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Type of federal return filed is based on taxpayer's personal situation and IRS rules/regulations. Form 1040EZ is generally used by single/married taxpayers with taxable income under \$100,000, no dependents, no itemized deductions, and certain types of income (including wages, salaries, tips, taxable scholarships or fellowship grants, and unemployment compensation). Fees apply with Earned Income Credit and for state returns. Taxpayer must meet IRS criteria to use Form 1040EZ. Available at participating U.S. locations. Offer expires February 29, 2012. ©2011 HRB Tax Group, Inc.

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