, call **703-487-4608.**

Long-distance charges may apply.

## Mail

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

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

## Phone

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

### Forms and Publications

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

### TeleTax Topics

Call **1-800-829-4477** to listen to pre-recorded messages covering about 150 tax topics. See page 7 for a list of the topics.

### Refund Information

You can check the status of your 2003 refund. See page 6 for details.

## Walk-In

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

## CD-ROM

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

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

Buy the CD-ROM on the Internet at **www.irs.gov/cdorders** from the National Technical Information Service (NTIS) for $22 (no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) toll free to buy the CD-ROM for $22 (plus a $5 handling fee).

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

# Refund Information

You can check on the status of your **2003** refund if it has been at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). But if you filed **Form 8379** with your return, allow 14 weeks (11 weeks if you filed electronically).

Be sure to have a copy of your 2003 tax return available because you will need to know the **exact** whole-dollar amount of your refund. You will also need to know your filing status. Then, do one of the following.

- Go to **www.irs.gov**, click on **Where's My Refund** then on **Go Get My Refund Status.**
- Call **1-800-829-4477** for automated refund information and follow the recorded instructions.
- Call **1-800-829-1954** during the hours shown below under **Calling the IRS.**

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

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

# Calling the IRS

If you cannot answer your question by using one of the methods listed on page 5, please call us for assistance at **1-800-829-1040.** You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Beginning January 24, 2004, through April 10, 2004, assistance will also be available on Saturday from 10:00 a.m. to 3:00 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.

**TIP** If you want to check the status of your **2003 refund**, see **Refund Information** above.

## Before You Call

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

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

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

**Evaluation of Services Provided.** The IRS uses several methods to evaluate the quality of this telephone service. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

## Making the Call

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

## Before You Hang Up

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

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

# What Is TeleTax?

## Recorded Tax Information

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

## Topics by Internet

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

## TeleTax Topics

All topics are available in Spanish.

| Topic No. | Subject |
|---|---|
| **IRS Help Available** | |
| 101 | IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs |
| 102 | Tax assistance for individuals with disabilities and the hearing impaired |
| 103 | Intro. to Federal taxes for small businesses/self-employed |
| 104 | Taxpayer Advocate program—Help for problem situations |
| 105 | Public libraries—Tax information and reproducible tax forms |
| **IRS Procedures** | |
| 151 | Your appeal rights |
| 152 | Refunds—How long they should take |
| 153 | What to do if you haven't filed your tax return |
| 154 | 2003 Form W-2 and Form 1099-R—What to do if not received |
| 155 | Forms and publications—How to order |
| 156 | Copy of your tax return—How to get one |
| 157 | Change of address—How to notify IRS |
| 158 | Ensuring proper credit of payments |
| 159 | Prior year(s) Form W-2—How to get a copy of |
| **Collection** | |
| 201 | The collection process |
| 202 | What to do if you can't pay your tax |
| 203 | Failure to pay child support and Federal nontax and state income tax obligations |
| 204 | Offers in compromise |
| 205 | Innocent spouse relief (and separation of liability and equitable relief) |
| **Alternative Filing Methods** | |
| 251 | Electronic signatures |
| 252 | Electronic filing |
| 253 | Substitute tax forms |
| 254 | How to choose a paid tax preparer |
| 255 | TeleFile |
| **General Information** | |
| 301 | When, where, and how to file |
| 302 | Highlights of tax changes |
| 303 | Checklist of common errors when preparing your tax return |
| 304 | Extensions of time to file your tax return |
| 305 | Recordkeeping |
| 306 | Penalty for underpayment of estimated tax |
| 307 | Backup withholding |
| 308 | Amended returns |
| 309 | Roth IRA contributions |
| 310 | Coverdell education savings accounts |
| 311 | Power of attorney information |
| 312 | Disclosure authorizations |
| 313 | Qualified tuition programs (QTPs) |
| **Filing Requirements, Filing Status, and Exemptions** | |
| 351 | Who must file? |
| 352 | Which form—1040, 1040A, or 1040EZ? |
| 353 | What is your filing status? |
| 354 | Dependents |
| 355 | Estimated tax |
| 356 | Decedents |
| 357 | Tax information for parents of kidnapped children |
| **Types of Income** | |
| 401 | Wages and salaries |
| 402 | Tips |
| 403 | Interest received |
| 404 | Dividends |
| 405 | Refunds of state and local taxes |
| 406 | Alimony received |
| 407 | Business income |
| 408 | Sole proprietorship |
| 409 | Capital gains and losses |
| 410 | Pensions and annuities |
| 411 | Pensions–The general rule and the simplified method |
| 412 | Lump-sum distributions |
| 413 | Rollovers from retirement plans |
| 414 | Rental income and expenses |
| 415 | Renting vacation property and renting to relatives |
| 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 |
| 422 | Nontaxable income |
| 423 | Social security and equivalent railroad retirement benefits |
| 424 | 401(k) plans |
| 425 | Passive activities—Losses and credits |
| 426 | Other income |
| 427 | Stock options |
| 428 | Roth IRA distributions |
| 429 | Traders in securities (information for Form 1040 filers) |
| 430 | Exchange of policyholder interest for stock |
| 431 | Sale of assets held for more than 5 years |
| **Adjustments to Income** | |
| 451 | Individual retirement arrangements (IRAs) |
| 452 | Alimony paid |
| 453 | Bad debt deduction |
| 454 | Tax shelters |
| 455 | Moving expenses |
| 456 | Student loan interest deduction |
| 457 | Tuition and fees deduction |
| 458 | Educator expense deduction |
| **Itemized Deductions** | |
| 501 | Should I itemize? |
| 502 | Medical and dental expenses |
| 503 | Deductible taxes |
| 504 | Home mortgage points |
| 505 | Interest expense |
| 506 | Contributions |
| 507 | Casualty and theft losses |
| 508 | Miscellaneous expenses |
| 509 | Business use of home |
| 510 | Business use of car |
| 511 | Business travel expenses |
| 512 | Business entertainment expenses |
| 513 | Educational expenses |
| 514 | Employee business expenses |
| 515 | Casualty, disaster, and theft losses |
| **Tax Computation** | |
| 551 | Standard deduction |
| 552 | Tax and credits figured by the IRS |
| 553 | Tax on a child's investment income |
| 554 | Self-employment tax |
| 555 | Ten-year tax option for lump-sum distributions |
| 556 | Alternative minimum tax |
| 557 | Tax on early distributions from traditional and Roth IRAs |
| 558 | Tax on early distributions from retirement plans |
| **Tax Credits** | |
| 601 | Earned income credit (EIC) |
| 602 | Child and dependent care credit |
| 603 | Credit for the elderly or the disabled |
| 604 | Advance earned income credit |
| 605 | Education credits |
| 606 | Child tax credits |
| 607 | Adoption credit |
| 608 | Excess social security and RRTA tax withheld |
| 610 | Retirement savings contributions credit |
| **IRS Notices** | |
| 651 | Notices—What to do |
| 652 | Notice of underreported income—CP 2000 |
| 653 | IRS notices and bills, penalties, and interest charges |
| **Basis of Assets, Depreciation, and Sale of Assets** | |
| 701 | Sale of your home |
| 703 | Basis of assets |
| 704 | Depreciation |
| 705 | Installment sales |
| **Employer Tax Information** | |
| 751 | Social security and Medicare withholding rates |
| 752 | Form W-2—Where, when and how to file |
| 753 | Form W-4—Employee's Withholding Allowance Certificate |
| 754 | Form W-5—Advance earned income credit |
| 755 | Employer identification number (EIN)—How to apply |
| 756 | Employment taxes for household employees |
| 757 | Form 941—Deposit requirements |
| 758 | Form 941—Employer's Quarterly Federal Tax Return |
| 759 | Form 940 and 940-EZ—Deposit requirements |
| 760 | Form 940 and Form 940-EZ—Employer's Annual Federal Unemployment Tax Returns |
| 761 | Tips—Withholding and reporting |
| 762 | Independent contractor vs. employee |
| **Magnetic Media Filers—1099 Series and Related Information Returns** | |
| 801 | Who must file magnetically |
| 802 | Applications, forms, and information |
| 803 | Waivers and extensions |
| 804 | Test files and combined Federal and state filing |
| 805 | Electronic filing of information returns |
| **Tax Information for Aliens and U.S. Citizens Living Abroad** | |
| 851 | Resident and nonresident aliens |
| 852 | Dual-status alien |
| 853 | Foreign earned income exclusion—General |
| 854 | Foreign earned income exclusion—Who qualifies? |
| 855 | Foreign earned income exclusion—What qualifies? |
| 856 | Foreign tax credit |
| 857 | Individual taxpayer identification number—Form W-7 |
| 858 | Alien tax clearance |
| **Tax Information for Puerto Rico Residents (in Spanish only)** | |
| 901 | Who must file a U.S. income tax return in Puerto Rico |
| 902 | Deductions and credits for Puerto Rico filers |
| 903 | Federal employment taxes in Puerto Rico |
| 904 | Tax assistance for Puerto Rico residents |

**Topic numbers are effective January 1, 2004**

# Before You Fill In Form 1040EZ

**TIP** For details on these and other changes for 2003 and 2004, see **Pub. 553.**

## What's New for 2003?

### Tax Rates Reduced

The tax rates of 27%, 30%, 35%, and 38.6% have been reduced to 25%, 28%, 33%, and 35%, respectively. For most people, the 10% tax rate applies to the first $7,000 of taxable income (the first $14,000 if married filing jointly). These changes are reflected in the Tax Table that begins on page 24.

### Married People — Increased Tax Benefits

**Standard Deduction Increased.** If you file a joint return and both you and your spouse were under age 65 and not blind at the end of 2003, your maximum standard deduction has increased to $9,500 (twice that of single filers). This change is reflected on Form 1040EZ, line 5, and on the worksheet on the back of the form. If you or your spouse were age 65 or older or blind at the end of 2003, your maximum standard deduction is more than $9,500. But you must use Form 1040A or 1040 to get the larger amount.

**More Income Taxed at 15%.** If you file a joint return, the maximum taxable income taxed at the 15% rate has increased to twice that of single filers. This change is reflected in the Tax Table that begins on page 24.

### Third Party Designee

A third party designee can now ask the IRS for copies of notices or transcripts related to your return. Also, the authorization can now be revoked. See **Third Party Designee** on page 20.

### Mailing Your Return

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

### Earned Income Credit

You may be able to take this credit if you earned less than $11,230 ($12,230 if married filing jointly). See the instructions for line 8 that begin on page 15.

## Other Information

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

## Do Both the Name and Social Security Number (SSN) on Your Tax Forms Agree With Your Social Security Card?

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

## Death of a Taxpayer

If a taxpayer died before filing a return for 2003, 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 your return may be delayed.

If your spouse died in 2003 and you did not remarry in 2003, or if your spouse died in 2004 before filing a return for 2003, you can file a joint return. A joint return should show your spouse's 2003 income before death and your income for all of 2003. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

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

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

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

## When Should You File?

Not later than **April 15, 2004.** If you file after this date, you may have to pay interest and penalties. See below.

**TIP** If you served in, or in support of, the Armed Forces in a designated combat zone or qualified hazardous duty area (for example, you were in Afghanistan, Bosnia, Kosovo, or Persian Gulf area), see **Pub. 3.**

## What if You Cannot File on Time?

You can get an automatic 4-month extension if, no later than April 15, 2004, you **either** file for an extension by phone or you file **Form 4868**. For details, including how to file by phone, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 15, 2004. If you make a payment with your extension request, see the instructions for line 9 on page 19.

## What if You File or Pay Late?

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

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% (more in some cases) of the tax due. We will charge you interest on the penalty from the due date of the return (including extensions). If your return is more than 60 days late, the minimum penalty will be $100 or the amount of any tax you owe, whichever is smaller.

If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return.

## Are There Other Penalties?

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

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

## Where Do You File?

See the back cover.

**Private Delivery Services.** You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in September 2002. The list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, 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.

# 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 2003? If you were born on January 1, 1939, you are considered to be age 65 at the end of 2003.

☐ **Yes.** Use TeleTax topic 351 (see page 6) to find out if you must file a return. If you do, you must use Form 1040A or 1040.

☐ **No.** Use **Chart A, B,** or **C** on the next page to see if you must file a return.

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

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

**Exception for Children Under Age 14.** If you are planning to file a tax return for your child who was under age 14 at the end of 2003, and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 1040 and **Form 8814** to do so. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 6) or see Form 8814.

A child born on January 1, 1990, is considered to be age 14 at the end of 2003. **Do not** use Form 8814 for such a child.

**Nonresident Aliens and Dual-Status Aliens.** These rules also apply to nonresident aliens and dual-status aliens who were married to U.S. citizens or residents at the end of 2003 and who have elected to be taxed as resident aliens. Specific rules apply to determine if you are a resident or nonresident alien. See **Pub. 519** for details.

## Chart A—For Most People

| IF your filing status is . . . | THEN file a return if your gross income* was at least . . . |
|---|---|
| Single | $ 7,800 |
| Married filing jointly** | $15,600 |

**Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States (even if you may exclude part or all of it).*
***If you did not live with your spouse at the end of 2003 (or on the date your spouse died) and your gross income was at least $3,050, you must file a return.*

## Chart B—For Children and Other Dependents

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

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

CAUTION If your gross income was $3,050 or more, you usually cannot be claimed as a dependent unless you were under age 19 **or** a student and under age 24. For details, use TeleTax topic 354 (see page 6).

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

- Your **unearned income** was over $750.
- Your **earned income** was over $4,750.
- Your **gross income** was more than the **larger** of—
  - $750 or
  - Your earned income (up to $4,500) plus $250.

## Chart C—Other Situations When You Must File

You must file a return using Form 1040A or 1040 if **either** of the following applies for 2003.

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

You must file a return using Form 1040 if **any** of the following apply for 2003.

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

### Should You Use Form 1040EZ?

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

**1.** Your filing status is **single** or **married filing jointly** (see page 11). If you were a **nonresident alien** at any time in 2003, see **Nonresident Aliens** on page 11.

**2.** You do not claim any dependents.

**3.** You do not claim the **educator expense deduction** (use TeleTax topic 458, see page 6), the **student loan interest deduction** (use TeleTax topic 456, see page 6), or the **tuition and fees deduction** (use TeleTax topic 457, see page 6).

**4.** You do not claim an **education credit** (use TeleTax topic 605, see page 6), the **retirement savings contributions credit** (use TeleTax topic 610, see page 6), or the **health coverage tax credit** (see **Form 8885**).

**5.** You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2003. If you were born on January 1, 1939, you are considered to be age 65 at the end of 2003 and **cannot** use Form 1040EZ.

**6.** Your taxable income (line 6 of Form 1040EZ) is less than $50,000.

**7.** 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.

**8.** You did not receive any advance earned income credit payments.

**9.** You do not owe any **household employment taxes** on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 6).

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

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. Use TeleTax topic 353 (see page 6). Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than your standard deduction, which is $4,750 for most single people and $9,500 for most married people filing a joint return. Use TeleTax topic 501 (see page 6). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount entered on line E of the worksheet on page 2 of Form 1040EZ.

**Nonresident Aliens.** If you were a nonresident alien at any time in 2003, your filing status must be **married filing jointly** to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use **Form 1040NR** or **1040NR-EZ.** Specific rules apply to determine if you were a nonresident or resident alien. See **Pub. 519** for details, including the rules for students and scholars who are aliens.

## Single

You may use this filing status if **any** of the following was true on December 31, 2003.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2003, and did not remarry in 2003.

## Married Filing Jointly

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

- You were married as of December 31, 2003, even if you did not live with your spouse at the end of 2003.
- Your spouse died in 2003 and you did not remarry in 2003.
- Your spouse died in 2004 before filing a 2003 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. If you file a joint return for 2003, you may not, after the due date for filing that return, amend it to file as married filing separately.

**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 21.

## Where To Report Certain Items From 2003 Forms W-2 and 1099

IRS *e-file* takes the guess work out of preparing your return. Visit **www.irs.gov/efile** for details.

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

| Form | Item and Box in Which it Should Appear | Where To Report on Form 1040EZ |
|---|---|---|
| W-2 | Wages, salaries, tips, etc. (box 1) | Line 1 |
| | Allocated tips (box 8) | See **Tip income** on page 13 |
| | Advance EIC payment (box 9)<br>Dependent care benefits (box 10)<br>Adoption benefits (box 12, code **T**) | Must file Form 1040A or 1040 |
| | Employer contributions to an Archer MSA (box 12, code **R**) | Must file Form 1040 |
| W-2G | Gambling winnings (box 1) | Must file Form 1040 |
| 1098-E | Student loan interest (box 1) | Must file Form 1040A or 1040 to deduct |
| 1098-T | Qualified tuition and related expenses (box 1) | Must file Form 1040A or 1040 to deduct or take a credit for the tuition and related expenses |
| 1099-C | Canceled debt (box 2) | Must file Form 1040 if taxable (see the instructions on Form 1099-C) |
| 1099-DIV | Dividends and distributions | Must file Form 1040A or 1040 |
| 1099-G | Unemployment compensation (box 1) | Line 3. But if you repaid any unemployment compensation in 2003, see the instructions for line 3 on page 14 |
| 1099-INT | Interest income (box 1) | Line 2 |
| | Interest on U.S. savings bonds and Treasury obligations (box 3) | See the instructions for line 2 on page 13 |
| | Early withdrawal penalty (box 2) | Must file Form 1040 to deduct |
| | Foreign tax paid (box 6) | Must file Form 1040 to deduct or take a credit for the tax |
| 1099-LTC | Long-term care and accelerated death benefits | Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853) |
| 1099-MISC | Miscellaneous income | Must file Form 1040 |
| 1099-MSA | Distributions from MSAs* | Must file Form 1040 |
| 1099-OID | Original issue discount (box 1)<br>Other periodic interest (box 2) | See the instructions on Form 1099-OID |
| | Early withdrawal penalty (box 3) | Must file Form 1040 to deduct |
| 1099-Q | Qualified education program payments | Must file Form 1040 |
| 1099-R | Distributions from Coverdell ESAs | Must file Form 1040 |
| | Distributions from pensions, annuities, IRAs, etc. | Must file Form 1040A or 1040 |

**This includes distributions from Archer and Medicare+Choice MSAs.*

# Line Instructions for Form 1040EZ

You may be eligible to use FREE online commercial tax preparation software to file your Federal income tax return. Free services are accessible through **www.irs.gov** or you can buy a software package. You will be asked questions and your return will be prepared based on your answers.

## Name and Address

### Use the Peel-Off Label

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

### Address Change

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

### Name Change

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

### What if You Do Not Have a Label?

Print the information in the spaces provided.

**TIP** If you filed a joint return for 2002 and you are filing a joint return for 2003 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2002 return.

### P.O. Box

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

### Foreign Address

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

## Social Security Number (SSN)

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

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

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 8 for more details.

**IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens.** If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must **apply for an ITIN.** For details on how to do so, see **Form W-7** and its instructions. It usually takes about 4–6 weeks to get an ITIN.

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

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

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

## Presidential 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 "Yes" box. If you are filing a joint return, your spouse may also have $3 go to the fund. If you check "Yes," your tax or refund will not change.

## Income

### Rounding Off to Whole Dollars

You may 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 2003, you may receive a **Form 1099-G.**

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

☐ **Yes.** None of your refund is taxable.
☐ **No.** You may have to report part or all of the refund as income on Form 1040 for 2003. For details, use TeleTax topic 405 (see page 6).

## Social Security Benefits

You should receive a **Form SSA-1099** or **Form RRB-1099.** These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2003 and the amount of any benefits you repaid in 2003. Use the worksheet below to see if any of your benefits are taxable. If they are, you **must** use Form 1040A or 1040. For more details, see **Pub. 915.**

## Line 1

### Wages, Salaries, and Tips

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

- Wages received as a **household employee** for which you did not receive a Form W-2 because your employer paid you less than $1,400 in 2003. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.
- **Tip income** you did not report to your employer. But you must use Form 1040 and **Form 4137** if: **(a)** you received tips of $20 or more in any month and did not report the full amount to your employer **or (b)** your Form(s) W-2 show **allocated tips** that you **must** report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. 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. **Exception.** If you were a degree candidate, include on line 1 **only** the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1.

CAUTION

You must use Form 1040A or 1040 if you received **dependent care benefits** or **employer-provided adoption benefits** for 2003.

### Missing or Incorrect Form W-2?

If you do not get a Form W-2 from your employer by February 2, 2004, use TeleTax topic 154 (see page 6) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

## Line 2

### Taxable Interest

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

Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. If interest was credited in 2003 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 2003 income. But you must use Form 1040A or 1040 to do so. See **Pub. 550** for details.

*(Continued on page 14)*

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

*Keep for Your Records*

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

**1.** Enter the amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099** . . . . . **1.** _____

**2.** Is the amount on line 1 more than zero?

☐ **No.** STOP None of your social security benefits are taxable.

☐ **Yes.** Enter one-half of line 1 . . . . . **2.** _____

**3.** Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see the instructions for line 3 on page 14) . . . . . **3.** _____

**4.** Enter your total interest income, including any tax-exempt interest . . . . . **4.** _____

**5.** Add lines 2, 3, and 4 . . . . . **5.** _____

**6.** If you are:
- Single, enter $25,000
- Married filing jointly, enter $32,000

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

**7.** Is the amount on line 6 less than the amount on line 5?

☐ **No.** None of your social security benefits are taxable this year. You can use Form 1040EZ. **Do not** list your benefits as income.

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



***Need more information or forms? See page 5.***

If you cashed series EE or I U.S. savings bonds in 2003 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use **Form 8815** and Form 1040A or 1040 to do so.

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

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2003 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2003.

### Tax-Exempt Interest

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

## Line 3

### Unemployment Compensation and Alaska Permanent Fund Dividends

**Unemployment Compensation.** You should receive a **Form 1099-G** showing the total unemployment compensation paid to you in 2003.

If you received an overpayment of unemployment compensation in 2003 and you repaid any of it in 2003, subtract the amount you repaid from the total amount you received. Include the result in the total on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If you repaid unemployment compensation in 2003 that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See **Pub. 525** for details.

**Alaska Permanent Fund Dividends.** Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was under age 14 at the end of 2003 if the child's dividends are more than $1,500. Instead, you must file **Form 8615** and Form 1040A or 1040 for the child. You must also use Form 8615 and Form 1040A or 1040 for the child if the child's dividends and taxable interest (line 2) total more than $1,500. A child born on January 1, 1990, is considered to be age 14 at the end of 2003. **Do not** use Form 8615 for such a child.

# Payments and Tax

## Line 7

### Federal Income Tax Withheld

Enter the total amount of Federal income tax withheld. This should be shown in box 2 of your 2003 Form(s) W-2.

If you received a 2003 Form 1099-INT, 1099-G, or 1099-OID showing Federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

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

# Line 8
# Earned Income Credit (EIC)

### What Is the EIC?

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

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

### To Take the EIC:

- Follow the steps below.
- Complete the worksheet on page 17 **or** let the IRS figure the credit for you.

**CAUTION** If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

## Step 1 All Filers

**1.** Is the amount on Form 1040EZ, line 4, less than $11,230 ($12,230 if married filing jointly)?

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

**2.** Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 16)?

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

**3.** Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2003 tax return?

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

**4.** Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2003?

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

**5.** Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2003? Members of the military stationed outside the United States, see page 16 before you answer.

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

**6.** Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2003?

☐ **Yes.** STOP You cannot take the credit. *Enter "No" in the space to the left of line 8.* ☐ **No.** *Go to Step 2 on page 16.*

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

Son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandchild)

**or**

Brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew) whom you cared for as you would your own child

**or**

Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child)

**AND**

**was at the end of 2003...**

Under age 19

**or**

Under age 24 and a student

**or**

Any age and permanently and totally disabled

**AND**

**who...**

Either lived with you in the United States for more than half of 2003 **or** was born or died in 2003 and your home was the child's home for the entire time he or she was alive in 2003.

**Note.** Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 6) or see Pub. 596.

*(Continued on page 16)*



***Need more information or forms? See page 5.***

*Continued from page 15*

## Step 2 Earned Income

**1.** Figure earned income:

Form 1040EZ, line 1 _____

Subtract, if included in line 1, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount paid to an inmate in a penal institution for work (enter "PRI" in the space to the left of line 1 on Form 1040EZ).
- Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.

– _____

**Earned Income =** [ ]

**2.** Is your earned income less than $11,230 ($12,230 if married filing jointly)?

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

## Step 3 How To Figure the Credit

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

☐ **Yes.** *See Credit Figured by the IRS on this page.* ☐ **No.** *Go to the worksheet on page 17.*

## Definitions and Special Rules

*(listed in alphabetical order)*

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

1. Enter "EIC" in the space to the left of line 8 on Form 1040EZ.
2. If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, Who Must File, below.

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

- After your EIC was reduced or disallowed in an earlier year **(a)** you filed Form 8862 (or other documents) and your EIC was then allowed and **(b)** your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- 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 if it was determined that your error was due to reckless or intentional disregard of the EIC rules (10 years if due to fraud).

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

**Social Security Number (SSN).** For purposes of taking 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 12. If you will not have an SSN by April 15, 2004, see What if You Cannot File on Time? on page 9.

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

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

*(Continued on page 17)*

## Earned Income Credit (EIC) Worksheet—Line 8

*Keep for Your Records*

**Part 1**

**All Filers**

**1.** Enter your earned income from Step 2 on page 16. | **1** |

**2.** Look up the amount on line 1 above in the EIC Table on page 18 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. | **2** |

If line 2 is zero, STOP You cannot take the credit.
*Enter "No" in the space to the left of line 8.*

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

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

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

☐ **No.** *Go to line 5.*

**Part 2**

**Filers Who Answered "No" on Line 4**

**5.** Is the amount on line 3 less than $6,250 ($7,250 if married filing jointly)?

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

☐ **No.** Look up the amount on line 3 in the EIC Table on page 18 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here. | **5** |

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

**Part 3**

**Your Earned Income Credit**

**6. This is your earned income credit.** | **6** |

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

1040EZ

CAUTION

If your EIC for a year after 1996 was reduced or disallowed, see page 16 to find out if you must file Form 8862 to take the credit for 2003.



*Need more information or forms? See page 5.*

# 2003 Earned Income Credit (EIC) Table

CAUTION

This is **not** a tax table.

**1.** To find your credit, read down the "At least—But less than" columns and find the line that includes the amount you were told to look up from the EIC Worksheet on page 17.

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

| If the amount you are looking up from the worksheet is— | | And your filing status is— | | If the amount you are looking up from the worksheet is— | | And your filing status is— | | If the amount you are looking up from the worksheet is— | | And your filing status is— | | If the amount you are looking up from the worksheet is— | | And your filing status is— | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 2,600 | 2,650 | 201 | 201 | 5,200 | 5,250 | 382 | 382 | 7,800 | 7,850 | 260 | 337 | 10,400 | 10,450 | 62 | 138 |
| 50 | 100 | 6 | 6 | 2,650 | 2,700 | 205 | 205 | 5,250 | 5,300 | 382 | 382 | 7,850 | 7,900 | 257 | 333 | 10,450 | 10,500 | 58 | 134 |
| 100 | 150 | 10 | 10 | 2,700 | 2,750 | 208 | 208 | 5,300 | 5,350 | 382 | 382 | 7,900 | 7,950 | 253 | 329 | 10,500 | 10,550 | 54 | 130 |
| 150 | 200 | 13 | 13 | 2,750 | 2,800 | 212 | 212 | 5,350 | 5,400 | 382 | 382 | 7,950 | 8,000 | 249 | 326 | 10,550 | 10,600 | 50 | 127 |
| 200 | 250 | 17 | 17 | 2,800 | 2,850 | 216 | 216 | 5,400 | 5,450 | 382 | 382 | 8,000 | 8,050 | 245 | 322 | 10,600 | 10,650 | 46 | 123 |
| 250 | 300 | 21 | 21 | 2,850 | 2,900 | 220 | 220 | 5,450 | 5,500 | 382 | 382 | 8,050 | 8,100 | 241 | 318 | 10,650 | 10,700 | 42 | 119 |
| 300 | 350 | 25 | 25 | 2,900 | 2,950 | 224 | 224 | 5,500 | 5,550 | 382 | 382 | 8,100 | 8,150 | 238 | 314 | 10,700 | 10,750 | 39 | 115 |
| 350 | 400 | 29 | 29 | 2,950 | 3,000 | 228 | 228 | 5,550 | 5,600 | 382 | 382 | 8,150 | 8,200 | 234 | 310 | 10,750 | 10,800 | 35 | 111 |
| 400 | 450 | 33 | 33 | 3,000 | 3,050 | 231 | 231 | 5,600 | 5,650 | 382 | 382 | 8,200 | 8,250 | 230 | 306 | 10,800 | 10,850 | 31 | 107 |
| 450 | 500 | 36 | 36 | 3,050 | 3,100 | 235 | 235 | 5,650 | 5,700 | 382 | 382 | 8,250 | 8,300 | 226 | 303 | 10,850 | 10,900 | 27 | 104 |
| 500 | 550 | 40 | 40 | 3,100 | 3,150 | 239 | 239 | 5,700 | 5,750 | 382 | 382 | 8,300 | 8,350 | 222 | 299 | 10,900 | 10,950 | 23 | 100 |
| 550 | 600 | 44 | 44 | 3,150 | 3,200 | 243 | 243 | 5,750 | 5,800 | 382 | 382 | 8,350 | 8,400 | 218 | 295 | 10,950 | 11,000 | 20 | 96 |
| 600 | 650 | 48 | 48 | 3,200 | 3,250 | 247 | 247 | 5,800 | 5,850 | 382 | 382 | 8,400 | 8,450 | 215 | 291 | 11,000 | 11,050 | 16 | 92 |
| 650 | 700 | 52 | 52 | 3,250 | 3,300 | 251 | 251 | 5,850 | 5,900 | 382 | 382 | 8,450 | 8,500 | 211 | 287 | 11,050 | 11,100 | 12 | 88 |
| 700 | 750 | 55 | 55 | 3,300 | 3,350 | 254 | 254 | 5,900 | 5,950 | 382 | 382 | 8,500 | 8,550 | 207 | 283 | 11,100 | 11,150 | 8 | 85 |
| 750 | 800 | 59 | 59 | 3,350 | 3,400 | 258 | 258 | 5,950 | 6,000 | 382 | 382 | 8,550 | 8,600 | 203 | 280 | 11,150 | 11,200 | 4 | 81 |
| 800 | 850 | 63 | 63 | 3,400 | 3,450 | 262 | 262 | 6,000 | 6,050 | 382 | 382 | 8,600 | 8,650 | 199 | 276 | 11,200 | 11,250 | * | 77 |
| 850 | 900 | 67 | 67 | 3,450 | 3,500 | 266 | 266 | 6,050 | 6,100 | 382 | 382 | 8,650 | 8,700 | 195 | 272 | 11,250 | 11,300 | 0 | 73 |
| 900 | 950 | 71 | 71 | 3,500 | 3,550 | 270 | 270 | 6,100 | 6,150 | 382 | 382 | 8,700 | 8,750 | 192 | 268 | 11,300 | 11,350 | 0 | 69 |
| 950 | 1,000 | 75 | 75 | 3,550 | 3,600 | 273 | 273 | 6,150 | 6,200 | 382 | 382 | 8,750 | 8,800 | 188 | 264 | 11,350 | 11,400 | 0 | 65 |
| 1,000 | 1,050 | 78 | 78 | 3,600 | 3,650 | 277 | 277 | 6,200 | 6,250 | 382 | 382 | 8,800 | 8,850 | 184 | 260 | 11,400 | 11,450 | 0 | 62 |
| 1,050 | 1,100 | 82 | 82 | 3,650 | 3,700 | 281 | 281 | 6,250 | 6,300 | 379 | 382 | 8,850 | 8,900 | 180 | 257 | 11,450 | 11,500 | 0 | 58 |
| 1,100 | 1,150 | 86 | 86 | 3,700 | 3,750 | 285 | 285 | 6,300 | 6,350 | 375 | 382 | 8,900 | 8,950 | 176 | 253 | 11,500 | 11,550 | 0 | 54 |
| 1,150 | 1,200 | 90 | 90 | 3,750 | 3,800 | 289 | 289 | 6,350 | 6,400 | 371 | 382 | 8,950 | 9,000 | 173 | 249 | 11,550 | 11,600 | 0 | 50 |
| 1,200 | 1,250 | 94 | 94 | 3,800 | 3,850 | 293 | 293 | 6,400 | 6,450 | 368 | 382 | 9,000 | 9,050 | 169 | 245 | 11,600 | 11,650 | 0 | 46 |
| 1,250 | 1,300 | 98 | 98 | 3,850 | 3,900 | 296 | 296 | 6,450 | 6,500 | 364 | 382 | 9,050 | 9,100 | 165 | 241 | 11,650 | 11,700 | 0 | 42 |
| 1,300 | 1,350 | 101 | 101 | 3,900 | 3,950 | 300 | 300 | 6,500 | 6,550 | 360 | 382 | 9,100 | 9,150 | 161 | 238 | 11,700 | 11,750 | 0 | 39 |
| 1,350 | 1,400 | 105 | 105 | 3,950 | 4,000 | 304 | 304 | 6,550 | 6,600 | 356 | 382 | 9,150 | 9,200 | 157 | 234 | 11,750 | 11,800 | 0 | 35 |
| 1,400 | 1,450 | 109 | 109 | 4,000 | 4,050 | 308 | 308 | 6,600 | 6,650 | 352 | 382 | 9,200 | 9,250 | 153 | 230 | 11,800 | 11,850 | 0 | 31 |
| 1,450 | 1,500 | 113 | 113 | 4,050 | 4,100 | 312 | 312 | 6,650 | 6,700 | 348 | 382 | 9,250 | 9,300 | 150 | 226 | 11,850 | 11,900 | 0 | 27 |
| 1,500 | 1,550 | 117 | 117 | 4,100 | 4,150 | 316 | 316 | 6,700 | 6,750 | 345 | 382 | 9,300 | 9,350 | 146 | 222 | 11,900 | 11,950 | 0 | 23 |
| 1,550 | 1,600 | 120 | 120 | 4,150 | 4,200 | 319 | 319 | 6,750 | 6,800 | 341 | 382 | 9,350 | 9,400 | 142 | 218 | 11,950 | 12,000 | 0 | 20 |
| 1,600 | 1,650 | 124 | 124 | 4,200 | 4,250 | 323 | 323 | 6,800 | 6,850 | 337 | 382 | 9,400 | 9,450 | 138 | 215 | 12,000 | 12,050 | 0 | 16 |
| 1,650 | 1,700 | 128 | 128 | 4,250 | 4,300 | 327 | 327 | 6,850 | 6,900 | 333 | 382 | 9,450 | 9,500 | 134 | 211 | 12,050 | 12,100 | 0 | 12 |
| 1,700 | 1,750 | 132 | 132 | 4,300 | 4,350 | 331 | 331 | 6,900 | 6,950 | 329 | 382 | 9,500 | 9,550 | 130 | 207 | 12,100 | 12,150 | 0 | 8 |
| 1,750 | 1,800 | 136 | 136 | 4,350 | 4,400 | 335 | 335 | 6,950 | 7,000 | 326 | 382 | 9,550 | 9,600 | 127 | 203 | 12,150 | 12,200 | 0 | 4 |
| 1,800 | 1,850 | 140 | 140 | 4,400 | 4,450 | 339 | 339 | 7,000 | 7,050 | 322 | 382 | 9,600 | 9,650 | 123 | 199 | 12,200 | 12,230 | 0 | 1 |
| 1,850 | 1,900 | 143 | 143 | 4,450 | 4,500 | 342 | 342 | 7,050 | 7,100 | 318 | 382 | 9,650 | 9,700 | 119 | 195 | 12,230 | or more | 0 | 0 |
| 1,900 | 1,950 | 147 | 147 | 4,500 | 4,550 | 346 | 346 | 7,100 | 7,150 | 314 | 382 | 9,700 | 9,750 | 115 | 192 | | | | |
| 1,950 | 2,000 | 151 | 151 | 4,550 | 4,600 | 350 | 350 | 7,150 | 7,200 | 310 | 382 | 9,750 | 9,800 | 111 | 188 | | | | |
| 2,000 | 2,050 | 155 | 155 | 4,600 | 4,650 | 354 | 354 | 7,200 | 7,250 | 306 | 382 | 9,800 | 9,850 | 107 | 184 | | | | |
| 2,050 | 2,100 | 159 | 159 | 4,650 | 4,700 | 358 | 358 | 7,250 | 7,300 | 303 | 379 | 9,850 | 9,900 | 104 | 180 | | | | |
| 2,100 | 2,150 | 163 | 163 | 4,700 | 4,750 | 361 | 361 | 7,300 | 7,350 | 299 | 375 | 9,900 | 9,950 | 100 | 176 | | | | |
| 2,150 | 2,200 | 166 | 166 | 4,750 | 4,800 | 365 | 365 | 7,350 | 7,400 | 295 | 371 | 9,950 | 10,000 | 96 | 173 | | | | |
| 2,200 | 2,250 | 170 | 170 | 4,800 | 4,850 | 369 | 369 | 7,400 | 7,450 | 291 | 368 | 10,000 | 10,050 | 92 | 169 | | | | |
| 2,250 | 2,300 | 174 | 174 | 4,850 | 4,900 | 373 | 373 | 7,450 | 7,500 | 287 | 364 | 10,050 | 10,100 | 88 | 165 | | | | |
| 2,300 | 2,350 | 178 | 178 | 4,900 | 4,950 | 377 | 377 | 7,500 | 7,550 | 283 | 360 | 10,100 | 10,150 | 85 | 161 | | | | |
| 2,350 | 2,400 | 182 | 182 | 4,950 | 5,000 | 382 | 382 | 7,550 | 7,600 | 280 | 356 | 10,150 | 10,200 | 81 | 157 | | | | |
| 2,400 | 2,450 | 186 | 186 | 5,000 | 5,050 | 382 | 382 | 7,600 | 7,650 | 276 | 352 | 10,200 | 10,250 | 77 | 153 | | | | |
| 2,450 | 2,500 | 189 | 189 | 5,050 | 5,100 | 382 | 382 | 7,650 | 7,700 | 272 | 348 | 10,250 | 10,300 | 73 | 150 | | | | |
| 2,500 | 2,550 | 193 | 193 | 5,100 | 5,150 | 382 | 382 | 7,700 | 7,750 | 268 | 345 | 10,300 | 10,350 | 69 | 146 | | | | |
| 2,550 | 2,600 | 197 | 197 | 5,150 | 5,200 | 382 | 382 | 7,750 | 7,800 | 264 | 341 | 10,350 | 10,400 | 65 | 142 | | | | |

*If the amount you are looking up from the worksheet is at least $11,200 but less than $11,230, your credit is $1. Otherwise, you cannot take the credit.

## Line 9

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

**Amount Paid With Extensions of Time To File.** If you filed **Form 4868** to get an automatic extension of time to file, include in the total on line 9 any amount you paid with that form or by electronic funds withdrawal or credit card. If you paid by credit card, do not include on line 9 the convenience fee you were charged. To the left of line 9, enter "Form 4868" and show the amount paid. Also, include any amount paid with **Form 2688.**

## Line 10

### Tax

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

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

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

# Refund

## Line 11a

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

**TIP** If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new **Form W-4.** See **Income Tax Withholding and Estimated Tax Payments for 2004** on page 22.

## Refund Offset

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

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

## Lines 11b Through 11d

**DIRECT DEPOSIT**
***Simple. Safe. Secure.***

Receive your refund in as few as 10 days with IRS *e-file*!

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

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

### Why Use Direct Deposit?

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

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

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

**Line 11b.** The routing number **must** be **nine** digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on page 20, the routing number is 250250025.

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

**Line 11d.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on page 20, the account number is 20202086. Be sure **not** to include the check number.

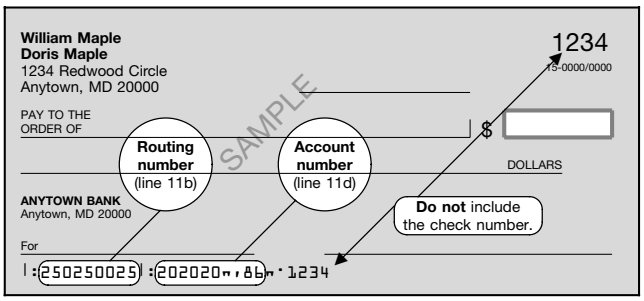
**CAUTION** Some financial institutions will not allow a joint refund to be deposited into an individual account. The IRS is not responsible if a financial institution rejects a direct deposit. If the direct deposit is rejected, a check will be sent instead.

*(Continued on page 20)*



***Need more information or forms? See page 5.***

### Sample Check—Lines 11b Through 11d




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

## Amount You Owe

IRS *e-file* offers an additional payment option: **Electronic Funds Withdrawal.** This option allows you to file your return early and schedule your payment for withdrawal from your checking or savings account on a future date up to and including April 15, 2004. IRS *e-file* also provides proof of receipt of your return and payment by email or through your software package. Visit **www.irs.gov/efile** for details.

### Line 12

You do not have to pay if line 12 is under $1.

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

**To Pay by Check or Money Order.** Enclose in the envelope with your return a check or money order payable to the "**United States Treasury**" for the full amount when you file. **Do not** attach the payment to your return. **Do not** send cash. Write "2003 Form 1040EZ" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

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

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

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

You may need to increase the amount of income tax withheld from your pay by filing a new **Form W-4.** See **Income Tax Withholding and Estimated Tax Payments for 2004** on page 22.

### What if You Cannot Pay?

If you cannot pay the full amount shown on line 12 when you file, you may ask to make monthly **installment payments.** You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2004, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

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

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

You may have to pay a penalty if line 12 is at least $1,000 and it is more than 10% of the tax shown on your return. The "tax shown on your return" is the amount on line 10 minus the amount on line 8. 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 2002 tax return was for a tax year of 12 full months and **either 1** or **2** below applies.

**1.** You had no tax liability for 2002 and you were a U.S. citizen or resident for all of 2002 or

**2.** Line 7 on your 2003 return is at least as much as the tax liability shown on your 2002 return.

## Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2003 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 numbers the designee chooses as his or her personal identification number (PIN). **But** if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2004 tax return. This is April 15, 2005, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

## Sign Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see **Pub. 501.** Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see **Death of a Taxpayer** on page 8.

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

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

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

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

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your **originally** filed 2002 Federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X). AGI is the amount shown on your 2002 Form 1040, line 35; Form 1040A, line 21; Form 1040EZ, line 4; and on the TeleFile Tax Record, line I. If you do not have your 2002 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your account. You 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.

CAUTION

You **cannot** sign your return electronically if you are a first-time filer under age 16 at the end of 2003.

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

## General Information

**How To Avoid Common Mistakes.** Mistakes may delay your refund or result in notices being sent to you.

**1.** Be sure to enter the correct social security number for you and your spouse if married in the space provided on Form 1040EZ. Check that your SSN agrees with your social security card.

**2.** Use the amount from **line 6** to find your tax in the tax table. Be sure you enter the correct tax on line 10.

**3.** If you think you can take the earned income credit, read the instructions for line 8 that begin on page 15 to make sure you qualify. If you do, make sure you use the correct column of the EIC Table for your filing status.

**4.** Check your math, especially when figuring your taxable income, Federal income tax withheld, earned income credit, total payments, and your refund or amount you owe.

**5.** Check the "Yes" box on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2003 return. Check "Yes" even if that person chooses not to claim you (or your spouse). If no one can claim you (or your spouse) as a dependent, check "No."

**6.** Enter an amount on line 5. If you check the "Yes" box, use the worksheet on the back of Form 1040EZ to figure the amount to enter. If you check the "No" box, enter $7,800 if single; $15,600 if married filing jointly.

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

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

**9.** Attach your Form(s) W-2 to the left margin of Form 1040EZ.

**10.** If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 12 on page 20 for details.

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

**Innocent Spouse Relief.** 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. See **Form 8857** or **Pub. 971** for more details.



***Need more information or forms? See page 5.***

**What Should You Do if You Move?** If you move after you file your return, always notify the IRS of your new address. To do this, you can use **Form 8822.**

**Income Tax Withholding and Estimated Tax Payments for 2004.** 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 2004 pay. For details on how to complete Form W-4, see **Pub. 919.** In general, you do not have to make estimated tax payments if you expect that your 2004 tax return will show a tax refund **or** a tax balance due the IRS of less than $1,000. See **Pub. 505** for more details.

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

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

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

**TIP** You may be able to deduct this gift on your 2004 tax return.

**How Do You Get a Copy of Your Tax Return?** Use TeleTax topic 156 (see page 6) or see **Form 4506.**

## Other Ways To Get Help

**Send or Email Your Written Tax Questions to the IRS.** You should get an answer in about 30 days. If you do not have the mailing address, call us. See page 6 for the number. Or email your questions to us through the IRS website at **www.irs.gov/help** and click on **Tax Law Questions.** Do not send questions with your return.

**Free Help With Your Return.** Free help in preparing your return is available nationwide from IRS-trained volunteers. The Volunteer Income Tax Assistance (**VITA**) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (**TCE**) program is designed to assist taxpayers age 60 or older with their tax return. Some locations offer free electronic filing and all volunteers will let you know about the credits and deductions that you may be entitled to claim. For details, call us. See page 6 for the number. If you received a Federal income tax package in the mail, take it with you when you go for help. Also take a copy of your 2002 tax return (if available), all your Forms W-2 and 1099 for 2003, any other information about your 2003 income and expenses, and the social security number (or individual taxpayer identification number) for your spouse, your dependents, and yourself. **Or** to find the nearest AARP Tax-Aide site, visit AARP's website at **www.aarp.org/taxaide** or call **1-888-227-7669.**

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

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

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

# Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information which we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; Federal, state, and local child support agencies; and to other Federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and 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.

**The Time It Takes To Prepare Your Return.** The time needed to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 4 min.; **Learning about the law or the form**, 1 hr., 40 min.; **Preparing the form**, 1 hr., 39 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min. The total is 3 hr., 43 min.

**We Welcome Comments on Forms.** If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at ***taxforms@irs.gov.** Please put “Forms Comment” on the subject line. Or you can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send your return to this address. Instead, see **Where Do You File?** on back cover.

# 2003 Tax Table

**Example.** Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is $26,250. First, he finds the $26,250–26,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet ➜ is $3,591. This is the tax amount he should enter on line 10 of Form 1040EZ.

| At least | But less than | Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| 26,200 | 26,250 | 3,584 | 3,234 |
| 26,250 | 26,300 | 3,591 | 3,241 |
| 26,300 | 26,350 | 3,599 | 3,249 |
| 26,350 | 26,400 | 3,606 | 3,256 |

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

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

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

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **6,000** | | | |
| 6,000 | 6,050 | 603 | 603 |
| 6,050 | 6,100 | 608 | 608 |
| 6,100 | 6,150 | 613 | 613 |
| 6,150 | 6,200 | 618 | 618 |
| 6,200 | 6,250 | 623 | 623 |
| 6,250 | 6,300 | 628 | 628 |
| 6,300 | 6,350 | 633 | 633 |
| 6,350 | 6,400 | 638 | 638 |
| 6,400 | 6,450 | 643 | 643 |
| 6,450 | 6,500 | 648 | 648 |
| 6,500 | 6,550 | 653 | 653 |
| 6,550 | 6,600 | 658 | 658 |
| 6,600 | 6,650 | 663 | 663 |
| 6,650 | 6,700 | 668 | 668 |
| 6,700 | 6,750 | 673 | 673 |
| 6,750 | 6,800 | 678 | 678 |
| 6,800 | 6,850 | 683 | 683 |
| 6,850 | 6,900 | 688 | 688 |
| 6,900 | 6,950 | 693 | 693 |
| 6,950 | 7,000 | 698 | 698 |
| **7,000** | | | |
| 7,000 | 7,050 | 704 | 703 |
| 7,050 | 7,100 | 711 | 708 |
| 7,100 | 7,150 | 719 | 713 |
| 7,150 | 7,200 | 726 | 718 |
| 7,200 | 7,250 | 734 | 723 |
| 7,250 | 7,300 | 741 | 728 |
| 7,300 | 7,350 | 749 | 733 |
| 7,350 | 7,400 | 756 | 738 |
| 7,400 | 7,450 | 764 | 743 |
| 7,450 | 7,500 | 771 | 748 |
| 7,500 | 7,550 | 779 | 753 |
| 7,550 | 7,600 | 786 | 758 |
| 7,600 | 7,650 | 794 | 763 |
| 7,650 | 7,700 | 801 | 768 |
| 7,700 | 7,750 | 809 | 773 |
| 7,750 | 7,800 | 816 | 778 |
| 7,800 | 7,850 | 824 | 783 |
| 7,850 | 7,900 | 831 | 788 |
| 7,900 | 7,950 | 839 | 793 |
| 7,950 | 8,000 | 846 | 798 |
| **8,000** | | | |
| 8,000 | 8,050 | 854 | 803 |
| 8,050 | 8,100 | 861 | 808 |
| 8,100 | 8,150 | 869 | 813 |
| 8,150 | 8,200 | 876 | 818 |
| 8,200 | 8,250 | 884 | 823 |
| 8,250 | 8,300 | 891 | 828 |
| 8,300 | 8,350 | 899 | 833 |
| 8,350 | 8,400 | 906 | 838 |
| 8,400 | 8,450 | 914 | 843 |
| 8,450 | 8,500 | 921 | 848 |
| 8,500 | 8,550 | 929 | 853 |
| 8,550 | 8,600 | 936 | 858 |
| 8,600 | 8,650 | 944 | 863 |
| 8,650 | 8,700 | 951 | 868 |
| 8,700 | 8,750 | 959 | 873 |
| 8,750 | 8,800 | 966 | 878 |
| 8,800 | 8,850 | 974 | 883 |
| 8,850 | 8,900 | 981 | 888 |
| 8,900 | 8,950 | 989 | 893 |
| 8,950 | 9,000 | 996 | 898 |

*Continued on page 25*

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **9,000** | | | |
| 9,000 | 9,050 | 1,004 | 903 |
| 9,050 | 9,100 | 1,011 | 908 |
| 9,100 | 9,150 | 1,019 | 913 |
| 9,150 | 9,200 | 1,026 | 918 |
| 9,200 | 9,250 | 1,034 | 923 |
| 9,250 | 9,300 | 1,041 | 928 |
| 9,300 | 9,350 | 1,049 | 933 |
| 9,350 | 9,400 | 1,056 | 938 |
| 9,400 | 9,450 | 1,064 | 943 |
| 9,450 | 9,500 | 1,071 | 948 |
| 9,500 | 9,550 | 1,079 | 953 |
| 9,550 | 9,600 | 1,086 | 958 |
| 9,600 | 9,650 | 1,094 | 963 |
| 9,650 | 9,700 | 1,101 | 968 |
| 9,700 | 9,750 | 1,109 | 973 |
| 9,750 | 9,800 | 1,116 | 978 |
| 9,800 | 9,850 | 1,124 | 983 |
| 9,850 | 9,900 | 1,131 | 988 |
| 9,900 | 9,950 | 1,139 | 993 |
| 9,950 | 10,000 | 1,146 | 998 |
| **10,000** | | | |
| 10,000 | 10,050 | 1,154 | 1,003 |
| 10,050 | 10,100 | 1,161 | 1,008 |
| 10,100 | 10,150 | 1,169 | 1,013 |
| 10,150 | 10,200 | 1,176 | 1,018 |
| 10,200 | 10,250 | 1,184 | 1,023 |
| 10,250 | 10,300 | 1,191 | 1,028 |
| 10,300 | 10,350 | 1,199 | 1,033 |
| 10,350 | 10,400 | 1,206 | 1,038 |
| 10,400 | 10,450 | 1,214 | 1,043 |
| 10,450 | 10,500 | 1,221 | 1,048 |
| 10,500 | 10,550 | 1,229 | 1,053 |
| 10,550 | 10,600 | 1,236 | 1,058 |
| 10,600 | 10,650 | 1,244 | 1,063 |
| 10,650 | 10,700 | 1,251 | 1,068 |
| 10,700 | 10,750 | 1,259 | 1,073 |
| 10,750 | 10,800 | 1,266 | 1,078 |
| 10,800 | 10,850 | 1,274 | 1,083 |
| 10,850 | 10,900 | 1,281 | 1,088 |
| 10,900 | 10,950 | 1,289 | 1,093 |
| 10,950 | 11,000 | 1,296 | 1,098 |
| **11,000** | | | |
| 11,000 | 11,050 | 1,304 | 1,103 |
| 11,050 | 11,100 | 1,311 | 1,108 |
| 11,100 | 11,150 | 1,319 | 1,113 |
| 11,150 | 11,200 | 1,326 | 1,118 |
| 11,200 | 11,250 | 1,334 | 1,123 |
| 11,250 | 11,300 | 1,341 | 1,128 |
| 11,300 | 11,350 | 1,349 | 1,133 |
| 11,350 | 11,400 | 1,356 | 1,138 |
| 11,400 | 11,450 | 1,364 | 1,143 |
| 11,450 | 11,500 | 1,371 | 1,148 |
| 11,500 | 11,550 | 1,379 | 1,153 |
| 11,550 | 11,600 | 1,386 | 1,158 |
| 11,600 | 11,650 | 1,394 | 1,163 |
| 11,650 | 11,700 | 1,401 | 1,168 |
| 11,700 | 11,750 | 1,409 | 1,173 |
| 11,750 | 11,800 | 1,416 | 1,178 |
| 11,800 | 11,850 | 1,424 | 1,183 |
| 11,850 | 11,900 | 1,431 | 1,188 |
| 11,900 | 11,950 | 1,439 | 1,193 |
| 11,950 | 12,000 | 1,446 | 1,198 |

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **12,000** | | | |
| 12,000 | 12,050 | 1,454 | 1,203 |
| 12,050 | 12,100 | 1,461 | 1,208 |
| 12,100 | 12,150 | 1,469 | 1,213 |
| 12,150 | 12,200 | 1,476 | 1,218 |
| 12,200 | 12,250 | 1,484 | 1,223 |
| 12,250 | 12,300 | 1,491 | 1,228 |
| 12,300 | 12,350 | 1,499 | 1,233 |
| 12,350 | 12,400 | 1,506 | 1,238 |
| 12,400 | 12,450 | 1,514 | 1,243 |
| 12,450 | 12,500 | 1,521 | 1,248 |
| 12,500 | 12,550 | 1,529 | 1,253 |
| 12,550 | 12,600 | 1,536 | 1,258 |
| 12,600 | 12,650 | 1,544 | 1,263 |
| 12,650 | 12,700 | 1,551 | 1,268 |
| 12,700 | 12,750 | 1,559 | 1,273 |
| 12,750 | 12,800 | 1,566 | 1,278 |
| 12,800 | 12,850 | 1,574 | 1,283 |
| 12,850 | 12,900 | 1,581 | 1,288 |
| 12,900 | 12,950 | 1,589 | 1,293 |
| 12,950 | 13,000 | 1,596 | 1,298 |
| **13,000** | | | |
| 13,000 | 13,050 | 1,604 | 1,303 |
| 13,050 | 13,100 | 1,611 | 1,308 |
| 13,100 | 13,150 | 1,619 | 1,313 |
| 13,150 | 13,200 | 1,626 | 1,318 |
| 13,200 | 13,250 | 1,634 | 1,323 |
| 13,250 | 13,300 | 1,641 | 1,328 |
| 13,300 | 13,350 | 1,649 | 1,333 |
| 13,350 | 13,400 | 1,656 | 1,338 |
| 13,400 | 13,450 | 1,664 | 1,343 |
| 13,450 | 13,500 | 1,671 | 1,348 |
| 13,500 | 13,550 | 1,679 | 1,353 |
| 13,550 | 13,600 | 1,686 | 1,358 |
| 13,600 | 13,650 | 1,694 | 1,363 |
| 13,650 | 13,700 | 1,701 | 1,368 |
| 13,700 | 13,750 | 1,709 | 1,373 |
| 13,750 | 13,800 | 1,716 | 1,378 |
| 13,800 | 13,850 | 1,724 | 1,383 |
| 13,850 | 13,900 | 1,731 | 1,388 |
| 13,900 | 13,950 | 1,739 | 1,393 |
| 13,950 | 14,000 | 1,746 | 1,398 |
| **14,000** | | | |
| 14,000 | 14,050 | 1,754 | 1,404 |
| 14,050 | 14,100 | 1,761 | 1,411 |
| 14,100 | 14,150 | 1,769 | 1,419 |
| 14,150 | 14,200 | 1,776 | 1,426 |
| 14,200 | 14,250 | 1,784 | 1,434 |
| 14,250 | 14,300 | 1,791 | 1,441 |
| 14,300 | 14,350 | 1,799 | 1,449 |
| 14,350 | 14,400 | 1,806 | 1,456 |
| 14,400 | 14,450 | 1,814 | 1,464 |
| 14,450 | 14,500 | 1,821 | 1,471 |
| 14,500 | 14,550 | 1,829 | 1,479 |
| 14,550 | 14,600 | 1,836 | 1,486 |
| 14,600 | 14,650 | 1,844 | 1,494 |
| 14,650 | 14,700 | 1,851 | 1,501 |
| 14,700 | 14,750 | 1,859 | 1,509 |
| 14,750 | 14,800 | 1,866 | 1,516 |
| 14,800 | 14,850 | 1,874 | 1,524 |
| 14,850 | 14,900 | 1,881 | 1,531 |
| 14,900 | 14,950 | 1,889 | 1,539 |
| 14,950 | 15,000 | 1,896 | 1,546 |

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **15,000** | | | |
| 15,000 | 15,050 | 1,904 | 1,554 |
| 15,050 | 15,100 | 1,911 | 1,561 |
| 15,100 | 15,150 | 1,919 | 1,569 |
| 15,150 | 15,200 | 1,926 | 1,576 |
| 15,200 | 15,250 | 1,934 | 1,584 |
| 15,250 | 15,300 | 1,941 | 1,591 |
| 15,300 | 15,350 | 1,949 | 1,599 |
| 15,350 | 15,400 | 1,956 | 1,606 |
| 15,400 | 15,450 | 1,964 | 1,614 |
| 15,450 | 15,500 | 1,971 | 1,621 |
| 15,500 | 15,550 | 1,979 | 1,629 |
| 15,550 | 15,600 | 1,986 | 1,636 |
| 15,600 | 15,650 | 1,994 | 1,644 |
| 15,650 | 15,700 | 2,001 | 1,651 |
| 15,700 | 15,750 | 2,009 | 1,659 |
| 15,750 | 15,800 | 2,016 | 1,666 |
| 15,800 | 15,850 | 2,024 | 1,674 |
| 15,850 | 15,900 | 2,031 | 1,681 |
| 15,900 | 15,950 | 2,039 | 1,689 |
| 15,950 | 16,000 | 2,046 | 1,696 |
| **16,000** | | | |
| 16,000 | 16,050 | 2,054 | 1,704 |
| 16,050 | 16,100 | 2,061 | 1,711 |
| 16,100 | 16,150 | 2,069 | 1,719 |
| 16,150 | 16,200 | 2,076 | 1,726 |
| 16,200 | 16,250 | 2,084 | 1,734 |
| 16,250 | 16,300 | 2,091 | 1,741 |
| 16,300 | 16,350 | 2,099 | 1,749 |
| 16,350 | 16,400 | 2,106 | 1,756 |
| 16,400 | 16,450 | 2,114 | 1,764 |
| 16,450 | 16,500 | 2,121 | 1,771 |
| 16,500 | 16,550 | 2,129 | 1,779 |
| 16,550 | 16,600 | 2,136 | 1,786 |
| 16,600 | 16,650 | 2,144 | 1,794 |
| 16,650 | 16,700 | 2,151 | 1,801 |
| 16,700 | 16,750 | 2,159 | 1,809 |
| 16,750 | 16,800 | 2,166 | 1,816 |
| 16,800 | 16,850 | 2,174 | 1,824 |
| 16,850 | 16,900 | 2,181 | 1,831 |
| 16,900 | 16,950 | 2,189 | 1,839 |
| 16,950 | 17,000 | 2,196 | 1,846 |
| **17,000** | | | |
| 17,000 | 17,050 | 2,204 | 1,854 |
| 17,050 | 17,100 | 2,211 | 1,861 |
| 17,100 | 17,150 | 2,219 | 1,869 |
| 17,150 | 17,200 | 2,226 | 1,876 |
| 17,200 | 17,250 | 2,234 | 1,884 |
| 17,250 | 17,300 | 2,241 | 1,891 |
| 17,300 | 17,350 | 2,249 | 1,899 |
| 17,350 | 17,400 | 2,256 | 1,906 |
| 17,400 | 17,450 | 2,264 | 1,914 |
| 17,450 | 17,500 | 2,271 | 1,921 |
| 17,500 | 17,550 | 2,279 | 1,929 |
| 17,550 | 17,600 | 2,286 | 1,936 |
| 17,600 | 17,650 | 2,294 | 1,944 |
| 17,650 | 17,700 | 2,301 | 1,951 |
| 17,700 | 17,750 | 2,309 | 1,959 |
| 17,750 | 17,800 | 2,316 | 1,966 |
| 17,800 | 17,850 | 2,324 | 1,974 |
| 17,850 | 17,900 | 2,331 | 1,981 |
| 17,900 | 17,950 | 2,339 | 1,989 |
| 17,950 | 18,000 | 2,346 | 1,996 |

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **18,000** | | | |
| 18,000 | 18,050 | 2,354 | 2,004 |
| 18,050 | 18,100 | 2,361 | 2,011 |
| 18,100 | 18,150 | 2,369 | 2,019 |
| 18,150 | 18,200 | 2,376 | 2,026 |
| 18,200 | 18,250 | 2,384 | 2,034 |
| 18,250 | 18,300 | 2,391 | 2,041 |
| 18,300 | 18,350 | 2,399 | 2,049 |
| 18,350 | 18,400 | 2,406 | 2,056 |
| 18,400 | 18,450 | 2,414 | 2,064 |
| 18,450 | 18,500 | 2,421 | 2,071 |
| 18,500 | 18,550 | 2,429 | 2,079 |
| 18,550 | 18,600 | 2,436 | 2,086 |
| 18,600 | 18,650 | 2,444 | 2,094 |
| 18,650 | 18,700 | 2,451 | 2,101 |
| 18,700 | 18,750 | 2,459 | 2,109 |
| 18,750 | 18,800 | 2,466 | 2,116 |
| 18,800 | 18,850 | 2,474 | 2,124 |
| 18,850 | 18,900 | 2,481 | 2,131 |
| 18,900 | 18,950 | 2,489 | 2,139 |
| 18,950 | 19,000 | 2,496 | 2,146 |
| **19,000** | | | |
| 19,000 | 19,050 | 2,504 | 2,154 |
| 19,050 | 19,100 | 2,511 | 2,161 |
| 19,100 | 19,150 | 2,519 | 2,169 |
| 19,150 | 19,200 | 2,526 | 2,176 |
| 19,200 | 19,250 | 2,534 | 2,184 |
| 19,250 | 19,300 | 2,541 | 2,191 |
| 19,300 | 19,350 | 2,549 | 2,199 |
| 19,350 | 19,400 | 2,556 | 2,206 |
| 19,400 | 19,450 | 2,564 | 2,214 |
| 19,450 | 19,500 | 2,571 | 2,221 |
| 19,500 | 19,550 | 2,579 | 2,229 |
| 19,550 | 19,600 | 2,586 | 2,236 |
| 19,600 | 19,650 | 2,594 | 2,244 |
| 19,650 | 19,700 | 2,601 | 2,251 |
| 19,700 | 19,750 | 2,609 | 2,259 |
| 19,750 | 19,800 | 2,616 | 2,266 |
| 19,800 | 19,850 | 2,624 | 2,274 |
| 19,850 | 19,900 | 2,631 | 2,281 |
| 19,900 | 19,950 | 2,639 | 2,289 |
| 19,950 | 20,000 | 2,646 | 2,296 |
| **20,000** | | | |
| 20,000 | 20,050 | 2,654 | 2,304 |
| 20,050 | 20,100 | 2,661 | 2,311 |
| 20,100 | 20,150 | 2,669 | 2,319 |
| 20,150 | 20,200 | 2,676 | 2,326 |
| 20,200 | 20,250 | 2,684 | 2,334 |
| 20,250 | 20,300 | 2,691 | 2,341 |
| 20,300 | 20,350 | 2,699 | 2,349 |
| 20,350 | 20,400 | 2,706 | 2,356 |
| 20,400 | 20,450 | 2,714 | 2,364 |
| 20,450 | 20,500 | 2,721 | 2,371 |
| 20,500 | 20,550 | 2,729 | 2,379 |
| 20,550 | 20,600 | 2,736 | 2,386 |
| 20,600 | 20,650 | 2,744 | 2,394 |
| 20,650 | 20,700 | 2,751 | 2,401 |
| 20,700 | 20,750 | 2,759 | 2,409 |
| 20,750 | 20,800 | 2,766 | 2,416 |
| 20,800 | 20,850 | 2,774 | 2,424 |
| 20,850 | 20,900 | 2,781 | 2,431 |
| 20,900 | 20,950 | 2,789 | 2,439 |
| 20,950 | 21,000 | 2,796 | 2,446 |

*Continued on page 26*

## 2003 1040EZ Tax Table—*Continued*

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **21,000** | | | |
| 21,000 | 21,050 | 2,804 | 2,454 |
| 21,050 | 21,100 | 2,811 | 2,461 |
| 21,100 | 21,150 | 2,819 | 2,469 |
| 21,150 | 21,200 | 2,826 | 2,476 |
| 21,200 | 21,250 | 2,834 | 2,484 |
| 21,250 | 21,300 | 2,841 | 2,491 |
| 21,300 | 21,350 | 2,849 | 2,499 |
| 21,350 | 21,400 | 2,856 | 2,506 |
| 21,400 | 21,450 | 2,864 | 2,514 |
| 21,450 | 21,500 | 2,871 | 2,521 |
| 21,500 | 21,550 | 2,879 | 2,529 |
| 21,550 | 21,600 | 2,886 | 2,536 |
| 21,600 | 21,650 | 2,894 | 2,544 |
| 21,650 | 21,700 | 2,901 | 2,551 |
| 21,700 | 21,750 | 2,909 | 2,559 |
| 21,750 | 21,800 | 2,916 | 2,566 |
| 21,800 | 21,850 | 2,924 | 2,574 |
| 21,850 | 21,900 | 2,931 | 2,581 |
| 21,900 | 21,950 | 2,939 | 2,589 |
| 21,950 | 22,000 | 2,946 | 2,596 |
| **22,000** | | | |
| 22,000 | 22,050 | 2,954 | 2,604 |
| 22,050 | 22,100 | 2,961 | 2,611 |
| 22,100 | 22,150 | 2,969 | 2,619 |
| 22,150 | 22,200 | 2,976 | 2,626 |
| 22,200 | 22,250 | 2,984 | 2,634 |
| 22,250 | 22,300 | 2,991 | 2,641 |
| 22,300 | 22,350 | 2,999 | 2,649 |
| 22,350 | 22,400 | 3,006 | 2,656 |
| 22,400 | 22,450 | 3,014 | 2,664 |
| 22,450 | 22,500 | 3,021 | 2,671 |
| 22,500 | 22,550 | 3,029 | 2,679 |
| 22,550 | 22,600 | 3,036 | 2,686 |
| 22,600 | 22,650 | 3,044 | 2,694 |
| 22,650 | 22,700 | 3,051 | 2,701 |
| 22,700 | 22,750 | 3,059 | 2,709 |
| 22,750 | 22,800 | 3,066 | 2,716 |
| 22,800 | 22,850 | 3,074 | 2,724 |
| 22,850 | 22,900 | 3,081 | 2,731 |
| 22,900 | 22,950 | 3,089 | 2,739 |
| 22,950 | 23,000 | 3,096 | 2,746 |
| **23,000** | | | |
| 23,000 | 23,050 | 3,104 | 2,754 |
| 23,050 | 23,100 | 3,111 | 2,761 |
| 23,100 | 23,150 | 3,119 | 2,769 |
| 23,150 | 23,200 | 3,126 | 2,776 |
| 23,200 | 23,250 | 3,134 | 2,784 |
| 23,250 | 23,300 | 3,141 | 2,791 |
| 23,300 | 23,350 | 3,149 | 2,799 |
| 23,350 | 23,400 | 3,156 | 2,806 |
| 23,400 | 23,450 | 3,164 | 2,814 |
| 23,450 | 23,500 | 3,171 | 2,821 |
| 23,500 | 23,550 | 3,179 | 2,829 |
| 23,550 | 23,600 | 3,186 | 2,836 |
| 23,600 | 23,650 | 3,194 | 2,844 |
| 23,650 | 23,700 | 3,201 | 2,851 |
| 23,700 | 23,750 | 3,209 | 2,859 |
| 23,750 | 23,800 | 3,216 | 2,866 |
| 23,800 | 23,850 | 3,224 | 2,874 |
| 23,850 | 23,900 | 3,231 | 2,881 |
| 23,900 | 23,950 | 3,239 | 2,889 |
| 23,950 | 24,000 | 3,246 | 2,896 |

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **24,000** | | | |
| 24,000 | 24,050 | 3,254 | 2,904 |
| 24,050 | 24,100 | 3,261 | 2,911 |
| 24,100 | 24,150 | 3,269 | 2,919 |
| 24,150 | 24,200 | 3,276 | 2,926 |
| 24,200 | 24,250 | 3,284 | 2,934 |
| 24,250 | 24,300 | 3,291 | 2,941 |
| 24,300 | 24,350 | 3,299 | 2,949 |
| 24,350 | 24,400 | 3,306 | 2,956 |
| 24,400 | 24,450 | 3,314 | 2,964 |
| 24,450 | 24,500 | 3,321 | 2,971 |
| 24,500 | 24,550 | 3,329 | 2,979 |
| 24,550 | 24,600 | 3,336 | 2,986 |
| 24,600 | 24,650 | 3,344 | 2,994 |
| 24,650 | 24,700 | 3,351 | 3,001 |
| 24,700 | 24,750 | 3,359 | 3,009 |
| 24,750 | 24,800 | 3,366 | 3,016 |
| 24,800 | 24,850 | 3,374 | 3,024 |
| 24,850 | 24,900 | 3,381 | 3,031 |
| 24,900 | 24,950 | 3,389 | 3,039 |
| 24,950 | 25,000 | 3,396 | 3,046 |
| **25,000** | | | |
| 25,000 | 25,050 | 3,404 | 3,054 |
| 25,050 | 25,100 | 3,411 | 3,061 |
| 25,100 | 25,150 | 3,419 | 3,069 |
| 25,150 | 25,200 | 3,426 | 3,076 |
| 25,200 | 25,250 | 3,434 | 3,084 |
| 25,250 | 25,300 | 3,441 | 3,091 |
| 25,300 | 25,350 | 3,449 | 3,099 |
| 25,350 | 25,400 | 3,456 | 3,106 |
| 25,400 | 25,450 | 3,464 | 3,114 |
| 25,450 | 25,500 | 3,471 | 3,121 |
| 25,500 | 25,550 | 3,479 | 3,129 |
| 25,550 | 25,600 | 3,486 | 3,136 |
| 25,600 | 25,650 | 3,494 | 3,144 |
| 25,650 | 25,700 | 3,501 | 3,151 |
| 25,700 | 25,750 | 3,509 | 3,159 |
| 25,750 | 25,800 | 3,516 | 3,166 |
| 25,800 | 25,850 | 3,524 | 3,174 |
| 25,850 | 25,900 | 3,531 | 3,181 |
| 25,900 | 25,950 | 3,539 | 3,189 |
| 25,950 | 26,000 | 3,546 | 3,196 |
| **26,000** | | | |
| 26,000 | 26,050 | 3,554 | 3,204 |
| 26,050 | 26,100 | 3,561 | 3,211 |
| 26,100 | 26,150 | 3,569 | 3,219 |
| 26,150 | 26,200 | 3,576 | 3,226 |
| 26,200 | 26,250 | 3,584 | 3,234 |
| 26,250 | 26,300 | 3,591 | 3,241 |
| 26,300 | 26,350 | 3,599 | 3,249 |
| 26,350 | 26,400 | 3,606 | 3,256 |
| 26,400 | 26,450 | 3,614 | 3,264 |
| 26,450 | 26,500 | 3,621 | 3,271 |
| 26,500 | 26,550 | 3,629 | 3,279 |
| 26,550 | 26,600 | 3,636 | 3,286 |
| 26,600 | 26,650 | 3,644 | 3,294 |
| 26,650 | 26,700 | 3,651 | 3,301 |
| 26,700 | 26,750 | 3,659 | 3,309 |
| 26,750 | 26,800 | 3,666 | 3,316 |
| 26,800 | 26,850 | 3,674 | 3,324 |
| 26,850 | 26,900 | 3,681 | 3,331 |
| 26,900 | 26,950 | 3,689 | 3,339 |
| 26,950 | 27,000 | 3,696 | 3,346 |

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **27,000** | | | |
| 27,000 | 27,050 | 3,704 | 3,354 |
| 27,050 | 27,100 | 3,711 | 3,361 |
| 27,100 | 27,150 | 3,719 | 3,369 |
| 27,150 | 27,200 | 3,726 | 3,376 |
| 27,200 | 27,250 | 3,734 | 3,384 |
| 27,250 | 27,300 | 3,741 | 3,391 |
| 27,300 | 27,350 | 3,749 | 3,399 |
| 27,350 | 27,400 | 3,756 | 3,406 |
| 27,400 | 27,450 | 3,764 | 3,414 |
| 27,450 | 27,500 | 3,771 | 3,421 |
| 27,500 | 27,550 | 3,779 | 3,429 |
| 27,550 | 27,600 | 3,786 | 3,436 |
| 27,600 | 27,650 | 3,794 | 3,444 |
| 27,650 | 27,700 | 3,801 | 3,451 |
| 27,700 | 27,750 | 3,809 | 3,459 |
| 27,750 | 27,800 | 3,816 | 3,466 |
| 27,800 | 27,850 | 3,824 | 3,474 |
| 27,850 | 27,900 | 3,831 | 3,481 |
| 27,900 | 27,950 | 3,839 | 3,489 |
| 27,950 | 28,000 | 3,846 | 3,496 |
| **28,000** | | | |
| 28,000 | 28,050 | 3,854 | 3,504 |
| 28,050 | 28,100 | 3,861 | 3,511 |
| 28,100 | 28,150 | 3,869 | 3,519 |
| 28,150 | 28,200 | 3,876 | 3,526 |
| 28,200 | 28,250 | 3,884 | 3,534 |
| 28,250 | 28,300 | 3,891 | 3,541 |
| 28,300 | 28,350 | 3,899 | 3,549 |
| 28,350 | 28,400 | 3,906 | 3,556 |
| 28,400 | 28,450 | 3,916 | 3,564 |
| 28,450 | 28,500 | 3,929 | 3,571 |
| 28,500 | 28,550 | 3,941 | 3,579 |
| 28,550 | 28,600 | 3,954 | 3,586 |
| 28,600 | 28,650 | 3,966 | 3,594 |
| 28,650 | 28,700 | 3,979 | 3,601 |
| 28,700 | 28,750 | 3,991 | 3,609 |
| 28,750 | 28,800 | 4,004 | 3,616 |
| 28,800 | 28,850 | 4,016 | 3,624 |
| 28,850 | 28,900 | 4,029 | 3,631 |
| 28,900 | 28,950 | 4,041 | 3,639 |
| 28,950 | 29,000 | 4,054 | 3,646 |
| **29,000** | | | |
| 29,000 | 29,050 | 4,066 | 3,654 |
| 29,050 | 29,100 | 4,079 | 3,661 |
| 29,100 | 29,150 | 4,091 | 3,669 |
| 29,150 | 29,200 | 4,104 | 3,676 |
| 29,200 | 29,250 | 4,116 | 3,684 |
| 29,250 | 29,300 | 4,129 | 3,691 |
| 29,300 | 29,350 | 4,141 | 3,699 |
| 29,350 | 29,400 | 4,154 | 3,706 |
| 29,400 | 29,450 | 4,166 | 3,714 |
| 29,450 | 29,500 | 4,179 | 3,721 |
| 29,500 | 29,550 | 4,191 | 3,729 |
| 29,550 | 29,600 | 4,204 | 3,736 |
| 29,600 | 29,650 | 4,216 | 3,744 |
| 29,650 | 29,700 | 4,229 | 3,751 |
| 29,700 | 29,750 | 4,241 | 3,759 |
| 29,750 | 29,800 | 4,254 | 3,766 |
| 29,800 | 29,850 | 4,266 | 3,774 |
| 29,850 | 29,900 | 4,279 | 3,781 |
| 29,900 | 29,950 | 4,291 | 3,789 |
| 29,950 | 30,000 | 4,304 | 3,796 |

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **30,000** | | | |
| 30,000 | 30,050 | 4,316 | 3,804 |
| 30,050 | 30,100 | 4,329 | 3,811 |
| 30,100 | 30,150 | 4,341 | 3,819 |
| 30,150 | 30,200 | 4,354 | 3,826 |
| 30,200 | 30,250 | 4,366 | 3,834 |
| 30,250 | 30,300 | 4,379 | 3,841 |
| 30,300 | 30,350 | 4,391 | 3,849 |
| 30,350 | 30,400 | 4,404 | 3,856 |
| 30,400 | 30,450 | 4,416 | 3,864 |
| 30,450 | 30,500 | 4,429 | 3,871 |
| 30,500 | 30,550 | 4,441 | 3,879 |
| 30,550 | 30,600 | 4,454 | 3,886 |
| 30,600 | 30,650 | 4,466 | 3,894 |
| 30,650 | 30,700 | 4,479 | 3,901 |
| 30,700 | 30,750 | 4,491 | 3,909 |
| 30,750 | 30,800 | 4,504 | 3,916 |
| 30,800 | 30,850 | 4,516 | 3,924 |
| 30,850 | 30,900 | 4,529 | 3,931 |
| 30,900 | 30,950 | 4,541 | 3,939 |
| 30,950 | 31,000 | 4,554 | 3,946 |
| **31,000** | | | |
| 31,000 | 31,050 | 4,566 | 3,954 |
| 31,050 | 31,100 | 4,579 | 3,961 |
| 31,100 | 31,150 | 4,591 | 3,969 |
| 31,150 | 31,200 | 4,604 | 3,976 |
| 31,200 | 31,250 | 4,616 | 3,984 |
| 31,250 | 31,300 | 4,629 | 3,991 |
| 31,300 | 31,350 | 4,641 | 3,999 |
| 31,350 | 31,400 | 4,654 | 4,006 |
| 31,400 | 31,450 | 4,666 | 4,014 |
| 31,450 | 31,500 | 4,679 | 4,021 |
| 31,500 | 31,550 | 4,691 | 4,029 |
| 31,550 | 31,600 | 4,704 | 4,036 |
| 31,600 | 31,650 | 4,716 | 4,044 |
| 31,650 | 31,700 | 4,729 | 4,051 |
| 31,700 | 31,750 | 4,741 | 4,059 |
| 31,750 | 31,800 | 4,754 | 4,066 |
| 31,800 | 31,850 | 4,766 | 4,074 |
| 31,850 | 31,900 | 4,779 | 4,081 |
| 31,900 | 31,950 | 4,791 | 4,089 |
| 31,950 | 32,000 | 4,804 | 4,096 |
| **32,000** | | | |
| 32,000 | 32,050 | 4,816 | 4,104 |
| 32,050 | 32,100 | 4,829 | 4,111 |
| 32,100 | 32,150 | 4,841 | 4,119 |
| 32,150 | 32,200 | 4,854 | 4,126 |
| 32,200 | 32,250 | 4,866 | 4,134 |
| 32,250 | 32,300 | 4,879 | 4,141 |
| 32,300 | 32,350 | 4,891 | 4,149 |
| 32,350 | 32,400 | 4,904 | 4,156 |
| 32,400 | 32,450 | 4,916 | 4,164 |
| 32,450 | 32,500 | 4,929 | 4,171 |
| 32,500 | 32,550 | 4,941 | 4,179 |
| 32,550 | 32,600 | 4,954 | 4,186 |
| 32,600 | 32,650 | 4,966 | 4,194 |
| 32,650 | 32,700 | 4,979 | 4,201 |
| 32,700 | 32,750 | 4,991 | 4,209 |
| 32,750 | 32,800 | 5,004 | 4,216 |
| 32,800 | 32,850 | 5,016 | 4,224 |
| 32,850 | 32,900 | 5,029 | 4,231 |
| 32,900 | 32,950 | 5,041 | 4,239 |
| 32,950 | 33,000 | 5,054 | 4,246 |

*Continued on page 27*

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **33,000** | | | |
| 33,000 | 33,050 | 5,066 | 4,254 |
| 33,050 | 33,100 | 5,079 | 4,261 |
| 33,100 | 33,150 | 5,091 | 4,269 |
| 33,150 | 33,200 | 5,104 | 4,276 |
| 33,200 | 33,250 | 5,116 | 4,284 |
| 33,250 | 33,300 | 5,129 | 4,291 |
| 33,300 | 33,350 | 5,141 | 4,299 |
| 33,350 | 33,400 | 5,154 | 4,306 |
| 33,400 | 33,450 | 5,166 | 4,314 |
| 33,450 | 33,500 | 5,179 | 4,321 |
| 33,500 | 33,550 | 5,191 | 4,329 |
| 33,550 | 33,600 | 5,204 | 4,336 |
| 33,600 | 33,650 | 5,216 | 4,344 |
| 33,650 | 33,700 | 5,229 | 4,351 |
| 33,700 | 33,750 | 5,241 | 4,359 |
| 33,750 | 33,800 | 5,254 | 4,366 |
| 33,800 | 33,850 | 5,266 | 4,374 |
| 33,850 | 33,900 | 5,279 | 4,381 |
| 33,900 | 33,950 | 5,291 | 4,389 |
| 33,950 | 34,000 | 5,304 | 4,396 |
| **34,000** | | | |
| 34,000 | 34,050 | 5,316 | 4,404 |
| 34,050 | 34,100 | 5,329 | 4,411 |
| 34,100 | 34,150 | 5,341 | 4,419 |
| 34,150 | 34,200 | 5,354 | 4,426 |
| 34,200 | 34,250 | 5,366 | 4,434 |
| 34,250 | 34,300 | 5,379 | 4,441 |
| 34,300 | 34,350 | 5,391 | 4,449 |
| 34,350 | 34,400 | 5,404 | 4,456 |
| 34,400 | 34,450 | 5,416 | 4,464 |
| 34,450 | 34,500 | 5,429 | 4,471 |
| 34,500 | 34,550 | 5,441 | 4,479 |
| 34,550 | 34,600 | 5,454 | 4,486 |
| 34,600 | 34,650 | 5,466 | 4,494 |
| 34,650 | 34,700 | 5,479 | 4,501 |
| 34,700 | 34,750 | 5,491 | 4,509 |
| 34,750 | 34,800 | 5,504 | 4,516 |
| 34,800 | 34,850 | 5,516 | 4,524 |
| 34,850 | 34,900 | 5,529 | 4,531 |
| 34,900 | 34,950 | 5,541 | 4,539 |
| 34,950 | 35,000 | 5,554 | 4,546 |
| **35,000** | | | |
| 35,000 | 35,050 | 5,566 | 4,554 |
| 35,050 | 35,100 | 5,579 | 4,561 |
| 35,100 | 35,150 | 5,591 | 4,569 |
| 35,150 | 35,200 | 5,604 | 4,576 |
| 35,200 | 35,250 | 5,616 | 4,584 |
| 35,250 | 35,300 | 5,629 | 4,591 |
| 35,300 | 35,350 | 5,641 | 4,599 |
| 35,350 | 35,400 | 5,654 | 4,606 |
| 35,400 | 35,450 | 5,666 | 4,614 |
| 35,450 | 35,500 | 5,679 | 4,621 |
| 35,500 | 35,550 | 5,691 | 4,629 |
| 35,550 | 35,600 | 5,704 | 4,636 |
| 35,600 | 35,650 | 5,716 | 4,644 |
| 35,650 | 35,700 | 5,729 | 4,651 |
| 35,700 | 35,750 | 5,741 | 4,659 |
| 35,750 | 35,800 | 5,754 | 4,666 |
| 35,800 | 35,850 | 5,766 | 4,674 |
| 35,850 | 35,900 | 5,779 | 4,681 |
| 35,900 | 35,950 | 5,791 | 4,689 |
| 35,950 | 36,000 | 5,804 | 4,696 |

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **36,000** | | | |
| 36,000 | 36,050 | 5,816 | 4,704 |
| 36,050 | 36,100 | 5,829 | 4,711 |
| 36,100 | 36,150 | 5,841 | 4,719 |
| 36,150 | 36,200 | 5,854 | 4,726 |
| 36,200 | 36,250 | 5,866 | 4,734 |
| 36,250 | 36,300 | 5,879 | 4,741 |
| 36,300 | 36,350 | 5,891 | 4,749 |
| 36,350 | 36,400 | 5,904 | 4,756 |
| 36,400 | 36,450 | 5,916 | 4,764 |
| 36,450 | 36,500 | 5,929 | 4,771 |
| 36,500 | 36,550 | 5,941 | 4,779 |
| 36,550 | 36,600 | 5,954 | 4,786 |
| 36,600 | 36,650 | 5,966 | 4,794 |
| 36,650 | 36,700 | 5,979 | 4,801 |
| 36,700 | 36,750 | 5,991 | 4,809 |
| 36,750 | 36,800 | 6,004 | 4,816 |
| 36,800 | 36,850 | 6,016 | 4,824 |
| 36,850 | 36,900 | 6,029 | 4,831 |
| 36,900 | 36,950 | 6,041 | 4,839 |
| 36,950 | 37,000 | 6,054 | 4,846 |
| **37,000** | | | |
| 37,000 | 37,050 | 6,066 | 4,854 |
| 37,050 | 37,100 | 6,079 | 4,861 |
| 37,100 | 37,150 | 6,091 | 4,869 |
| 37,150 | 37,200 | 6,104 | 4,876 |
| 37,200 | 37,250 | 6,116 | 4,884 |
| 37,250 | 37,300 | 6,129 | 4,891 |
| 37,300 | 37,350 | 6,141 | 4,899 |
| 37,350 | 37,400 | 6,154 | 4,906 |
| 37,400 | 37,450 | 6,166 | 4,914 |
| 37,450 | 37,500 | 6,179 | 4,921 |
| 37,500 | 37,550 | 6,191 | 4,929 |
| 37,550 | 37,600 | 6,204 | 4,936 |
| 37,600 | 37,650 | 6,216 | 4,944 |
| 37,650 | 37,700 | 6,229 | 4,951 |
| 37,700 | 37,750 | 6,241 | 4,959 |
| 37,750 | 37,800 | 6,254 | 4,966 |
| 37,800 | 37,850 | 6,266 | 4,974 |
| 37,850 | 37,900 | 6,279 | 4,981 |
| 37,900 | 37,950 | 6,291 | 4,989 |
| 37,950 | 38,000 | 6,304 | 4,996 |
| **38,000** | | | |
| 38,000 | 38,050 | 6,316 | 5,004 |
| 38,050 | 38,100 | 6,329 | 5,011 |
| 38,100 | 38,150 | 6,341 | 5,019 |
| 38,150 | 38,200 | 6,354 | 5,026 |
| 38,200 | 38,250 | 6,366 | 5,034 |
| 38,250 | 38,300 | 6,379 | 5,041 |
| 38,300 | 38,350 | 6,391 | 5,049 |
| 38,350 | 38,400 | 6,404 | 5,056 |
| 38,400 | 38,450 | 6,416 | 5,064 |
| 38,450 | 38,500 | 6,429 | 5,071 |
| 38,500 | 38,550 | 6,441 | 5,079 |
| 38,550 | 38,600 | 6,454 | 5,086 |
| 38,600 | 38,650 | 6,466 | 5,094 |
| 38,650 | 38,700 | 6,479 | 5,101 |
| 38,700 | 38,750 | 6,491 | 5,109 |
| 38,750 | 38,800 | 6,504 | 5,116 |
| 38,800 | 38,850 | 6,516 | 5,124 |
| 38,850 | 38,900 | 6,529 | 5,131 |
| 38,900 | 38,950 | 6,541 | 5,139 |
| 38,950 | 39,000 | 6,554 | 5,146 |

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **39,000** | | | |
| 39,000 | 39,050 | 6,566 | 5,154 |
| 39,050 | 39,100 | 6,579 | 5,161 |
| 39,100 | 39,150 | 6,591 | 5,169 |
| 39,150 | 39,200 | 6,604 | 5,176 |
| 39,200 | 39,250 | 6,616 | 5,184 |
| 39,250 | 39,300 | 6,629 | 5,191 |
| 39,300 | 39,350 | 6,641 | 5,199 |
| 39,350 | 39,400 | 6,654 | 5,206 |
| 39,400 | 39,450 | 6,666 | 5,214 |
| 39,450 | 39,500 | 6,679 | 5,221 |
| 39,500 | 39,550 | 6,691 | 5,229 |
| 39,550 | 39,600 | 6,704 | 5,236 |
| 39,600 | 39,650 | 6,716 | 5,244 |
| 39,650 | 39,700 | 6,729 | 5,251 |
| 39,700 | 39,750 | 6,741 | 5,259 |
| 39,750 | 39,800 | 6,754 | 5,266 |
| 39,800 | 39,850 | 6,766 | 5,274 |
| 39,850 | 39,900 | 6,779 | 5,281 |
| 39,900 | 39,950 | 6,791 | 5,289 |
| 39,950 | 40,000 | 6,804 | 5,296 |
| **40,000** | | | |
| 40,000 | 40,050 | 6,816 | 5,304 |
| 40,050 | 40,100 | 6,829 | 5,311 |
| 40,100 | 40,150 | 6,841 | 5,319 |
| 40,150 | 40,200 | 6,854 | 5,326 |
| 40,200 | 40,250 | 6,866 | 5,334 |
| 40,250 | 40,300 | 6,879 | 5,341 |
| 40,300 | 40,350 | 6,891 | 5,349 |
| 40,350 | 40,400 | 6,904 | 5,356 |
| 40,400 | 40,450 | 6,916 | 5,364 |
| 40,450 | 40,500 | 6,929 | 5,371 |
| 40,500 | 40,550 | 6,941 | 5,379 |
| 40,550 | 40,600 | 6,954 | 5,386 |
| 40,600 | 40,650 | 6,966 | 5,394 |
| 40,650 | 40,700 | 6,979 | 5,401 |
| 40,700 | 40,750 | 6,991 | 5,409 |
| 40,750 | 40,800 | 7,004 | 5,416 |
| 40,800 | 40,850 | 7,016 | 5,424 |
| 40,850 | 40,900 | 7,029 | 5,431 |
| 40,900 | 40,950 | 7,041 | 5,439 |
| 40,950 | 41,000 | 7,054 | 5,446 |
| **41,000** | | | |
| 41,000 | 41,050 | 7,066 | 5,454 |
| 41,050 | 41,100 | 7,079 | 5,461 |
| 41,100 | 41,150 | 7,091 | 5,469 |
| 41,150 | 41,200 | 7,104 | 5,476 |
| 41,200 | 41,250 | 7,116 | 5,484 |
| 41,250 | 41,300 | 7,129 | 5,491 |
| 41,300 | 41,350 | 7,141 | 5,499 |
| 41,350 | 41,400 | 7,154 | 5,506 |
| 41,400 | 41,450 | 7,166 | 5,514 |
| 41,450 | 41,500 | 7,179 | 5,521 |
| 41,500 | 41,550 | 7,191 | 5,529 |
| 41,550 | 41,600 | 7,204 | 5,536 |
| 41,600 | 41,650 | 7,216 | 5,544 |
| 41,650 | 41,700 | 7,229 | 5,551 |
| 41,700 | 41,750 | 7,241 | 5,559 |
| 41,750 | 41,800 | 7,254 | 5,566 |
| 41,800 | 41,850 | 7,266 | 5,574 |
| 41,850 | 41,900 | 7,279 | 5,581 |
| 41,900 | 41,950 | 7,291 | 5,589 |
| 41,950 | 42,000 | 7,304 | 5,596 |

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **42,000** | | | |
| 42,000 | 42,050 | 7,316 | 5,604 |
| 42,050 | 42,100 | 7,329 | 5,611 |
| 42,100 | 42,150 | 7,341 | 5,619 |
| 42,150 | 42,200 | 7,354 | 5,626 |
| 42,200 | 42,250 | 7,366 | 5,634 |
| 42,250 | 42,300 | 7,379 | 5,641 |
| 42,300 | 42,350 | 7,391 | 5,649 |
| 42,350 | 42,400 | 7,404 | 5,656 |
| 42,400 | 42,450 | 7,416 | 5,664 |
| 42,450 | 42,500 | 7,429 | 5,671 |
| 42,500 | 42,550 | 7,441 | 5,679 |
| 42,550 | 42,600 | 7,454 | 5,686 |
| 42,600 | 42,650 | 7,466 | 5,694 |
| 42,650 | 42,700 | 7,479 | 5,701 |
| 42,700 | 42,750 | 7,491 | 5,709 |
| 42,750 | 42,800 | 7,504 | 5,716 |
| 42,800 | 42,850 | 7,516 | 5,724 |
| 42,850 | 42,900 | 7,529 | 5,731 |
| 42,900 | 42,950 | 7,541 | 5,739 |
| 42,950 | 43,000 | 7,554 | 5,746 |
| **43,000** | | | |
| 43,000 | 43,050 | 7,566 | 5,754 |
| 43,050 | 43,100 | 7,579 | 5,761 |
| 43,100 | 43,150 | 7,591 | 5,769 |
| 43,150 | 43,200 | 7,604 | 5,776 |
| 43,200 | 43,250 | 7,616 | 5,784 |
| 43,250 | 43,300 | 7,629 | 5,791 |
| 43,300 | 43,350 | 7,641 | 5,799 |
| 43,350 | 43,400 | 7,654 | 5,806 |
| 43,400 | 43,450 | 7,666 | 5,814 |
| 43,450 | 43,500 | 7,679 | 5,821 |
| 43,500 | 43,550 | 7,691 | 5,829 |
| 43,550 | 43,600 | 7,704 | 5,836 |
| 43,600 | 43,650 | 7,716 | 5,844 |
| 43,650 | 43,700 | 7,729 | 5,851 |
| 43,700 | 43,750 | 7,741 | 5,859 |
| 43,750 | 43,800 | 7,754 | 5,866 |
| 43,800 | 43,850 | 7,766 | 5,874 |
| 43,850 | 43,900 | 7,779 | 5,881 |
| 43,900 | 43,950 | 7,791 | 5,889 |
| 43,950 | 44,000 | 7,804 | 5,896 |
| **44,000** | | | |
| 44,000 | 44,050 | 7,816 | 5,904 |
| 44,050 | 44,100 | 7,829 | 5,911 |
| 44,100 | 44,150 | 7,841 | 5,919 |
| 44,150 | 44,200 | 7,854 | 5,926 |
| 44,200 | 44,250 | 7,866 | 5,934 |
| 44,250 | 44,300 | 7,879 | 5,941 |
| 44,300 | 44,350 | 7,891 | 5,949 |
| 44,350 | 44,400 | 7,904 | 5,956 |
| 44,400 | 44,450 | 7,916 | 5,964 |
| 44,450 | 44,500 | 7,929 | 5,971 |
| 44,500 | 44,550 | 7,941 | 5,979 |
| 44,550 | 44,600 | 7,954 | 5,986 |
| 44,600 | 44,650 | 7,966 | 5,994 |
| 44,650 | 44,700 | 7,979 | 6,001 |
| 44,700 | 44,750 | 7,991 | 6,009 |
| 44,750 | 44,800 | 8,004 | 6,016 |
| 44,800 | 44,850 | 8,016 | 6,024 |
| 44,850 | 44,900 | 8,029 | 6,031 |
| 44,900 | 44,950 | 8,041 | 6,039 |
| 44,950 | 45,000 | 8,054 | 6,046 |

*Continued on page 28*

## 2003 1040EZ Tax Table—*Continued*

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **45,000** | | | |
| **45,000** | **45,050** | 8,066 | 6,054 |
| **45,050** | **45,100** | 8,079 | 6,061 |
| **45,100** | **45,150** | 8,091 | 6,069 |
| **45,150** | **45,200** | 8,104 | 6,076 |
| **45,200** | **45,250** | 8,116 | 6,084 |
| **45,250** | **45,300** | 8,129 | 6,091 |
| **45,300** | **45,350** | 8,141 | 6,099 |
| **45,350** | **45,400** | 8,154 | 6,106 |
| **45,400** | **45,450** | 8,166 | 6,114 |
| **45,450** | **45,500** | 8,179 | 6,121 |
| **45,500** | **45,550** | 8,191 | 6,129 |
| **45,550** | **45,600** | 8,204 | 6,136 |
| **45,600** | **45,650** | 8,216 | 6,144 |
| **45,650** | **45,700** | 8,229 | 6,151 |
| **45,700** | **45,750** | 8,241 | 6,159 |
| **45,750** | **45,800** | 8,254 | 6,166 |
| **45,800** | **45,850** | 8,266 | 6,174 |
| **45,850** | **45,900** | 8,279 | 6,181 |
| **45,900** | **45,950** | 8,291 | 6,189 |
| **45,950** | **46,000** | 8,304 | 6,196 |
| **46,000** | | | |
| **46,000** | **46,050** | 8,316 | 6,204 |
| **46,050** | **46,100** | 8,329 | 6,211 |
| **46,100** | **46,150** | 8,341 | 6,219 |
| **46,150** | **46,200** | 8,354 | 6,226 |
| **46,200** | **46,250** | 8,366 | 6,234 |
| **46,250** | **46,300** | 8,379 | 6,241 |
| **46,300** | **46,350** | 8,391 | 6,249 |
| **46,350** | **46,400** | 8,404 | 6,256 |
| **46,400** | **46,450** | 8,416 | 6,264 |
| **46,450** | **46,500** | 8,429 | 6,271 |
| **46,500** | **46,550** | 8,441 | 6,279 |
| **46,550** | **46,600** | 8,454 | 6,286 |
| **46,600** | **46,650** | 8,466 | 6,294 |
| **46,650** | **46,700** | 8,479 | 6,301 |
| **46,700** | **46,750** | 8,491 | 6,309 |
| **46,750** | **46,800** | 8,504 | 6,316 |
| **46,800** | **46,850** | 8,516 | 6,324 |
| **46,850** | **46,900** | 8,529 | 6,331 |
| **46,900** | **46,950** | 8,541 | 6,339 |
| **46,950** | **47,000** | 8,554 | 6,346 |
| **47,000** | | | |
| **47,000** | **47,050** | 8,566 | 6,354 |
| **47,050** | **47,100** | 8,579 | 6,361 |
| **47,100** | **47,150** | 8,591 | 6,369 |
| **47,150** | **47,200** | 8,604 | 6,376 |
| **47,200** | **47,250** | 8,616 | 6,384 |
| **47,250** | **47,300** | 8,629 | 6,391 |
| **47,300** | **47,350** | 8,641 | 6,399 |
| **47,350** | **47,400** | 8,654 | 6,406 |
| **47,400** | **47,450** | 8,666 | 6,414 |
| **47,450** | **47,500** | 8,679 | 6,421 |
| **47,500** | **47,550** | 8,691 | 6,429 |
| **47,550** | **47,600** | 8,704 | 6,436 |
| **47,600** | **47,650** | 8,716 | 6,444 |
| **47,650** | **47,700** | 8,729 | 6,451 |
| **47,700** | **47,750** | 8,741 | 6,459 |
| **47,750** | **47,800** | 8,754 | 6,466 |
| **47,800** | **47,850** | 8,766 | 6,474 |
| **47,850** | **47,900** | 8,779 | 6,481 |
| **47,900** | **47,950** | 8,791 | 6,489 |
| **47,950** | **48,000** | 8,804 | 6,496 |

| If Form 1040EZ, line 6, is— At least | But less than | And you are— Single | Married filing jointly |
|---|---|---|---|
| | | Your tax is— | |
| **48,000** | | | |
| **48,000** | **48,050** | 8,816 | 6,504 |
| **48,050** | **48,100** | 8,829 | 6,511 |
| **48,100** | **48,150** | 8,841 | 6,519 |
| **48,150** | **48,200** | 8,854 | 6,526 |
| **48,200** | **48,250** | 8,866 | 6,534 |
| **48,250** | **48,300** | 8,879 | 6,541 |
| **48,300** | **48,350** | 8,891 | 6,549 |
| **48,350** | **48,400** | 8,904 | 6,556 |
| **48,400** | **48,450** | 8,916 | 6,564 |
| **48,450** | **48,500** | 8,929 | 6,571 |
| **48,500** | **48,550** | 8,941 | 6,579 |
| **48,550** | **48,600** | 8,954 | 6,586 |
| **48,600** | **48,650** | 8,966 | 6,594 |
| **48,650** | **48,700** | 8,979 | 6,601 |
| **48,700** | **48,750** | 8,991 | 6,609 |
| **48,750** | **48,800** | 9,004 | 6,616 |
| **48,800** | **48,850** | 9,016 | 6,624 |
| **48,850** | **48,900** | 9,029 | 6,631 |
| **48,900** | **48,950** | 9,041 | 6,639 |
| **48,950** | **49,000** | 9,054 | 6,646 |
| **49,000** | | | |
| **49,000** | **49,050** | 9,066 | 6,654 |
| **49,050** | **49,100** | 9,079 | 6,661 |
| **49,100** | **49,150** | 9,091 | 6,669 |
| **49,150** | **49,200** | 9,104 | 6,676 |
| **49,200** | **49,250** | 9,116 | 6,684 |
| **49,250** | **49,300** | 9,129 | 6,691 |
| **49,300** | **49,350** | 9,141 | 6,699 |
| **49,350** | **49,400** | 9,154 | 6,706 |
| **49,400** | **49,450** | 9,166 | 6,714 |
| **49,450** | **49,500** | 9,179 | 6,721 |
| **49,500** | **49,550** | 9,191 | 6,729 |
| **49,550** | **49,600** | 9,204 | 6,736 |
| **49,600** | **49,650** | 9,216 | 6,744 |
| **49,650** | **49,700** | 9,229 | 6,751 |
| **49,700** | **49,750** | 9,241 | 6,759 |
| **49,750** | **49,800** | 9,254 | 6,766 |
| **49,800** | **49,850** | 9,266 | 6,774 |
| **49,850** | **49,900** | 9,279 | 6,781 |
| **49,900** | **49,950** | 9,291 | 6,789 |
| **49,950** | **50,000** | 9,304 | 6,796 |
| **$50,000 or over— use Form 1040** | | | |

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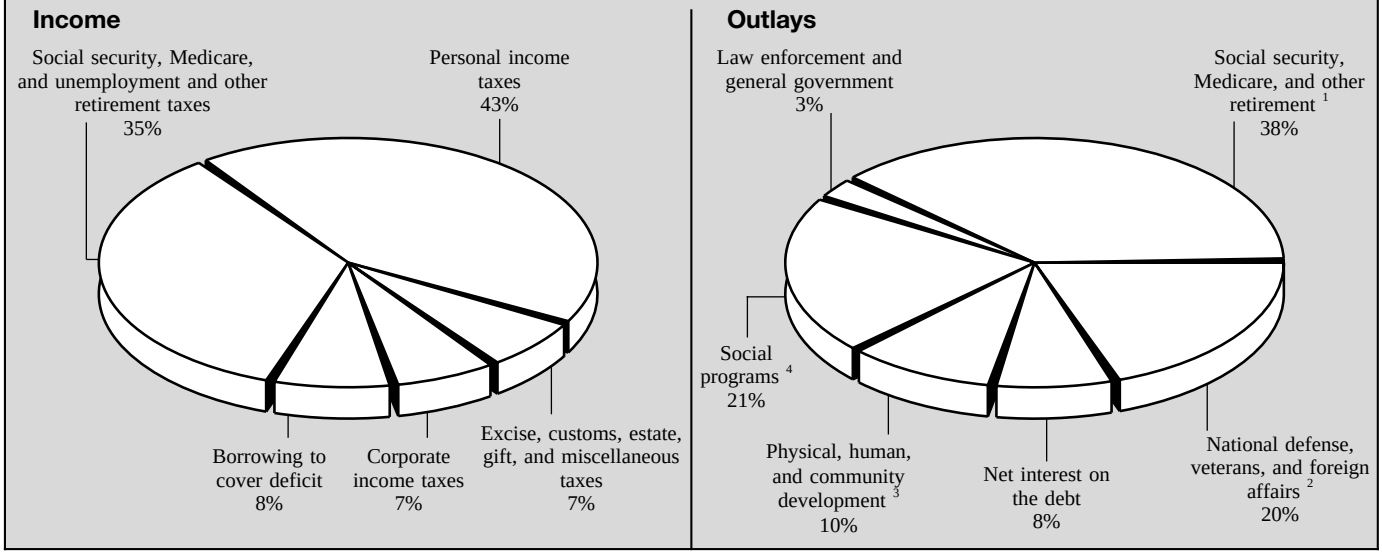
## Major Categories of Federal Income and Outlays for Fiscal Year 2002

**Income and Outlays.** These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 2002.




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

In fiscal year 2002 (which began on October 1, 2001, and ended on September 30, 2002), Federal income was $1.9 trillion and outlays were $2.1 trillion, leaving a deficit of $0.2 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 17% of outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities; about 2% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

**3. Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

**4. Social programs:** About 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and 7% 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 $48 billion in fiscal year 2002. 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.

## Where Do You File?

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

| IF you live in... | THEN use this address if you: Are not enclosing a check or money order... | Are enclosing a check or money order... |
|---|---|---|
| Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia | Internal Revenue Service Center<br>Atlanta, GA 39901-0014 | Internal Revenue Service Center<br>Atlanta, GA 39901-0114 |
| Maine, Massachusetts, New Hampshire, New York, Vermont | Internal Revenue Service Center<br>Andover, MA 05501-0014 | Internal Revenue Service Center<br>Andover, MA 05501-0114 |
| Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin | Internal Revenue Service Center<br>Kansas City, MO 64999-0014 | Internal Revenue Service Center<br>Kansas City, MO 64999-0114 |
| Connecticut, District of Columbia, Maryland, New Jersey, Pennsylvania | Internal Revenue Service Center<br>Philadelphia, PA 19255-0014 | Internal Revenue Service Center<br>Philadelphia, PA 19255-0114 |
| Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas | Internal Revenue Service Center<br>Austin, TX 73301-0014 | Internal Revenue Service Center<br>Austin, TX 73301-0114 |
| Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, Wyoming | Internal Revenue Service Center<br>Fresno, CA 93888-0014 | Internal Revenue Service Center<br>Fresno, CA 93888-0114 |
| Ohio, Virginia | Internal Revenue Service Center<br>Memphis, TN 37501-0014 | Internal Revenue Service Center<br>Memphis, TN 37501-0114 |
| All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (*or if excluding income under Internal Revenue Code section 933*), dual-status aliens, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563 | Internal Revenue Service Center<br>Philadelphia, PA 19255-0215<br>USA | Internal Revenue Service Center<br>Philadelphia, PA 19255-0215<br>USA |

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

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