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If you have any comments on this draft, you can submit them to us on our IRS.gov page titled [Comment on Forms and Publications](#), where you may make comments anonymously if you wish. You can also email us at taxforms@irs.gov. Please include the form or publication number in the subject. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each suggestion. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

DRAFT AS OF October 26, 2012 1040EZ

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS 2012



makes doing your taxes faster and easier.



is the fast, safe, and free way to prepare and e-file your taxes.
See www.irs.gov/freefile.

Get a faster refund, reduce errors, and save paper. For more information on **IRS e-file** and Free File, see Options for e-filing your returns in these instructions or click on **IRS e-file** at IRS.gov.

MAILING YOUR RETURN

If you file a paper return, you may be mailing your return to a different address this year.

FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040EZ and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1040ez.



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The IRS Mission

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

Introduction

About These Instructions

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

- “Section 2—Filing Requirements” helps you decide if you even have to file.
- “Section 3—Line Instructions for Form 1040EZ” follows the main sections of the form, starting with “Top of the Form” and ending with “Signing Your Return.” Cut-outs from the form connect the instructions visually to the form.
- “Section 4—After You Have Finished” gives you a checklist for completing a return. It also gives you information about filing the return.
- “Section 6—Getting Tax Help” has topics such as how to get tax help, forms, instructions, and publications. It also gives you other useful information, such as how to check the status of a refund.

Helpful Hints

Filing status. We want you to use the proper filing status as you go through the instructions and tables. You can use Form 1040EZ to file as “Single” or “Married filing jointly.”

If you qualify for another filing status, such as “Head of household” or “Qualifying widow(er) with dependent child,” you may be

able to lower your taxes by using Form 1040A or 1040 instead. See Pub. 501 for more information.

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



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



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



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

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

Income	1 Wages, salaries, and tips. This Attach your Form(s) W-2.	W-2.
		1

Do not make the entry here. Make the entry here.

Section 1—Before You Begin

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. See [Should You Use Another Form](#), later.

What's New

Future developments. For the latest information about developments related to Form 1040EZ and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1040ez.

Due date of return. File Form 1040EZ by April 15, 2013.

Earned income credit (EIC). You may be able to take the EIC if you earned less than \$13,980 (\$19,190 if married filing jointly). See [Lines 8a and 8b, Earned Income Credit \(EIC\)](#), later in Section 3.

Identity Protection Personal Identification Number (IP PIN). If we sent you an IP PIN, see [Identity protection PIN](#) under *Signing Your Return*, later, to find out how to use it.

Mailing your return. If you are filing a paper return, you may be mailing it to a different address this year because the IRS has changed the filing location for several areas. See [Where Do You File?](#) at the end of these instructions.

You May Benefit From Filing Form 1040A or 1040 in 2012

Due to the following tax law changes for 2012, you may benefit from filing Form 1040A or 1040, even if you normally file Form 1040EZ. See the instructions for Form 1040A or 1040, as applicable.

Earned income credit (EIC) if children lived with you. The maximum adjusted gross income (AGI) you can have and still claim the EIC has increased. You may be able to claim the credit if your AGI is less than the amount below that applies to you. The maximum investment income you can have and still claim the credit is \$3,200.

You may be able to claim a larger EIC using Form 1040A or 1040 if:

- Three or more children lived with you and you earned less than \$45,060 (\$50,270 if married filing jointly),
- Two children lived with you and you earned less than \$41,952 (\$47,162 if married filing jointly), or
- One child lived with you and you earned less than \$36,920 (\$42,130 if married filing jointly).

Death of a Taxpayer

If a taxpayer died before filing a return for 2012, 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, it may delay the processing of the return.

You can file a joint return even if your spouse died in 2012 so long as you did not remarry in 2012. You can also file a joint return even if your spouse died in 2013 before filing a return for 2012. A joint return should show your spouse's 2012 income before death and your income for all of 2012. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she also must sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper report-

ing of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

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

For more details, use TeleTax topic 356 or see Pub. 559.

Parent of a Kidnapped Child

If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for the head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). But you have to file Form 1040 or Form 1040A to claim these benefits. For details, see Pub. 501 (Pub. 596 for the EIC).

Section 2—Filing Requirements

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



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

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2012? If you were born on January 1, 1948, you are considered to be age 65 at the end of 2012.

- Yes.** Use Pub. 501, Exemptions, Standard Deduction, and Filing Information, to find out if you must file a return. If so, use Form 1040A or 1040.
- No.** Use the Filing Requirement Charts, later in this Section 2, to see if you must file a return. See the *Tip* below if you have earned income.



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

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2012 or was a full-time student under age 24 at the end of 2012. To do so, use Forms 1040 and 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 or see Form 8814.

A child born on January 1, 1989, is considered to be age 24 at the end of 2012. Do not use Form 8814 for such a child.

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

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

- You were married to a U.S. citizen or resident alien at the end of 2012.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



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

When Should You File?

File Form 1040EZ by **April 15, 2013**. If you file after this date, you may have to pay interest and penalties. See [What if You Cannot File on Time?](#) in Section 4, later, for information on how to get more time to file. There is also information about interest and penalties.

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

Checklist for Using Form 1040EZ

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

- Your filing status is single or married filing jointly. If you were a nonresident alien at any time in 2012, see *Nonresident aliens*, below.
- You do not claim any dependents.
- You do not claim any adjustments to income. See the TeleTax topics for *Adjustments to Income* at www.irs.gov/taxtopics.
- If you claim a tax credit, you claim only the earned income credit. See the TeleTax topics for *Tax Credits* at www.irs.gov/taxtopics.
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2012. If you were born on January 1, 1948, you are considered to be age 65 at the end of 2012 and cannot use Form 1040EZ.
- Your taxable income (line 6 of Form 1040EZ) is less than \$100,000.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.
- If you earned tips, they are included in boxes 5 and 7 of your Form W-2.
- You 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.
- You are not a debtor in a chapter 11 bankruptcy case filed after October 16, 2005.

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

Nonresident aliens. If you were a nonresident alien at any time in 2012, 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.

Should You Use Another Form?

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

Tax benefits for education. If you paid higher education expenses, you may be eligible for a tax credit or deduction. You may be eligible to claim a credit (and receive a refund) even if you owe no income tax. You must file Form 1040A or 1040 to claim these tax benefits. For more information on tax benefits for education, see Pub. 970.

Itemized deductions. You can itemize deductions only on Form 1040. You will benefit by itemizing if your itemized deductions total more than your standard deduction. For 2012, the standard deduction is \$5,950 for most single people and

\$11,900 for most married people filing a joint return. Use TeleTax topic 501. But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount on line E of the Worksheet for Line 5 on the back of Form 1040EZ.

Foreign financial assets. If you had foreign financial assets in 2012, you may have to file Form 8938 with your return. If you have to file Form 8938, you must use Form 1040. You cannot use Form 1040EZ. Check www.irs.gov/form8938 for details.

What Filing Status Can You Use?

Single. Use this filing status if any of the following was true on December 31, 2012.

- You never were married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance. But if, at the end of 2012, your divorce was not final (an interlocutory decree), you are considered married and cannot use the single filing status.
- You were widowed before January 1, 2012, and did not remarry in 2012.

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

- You were married at the end of 2012, even if you did not live with your spouse at the end of 2012.
- Your spouse died in 2012 and you did not remarry in 2012.
- You were married at the end of 2012, and your spouse died in 2013 before filing a 2012 return.

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

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. Or, if one spouse does not report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse is not reporting all of his or her income, or
- You do not want to be responsible for any taxes due if your spouse does not have enough tax withheld or does not pay enough estimated tax.

If you want to file separately, you must use Form 1040 or 1040A. You cannot use Form 1040EZ. See [Innocent spouse relief](#), later, in Section 5.

Filing Requirement Charts



Chart A and B users—if you have to file a return, you may be able to file Form 1040EZ. See [Checklist for Using Form 1040EZ](#), earlier.

Chart A—For Most People

IF your filing status is . . .	AND your gross income* was at least . . .	THEN . . .
Single	\$ 9,750	File a return
Married filing jointly**	\$19,500	File a return

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

**If you did not live with your spouse at the end of 2012 (or on the date your spouse died) and your gross income was at least \$3,800, you must file a return.

Chart B—For Children and Other Dependents

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



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

File a return if any of the following apply.

- Your **unearned income**¹ was over \$950.
- Your **earned income**² was over \$5,950.
- Your **gross income**³ was more than the **larger** of—
 - \$950, or
 - Your earned income (up to \$5,650) plus \$300.

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

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

³ **Gross income** is the total of your unearned and earned income.

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Chart C—Other Situations When You Must File

You must file a return using Form 1040A or 1040 if **any** of the following apply for 2012.


- You owe tax from the recapture of an education credit (see **Form 8863**).
- You claim a credit for excess social security and tier 1 RRTA tax withheld.
- You claim a credit for the retirement savings contributions credit (saver's credit) (see **Form 8880**).

You must file a return using Form 1040 if **any** of the following apply for 2012.

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- You owe write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance.
- You had net earnings from self-employment of at least \$400.
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe any recapture taxes, other than from the recapture of an education credit, including repayment of the first-time homebuyer credit (see **Form 5405**).
- You owe additional 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.
- You owe household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040)** by itself.
- You (or your spouse if filing jointly) received Archer MSA, Medicare Advantage MSA, or health savings account distributions.

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Where To Report Certain Items From 2012 Forms W-2, 1097, 1098, and 1099

 IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit www.irs.gov/efile or see Section 6, later, for details.

Part 1		Items That Can Be Reported on Form 1040EZ	If any federal income tax withheld is shown on the forms in Part 1, include the tax withheld on Form 1040EZ, line 7.
Form	Item and Box in Which It Should Appear		Where To Report on Form 1040EZ
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8)		Line 1 See the instructions for Form 1040EZ, line 1
1099-G	Unemployment compensation (box 1)		Line 3
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Tax-exempt interest (box 8)		Line 2 See the instructions for Form 1040EZ, line 2 See the instructions for Form 1040EZ, line 2
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)		See the instructions on Form 1099-OID See the instructions on Form 1099-OID
Part 2		Items That May Require Filing Another Form	Other Form
Form	Items That May Require Filing Another Form		Other Form
W-2	Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to a health savings account (box 12, code W) Amount reported in box 12, code R or Z		Must file Form 1040A or 1040 Must file Form 1040 Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889) Must file Form 1040
W-2G	Gambling winnings (box 1)		Must file Form 1040
1097-BTC	Bond tax credit		Must file Form 1040
1098-E	Student loan interest (box 1)		Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)		Must file Form 1040A or 1040 to claim, but first see the instructions on Form 1098-T
1099-C	Cancelled debt (box 2)		Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Dividends and distributions		Must file Form 1040A or 1040
1099-INT	Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6)		See the instructions for Form 1040EZ, line 2 Must file Form 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax
1099-LTC	Long-term care and accelerated death benefits		Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income		Must file Form 1040
1099-OID	Early withdrawal penalty (box 3)		Must file Form 1040 to deduct
1099-Q	Qualified education program payments		Must file Form 1040
1099-R	Distributions from pensions, annuities, IRAs, etc.		Must file Form 1040A or 1040
1099-SA	Distributions from HSAs and MSAs*		Must file Form 1040
* This includes distributions from Archer and Medicare Advantage MSAs.			

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Section 3—Line Instructions for Form 1040EZ



Visit www.irs.gov/efile for details.

IRS e-file takes the guesswork out of preparing your return. You also may be eligible to use Free File to file your federal income tax return.

A Name and Address

Print or type the information in the spaces provided.

TIP If you filed a joint return for 2011 and you are filing a joint return for 2012 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2011 return.

Name change. If you changed your name because of marriage, divorce, or for any other reason, be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Address change. If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

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

Foreign address. If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

B Social Security Number (SSN)

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

Check that both the name and SSN on your Forms 1040EZ, W-2, and 1099 agree with your social security card. If they do 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 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 SSA.

IRS individual taxpayer identification numbers (ITINs) for aliens. If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It takes 6 to 10 weeks to get an ITIN.

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

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, you cannot use Form 1040EZ unless he or she has either an SSN or an ITIN.

C Presidential Election Campaign Fund

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

Top of the Form

Your first name and initial		Last name	Your social security number
If a joint return, spouse's first name and initial		Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).			Presidential Election Campaign Check here if you, or your spouse jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You
Foreign country name	Foreign province/state/county	Foreign postal code	

Income (Lines 1–6)

Rounding Off to Whole Dollars

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

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2012, you may receive a Form 1099-G.

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

- Yes.** None of your refund is taxable.
- No.** You may have to report part or all of the refund as income on Form 1040 for 2012.

Social Security Benefits

If you received social security or equivalent railroad retirement benefits, you should receive a Form SSA-1099 or Form RRB-1099. These forms will show the benefits paid to you in 2012 and the amount of any benefits you repaid in 2012. Use the [Worksheet To See if Any of Your Social Security Benefits Are Taxable](#), later in this Section 3, to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.

Nevada, Washington, and California domestic partners

A registered domestic partner in Nevada, Washington, or California (or a person in California who is married, for state law purposes, to a person of the same sex) generally must report half the combined community income of the individual and his or her domestic partner (or California same-sex spouse). See Form 8958 and Pub. 555.

1 Line 1, Wages, Salaries, and Tips

Enter the total of your wages, salaries, and tips. If you are filing a joint return, also include your spouse's wages, salaries, and tips. For most people, the amount to enter on this line should be shown on their Form(s) W-2 in box 1. But you must include all of your wages, salaries, and tips in the total on line 1, even if they are not shown on your Form(s) W-2. For example, the following types of income must be included in the total on line 1.

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,800 in 2012. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.
- Tip income you did not report to your employer. But you must use Form 1040 and Form 4137 if (a) you received tips of \$20 or more in any month and did not report the full amount to your employer, or (b) your Form(s) W-2 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They are not included as income in box 1. See Pub. 531 for more details.
- Scholarship and fellowship grants not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. However, if you were a degree candidate, include on line 1 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1. For more information on taxable scholarships and grants, see Pub. 970.



You must use Form 1040A or 1040 if you received dependent care benefits for 2012. You must use Form 1040 if you received employer-provided adoption benefits for 2012.

Missing or incorrect Form W-2? Your employer is required to provide or send Form W-2 to you no later than January 31, 2013.

<p>Income</p> <p>Attach Form(s) W-2 here.</p> <p>Enclose, but do not attach, any payment.</p>	1	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
		2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
		3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3
		4 Add lines 1, 2, and 3. This is your adjusted gross income .	4
		5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$9,750 if single ; \$19,500 if married filing jointly . See back for explanation.	5
		6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6

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

2 Line 2, Taxable Interest

If you received interest payments, you should receive a Form 1099-INT or Form 1099-OID from each payer. Report all of your taxable interest income on line 2 even if you did not receive a Form 1099-INT or 1099-OID. If you are filing a joint return, also include any taxable interest received by your spouse.

Include interest received on amounts deposited with banks, savings and loan associations, credit unions, or similar organizations. If interest was credited in 2012 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 2012 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.



For more information on interest received, use TeleTax topic 403.

You should also include taxable interest on bonds and other securities. If you cashed U.S. series EE or I savings bonds in 2012 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 you received taxable interest of more than \$1,500. You also must use Form 1040A or 1040 if any of the following apply.

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2012 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2012.
- You owned or had authority over one or more foreign financial accounts (such as bank accounts) with a combined value over \$10,000 at any time during 2012.

Tax-Exempt Interest

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

3 Line 3, Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2012. Report this amount on line 3. If you are filing a joint return, also report on line 3 any unemployment compen-

sation received by your spouse. If you made contributions to a governmental unemployment compensation program or a governmental paid family leave program, reduce the amount you report on line 3 by those contributions.

If you received an overpayment of unemployment compensation in 2012 and you repaid any of it in 2012, subtract the amount you repaid from the total amount you received. Enter the result on line 3. However, if the result is zero or less, enter -0- on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If, in 2012, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. If you received Alaska Permanent Fund dividends, include them in the total on line 3. If you are filing a joint return, also report on line 3 any Alaska Permanent Fund dividends received by your spouse. You cannot use Form 1040EZ if you (or your spouse) received any other kind of dividends.

If a child's interest and Alaska Permanent Fund dividends total more than \$1,900, he or she may be required to file Form 8615 and Form 1040A or 1040 instead of Form 1040EZ. The child's parent may, however, be able to include the child's income on the parent's return. If so, the child need not file a return, but the parent must file Form 8814 and Form 1040. For more information see [Exception for certain children under age 19 or full-time students](#), earlier in Section 2, and Pub. 929.

6 Line 6, Taxable Income

Your taxable income and filing status will determine the amount of tax you enter on line 10.



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

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

Payments, Credits, and Tax (Lines 7–11)

7 Line 7, Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2012 Form(s) W-2 in box 2.

If you received 2012 Form(s) 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This should be shown in box 4 of these forms.

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


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

Keep for Your Records 

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

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

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

No.  None of your social security benefits are taxable.

Yes. Enter one-half of line 1 2.

3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see the instructions for Form 1040EZ, line 3, earlier) 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 or railroad retirement benefits are taxable this year. You can use Form 1040EZ. **Do not** list your benefits as income.

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


What Is the EIC?


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

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

To Take the EIC:

- Follow Steps 1 through 3 next.
- Complete the Earned Income Credit (EIC) Worksheet, later, or let the IRS figure the credit for you.


 **TIP** For help in determining if you are eligible for the EIC, go to www.irs.gov/eitc and use the “EITC Assistant.” This service is available in English and Spanish.

 **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. See Form

8862, who must file *under* Definitions and Special Rules, *later*. You also may have to pay penalties.


Step 1 All Filers

1. Is the amount on Form 1040EZ, line 4, less than \$13,980 (\$19,190 if married filing jointly)?

- Yes.** Go to question 2. **No.** 

You cannot take the credit.


2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (explained later in [Social security number \(SSN\)](#) under *Definitions and Special Rules*)?

- Yes.** Go to question 3. **No.** 

You cannot take the credit. Enter “No” in the space to the left of line 8a.

Payments, Credits, and Tax	7	Federal income tax withheld from Form(s) W-2 and 1099	7	7
	8a	Earned income credit (EIC) (see instructions).	8	8a
	b	Nontaxable combat pay election.	8b	
	9	Add lines 7 and 8a. These are your total payments and credits .	9	9
	10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	10

3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2012? (Check “Yes” if you, or your spouse if filing a joint return, were born after December 31, 1947, and before January 2, 1988). If your spouse died in 2012, see Pub. 596 before you answer.

Yes. Go to question 4. **No.** 

You cannot take the credit.

4. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2012? Members of the military stationed outside the United States, see [Members of the military](#) under *Definitions and Special Rules* later before you answer.

Yes. Go to question 5. **No.** 

You cannot take the credit. Enter “No” in the space to the left of line 8a.

5. Are you filing a joint return for 2012?

Yes. Skip questions 6 and 7; go to Step 2. **No.** Go to question 6.

6. Look at the qualifying child conditions below. Could you be a qualifying child of another person in 2012? (Check “No” if the other person is not required to file, and is not filing, a 2012 return or is filing a 2012 return only as a [claim for refund](#) (defined under *Definitions and Special Rules*, later.))

Yes.  **No.** Go to question 7.

You cannot take the credit. Enter “No” in the space to the left of line 8a.

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

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

AND

was...

Under age 19 at the end of 2012 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2012, a [student](#) (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and [permanently and totally disabled](#) (defined later)

AND

Who is not filing a joint return for 2012 or is filing a joint return for 2012 only as a [claim for refund](#) (defined later)

AND

Who lived with you in the United States for more than half of 2012. If the child did not live with you for the required time, see [Exception to time lived with you](#) under *Definitions and Special Rules*, later.



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 or see Pub. 596.

7. Can you be claimed as a dependent on someone else's 2012 tax return?

Yes.  **No.** Go to Step 2.

You cannot take the credit.

Step 2 Earned Income

1. Figure earned income:

Form 1040EZ, line 1 _____

a. Subtract, if included in line 1, any:

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

b. Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040EZ, line 8b. See [Combat pay, nontaxable](#) under *Definitions and Special Rules*, later, and the Caution below.

+ _____



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

Earned Income =

2. Is your earned income less than \$13,980 (\$19,190 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](#) under *Definitions and Special Rules*, later.
- No.** Go to the [Earned Income Credit \(EIC\) Worksheet—Lines 8a and 8b](#).

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

Keep for Your Records



1. Enter your earned income from Step 2, earlier 1.

2. Look up the amount on line 1 above in the EIC Table, later, to find the credit. Be sure you use the correct column for your filing status (single or married filing jointly).
Enter the credit here 2.

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

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

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

5. Is the amount on line 3 less than \$7,800 (\$13,000 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, later, to find the credit. Be sure you use the correct column for your filing status (single or married filing jointly).
Enter the credit here 5.
Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

6. **Earned income credit.** Enter this amount on Form 1040EZ, **line 8a** 6.



If your EIC for a year after 1996 was reduced or disallowed, see [Form 8862, who must file](#) under Definitions and Special Rules, later, to find out if you must file Form 8862 to take the credit for 2012.

Definitions and Special Rules

(listed in alphabetical order)

Claim for refund. A claim for refund is a return filed only to get a refund of withheld income tax or estimated tax paid. A return is not a claim for refund if you claim the earned income credit or any other similar refundable credit.

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

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

1. Enter "EIC" in the space to the left of line 8a on Form 1040EZ.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040EZ, line 8b. See *Combat pay, nontaxable*, earlier.
3. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file*, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived with you. A child is considered to have lived with you for more than half of 2012 if the child was

born or died in 2012 and your home was this child's home for more than half the time he or she was alive in 2012. Special rules apply to members of the military (see *Members of the military*, later) or if the child was kidnapped (see Pub. 596).

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

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

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

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

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

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2012, the person could not

engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless “Not Valid for Employment” is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if “Valid for Work Only with DHS Authorization” is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see [Social Security Number \(SSN\)](#), earlier, at the beginning of this section. If you will not have an SSN by the date your return is due, see [What if You Cannot File on Time?](#) in Section 4, later.

Student. A student is a child who during any part of 5 calendar months of 2012 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or a school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC may not be counted as income when determining if you or anyone else is eligible for certain welfare programs. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). Check with your local benefits coordinator to find out if your refund will affect your benefits.

2012 Earned Income Credit (EIC) Table



This is **not** a tax table.

Follow the two steps below to find your credit.

Step 1. Read down the "At least—But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet, earlier.
 Step 2. Then, read across the column for your filing status (Single or Married filing jointly). Enter the credit from that column on your EIC Worksheet.

If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
Your credit is—		Your credit is—		Your credit is—		Your credit is—		Your credit is—		Your credit is—		Your credit is—		Your credit is—					
\$1	\$50	\$2	\$2	2,500	2,550	193	193	5,000	5,050	384	384	7,500	7,550	475	475	10,000	10,050	303	475
50	100	6	6	2,550	2,600	197	197	5,050	5,100	388	388	7,550	7,600	475	475	10,050	10,100	299	475
100	150	10	10	2,600	2,650	201	201	5,100	5,150	392	392	7,600	7,650	475	475	10,100	10,150	295	475
150	200	13	13	2,650	2,700	205	205	5,150	5,200	396	396	7,650	7,700	475	475	10,150	10,200	291	475
200	250	17	17	2,700	2,750	208	208	5,200	5,250	400	400	7,700	7,750	475	475	10,200	10,250	287	475
250	300	21	21	2,750	2,800	212	212	5,250	5,300	404	404	7,750	7,800	475	475	10,250	10,300	283	475
300	350	25	25	2,800	2,850	216	216	5,300	5,350	407	407	7,800	7,850	471	475	10,300	10,350	280	475
350	400	29	29	2,850	2,900	220	220	5,350	5,400	411	411	7,850	7,900	467	475	10,350	10,400	276	475
400	450	33	33	2,900	2,950	224	224	5,400	5,450	415	415	7,900	7,950	463	475	10,400	10,450	272	475
450	500	36	36	2,950	3,000	228	228	5,450	5,500	419	419	7,950	8,000	459	475	10,450	10,500	268	475
500	550	40	40	3,000	3,050	231	231	5,500	5,550	423	423	8,000	8,050	456	475	10,500	10,550	264	475
550	600	44	44	3,050	3,100	235	235	5,550	5,600	426	426	8,050	8,100	452	475	10,550	10,600	260	475
600	650	48	48	3,100	3,150	239	239	5,600	5,650	430	430	8,100	8,150	448	475	10,600	10,650	257	475
650	700	52	52	3,150	3,200	243	243	5,650	5,700	434	434	8,150	8,200	444	475	10,650	10,700	253	475
700	750	55	55	3,200	3,250	247	247	5,700	5,750	438	438	8,200	8,250	440	475	10,700	10,750	249	475
750	800	59	59	3,250	3,300	251	251	5,750	5,800	442	442	8,250	8,300	436	475	10,750	10,800	245	475
800	850	63	63	3,300	3,350	254	254	5,800	5,850	446	446	8,300	8,350	433	475	10,800	10,850	241	475
850	900	67	67	3,350	3,400	258	258	5,850	5,900	449	449	8,350	8,400	429	475	10,850	10,900	238	475
900	950	71	71	3,400	3,450	262	262	5,900	5,950	453	453	8,400	8,450	425	475	10,900	10,950	234	475
950	1,000	75	75	3,450	3,500	266	266	5,950	6,000	457	457	8,450	8,500	421	475	10,950	11,000	230	475
1,000	1,050	78	78	3,500	3,550	270	270	6,000	6,050	461	461	8,500	8,550	417	475	11,000	11,050	226	475
1,050	1,100	82	82	3,550	3,600	273	273	6,050	6,100	465	465	8,550	8,600	413	475	11,050	11,100	222	475
1,100	1,150	86	86	3,600	3,650	277	277	6,100	6,150	469	469	8,600	8,650	410	475	11,100	11,150	218	475
1,150	1,200	90	90	3,650	3,700	281	281	6,150	6,200	472	472	8,650	8,700	406	475	11,150	11,200	215	475
1,200	1,250	94	94	3,700	3,750	285	285	6,200	6,250	475	475	8,700	8,750	402	475	11,200	11,250	211	475
1,250	1,300	98	98	3,750	3,800	289	289	6,250	6,300	475	475	8,750	8,800	398	475	11,250	11,300	207	475
1,300	1,350	101	101	3,800	3,850	293	293	6,300	6,350	475	475	8,800	8,850	394	475	11,300	11,350	203	475
1,350	1,400	105	105	3,850	3,900	296	296	6,350	6,400	475	475	8,850	8,900	391	475	11,350	11,400	199	475
1,400	1,450	109	109	3,900	3,950	300	300	6,400	6,450	475	475	8,900	8,950	387	475	11,400	11,450	195	475
1,450	1,500	113	113	3,950	4,000	304	304	6,450	6,500	475	475	8,950	9,000	383	475	11,450	11,500	192	475
1,500	1,550	117	117	4,000	4,050	308	308	6,500	6,550	475	475	9,000	9,050	379	475	11,500	11,550	188	475
1,550	1,600	120	120	4,050	4,100	312	312	6,550	6,600	475	475	9,050	9,100	375	475	11,550	11,600	184	475
1,600	1,650	124	124	4,100	4,150	316	316	6,600	6,650	475	475	9,100	9,150	371	475	11,600	11,650	180	475
1,650	1,700	128	128	4,150	4,200	319	319	6,650	6,700	475	475	9,150	9,200	368	475	11,650	11,700	176	475
1,700	1,750	132	132	4,200	4,250	323	323	6,700	6,750	475	475	9,200	9,250	364	475	11,700	11,750	173	475
1,750	1,800	136	136	4,250	4,300	327	327	6,750	6,800	475	475	9,250	9,300	360	475	11,750	11,800	169	475
1,800	1,850	140	140	4,300	4,350	331	331	6,800	6,850	475	475	9,300	9,350	356	475	11,800	11,850	165	475
1,850	1,900	143	143	4,350	4,400	335	335	6,850	6,900	475	475	9,350	9,400	352	475	11,850	11,900	161	475
1,900	1,950	147	147	4,400	4,450	339	339	6,900	6,950	475	475	9,400	9,450	348	475	11,900	11,950	157	475
1,950	2,000	151	151	4,450	4,500	342	342	6,950	7,000	475	475	9,450	9,500	345	475	11,950	12,000	153	475
2,000	2,050	155	155	4,500	4,550	346	346	7,000	7,050	475	475	9,500	9,550	341	475	12,000	12,050	150	475
2,050	2,100	159	159	4,550	4,600	350	350	7,050	7,100	475	475	9,550	9,600	337	475	12,050	12,100	146	475
2,100	2,150	163	163	4,600	4,650	354	354	7,100	7,150	475	475	9,600	9,650	333	475	12,100	12,150	142	475
2,150	2,200	166	166	4,650	4,700	358	358	7,150	7,200	475	475	9,650	9,700	329	475	12,150	12,200	138	475
2,200	2,250	170	170	4,700	4,750	361	361	7,200	7,250	475	475	9,700	9,750	326	475	12,200	12,250	134	475
2,250	2,300	174	174	4,750	4,800	365	365	7,250	7,300	475	475	9,750	9,800	322	475	12,250	12,300	130	475
2,300	2,350	178	178	4,800	4,850	369	369	7,300	7,350	475	475	9,800	9,850	318	475	12,300	12,350	127	475
2,350	2,400	182	182	4,850	4,900	373	373	7,350	7,400	475	475	9,850	9,900	314	475	12,350	12,400	123	475
2,400	2,450	186	186	4,900	4,950	377	377	7,400	7,450	475	475	9,900	9,950	310	475	12,400	12,450	119	475
2,450	2,500	189	189	4,950	5,000	381	381	7,450	7,500	475	475	9,950	10,000	306	475	12,450	12,500	115	475

(Continued)

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				
		Your credit is--				Your credit is--				Your credit is--					
12,500	12,550	111	475	14,500	14,550	0	357	16,500	16,550	0	204	18,500	18,550	0	51
12,550	12,600	107	475	14,550	14,600	0	353	16,550	16,600	0	200	18,550	18,600	0	47
12,600	12,650	104	475	14,600	14,650	0	349	16,600	16,650	0	196	18,600	18,650	0	43
12,650	12,700	100	475	14,650	14,700	0	345	16,650	16,700	0	192	18,650	18,700	0	39
12,700	12,750	96	475	14,700	14,750	0	342	16,700	16,750	0	189	18,700	18,750	0	36
12,750	12,800	92	475	14,750	14,800	0	338	16,750	16,800	0	185	18,750	18,800	0	32
12,800	12,850	88	475	14,800	14,850	0	334	16,800	16,850	0	181	18,800	18,850	0	28
12,850	12,900	85	475	14,850	14,900	0	330	16,850	16,900	0	177	18,850	18,900	0	24
12,900	12,950	81	475	14,900	14,950	0	326	16,900	16,950	0	173	18,900	18,950	0	20
12,950	13,000	77	475	14,950	15,000	0	322	16,950	17,000	0	169	18,950	19,000	0	16
13,000	13,050	73	472	15,000	15,050	0	319	17,000	17,050	0	166	19,000	19,050	0	13
13,050	13,100	69	468	15,050	15,100	0	315	17,050	17,100	0	162	19,050	19,100	0	9
13,100	13,150	65	464	15,100	15,150	0	311	17,100	17,150	0	158	19,100	19,150	0	5
13,150	13,200	62	460	15,150	15,200	0	307	17,150	17,200	0	154	19,150	19,200	0	**
13,200	13,250	58	456	15,200	15,250	0	303	17,200	17,250	0	150				
13,250	13,300	54	452	15,250	15,300	0	299	17,250	17,300	0	146				
13,300	13,350	50	449	15,300	15,350	0	296	17,300	17,350	0	143				
13,350	13,400	46	445	15,350	15,400	0	292	17,350	17,400	0	139				
13,400	13,450	42	441	15,400	15,450	0	288	17,400	17,450	0	135				
13,450	13,500	39	437	15,450	15,500	0	284	17,450	17,500	0	131				
13,500	13,550	35	433	15,500	15,550	0	280	17,500	17,550	0	127				
13,550	13,600	31	430	15,550	15,600	0	277	17,550	17,600	0	124				
13,600	13,650	27	426	15,600	15,650	0	273	17,600	17,650	0	120				
13,650	13,700	23	422	15,650	15,700	0	269	17,650	17,700	0	116				
13,700	13,750	20	418	15,700	15,750	0	265	17,700	17,750	0	112				
13,750	13,800	16	414	15,750	15,800	0	261	17,750	17,800	0	108				
13,800	13,850	12	410	15,800	15,850	0	257	17,800	17,850	0	104				
13,850	13,900	8	407	15,850	15,900	0	254	17,850	17,900	0	101				
13,900	13,950	4	403	15,900	15,950	0	250	17,900	17,950	0	97				
13,950	14,000	*	399	15,950	16,000	0	246	17,950	18,000	0	93				
14,000	14,050	0	395	16,000	16,050	0	242	18,000	18,050	0	89				
14,050	14,100	0	391	16,050	16,100	0	238	18,050	18,100	0	85				
14,100	14,150	0	387	16,100	16,150	0	234	18,100	18,150	0	81				
14,150	14,200	0	384	16,150	16,200	0	231	18,150	18,200	0	78				
14,200	14,250	0	380	16,200	16,250	0	227	18,200	18,250	0	74				
14,250	14,300	0	376	16,250	16,300	0	223	18,250	18,300	0	70				
14,300	14,350	0	372	16,300	16,350	0	219	18,300	18,350	0	66				
14,350	14,400	0	368	16,350	16,400	0	215	18,350	18,400	0	62				
14,400	14,450	0	365	16,400	16,450	0	212	18,400	18,450	0	59				
14,450	14,500	0	361	16,450	16,500	0	208	18,450	18,500	0	55				

* If the amount you are looking up from the worksheet is at least \$13,950 but less than \$13,980, your credit is \$1. If the amount you are looking up from the worksheet is \$13,980 or more, you may not take the credit.

** If the amount you are looking up from the worksheet is at least \$19,150 but less than \$19,190, your credit is \$2. If the amount you are looking up from the worksheet is \$19,190 or more, you may not take the credit.

9 Line 9

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

Amount paid with request for extension of time to file. If you got an automatic extension of time to file Form 1040EZ by filing Form 4868 or by making a payment, enter the amount or any amount you paid with Form 4868. If you paid by credit or debit 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.



If you pay your taxes by credit or debit card, you may be able to deduct the related credit or debit card convenience fees on your 2013 tax return, but you must file Form 1040 to do so.

10 Line 10, Tax

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

- Yes.** See chapter 29 of Pub. 17 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 later in these instructions.

Refund

If line 11a is under \$1, we will send the refund only on written request.

If you want to check the status of your refund, see [Refund Information](#), later, in Section 6. If you have internet access, you can go to IRS.gov and click on *Where's My Refund*. Refund information will generally be available within 24 hours after the IRS accepts your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2012 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.



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 2013 in Section 5.

Effect of refund on benefits. Any refund you receive may not be counted as income when determining if you or anyone else is eligible for certain welfare programs. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). Check with your local benefit coordinator to find out if your refund will affect your benefits.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the refund on line 11a may be used (offset) to pay the

past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have a question about it, contact the agency to which you owe the debt.

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

Lines 11a Through 11d

DIRECT DEPOSIT

Simple. Safe. Secure.

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

If you want us to directly deposit the amount shown on line 11a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 11b through 11d (if you want your refund deposited to only one account), or
- Check the box on line 11a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 11a. Draw a line through the boxes on lines 11b and 11d. We will send you a check instead.

Do not request a deposit of your refund to an account that is not in your name, such as your tax preparer's account.

Why Use Direct Deposit?

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



If you file a joint return and check the box on line 11a and attach Form 8888 or fill in lines 11b through 11d, your spouse may get at least part of the refund.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2012). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2012 return during 2013 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2013. If you designate your deposit to be for 2012, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2012.



You and your spouse each may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of 2012) to a traditional IRA or Roth IRA for 2012. The limit for 2013 is \$5,500 (\$6,500 if age 50 or older at the end of 2013). You may owe a penalty if your contributions exceed these limits.

For more information on IRAs, see Pub. 590.

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

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

Line 11a

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

Line 11b

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

Ask your financial institution for the correct routing number to enter on line 11b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that does not allow you to write checks, or

- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 11c

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

Line 11d

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

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

Sample Check—Lines 11b Through 11d



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

Reasons Your Direct Deposit Request May Be Rejected

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

- Any numbers or letters on lines 11b through 11d are crossed out or whited out.
- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.
- You file your 2012 return after December 31, 2013.



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

Amount You Owe

IRS e-file IRS e-file offers two electronic payment options. With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estima-

ted tax payments. If you file early, you can schedule your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or you can pay using a credit or debit card. Visit www.irs.gov/e-pay for details on both options.

Line 12, Amount You Owe



To save interest and penalties, pay your taxes in full by April 15, 2013. You do not have to pay if line 12 is under \$1.

Include any estimated penalty for not paying enough tax during the year (explained later) in the amount you enter on line 12. You can pay online, by phone, or by check or money order. Do not include any estimated tax payment for 2012 in this payment. Instead, make the estimated tax payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use TeleTax topic 206.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay your taxes online or for more information, go to www.irs.gov/e-pay. Also see *Amount You Owe*, earlier, for information about the Electronic Funds Withdrawal payment option offered when e-filing your return.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay by direct transfer from your bank account, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829.

To pay using a credit or debit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

Official Payments Corporation
1-888-UPAY-TAX™ (1-888-872-9829)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040™ (1-888-729-1040)
www.PAY1040.com

WorldPay
1-888-9-PAY-TAX™ (1-888-972-9829)
www.payUSAtax.com

For the latest details on how to pay by phone, go to www.irs.gov/e-pay.

Pay by Check or Money Order

Make your check or money order payable to the “United States Treasury” for the full amount due. Do not attach the payment to your return. Do not send cash. Write “2012 Form 1040EZ” and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter “\$XXX-” or “\$XXX^{xx/100}”).

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment.



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4V, or (c) make estimated tax payments for 2013. See [Income tax withholding and estimated tax payments for 2013](#) in Section 5, later.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 12 when you file, you can ask for:

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

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2013. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on “Tools” and then “Online Payment Agreement.”

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 15, 2013. An extension generally will not be granted for more than 6 months. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 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

amounts on line 8a. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or 1040 to do so.

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

Exceptions to the penalty. You will not owe the penalty if your 2011 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2011 return and you were a U.S. citizen or resident for all of 2011, or
2. Line 7 on your 2012 return is at least as much as the tax shown on your 2011 return.

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2012 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2013 tax return. This is April 15, 2014, for most people.

Signing Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse also must sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed for you by a representative, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see [Death of a Taxpayer](#) in Section 1, earlier.

Court-Appointed Conservator, Guardian, or Other Fiduciary. If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040EZ, sign your name for the individual. File Form 56.

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

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

Identity protection PIN. For 2012, if you received an IRS notice providing you with an Identity Protection Personal Identification Number (IP PIN), enter it in the IP PIN spaces provided below your daytime phone number. You must enter your IP PIN exactly as it is shown on the Notice CP01A you received. If you did not receive a notice containing an IP PIN, leave these spaces blank.



New IP PINs are issued every year. An IP PIN should be used only for the tax year it was issued. IP PINs for 2012 tax returns generally were sent in December 2012.

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN.

If you received an IP PIN but misplaced it, call 1-800-908-4490, extension 245. If you need more information or answers to frequently asked questions on how to use the IP PIN, go to www.irs.gov/Individuals/Understanding-Your-CP01A-Notice.

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it and include their preparer tax identification number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.



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

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

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2011 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2011 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do

not have your 2011 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov and click on "Order a Return or Account Transcript." (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2011 return.) You also will be prompted to enter your date of birth (DOB).



You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2012.



If you cannot locate your prior year AGI or prior year PIN, use the Electronic Filing PIN Request. This can be found at IRS.gov. Click on "Request an Electronic Filing PIN." Or you can call 1-866-704-7388.

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

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

DRAFT AS OF
October 26, 2012

Section 4—After You Have Finished

Return Checklist

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

Did you:

- Enter the correct social security number for you and your spouse, if married, in the space provided on Form 1040EZ? Check that your name and SSN agree with your social security card.
- Use the amount from line 6, and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 10.
- Go through the three steps in the instructions for lines 8a and 8b, if you thought you could take the EIC? If you could take the EIC, did you take special care to use the proper filing status column in the EIC Table?
- Check your math, especially when figuring your taxable income, federal income tax withheld, earned income credit, total payments, and your refund or amount you owe?
- Check one or both boxes on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2012 return? Did you check the box even if that person chooses not to claim you (or your spouse)? Did you leave the boxes blank if no one can claim you (or your spouse) as a dependent?
- Enter an amount on line 5? If you checked any of the boxes, did you use the worksheet on the back of Form 1040EZ to figure the amount to enter? If you did not check any of the boxes, did you enter \$9,750 if single; \$19,500 if married filing jointly?
- Sign and date Form 1040EZ and enter your occupation(s)?
- Include your apartment number in your address if you live in an apartment?
- Attach your Form(s) W-2 to the left margin of Form 1040EZ?
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 12.
- File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

Filing the Return

Due Date

File Form 1040EZ by **April 15, 2013**. If you file after this date, you may have to pay interest and penalties, discussed later in this section.

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

What if You Cannot File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 15, 2013. If you make a payment with your extension request, see the instructions for line 9.

What if You File or Pay Late?

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

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

Penalties

Late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

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

Frivolous return. In addition to any other penalties, there is a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, which is on page 609

of Internal Revenue Bulletin 2010–17 at www.irs.gov/pub/irs-irbs/irb10-17.pdf.

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

Where Do You File?

See the last page of these instructions.

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

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

For the IRS mailing address to use if you are using a private delivery service, go to IRS.gov and enter “private delivery service” in the search box.

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

Section 5—General Information

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

Income tax withholding and estimated tax payments for 2013. 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 2013 pay. For details on how to complete Form W-4, see Pub. 505. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.



You can use the IRS Withholding Calculator at www.irs.gov/individuals, instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.

In general, you do not have to make estimated tax payments if you expect that your 2013 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

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

To reduce your risk:

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

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

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

For more information, see Pub. 4535.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate Helpline at 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard of hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. People who are deaf, hard of hearing, or

have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

How long should you keep your tax return? Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For more details, see chapter 1 of Pub. 17.

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

How do you get a copy of your tax return? If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or 4506T-EZ, visit IRS.gov and click on "Order a Return or Account Transcript," or call us at 1-800-908-9946.

Past due returns. If you or someone you know needs to file past due tax returns, use TeleTax topic 153 or visit www.irs.gov/individuals for help in filing those returns. Send the returns to the address that applies to you in the latest Form 1040EZ instructions. For example, if you are filing a 2009 return in 2013, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040EZ. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

How do you make a gift to reduce debt held by the public?

If you wish to do so, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, De-

partment G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See the instructions for line 12 for details on how to pay any tax you owe.

Go to www.publicdebt.treas.gov for information on how to make this gift online.



You may be able to deduct this gift on your 2013 tax return.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you?

We can offer you free help with IRS problems that you can't resolve on your own. We know the tax process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem.

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS to get your problems resolved.
- Our services are free and tailored to meet your needs.
- We have [offices](#) in every state, the District of Columbia, and Puerto Rico.
- Our online tax toolkit can help you understand your rights and options in dealing with the IRS. Go to www.taxpayeradvocate.irs.gov/individuals/get-tax-help.

How can you reach us?

If you think TAS can help you, call your local advocate, whose number is in your phone book and on our website at www.irs.gov/advocate. You can also call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?

TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/advocate.

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information, and to find a clinic near you, read the LITC page on www.irs.gov/advocate or Publication 4134, Low Income Taxpayer Clinic List. You can get this publication at your local IRS office, by visiting IRS.gov, or by calling 1-800-829-3676.

Suggestions for Improving the IRS (Taxpayer Advocacy Panel)

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

Section 6—Getting Tax Help



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



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

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

- **Free File**—Use free tax software to prepare and *e-file* your tax return at www.irs.gov/freefile.
- **Interactive Tax Assistant**—Provides answers to tax law questions using a probe and response process.
- **Online Services**—Conduct business with the IRS electronically.
 - **Taxpayer Advocate Service**—Helps taxpayers resolve problems with the IRS.
 - **Where's My Refund**—Your refund status anytime from anywhere.
 - **Free Tax Return Preparation**—Locate the site nearest you.
 - **Recent Tax Changes**
 - **Tax Information for Innocent Spouses**
 - **Disaster Tax Relief**
 - **Identity Theft and Your Tax Records**
 - **Online Payment Agreement (OPA) Application**
 - **Applying for Offers in Compromise**

View and download tax forms and publications. Click on "Forms & Pubs" or go to www.irs.gov/formspubs to:

- View or download current and previous year tax forms and publications.
- Order current year tax forms and publications online.

Online ordering of tax forms and publications. To order tax forms and publications delivered by mail, go to www.irs.gov/formspubs.

- For current year tax forms and publications, click on "Forms and publications by U.S. mail."

- For tax forms and publications on a DVD, click on "Tax products DVD (Pub. 1796)."



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

Calling Us

There is live and recorded tax help available. You will not be charged for the call unless your phone company charges you for toll-free calls. Live tax help is available Monday through Friday from 7:00 a.m. to 7:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. Recorded tax help is available anytime. Callers from Puerto Rico will receive assistance from 8:00 a.m. to 8:00 p.m. local time.



If you want to check the status of your 2012 refund, see Refund Information, later.

Live Tax Help

Making the call. Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard of hearing individuals can also access the IRS through relay services such as the Federal Relay Service at www.gsa.gov/fedrelay. Our menu allows you to speak your responses or use your keypad to select a menu option. Follow the voice prompts.

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

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information: (a) your social security number, date of birth, or personal identification number (PIN) if you have one, and (b) the amount of refund shown on your tax return, your filing status, the "Caller ID Number" shown at the top of any notice you received, the numbers in your street address, or your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

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

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

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

Ordering Tax Forms, Instructions, and Publications

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

National Taxpayer Advocate Helpline

Call 1-877-777-4778.

Other Ways To Get Help

Send us your written tax questions. You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard of hearing individuals can also access the IRS through relay services such as the Federal Relay Service at www.gsa.gov/fedrelay. Do not send questions with your return.

Research your tax questions online. You can find answers to many of your tax questions online. Visit www.irs.gov/individuals. Here are some of the methods you may want to try.

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Main index of tax topics. This is an online list of the TeleTax topics.
- Interactive tax assistance (ITA) provides answers to certain tax law questions using a probe and response process.

Free Tax Return Assistance. If you need assistance preparing your return, visit the nearest Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site in your community. There are thousands of sites nationwide and each site is staffed by volunteers who are trained and certified to prepare federal income tax returns. VITA sites are also available at international and domestic military installations.

The VITA Program generally offers free tax help to people who make \$50,000 or less and need assistance in preparing their own tax return. The TCE Program offers free tax help for all with priority assistance to people who are 60 years of age and older, specializing in questions about pensions and retirement issues unique to seniors.

Available services. Free electronic filing is offered and volunteers will help you claim the earned income credit, child tax credit, credit for the elderly, and other credits and deductions you can take.

What to bring. These are some of the items to bring to the VITA/TCE site to have your tax return prepared.

- Proof of identification.
- Social security cards for you, your spouse, and dependents and/or a social security number verification letter issued by the Social Security Administration.
 - Individual taxpayer identification number (ITIN) assignment letter for you, your spouse, and dependents.
 - Proof of foreign status, if applying for an ITIN.
 - Birth dates for you, your spouse, and any dependents.
 - Form(s) W-2, W-2G, 1099-INT, 1099-DIV, and 1099-R.
 - A copy of your 2011 federal and state returns, if available.
 - A blank check or anything that shows your bank routing and account numbers for direct deposit.
 - Total paid to daycare provider and the daycare provider's tax identification number (the provider's social security number or the provider's business employer identification number).
 - To file taxes electronically on a joint return, both spouses must be present to sign the required forms.

Find a site near you and get additional information. For more information on these programs and a location in your community, go to IRS.gov and enter keyword "VITA" in the search box. You may also contact us at 1-800-829-1040. To locate the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669.

Everyday tax solutions. You can walk into your local Taxpayer Assistance Center (TAC) most business days for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you setup a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local TAC where you can talk with an IRS representative face-to-face. No appointment is necessary—just walk in. Before visiting, check www.irs.gov/localcontacts for hours of operation and services provided. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested by calling your local TAC. You can

leave a message and a representative will call you back within 2 business days. All other issues will be handled without an appointment. To call your local TAC, go to www.irs.gov/localcontacts or look in the phone book under "United States Government, Internal Revenue Service."

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

Help for people with disabilities. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard of hearing individuals can also access the IRS through relay services such as the Federal Relay Service at www.gsa.gov/fedrelay. Braille materials are available at libraries that have special services for people with disabilities.

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

For Spanish speaking taxpayers, we have:

- Pub. 17(SP), El Impuesto Federal sobre los Ingresos, and
- www.irs.gov/espanol.

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

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

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



The IRS Taxpayer Assistance Centers provide over-the-phone interpreter assistance in more than 170 different languages. To find the number, see [Everyday tax solutions](#), earlier.



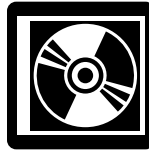
Walk-In. You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Also, some grocery stores, copy centers, city and county government offices, and credit unions have reproducible tax forms, instructions, and publications available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



Mail. Order tax forms, instructions, and publications from:

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

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



DVD. Buy Pub. 1796, IRS Tax Products DVD, from National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$30 (no handling fee) or call 1-877-233-6767 toll-free to buy the DVD for \$30 (plus a \$6 handling fee). Price and handling fee are subject to change. The first release will ship early January 2013 and the final release will ship early March 2013.

Refund Information

where's my refund?

You can go online to check the status of your refund 24 hours after the IRS accepts your e-filed return, or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



You can access the IRS website 24 hours a day, 7 days a week. Go to IRS.gov and click on *Where's My Refund*. Have a copy of your tax return handy. You will need to provide the following information from your return:

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



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



If you do not have Internet access, many services are available by phone. Call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

You can also check the status of your refund on the IRS phone app. Download the free IRS2Go app by visiting the iTunes app store or the Android Marketplace.

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

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

Where's My Refund only includes information for the latest tax year that is on file for you (it does not include prior year refund information) and it does not track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at www.irs.gov/espanol and the phone numbers listed above.

Recorded Tax Help (TeleTax)

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

line at www.irs.gov/taxtopics and in the instructions for Form 1040A and 1040. Select the number of the topic you want to hear. Then, call **1-800-829-4477**. Be ready to take notes.

DRAFT AS OF October 26, 2012

2012 Tax Table

Example. Mr. Brown is single. His **taxable income** on line 6 of Form 1040EZ is \$26,250. He follows two easy steps to figure his tax: **1.** He finds the \$26,250-26,300 taxable income line. **2.** He finds the Single filing status column and reads down the column. The **tax** amount shown where the taxable income line and the filing status line meet is \$3,506. He enters this amount on line 10 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
Your tax is—			
26,200	26,250	3,499	3,064
26,250	26,300	3,506	3,071
26,300	26,350	3,514	3,079
26,350	26,400	3,521	3,086

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
		Your tax is—				Your tax is—				Your tax is—					
0	5	0	0	1,000				2,000				3,000			
5	15	1	1	1,000	1,025	101	101	2,000	2,025	201	201	3,000	3,050	303	303
15	25	2	2	1,025	1,050	104	104	2,025	2,050	204	204	3,050	3,100	308	308
25	50	4	4	1,050	1,075	106	106	2,050	2,075	206	206	3,100	3,150	313	313
50	75	6	6	1,075	1,100	109	109	2,075	2,100	209	209	3,150	3,200	318	318
75	100	9	9	1,100	1,125	111	111	2,100	2,125	211	211	3,200	3,250	323	323
100	125	11	11	1,125	1,150	114	114	2,125	2,150	214	214	3,250	3,300	328	328
125	150	14	14	1,150	1,175	116	116	2,150	2,175	216	216	3,300	3,350	333	333
150	175	16	16	1,175	1,200	119	119	2,175	2,200	219	219	3,350	3,400	338	338
175	200	19	19	1,200	1,225	121	121	2,200	2,225	221	221	3,400	3,450	343	343
200	225	21	21	1,225	1,250	124	124	2,225	2,250	224	224	3,450	3,500	348	348
225	250	24	24	1,250	1,275	126	126	2,250	2,275	226	226	3,500	3,550	353	353
250	275	26	26	1,275	1,300	129	129	2,275	2,300	229	229	3,550	3,600	358	358
275	300	29	29	1,300	1,325	131	131	2,300	2,325	231	231	3,600	3,650	363	363
300	325	31	31	1,325	1,350	134	134	2,325	2,350	234	234	3,650	3,700	368	368
325	350	34	34	1,350	1,375	136	136	2,350	2,375	236	236	3,700	3,750	373	373
350	375	36	36	1,375	1,400	139	139	2,375	2,400	239	239	3,750	3,800	378	378
375	400	39	39	1,400	1,425	141	141	2,400	2,425	241	241	3,800	3,850	383	383
400	425	41	41	1,425	1,450	144	144	2,425	2,450	244	244	3,850	3,900	388	388
425	450	44	44	1,450	1,475	146	146	2,450	2,475	246	246	3,900	3,950	393	393
450	475	46	46	1,475	1,500	149	149	2,475	2,500	249	249	3,950	4,000	398	398
475	500	49	49	1,500	1,525	151	151	2,500	2,525	251	251	4,000			
500	525	51	51	1,525	1,550	154	154	2,525	2,550	254	254	4,000	4,050	403	403
525	550	54	54	1,550	1,575	156	156	2,550	2,575	256	256	4,050	4,100	408	408
550	575	56	56	1,575	1,600	159	159	2,575	2,600	259	259	4,100	4,150	413	413
575	600	59	59	1,600	1,625	161	161	2,600	2,625	261	261	4,150	4,200	418	418
600	625	61	61	1,625	1,650	164	164	2,625	2,650	264	264	4,200	4,250	423	423
625	650	64	64	1,650	1,675	166	166	2,650	2,675	266	266	4,250	4,300	428	428
650	675	66	66	1,675	1,700	169	169	2,675	2,700	269	269	4,300	4,350	433	433
675	700	69	69	1,700	1,725	171	171	2,700	2,725	271	271	4,350	4,400	438	438
700	725	71	71	1,725	1,750	174	174	2,725	2,750	274	274	4,400	4,450	443	443
725	750	74	74	1,750	1,775	176	176	2,750	2,775	276	276	4,450	4,500	448	448
750	775	76	76	1,775	1,800	179	179	2,775	2,800	279	279	4,500	4,550	453	453
775	800	79	79	1,800	1,825	181	181	2,800	2,825	281	281	4,550	4,600	458	458
800	825	81	81	1,825	1,850	184	184	2,825	2,850	284	284	4,600	4,650	463	463
825	850	84	84	1,850	1,875	186	186	2,850	2,875	286	286	4,650	4,700	468	468
850	875	86	86	1,875	1,900	189	189	2,875	2,900	289	289	4,700	4,750	473	473
875	900	89	89	1,900	1,925	191	191	2,900	2,925	291	291	4,750	4,800	478	478
900	925	91	91	1,925	1,950	194	194	2,925	2,950	294	294	4,800	4,850	483	483
925	950	94	94	1,950	1,975	196	196	2,950	2,975	296	296	4,850	4,900	488	488
950	975	96	96	1,975	2,000	199	199	2,975	3,000	299	299	4,900	4,950	493	493
975	1,000	99	99									4,950	5,000	498	498

(Continued)

2012 Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
5,000				8,000				11,000				14,000			
5,000	5,050	503	503	8,000	8,050	803	803	11,000	11,050	1,219	1,103	14,000	14,050	1,669	1,403
5,050	5,100	508	508	8,050	8,100	808	808	11,050	11,100	1,226	1,108	14,050	14,100	1,676	1,408
5,100	5,150	513	513	8,100	8,150	813	813	11,100	11,150	1,234	1,113	14,100	14,150	1,684	1,413
5,150	5,200	518	518	8,150	8,200	818	818	11,150	11,200	1,241	1,118	14,150	14,200	1,691	1,418
5,200	5,250	523	523	8,200	8,250	823	823	11,200	11,250	1,249	1,123	14,200	14,250	1,699	1,423
5,250	5,300	528	528	8,250	8,300	828	828	11,250	11,300	1,256	1,128	14,250	14,300	1,706	1,428
5,300	5,350	533	533	8,300	8,350	833	833	11,300	11,350	1,264	1,133	14,300	14,350	1,714	1,433
5,350	5,400	538	538	8,350	8,400	838	838	11,350	11,400	1,271	1,138	14,350	14,400	1,721	1,438
5,400	5,450	543	543	8,400	8,450	843	843	11,400	11,450	1,279	1,143	14,400	14,450	1,729	1,443
5,450	5,500	548	548	8,450	8,500	848	848	11,450	11,500	1,286	1,148	14,450	14,500	1,736	1,448
5,500	5,550	553	553	8,500	8,550	853	853	11,500	11,550	1,294	1,153	14,500	14,550	1,744	1,453
5,550	5,600	558	558	8,550	8,600	858	858	11,550	11,600	1,301	1,158	14,550	14,600	1,751	1,458
5,600	5,650	563	563	8,600	8,650	863	863	11,600	11,650	1,309	1,163	14,600	14,650	1,759	1,463
5,650	5,700	568	568	8,650	8,700	868	868	11,650	11,700	1,316	1,168	14,650	14,700	1,766	1,468
5,700	5,750	573	573	8,700	8,750	874	873	11,700	11,750	1,324	1,173	14,700	14,750	1,774	1,473
5,750	5,800	578	578	8,750	8,800	881	878	11,750	11,800	1,331	1,178	14,750	14,800	1,781	1,478
5,800	5,850	583	583	8,800	8,850	889	883	11,800	11,850	1,339	1,183	14,800	14,850	1,789	1,483
5,850	5,900	588	588	8,850	8,900	896	888	11,850	11,900	1,346	1,188	14,850	14,900	1,796	1,488
5,900	5,950	593	593	8,900	8,950	904	893	11,900	11,950	1,354	1,193	14,900	14,950	1,804	1,493
5,950	6,000	598	598	8,950	9,000	911	898	11,950	12,000	1,361	1,198	14,950	15,000	1,811	1,498
6,000				9,000				12,000				15,000			
6,000	6,050	603	603	9,000	9,050	919	903	12,000	12,050	1,369	1,203	15,000	15,050	1,819	1,503
6,050	6,100	608	608	9,050	9,100	926	908	12,050	12,100	1,376	1,208	15,050	15,100	1,826	1,508
6,100	6,150	613	613	9,100	9,150	934	913	12,100	12,150	1,384	1,213	15,100	15,150	1,834	1,513
6,150	6,200	618	618	9,150	9,200	941	918	12,150	12,200	1,391	1,218	15,150	15,200	1,841	1,518
6,200	6,250	623	623	9,200	9,250	949	923	12,200	12,250	1,399	1,223	15,200	15,250	1,849	1,523
6,250	6,300	628	628	9,250	9,300	956	928	12,250	12,300	1,406	1,228	15,250	15,300	1,856	1,528
6,300	6,350	633	633	9,300	9,350	964	933	12,300	12,350	1,414	1,233	15,300	15,350	1,864	1,533
6,350	6,400	638	638	9,350	9,400	971	938	12,350	12,400	1,421	1,238	15,350	15,400	1,871	1,538
6,400	6,450	643	643	9,400	9,450	979	943	12,400	12,450	1,429	1,243	15,400	15,450	1,879	1,543
6,450	6,500	648	648	9,450	9,500	986	948	12,450	12,500	1,436	1,248	15,450	15,500	1,886	1,548
6,500	6,550	653	653	9,500	9,550	994	953	12,500	12,550	1,444	1,253	15,500	15,550	1,894	1,553
6,550	6,600	658	658	9,550	9,600	1,001	958	12,550	12,600	1,451	1,258	15,550	15,600	1,901	1,558
6,600	6,650	663	663	9,600	9,650	1,009	963	12,600	12,650	1,459	1,263	15,600	15,650	1,909	1,563
6,650	6,700	668	668	9,650	9,700	1,016	968	12,650	12,700	1,466	1,268	15,650	15,700	1,916	1,568
6,700	6,750	673	673	9,700	9,750	1,024	973	12,700	12,750	1,474	1,273	15,700	15,750	1,924	1,573
6,750	6,800	678	678	9,750	9,800	1,031	978	12,750	12,800	1,481	1,278	15,750	15,800	1,931	1,578
6,800	6,850	683	683	9,800	9,850	1,039	983	12,800	12,850	1,489	1,283	15,800	15,850	1,939	1,583
6,850	6,900	688	688	9,850	9,900	1,046	988	12,850	12,900	1,496	1,288	15,850	15,900	1,946	1,588
6,900	6,950	693	693	9,900	9,950	1,054	993	12,900	12,950	1,504	1,293	15,900	15,950	1,954	1,593
6,950	7,000	698	698	9,950	10,000	1,061	998	12,950	13,000	1,511	1,298	15,950	16,000	1,961	1,598
7,000				10,000				13,000				16,000			
7,000	7,050	703	703	10,000	10,050	1,069	1,003	13,000	13,050	1,519	1,303	16,000	16,050	1,969	1,603
7,050	7,100	708	708	10,050	10,100	1,076	1,008	13,050	13,100	1,526	1,308	16,050	16,100	1,976	1,608
7,100	7,150	713	713	10,100	10,150	1,084	1,013	13,100	13,150	1,534	1,313	16,100	16,150	1,984	1,613
7,150	7,200	718	718	10,150	10,200	1,091	1,018	13,150	13,200	1,541	1,318	16,150	16,200	1,991	1,618
7,200	7,250	723	723	10,200	10,250	1,099	1,023	13,200	13,250	1,549	1,323	16,200	16,250	1,999	1,623
7,250	7,300	728	728	10,250	10,300	1,106	1,028	13,250	13,300	1,556	1,328	16,250	16,300	2,006	1,628
7,300	7,350	733	733	10,300	10,350	1,114	1,033	13,300	13,350	1,564	1,333	16,300	16,350	2,014	1,633
7,350	7,400	738	738	10,350	10,400	1,121	1,038	13,350	13,400	1,571	1,338	16,350	16,400	2,021	1,638
7,400	7,450	743	743	10,400	10,450	1,129	1,043	13,400	13,450	1,579	1,343	16,400	16,450	2,029	1,643
7,450	7,500	748	748	10,450	10,500	1,136	1,048	13,450	13,500	1,586	1,348	16,450	16,500	2,036	1,648
7,500	7,550	753	753	10,500	10,550	1,144	1,053	13,500	13,550	1,594	1,353	16,500	16,550	2,044	1,653
7,550	7,600	758	758	10,550	10,600	1,151	1,058	13,550	13,600	1,601	1,358	16,550	16,600	2,051	1,658
7,600	7,650	763	763	10,600	10,650	1,159	1,063	13,600	13,650	1,609	1,363	16,600	16,650	2,059	1,663
7,650	7,700	768	768	10,650	10,700	1,166	1,068	13,650	13,700	1,616	1,368	16,650	16,700	2,066	1,668
7,700	7,750	773	773	10,700	10,750	1,174	1,073	13,700	13,750	1,624	1,373	16,700	16,750	2,074	1,673
7,750	7,800	778	778	10,750	10,800	1,181	1,078	13,750	13,800	1,631	1,378	16,750	16,800	2,081	1,678
7,800	7,850	783	783	10,800	10,850	1,189	1,083	13,800	13,850	1,639	1,383	16,800	16,850	2,089	1,683
7,850	7,900	788	788	10,850	10,900	1,196	1,088	13,850	13,900	1,646	1,388	16,850	16,900	2,096	1,688
7,900	7,950	793	793	10,900	10,950	1,204	1,093	13,900	13,950	1,654	1,393	16,900	16,950	2,104	1,693
7,950	8,000	798	798	10,950	11,000	1,211	1,098	13,950	14,000	1,661	1,398	16,950	17,000	2,111	1,698

(Continued)

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
17,000				20,000				23,000				26,000			
17,000	17,050	2,119	1,703	20,000	20,050	2,569	2,134	23,000	23,050	3,019	2,584	26,000	26,050	3,469	3,034
17,050	17,100	2,126	1,708	20,050	20,100	2,576	2,141	23,050	23,100	3,026	2,591	26,050	26,100	3,476	3,041
17,100	17,150	2,134	1,713	20,100	20,150	2,584	2,149	23,100	23,150	3,034	2,599	26,100	26,150	3,484	3,049
17,150	17,200	2,141	1,718	20,150	20,200	2,591	2,156	23,150	23,200	3,041	2,606	26,150	26,200	3,491	3,056
17,200	17,250	2,149	1,723	20,200	20,250	2,599	2,164	23,200	23,250	3,049	2,614	26,200	26,250	3,499	3,064
17,250	17,300	2,156	1,728	20,250	20,300	2,606	2,171	23,250	23,300	3,056	2,621	26,250	26,300	3,506	3,071
17,300	17,350	2,164	1,733	20,300	20,350	2,614	2,179	23,300	23,350	3,064	2,629	26,300	26,350	3,514	3,079
17,350	17,400	2,171	1,738	20,350	20,400	2,621	2,186	23,350	23,400	3,071	2,636	26,350	26,400	3,521	3,086
17,400	17,450	2,179	1,744	20,400	20,450	2,629	2,194	23,400	23,450	3,079	2,644	26,400	26,450	3,529	3,094
17,450	17,500	2,186	1,751	20,450	20,500	2,636	2,201	23,450	23,500	3,086	2,651	26,450	26,500	3,536	3,101
17,500	17,550	2,194	1,759	20,500	20,550	2,644	2,209	23,500	23,550	3,094	2,659	26,500	26,550	3,544	3,109
17,550	17,600	2,201	1,766	20,550	20,600	2,651	2,216	23,550	23,600	3,101	2,666	26,550	26,600	3,551	3,116
17,600	17,650	2,209	1,774	20,600	20,650	2,659	2,224	23,600	23,650	3,109	2,674	26,600	26,650	3,559	3,124
17,650	17,700	2,216	1,781	20,650	20,700	2,666	2,231	23,650	23,700	3,116	2,681	26,650	26,700	3,566	3,131
17,700	17,750	2,224	1,789	20,700	20,750	2,674	2,239	23,700	23,750	3,124	2,689	26,700	26,750	3,574	3,139
17,750	17,800	2,231	1,796	20,750	20,800	2,681	2,246	23,750	23,800	3,131	2,696	26,750	26,800	3,581	3,146
17,800	17,850	2,239	1,804	20,800	20,850	2,689	2,254	23,800	23,850	3,139	2,704	26,800	26,850	3,589	3,154
17,850	17,900	2,246	1,811	20,850	20,900	2,696	2,261	23,850	23,900	3,146	2,711	26,850	26,900	3,596	3,161
17,900	17,950	2,254	1,819	20,900	20,950	2,704	2,269	23,900	23,950	3,154	2,719	26,900	26,950	3,604	3,169
17,950	18,000	2,261	1,826	20,950	21,000	2,711	2,276	23,950	24,000	3,161	2,726	26,950	27,000	3,611	3,176
18,000				21,000				24,000				27,000			
18,000	18,050	2,269	1,834	21,000	21,050	2,719	2,284	24,000	24,050	3,169	2,734	27,000	27,050	3,619	3,184
18,050	18,100	2,276	1,841	21,050	21,100	2,726	2,291	24,050	24,100	3,176	2,741	27,050	27,100	3,626	3,191
18,100	18,150	2,284	1,849	21,100	21,150	2,734	2,299	24,100	24,150	3,184	2,749	27,100	27,150	3,634	3,199
18,150	18,200	2,291	1,856	21,150	21,200	2,741	2,306	24,150	24,200	3,191	2,756	27,150	27,200	3,641	3,206
18,200	18,250	2,299	1,864	21,200	21,250	2,749	2,314	24,200	24,250	3,199	2,764	27,200	27,250	3,649	3,214
18,250	18,300	2,306	1,871	21,250	21,300	2,756	2,321	24,250	24,300	3,206	2,771	27,250	27,300	3,656	3,221
18,300	18,350	2,314	1,879	21,300	21,350	2,764	2,329	24,300	24,350	3,214	2,779	27,300	27,350	3,664	3,229
18,350	18,400	2,321	1,886	21,350	21,400	2,771	2,336	24,350	24,400	3,221	2,786	27,350	27,400	3,671	3,236
18,400	18,450	2,329	1,894	21,400	21,450	2,779	2,344	24,400	24,450	3,229	2,794	27,400	27,450	3,679	3,244
18,450	18,500	2,336	1,901	21,450	21,500	2,786	2,351	24,450	24,500	3,236	2,801	27,450	27,500	3,686	3,251
18,500	18,550	2,344	1,909	21,500	21,550	2,794	2,359	24,500	24,550	3,244	2,809	27,500	27,550	3,694	3,259
18,550	18,600	2,351	1,916	21,550	21,600	2,801	2,366	24,550	24,600	3,251	2,816	27,550	27,600	3,701	3,266
18,600	18,650	2,359	1,924	21,600	21,650	2,809	2,374	24,600	24,650	3,259	2,824	27,600	27,650	3,709	3,274
18,650	18,700	2,366	1,931	21,650	21,700	2,816	2,381	24,650	24,700	3,266	2,831	27,650	27,700	3,716	3,281
18,700	18,750	2,374	1,939	21,700	21,750	2,824	2,389	24,700	24,750	3,274	2,839	27,700	27,750	3,724	3,289
18,750	18,800	2,381	1,946	21,750	21,800	2,831	2,396	24,750	24,800	3,281	2,846	27,750	27,800	3,731	3,296
18,800	18,850	2,389	1,954	21,800	21,850	2,839	2,404	24,800	24,850	3,289	2,854	27,800	27,850	3,739	3,304
18,850	18,900	2,396	1,961	21,850	21,900	2,846	2,411	24,850	24,900	3,296	2,861	27,850	27,900	3,746	3,311
18,900	18,950	2,404	1,969	21,900	21,950	2,854	2,419	24,900	24,950	3,304	2,869	27,900	27,950	3,754	3,319
18,950	19,000	2,411	1,976	21,950	22,000	2,861	2,426	24,950	25,000	3,311	2,876	27,950	28,000	3,761	3,326
19,000				22,000				25,000				28,000			
19,000	19,050	2,419	1,984	22,000	22,050	2,869	2,434	25,000	25,050	3,319	2,884	28,000	28,050	3,769	3,334
19,050	19,100	2,426	1,991	22,050	22,100	2,876	2,441	25,050	25,100	3,326	2,891	28,050	28,100	3,776	3,341
19,100	19,150	2,434	1,999	22,100	22,150	2,884	2,449	25,100	25,150	3,334	2,899	28,100	28,150	3,784	3,349
19,150	19,200	2,441	2,006	22,150	22,200	2,891	2,456	25,150	25,200	3,341	2,906	28,150	28,200	3,791	3,356
19,200	19,250	2,449	2,014	22,200	22,250	2,899	2,464	25,200	25,250	3,349	2,914	28,200	28,250	3,799	3,364
19,250	19,300	2,456	2,021	22,250	22,300	2,906	2,471	25,250	25,300	3,356	2,921	28,250	28,300	3,806	3,371
19,300	19,350	2,464	2,029	22,300	22,350	2,914	2,479	25,300	25,350	3,364	2,929	28,300	28,350	3,814	3,379
19,350	19,400	2,471	2,036	22,350	22,400	2,921	2,486	25,350	25,400	3,371	2,936	28,350	28,400	3,821	3,386
19,400	19,450	2,479	2,044	22,400	22,450	2,929	2,494	25,400	25,450	3,379	2,944	28,400	28,450	3,829	3,394
19,450	19,500	2,486	2,051	22,450	22,500	2,936	2,501	25,450	25,500	3,386	2,951	28,450	28,500	3,836	3,401
19,500	19,550	2,494	2,059	22,500	22,550	2,944	2,509	25,500	25,550	3,394	2,959	28,500	28,550	3,844	3,409
19,550	19,600	2,501	2,066	22,550	22,600	2,951	2,516	25,550	25,600	3,401	2,966	28,550	28,600	3,851	3,416
19,600	19,650	2,509	2,074	22,600	22,650	2,959	2,524	25,600	25,650	3,409	2,974	28,600	28,650	3,859	3,424
19,650	19,700	2,516	2,081	22,650	22,700	2,966	2,531	25,650	25,700	3,416	2,981	28,650	28,700	3,866	3,431
19,700	19,750	2,524	2,089	22,700	22,750	2,974	2,539	25,700	25,750	3,424	2,989	28,700	28,750	3,874	3,439
19,750	19,800	2,531	2,096	22,750	22,800	2,981	2,546	25,750	25,800	3,431	2,996	28,750	28,800	3,881	3,446
19,800	19,850	2,539	2,104	22,800	22,850	2,989	2,554	25,800	25,850	3,439	3,004	28,800	28,850	3,889	3,454
19,850	19,900	2,546	2,111	22,850	22,900	2,996	2,561	25,850	25,900	3,446	3,011	28,850	28,900	3,896	3,461
19,900	19,950	2,554	2,119	22,900	22,950	3,004	2,569	25,900	25,950	3,454	3,019	28,900	28,950	3,904	3,469
19,950	20,000	2,561	2,126	22,950	23,000	3,011	2,576	25,950	26,000	3,461	3,026	28,950	29,000	3,911	3,476

(Continued)

2012 Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
29,000				32,000				35,000				38,000			
29,000	29,050	3,919	3,484	32,000	32,050	4,369	3,934	35,000	35,050	4,819	4,384	38,000	38,050	5,536	4,834
29,050	29,100	3,926	3,491	32,050	32,100	4,376	3,941	35,050	35,100	4,826	4,391	38,050	38,100	5,549	4,841
29,100	29,150	3,934	3,499	32,100	32,150	4,384	3,949	35,100	35,150	4,834	4,399	38,100	38,150	5,561	4,849
29,150	29,200	3,941	3,506	32,150	32,200	4,391	3,956	35,150	35,200	4,841	4,406	38,150	38,200	5,574	4,856
29,200	29,250	3,949	3,514	32,200	32,250	4,399	3,964	35,200	35,250	4,849	4,414	38,200	38,250	5,586	4,864
29,250	29,300	3,956	3,521	32,250	32,300	4,406	3,971	35,250	35,300	4,856	4,421	38,250	38,300	5,599	4,871
29,300	29,350	3,964	3,529	32,300	32,350	4,414	3,979	35,300	35,350	4,864	4,429	38,300	38,350	5,611	4,879
29,350	29,400	3,971	3,536	32,350	32,400	4,421	3,986	35,350	35,400	4,874	4,436	38,350	38,400	5,624	4,886
29,400	29,450	3,979	3,544	32,400	32,450	4,429	3,994	35,400	35,450	4,886	4,444	38,400	38,450	5,636	4,894
29,450	29,500	3,986	3,551	32,450	32,500	4,436	4,001	35,450	35,500	4,899	4,451	38,450	38,500	5,649	4,901
29,500	29,550	3,994	3,559	32,500	32,550	4,444	4,009	35,500	35,550	4,911	4,459	38,500	38,550	5,661	4,909
29,550	29,600	4,001	3,566	32,550	32,600	4,451	4,016	35,550	35,600	4,924	4,466	38,550	38,600	5,674	4,916
29,600	29,650	4,009	3,574	32,600	32,650	4,459	4,024	35,600	35,650	4,936	4,474	38,600	38,650	5,686	4,924
29,650	29,700	4,016	3,581	32,650	32,700	4,466	4,031	35,650	35,700	4,949	4,481	38,650	38,700	5,699	4,931
29,700	29,750	4,024	3,589	32,700	32,750	4,474	4,039	35,700	35,750	4,961	4,489	38,700	38,750	5,711	4,939
29,750	29,800	4,031	3,596	32,750	32,800	4,481	4,046	35,750	35,800	4,974	4,496	38,750	38,800	5,724	4,946
29,800	29,850	4,039	3,604	32,800	32,850	4,489	4,054	35,800	35,850	4,986	4,504	38,800	38,850	5,736	4,954
29,850	29,900	4,046	3,611	32,850	32,900	4,496	4,061	35,850	35,900	4,999	4,511	38,850	38,900	5,749	4,961
29,900	29,950	4,054	3,619	32,900	32,950	4,504	4,069	35,900	35,950	5,011	4,519	38,900	38,950	5,761	4,969
29,950	30,000	4,061	3,626	32,950	33,000	4,511	4,076	35,950	36,000	5,024	4,526	38,950	39,000	5,774	4,976
30,000				33,000				36,000				39,000			
30,000	30,050	4,069	3,634	33,000	33,050	4,519	4,084	36,000	36,050	5,036	4,534	39,000	39,050	5,786	4,984
30,050	30,100	4,076	3,641	33,050	33,100	4,526	4,091	36,050	36,100	5,049	4,541	39,050	39,100	5,799	4,991
30,100	30,150	4,084	3,649	33,100	33,150	4,534	4,099	36,100	36,150	5,061	4,549	39,100	39,150	5,811	4,999
30,150	30,200	4,091	3,656	33,150	33,200	4,541	4,106	36,150	36,200	5,074	4,556	39,150	39,200	5,824	5,006
30,200	30,250	4,099	3,664	33,200	33,250	4,549	4,114	36,200	36,250	5,086	4,564	39,200	39,250	5,836	5,014
30,250	30,300	4,106	3,671	33,250	33,300	4,556	4,121	36,250	36,300	5,099	4,571	39,250	39,300	5,849	5,021
30,300	30,350	4,114	3,679	33,300	33,350	4,564	4,129	36,300	36,350	5,111	4,579	39,300	39,350	5,861	5,029
30,350	30,400	4,121	3,686	33,350	33,400	4,571	4,136	36,350	36,400	5,124	4,586	39,350	39,400	5,874	5,036
30,400	30,450	4,129	3,694	33,400	33,450	4,579	4,144	36,400	36,450	5,136	4,594	39,400	39,450	5,886	5,044
30,450	30,500	4,136	3,701	33,450	33,500	4,586	4,151	36,450	36,500	5,149	4,601	39,450	39,500	5,899	5,051
30,500	30,550	4,144	3,709	33,500	33,550	4,594	4,159	36,500	36,550	5,161	4,609	39,500	39,550	5,911	5,059
30,550	30,600	4,151	3,716	33,550	33,600	4,601	4,166	36,550	36,600	5,174	4,616	39,550	39,600	5,924	5,066
30,600	30,650	4,159	3,724	33,600	33,650	4,609	4,174	36,600	36,650	5,186	4,624	39,600	39,650	5,936	5,074
30,650	30,700	4,166	3,731	33,650	33,700	4,616	4,181	36,650	36,700	5,199	4,631	39,650	39,700	5,949	5,081
30,700	30,750	4,174	3,739	33,700	33,750	4,624	4,189	36,700	36,750	5,211	4,639	39,700	39,750	5,961	5,089
30,750	30,800	4,181	3,746	33,750	33,800	4,631	4,196	36,750	36,800	5,224	4,646	39,750	39,800	5,974	5,096
30,800	30,850	4,189	3,754	33,800	33,850	4,639	4,204	36,800	36,850	5,236	4,654	39,800	39,850	5,986	5,104
30,850	30,900	4,196	3,761	33,850	33,900	4,646	4,211	36,850	36,900	5,249	4,661	39,850	39,900	5,999	5,111
30,900	30,950	4,204	3,769	33,900	33,950	4,654	4,219	36,900	36,950	5,261	4,669	39,900	39,950	6,011	5,119
30,950	31,000	4,211	3,776	33,950	34,000	4,661	4,226	36,950	37,000	5,274	4,676	39,950	40,000	6,024	5,126
31,000				34,000				37,000				40,000			
31,000	31,050	4,219	3,784	34,000	34,050	4,669	4,234	37,000	37,050	5,286	4,684	40,000	40,050	6,036	5,134
31,050	31,100	4,226	3,791	34,050	34,100	4,676	4,241	37,050	37,100	5,299	4,691	40,050	40,100	6,049	5,141
31,100	31,150	4,234	3,799	34,100	34,150	4,684	4,249	37,100	37,150	5,311	4,699	40,100	40,150	6,061	5,149
31,150	31,200	4,241	3,806	34,150	34,200	4,691	4,256	37,150	37,200	5,324	4,706	40,150	40,200	6,074	5,156
31,200	31,250	4,249	3,814	34,200	34,250	4,699	4,264	37,200	37,250	5,336	4,714	40,200	40,250	6,086	5,164
31,250	31,300	4,256	3,821	34,250	34,300	4,706	4,271	37,250	37,300	5,349	4,721	40,250	40,300	6,099	5,171
31,300	31,350	4,264	3,829	34,300	34,350	4,714	4,279	37,300	37,350	5,361	4,729	40,300	40,350	6,111	5,179
31,350	31,400	4,271	3,836	34,350	34,400	4,721	4,286	37,350	37,400	5,374	4,736	40,350	40,400	6,124	5,186
31,400	31,450	4,279	3,844	34,400	34,450	4,729	4,294	37,400	37,450	5,386	4,744	40,400	40,450	6,136	5,194
31,450	31,500	4,286	3,851	34,450	34,500	4,736	4,301	37,450	37,500	5,399	4,751	40,450	40,500	6,149	5,201
31,500	31,550	4,294	3,859	34,500	34,550	4,744	4,309	37,500	37,550	5,411	4,759	40,500	40,550	6,161	5,209
31,550	31,600	4,301	3,866	34,550	34,600	4,751	4,316	37,550	37,600	5,424	4,766	40,550	40,600	6,174	5,216
31,600	31,650	4,309	3,874	34,600	34,650	4,759	4,324	37,600	37,650	5,436	4,774	40,600	40,650	6,186	5,224
31,650	31,700	4,316	3,881	34,650	34,700	4,766	4,331	37,650	37,700	5,449	4,781	40,650	40,700	6,199	5,231
31,700	31,750	4,324	3,889	34,700	34,750	4,774	4,339	37,700	37,750	5,461	4,789	40,700	40,750	6,211	5,239
31,750	31,800	4,331	3,896	34,750	34,800	4,781	4,346	37,750	37,800	5,474	4,796	40,750	40,800	6,224	5,246
31,800	31,850	4,339	3,904	34,800	34,850	4,789	4,354	37,800	37,850	5,486	4,804	40,800	40,850	6,236	5,254
31,850	31,900	4,346	3,911	34,850	34,900	4,796	4,361	37,850	37,900	5,499	4,811	40,850	40,900	6,249	5,261
31,900	31,950	4,354	3,919	34,900	34,950	4,804	4,369	37,900	37,950	5,511	4,819	40,900	40,950	6,261	5,269
31,950	32,000	4,361	3,926	34,950	35,000	4,811	4,376	37,950	38,000	5,524	4,826	40,950	41,000	6,274	5,276

(Continued)

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
41,000				44,000				47,000				50,000			
41,000	41,050	6,286	5,284	44,000	44,050	7,036	5,734	47,000	47,050	7,786	6,184	50,000	50,050	8,536	6,634
41,050	41,100	6,299	5,291	44,050	44,100	7,049	5,741	47,050	47,100	7,799	6,191	50,050	50,100	8,549	6,641
41,100	41,150	6,311	5,299	44,100	44,150	7,061	5,749	47,100	47,150	7,811	6,199	50,100	50,150	8,561	6,649
41,150	41,200	6,324	5,306	44,150	44,200	7,074	5,756	47,150	47,200	7,824	6,206	50,150	50,200	8,574	6,656
41,200	41,250	6,336	5,314	44,200	44,250	7,086	5,764	47,200	47,250	7,836	6,214	50,200	50,250	8,586	6,664
41,250	41,300	6,349	5,321	44,250	44,300	7,099	5,771	47,250	47,300	7,849	6,221	50,250	50,300	8,599	6,671
41,300	41,350	6,361	5,329	44,300	44,350	7,111	5,779	47,300	47,350	7,861	6,229	50,300	50,350	8,611	6,679
41,350	41,400	6,374	5,336	44,350	44,400	7,124	5,786	47,350	47,400	7,874	6,236	50,350	50,400	8,624	6,686
41,400	41,450	6,386	5,344	44,400	44,450	7,136	5,794	47,400	47,450	7,886	6,244	50,400	50,450	8,636	6,694
41,450	41,500	6,399	5,351	44,450	44,500	7,149	5,801	47,450	47,500	7,899	6,251	50,450	50,500	8,649	6,701
41,500	41,550	6,411	5,359	44,500	44,550	7,161	5,809	47,500	47,550	7,911	6,259	50,500	50,550	8,661	6,709
41,550	41,600	6,424	5,366	44,550	44,600	7,174	5,816	47,550	47,600	7,924	6,266	50,550	50,600	8,674	6,716
41,600	41,650	6,436	5,374	44,600	44,650	7,186	5,824	47,600	47,650	7,936	6,274	50,600	50,650	8,686	6,724
41,650	41,700	6,449	5,381	44,650	44,700	7,199	5,831	47,650	47,700	7,949	6,281	50,650	50,700	8,699	6,731
41,700	41,750	6,461	5,389	44,700	44,750	7,211	5,839	47,700	47,750	7,961	6,289	50,700	50,750	8,711	6,739
41,750	41,800	6,474	5,396	44,750	44,800	7,224	5,846	47,750	47,800	7,974	6,296	50,750	50,800	8,724	6,746
41,800	41,850	6,486	5,404	44,800	44,850	7,236	5,854	47,800	47,850	7,986	6,304	50,800	50,850	8,736	6,754
41,850	41,900	6,499	5,411	44,850	44,900	7,249	5,861	47,850	47,900	7,999	6,311	50,850	50,900	8,749	6,761
41,900	41,950	6,511	5,419	44,900	44,950	7,261	5,869	47,900	47,950	8,011	6,319	50,900	50,950	8,761	6,769
41,950	42,000	6,524	5,426	44,950	45,000	7,274	5,876	47,950	48,000	8,024	6,326	50,950	51,000	8,774	6,776
42,000				45,000				48,000				51,000			
42,000	42,050	6,536	5,434	45,000	45,050	7,286	5,884	48,000	48,050	8,036	6,334	51,000	51,050	8,786	6,784
42,050	42,100	6,549	5,441	45,050	45,100	7,299	5,891	48,050	48,100	8,049	6,341	51,050	51,100	8,799	6,791
42,100	42,150	6,561	5,449	45,100	45,150	7,311	5,899	48,100	48,150	8,061	6,349	51,100	51,150	8,811	6,799
42,150	42,200	6,574	5,456	45,150	45,200	7,324	5,906	48,150	48,200	8,074	6,356	51,150	51,200	8,824	6,806
42,200	42,250	6,586	5,464	45,200	45,250	7,336	5,914	48,200	48,250	8,086	6,364	51,200	51,250	8,836	6,814
42,250	42,300	6,599	5,471	45,250	45,300	7,349	5,921	48,250	48,300	8,099	6,371	51,250	51,300	8,849	6,821
42,300	42,350	6,611	5,479	45,300	45,350	7,361	5,929	48,300	48,350	8,111	6,379	51,300	51,350	8,861	6,829
42,350	42,400	6,624	5,486	45,350	45,400	7,374	5,936	48,350	48,400	8,124	6,386	51,350	51,400	8,874	6,836
42,400	42,450	6,636	5,494	45,400	45,450	7,386	5,944	48,400	48,450	8,136	6,394	51,400	51,450	8,886	6,844
42,450	42,500	6,649	5,501	45,450	45,500	7,399	5,951	48,450	48,500	8,149	6,401	51,450	51,500	8,899	6,851
42,500	42,550	6,661	5,509	45,500	45,550	7,411	5,959	48,500	48,550	8,161	6,409	51,500	51,550	8,911	6,859
42,550	42,600	6,674	5,516	45,550	45,600	7,424	5,966	48,550	48,600	8,174	6,416	51,550	51,600	8,924	6,866
42,600	42,650	6,686	5,524	45,600	45,650	7,436	5,974	48,600	48,650	8,186	6,424	51,600	51,650	8,936	6,874
42,650	42,700	6,699	5,531	45,650	45,700	7,449	5,981	48,650	48,700	8,199	6,431	51,650	51,700	8,949	6,881
42,700	42,750	6,711	5,539	45,700	45,750	7,461	5,989	48,700	48,750	8,211	6,439	51,700	51,750	8,961	6,889
42,750	42,800	6,724	5,546	45,750	45,800	7,474	5,996	48,750	48,800	8,224	6,446	51,750	51,800	8,974	6,896
42,800	42,850	6,736	5,554	45,800	45,850	7,486	6,004	48,800	48,850	8,236	6,454	51,800	51,850	8,986	6,904
42,850	42,900	6,749	5,561	45,850	45,900	7,499	6,011	48,850	48,900	8,249	6,461	51,850	51,900	8,999	6,911
42,900	42,950	6,761	5,569	45,900	45,950	7,511	6,019	48,900	48,950	8,261	6,469	51,900	51,950	9,011	6,919
42,950	43,000	6,774	5,576	45,950	46,000	7,524	6,026	48,950	49,000	8,274	6,476	51,950	52,000	9,024	6,926
43,000				46,000				49,000				52,000			
43,000	43,050	6,786	5,584	46,000	46,050	7,536	6,034	49,000	49,050	8,286	6,484	52,000	52,050	9,036	6,934
43,050	43,100	6,799	5,591	46,050	46,100	7,549	6,041	49,050	49,100	8,299	6,491	52,050	52,100	9,049	6,941
43,100	43,150	6,811	5,599	46,100	46,150	7,561	6,049	49,100	49,150	8,311	6,499	52,100	52,150	9,061	6,949
43,150	43,200	6,824	5,606	46,150	46,200	7,574	6,056	49,150	49,200	8,324	6,506	52,150	52,200	9,074	6,956
43,200	43,250	6,836	5,614	46,200	46,250	7,586	6,064	49,200	49,250	8,336	6,514	52,200	52,250	9,086	6,964
43,250	43,300	6,849	5,621	46,250	46,300	7,599	6,071	49,250	49,300	8,349	6,521	52,250	52,300	9,099	6,971
43,300	43,350	6,861	5,629	46,300	46,350	7,611	6,079	49,300	49,350	8,361	6,529	52,300	52,350	9,111	6,979
43,350	43,400	6,874	5,636	46,350	46,400	7,624	6,086	49,350	49,400	8,374	6,536	52,350	52,400	9,124	6,986
43,400	43,450	6,886	5,644	46,400	46,450	7,636	6,094	49,400	49,450	8,386	6,544	52,400	52,450	9,136	6,994
43,450	43,500	6,899	5,651	46,450	46,500	7,649	6,101	49,450	49,500	8,399	6,551	52,450	52,500	9,149	7,001
43,500	43,550	6,911	5,659	46,500	46,550	7,661	6,109	49,500	49,550	8,411	6,559	52,500	52,550	9,161	7,009
43,550	43,600	6,924	5,666	46,550	46,600	7,674	6,116	49,550	49,600	8,424	6,566	52,550	52,600	9,174	7,016
43,600	43,650	6,936	5,674	46,600	46,650	7,686	6,124	49,600	49,650	8,436	6,574	52,600	52,650	9,186	7,024
43,650	43,700	6,949	5,681	46,650	46,700	7,699	6,131	49,650	49,700	8,449	6,581	52,650	52,700	9,199	7,031
43,700	43,750	6,961	5,689	46,700	46,750	7,711	6,139	49,700	49,750	8,461	6,589	52,700	52,750	9,211	7,039
43,750	43,800	6,974	5,696	46,750	46,800	7,724	6,146	49,750	49,800	8,474	6,596	52,750	52,800	9,224	7,046
43,800	43,850	6,986	5,704	46,800	46,850	7,736	6,154	49,800	49,850	8,486	6,604	52,800	52,850	9,236	7,054
43,850	43,900	6,999	5,711	46,850	46,900	7,749	6,161	49,850	49,900	8,499	6,611	52,850	52,900	9,249	7,061
43,900	43,950	7,011	5,719	46,900	46,950	7,761	6,169	49,900	49,950	8,511	6,619	52,900	52,950	9,261	7,069
43,950	44,000	7,024	5,726	46,950	47,000	7,774	6,176	49,950	50,000	8,524	6,626	52,950	53,000	9,274	7,076

(Continued)

2012 Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
53,000				56,000				59,000				62,000			
53,000	53,050	9,286	7,084	56,000	56,050	10,036	7,534	59,000	59,050	10,786	7,984	62,000	62,050	11,536	8,434
53,050	53,100	9,299	7,091	56,050	56,100	10,049	7,541	59,050	59,100	10,799	7,991	62,050	62,100	11,549	8,441
53,100	53,150	9,311	7,099	56,100	56,150	10,061	7,549	59,100	59,150	10,811	7,999	62,100	62,150	11,561	8,449
53,150	53,200	9,324	7,106	56,150	56,200	10,074	7,556	59,150	59,200	10,824	8,006	62,150	62,200	11,574	8,456
53,200	53,250	9,336	7,114	56,200	56,250	10,086	7,564	59,200	59,250	10,836	8,014	62,200	62,250	11,586	8,464
53,250	53,300	9,349	7,121	56,250	56,300	10,099	7,571	59,250	59,300	10,849	8,021	62,250	62,300	11,599	8,471
53,300	53,350	9,361	7,129	56,300	56,350	10,111	7,579	59,300	59,350	10,861	8,029	62,300	62,350	11,611	8,479
53,350	53,400	9,374	7,136	56,350	56,400	10,124	7,586	59,350	59,400	10,874	8,036	62,350	62,400	11,624	8,486
53,400	53,450	9,386	7,144	56,400	56,450	10,136	7,594	59,400	59,450	10,886	8,044	62,400	62,450	11,636	8,494
53,450	53,500	9,399	7,151	56,450	56,500	10,149	7,601	59,450	59,500	10,899	8,051	62,450	62,500	11,649	8,501
53,500	53,550	9,411	7,159	56,500	56,550	10,161	7,609	59,500	59,550	10,911	8,059	62,500	62,550	11,661	8,509
53,550	53,600	9,424	7,166	56,550	56,600	10,174	7,616	59,550	59,600	10,924	8,066	62,550	62,600	11,674	8,516
53,600	53,650	9,436	7,174	56,600	56,650	10,186	7,624	59,600	59,650	10,936	8,074	62,600	62,650	11,686	8,524
53,650	53,700	9,449	7,181	56,650	56,700	10,199	7,631	59,650	59,700	10,949	8,081	62,650	62,700	11,699	8,531
53,700	53,750	9,461	7,189	56,700	56,750	10,211	7,639	59,700	59,750	10,961	8,089	62,700	62,750	11,711	8,539
53,750	53,800	9,474	7,196	56,750	56,800	10,224	7,646	59,750	59,800	10,974	8,096	62,750	62,800	11,724	8,546
53,800	53,850	9,486	7,204	56,800	56,850	10,236	7,654	59,800	59,850	10,986	8,104	62,800	62,850	11,736	8,554
53,850	53,900	9,499	7,211	56,850	56,900	10,249	7,661	59,850	59,900	10,999	8,111	62,850	62,900	11,749	8,561
53,900	53,950	9,511	7,219	56,900	56,950	10,261	7,669	59,900	59,950	11,011	8,119	62,900	62,950	11,761	8,569
53,950	54,000	9,524	7,226	56,950	57,000	10,274	7,676	59,950	60,000	11,024	8,126	62,950	63,000	11,774	8,576
54,000				57,000				60,000				63,000			
54,000	54,050	9,536	7,234	57,000	57,050	10,286	7,684	60,000	60,050	11,036	8,134	63,000	63,050	11,786	8,584
54,050	54,100	9,549	7,241	57,050	57,100	10,299	7,691	60,050	60,100	11,049	8,141	63,050	63,100	11,799	8,591
54,100	54,150	9,561	7,249	57,100	57,150	10,311	7,699	60,100	60,150	11,061	8,149	63,100	63,150	11,811	8,599
54,150	54,200	9,574	7,256	57,150	57,200	10,324	7,706	60,150	60,200	11,074	8,156	63,150	63,200	11,824	8,606
54,200	54,250	9,586	7,264	57,200	57,250	10,336	7,714	60,200	60,250	11,086	8,164	63,200	63,250	11,836	8,614
54,250	54,300	9,599	7,271	57,250	57,300	10,349	7,721	60,250	60,300	11,099	8,171	63,250	63,300	11,849	8,621
54,300	54,350	9,611	7,279	57,300	57,350	10,361	7,729	60,300	60,350	11,111	8,179	63,300	63,350	11,861	8,629
54,350	54,400	9,624	7,286	57,350	57,400	10,374	7,736	60,350	60,400	11,124	8,186	63,350	63,400	11,874	8,636
54,400	54,450	9,636	7,294	57,400	57,450	10,386	7,744	60,400	60,450	11,136	8,194	63,400	63,450	11,886	8,644
54,450	54,500	9,649	7,301	57,450	57,500	10,399	7,751	60,450	60,500	11,149	8,201	63,450	63,500	11,899	8,651
54,500	54,550	9,661	7,309	57,500	57,550	10,411	7,759	60,500	60,550	11,161	8,209	63,500	63,550	11,911	8,659
54,550	54,600	9,674	7,316	57,550	57,600	10,424	7,766	60,550	60,600	11,174	8,216	63,550	63,600	11,924	8,666
54,600	54,650	9,686	7,324	57,600	57,650	10,436	7,774	60,600	60,650	11,186	8,224	63,600	63,650	11,936	8,674
54,650	54,700	9,699	7,331	57,650	57,700	10,449	7,781	60,650	60,700	11,199	8,231	63,650	63,700	11,949	8,681
54,700	54,750	9,711	7,339	57,700	57,750	10,461	7,789	60,700	60,750	11,211	8,239	63,700	63,750	11,961	8,689
54,750	54,800	9,724	7,346	57,750	57,800	10,474	7,796	60,750	60,800	11,224	8,246	63,750	63,800	11,974	8,696
54,800	54,850	9,736	7,354	57,800	57,850	10,486	7,804	60,800	60,850	11,236	8,254	63,800	63,850	11,986	8,704
54,850	54,900	9,749	7,361	57,850	57,900	10,499	7,811	60,850	60,900	11,249	8,261	63,850	63,900	11,999	8,711
54,900	54,950	9,761	7,369	57,900	57,950	10,511	7,819	60,900	60,950	11,261	8,269	63,900	63,950	12,011	8,719
54,950	55,000	9,774	7,376	57,950	58,000	10,524	7,826	60,950	61,000	11,274	8,276	63,950	64,000	12,024	8,726
55,000				58,000				61,000				64,000			
55,000	55,050	9,786	7,384	58,000	58,050	10,536	7,834	61,000	61,050	11,286	8,284	64,000	64,050	12,036	8,734
55,050	55,100	9,799	7,391	58,050	58,100	10,549	7,841	61,050	61,100	11,299	8,291	64,050	64,100	12,049	8,741
55,100	55,150	9,811	7,399	58,100	58,150	10,561	7,849	61,100	61,150	11,311	8,299	64,100	64,150	12,061	8,749
55,150	55,200	9,824	7,406	58,150	58,200	10,574	7,856	61,150	61,200	11,324	8,306	64,150	64,200	12,074	8,756
55,200	55,250	9,836	7,414	58,200	58,250	10,586	7,864	61,200	61,250	11,336	8,314	64,200	64,250	12,086	8,764
55,250	55,300	9,849	7,421	58,250	58,300	10,599	7,871	61,250	61,300	11,349	8,321	64,250	64,300	12,099	8,771
55,300	55,350	9,861	7,429	58,300	58,350	10,611	7,879	61,300	61,350	11,361	8,329	64,300	64,350	12,111	8,779
55,350	55,400	9,874	7,436	58,350	58,400	10,624	7,886	61,350	61,400	11,374	8,336	64,350	64,400	12,124	8,786
55,400	55,450	9,886	7,444	58,400	58,450	10,636	7,894	61,400	61,450	11,386	8,344	64,400	64,450	12,136	8,794
55,450	55,500	9,899	7,451	58,450	58,500	10,649	7,901	61,450	61,500	11,399	8,351	64,450	64,500	12,149	8,801
55,500	55,550	9,911	7,459	58,500	58,550	10,661	7,909	61,500	61,550	11,411	8,359	64,500	64,550	12,161	8,809
55,550	55,600	9,924	7,466	58,550	58,600	10,674	7,916	61,550	61,600	11,424	8,366	64,550	64,600	12,174	8,816
55,600	55,650	9,936	7,474	58,600	58,650	10,686	7,924	61,600	61,650	11,436	8,374	64,600	64,650	12,186	8,824
55,650	55,700	9,949	7,481	58,650	58,700	10,699	7,931	61,650	61,700	11,449	8,381	64,650	64,700	12,199	8,831
55,700	55,750	9,961	7,489	58,700	58,750	10,711	7,939	61,700	61,750	11,461	8,389	64,700	64,750	12,211	8,839
55,750	55,800	9,974	7,496	58,750	58,800	10,724	7,946	61,750	61,800	11,474	8,396	64,750	64,800	12,224	8,846
55,800	55,850	9,986	7,504	58,800	58,850	10,736	7,954	61,800	61,850	11,486	8,404	64,800	64,850	12,236	8,854
55,850	55,900	9,999	7,511	58,850	58,900	10,749	7,961	61,850	61,900	11,499	8,411	64,850	64,900	12,249	8,861
55,900	55,950	10,011	7,519	58,900	58,950	10,761	7,969	61,900	61,950	11,511	8,419	64,900	64,950	12,261	8,869
55,950	56,000	10,024	7,526	58,950	59,000	10,774	7,976	61,950	62,000	11,524	8,426	64,950	65,000	12,274	8,876

(Continued)

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
65,000				68,000				71,000				74,000			
65,000	65,050	12,286	8,884	68,000	68,050	13,036	9,334	71,000	71,050	13,786	9,816	74,000	74,050	14,536	10,566
65,050	65,100	12,299	8,891	68,050	68,100	13,049	9,341	71,050	71,100	13,799	9,829	74,050	74,100	14,549	10,579
65,100	65,150	12,311	8,899	68,100	68,150	13,061	9,349	71,100	71,150	13,811	9,841	74,100	74,150	14,561	10,591
65,150	65,200	12,324	8,906	68,150	68,200	13,074	9,356	71,150	71,200	13,824	9,854	74,150	74,200	14,574	10,604
65,200	65,250	12,336	8,914	68,200	68,250	13,086	9,364	71,200	71,250	13,836	9,866	74,200	74,250	14,586	10,616
65,250	65,300	12,349	8,921	68,250	68,300	13,099	9,371	71,250	71,300	13,849	9,879	74,250	74,300	14,599	10,629
65,300	65,350	12,361	8,929	68,300	68,350	13,111	9,379	71,300	71,350	13,861	9,891	74,300	74,350	14,611	10,641
65,350	65,400	12,374	8,936	68,350	68,400	13,124	9,386	71,350	71,400	13,874	9,904	74,350	74,400	14,624	10,654
65,400	65,450	12,386	8,944	68,400	68,450	13,136	9,394	71,400	71,450	13,886	9,916	74,400	74,450	14,636	10,666
65,450	65,500	12,399	8,951	68,450	68,500	13,149	9,401	71,450	71,500	13,899	9,929	74,450	74,500	14,649	10,679
65,500	65,550	12,411	8,959	68,500	68,550	13,161	9,409	71,500	71,550	13,911	9,941	74,500	74,550	14,661	10,691
65,550	65,600	12,424	8,966	68,550	68,600	13,174	9,416	71,550	71,600	13,924	9,954	74,550	74,600	14,674	10,704
65,600	65,650	12,436	8,974	68,600	68,650	13,186	9,424	71,600	71,650	13,936	9,966	74,600	74,650	14,686	10,716
65,650	65,700	12,449	8,981	68,650	68,700	13,199	9,431	71,650	71,700	13,949	9,979	74,650	74,700	14,699	10,729
65,700	65,750	12,461	8,989	68,700	68,750	13,211	9,439	71,700	71,750	13,961	9,991	74,700	74,750	14,711	10,741
65,750	65,800	12,474	8,996	68,750	68,800	13,224	9,446	71,750	71,800	13,974	10,004	74,750	74,800	14,724	10,754
65,800	65,850	12,486	9,004	68,800	68,850	13,236	9,454	71,800	71,850	13,986	10,016	74,800	74,850	14,736	10,766
65,850	65,900	12,499	9,011	68,850	68,900	13,249	9,461	71,850	71,900	13,999	10,029	74,850	74,900	14,749	10,779
65,900	65,950	12,511	9,019	68,900	68,950	13,261	9,469	71,900	71,950	14,011	10,041	74,900	74,950	14,761	10,791
65,950	66,000	12,524	9,026	68,950	69,000	13,274	9,476	71,950	72,000	14,024	10,054	74,950	75,000	14,774	10,804
66,000				69,000				72,000				75,000			
66,000	66,050	12,536	9,034	69,000	69,050	13,286	9,484	72,000	72,050	14,036	10,066	75,000	75,050	14,786	10,816
66,050	66,100	12,549	9,041	69,050	69,100	13,299	9,491	72,050	72,100	14,049	10,079	75,050	75,100	14,799	10,829
66,100	66,150	12,561	9,049	69,100	69,150	13,311	9,499	72,100	72,150	14,061	10,091	75,100	75,150	14,811	10,841
66,150	66,200	12,574	9,056	69,150	69,200	13,324	9,506	72,150	72,200	14,074	10,104	75,150	75,200	14,824	10,854
66,200	66,250	12,586	9,064	69,200	69,250	13,336	9,514	72,200	72,250	14,086	10,116	75,200	75,250	14,836	10,866
66,250	66,300	12,599	9,071	69,250	69,300	13,349	9,521	72,250	72,300	14,099	10,129	75,250	75,300	14,849	10,879
66,300	66,350	12,611	9,079	69,300	69,350	13,361	9,529	72,300	72,350	14,111	10,141	75,300	75,350	14,861	10,891
66,350	66,400	12,624	9,086	69,350	69,400	13,374	9,536	72,350	72,400	14,124	10,154	75,350	75,400	14,874	10,904
66,400	66,450	12,636	9,094	69,400	69,450	13,386	9,544	72,400	72,450	14,136	10,166	75,400	75,450	14,886	10,916
66,450	66,500	12,649	9,101	69,450	69,500	13,399	9,551	72,450	72,500	14,149	10,179	75,450	75,500	14,899	10,929
66,500	66,550	12,661	9,109	69,500	69,550	13,411	9,559	72,500	72,550	14,161	10,191	75,500	75,550	14,911	10,941
66,550	66,600	12,674	9,116	69,550	69,600	13,424	9,566	72,550	72,600	14,174	10,204	75,550	75,600	14,924	10,954
66,600	66,650	12,686	9,124	69,600	69,650	13,436	9,574	72,600	72,650	14,186	10,216	75,600	75,650	14,936	10,966
66,650	66,700	12,699	9,131	69,650	69,700	13,449	9,581	72,650	72,700	14,199	10,229	75,650	75,700	14,949	10,979
66,700	66,750	12,711	9,139	69,700	69,750	13,461	9,589	72,700	72,750	14,211	10,241	75,700	75,750	14,961	10,991
66,750	66,800	12,724	9,146	69,750	69,800	13,474	9,596	72,750	72,800	14,224	10,254	75,750	75,800	14,974	11,004
66,800	66,850	12,736	9,154	69,800	69,850	13,486	9,604	72,800	72,850	14,236	10,266	75,800	75,850	14,986	11,016
66,850	66,900	12,749	9,161	69,850	69,900	13,499	9,611	72,850	72,900	14,249	10,279	75,850	75,900	14,999	11,029
66,900	66,950	12,761	9,169	69,900	69,950	13,511	9,619	72,900	72,950	14,261	10,291	75,900	75,950	15,011	11,041
66,950	67,000	12,774	9,176	69,950	70,000	13,524	9,626	72,950	73,000	14,274	10,304	75,950	76,000	15,024	11,054
67,000				70,000				73,000				76,000			
67,000	67,050	12,786	9,184	70,000	70,050	13,536	9,634	73,000	73,050	14,286	10,316	76,000	76,050	15,036	11,066
67,050	67,100	12,799	9,191	70,050	70,100	13,549	9,641	73,050	73,100	14,299	10,329	76,050	76,100	15,049	11,079
67,100	67,150	12,811	9,199	70,100	70,150	13,561	9,649	73,100	73,150	14,311	10,341	76,100	76,150	15,061	11,091
67,150	67,200	12,824	9,206	70,150	70,200	13,574	9,656	73,150	73,200	14,324	10,354	76,150	76,200	15,074	11,104
67,200	67,250	12,836	9,214	70,200	70,250	13,586	9,664	73,200	73,250	14,336	10,366	76,200	76,250	15,086	11,116
67,250	67,300	12,849	9,221	70,250	70,300	13,599	9,671	73,250	73,300	14,349	10,379	76,250	76,300	15,099	11,129
67,300	67,350	12,861	9,229	70,300	70,350	13,611	9,679	73,300	73,350	14,361	10,391	76,300	76,350	15,111	11,141
67,350	67,400	12,874	9,236	70,350	70,400	13,624	9,686	73,350	73,400	14,374	10,404	76,350	76,400	15,124	11,154
67,400	67,450	12,886	9,244	70,400	70,450	13,636	9,694	73,400	73,450	14,386	10,416	76,400	76,450	15,136	11,166
67,450	67,500	12,899	9,251	70,450	70,500	13,649	9,701	73,450	73,500	14,399	10,429	76,450	76,500	15,149	11,179
67,500	67,550	12,911	9,259	70,500	70,550	13,661	9,709	73,500	73,550	14,411	10,441	76,500	76,550	15,161	11,191
67,550	67,600	12,924	9,266	70,550	70,600	13,674	9,716	73,550	73,600	14,424	10,454	76,550	76,600	15,174	11,204
67,600	67,650	12,936	9,274	70,600	70,650	13,686	9,724	73,600	73,650	14,436	10,466	76,600	76,650	15,186	11,216
67,650	67,700	12,949	9,281	70,650	70,700	13,699	9,731	73,650	73,700	14,449	10,479	76,650	76,700	15,199	11,229
67,700	67,750	12,961	9,289	70,700	70,750	13,711	9,741	73,700	73,750	14,461	10,491	76,700	76,750	15,211	11,241
67,750	67,800	12,974	9,296	70,750	70,800	13,724	9,754	73,750	73,800	14,474	10,504	76,750	76,800	15,224	11,254
67,800	67,850	12,986	9,304	70,800	70,850	13,736	9,766	73,800	73,850	14,486	10,516	76,800	76,850	15,236	11,266
67,850	67,900	12,999	9,311	70,850	70,900	13,749	9,779	73,850	73,900	14,499	10,529	76,850	76,900	15,249	11,279
67,900	67,950	13,011	9,319	70,900	70,950	13,761	9,791	73,900	73,950	14,511	10,541	76,900	76,950	15,261	11,291
67,950	68,000	13,024	9,326	70,950	71,000	13,774	9,804	73,950	74,000	14,524	10,554	76,950	77,000	15,274	11,304

(Continued)

2012 Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
77,000				80,000				83,000				86,000			
77,000	77,050	15,286	11,316	80,000	80,050	16,036	12,066	83,000	83,050	16,786	12,816	86,000	86,050	17,548	13,566
77,050	77,100	15,299	11,329	80,050	80,100	16,049	12,079	83,050	83,100	16,799	12,829	86,050	86,100	17,562	13,579
77,100	77,150	15,311	11,341	80,100	80,150	16,061	12,091	83,100	83,150	16,811	12,841	86,100	86,150	17,576	13,591
77,150	77,200	15,324	11,354	80,150	80,200	16,074	12,104	83,150	83,200	16,824	12,854	86,150	86,200	17,590	13,604
77,200	77,250	15,336	11,366	80,200	80,250	16,086	12,116	83,200	83,250	16,836	12,866	86,200	86,250	17,604	13,616
77,250	77,300	15,349	11,379	80,250	80,300	16,099	12,129	83,250	83,300	16,849	12,879	86,250	86,300	17,618	13,629
77,300	77,350	15,361	11,391	80,300	80,350	16,111	12,141	83,300	83,350	16,861	12,891	86,300	86,350	17,632	13,641
77,350	77,400	15,374	11,404	80,350	80,400	16,124	12,154	83,350	83,400	16,874	12,904	86,350	86,400	17,646	13,654
77,400	77,450	15,386	11,416	80,400	80,450	16,136	12,166	83,400	83,450	16,886	12,916	86,400	86,450	17,660	13,666
77,450	77,500	15,399	11,429	80,450	80,500	16,149	12,179	83,450	83,500	16,899	12,929	86,450	86,500	17,674	13,679
77,500	77,550	15,411	11,441	80,500	80,550	16,161	12,191	83,500	83,550	16,911	12,941	86,500	86,550	17,688	13,691
77,550	77,600	15,424	11,454	80,550	80,600	16,174	12,204	83,550	83,600	16,924	12,954	86,550	86,600	17,702	13,704
77,600	77,650	15,436	11,466	80,600	80,650	16,186	12,216	83,600	83,650	16,936	12,966	86,600	86,650	17,716	13,716
77,650	77,700	15,449	11,479	80,650	80,700	16,199	12,229	83,650	83,700	16,949	12,979	86,650	86,700	17,730	13,729
77,700	77,750	15,461	11,491	80,700	80,750	16,211	12,241	83,700	83,750	16,961	12,991	86,700	86,750	17,744	13,741
77,750	77,800	15,474	11,504	80,750	80,800	16,224	12,254	83,750	83,800	16,974	13,004	86,750	86,800	17,758	13,754
77,800	77,850	15,486	11,516	80,800	80,850	16,236	12,266	83,800	83,850	16,986	13,016	86,800	86,850	17,772	13,766
77,850	77,900	15,499	11,529	80,850	80,900	16,249	12,279	83,850	83,900	16,999	13,029	86,850	86,900	17,786	13,779
77,900	77,950	15,511	11,541	80,900	80,950	16,261	12,291	83,900	83,950	17,011	13,041	86,900	86,950	17,800	13,791
77,950	78,000	15,524	11,554	80,950	81,000	16,274	12,304	83,950	84,000	17,024	13,054	86,950	87,000	17,814	13,804
78,000				81,000				84,000				87,000			
78,000	78,050	15,536	11,566	81,000	81,050	16,286	12,316	84,000	84,050	17,036	13,066	87,000	87,050	17,828	13,816
78,050	78,100	15,549	11,579	81,050	81,100	16,299	12,329	84,050	84,100	17,049	13,079	87,050	87,100	17,842	13,829
78,100	78,150	15,561	11,591	81,100	81,150	16,311	12,341	84,100	84,150	17,061	13,091	87,100	87,150	17,856	13,841
78,150	78,200	15,574	11,604	81,150	81,200	16,324	12,354	84,150	84,200	17,074	13,104	87,150	87,200	17,870	13,854
78,200	78,250	15,586	11,616	81,200	81,250	16,336	12,366	84,200	84,250	17,086	13,116	87,200	87,250	17,884	13,866
78,250	78,300	15,599	11,629	81,250	81,300	16,349	12,379	84,250	84,300	17,099	13,129	87,250	87,300	17,898	13,879
78,300	78,350	15,611	11,641	81,300	81,350	16,361	12,391	84,300	84,350	17,111	13,141	87,300	87,350	17,912	13,891
78,350	78,400	15,624	11,654	81,350	81,400	16,374	12,404	84,350	84,400	17,124	13,154	87,350	87,400	17,926	13,904
78,400	78,450	15,636	11,666	81,400	81,450	16,386	12,416	84,400	84,450	17,136	13,166	87,400	87,450	17,940	13,916
78,450	78,500	15,649	11,679	81,450	81,500	16,399	12,429	84,450	84,500	17,149	13,179	87,450	87,500	17,954	13,929
78,500	78,550	15,661	11,691	81,500	81,550	16,411	12,441	84,500	84,550	17,161	13,191	87,500	87,550	17,968	13,941
78,550	78,600	15,674	11,704	81,550	81,600	16,424	12,454	84,550	84,600	17,174	13,204	87,550	87,600	17,982	13,954
78,600	78,650	15,686	11,716	81,600	81,650	16,436	12,466	84,600	84,650	17,186	13,216	87,600	87,650	17,996	13,966
78,650	78,700	15,699	11,729	81,650	81,700	16,449	12,479	84,650	84,700	17,199	13,229	87,650	87,700	18,010	13,979
78,700	78,750	15,711	11,741	81,700	81,750	16,461	12,491	84,700	84,750	17,211	13,241	87,700	87,750	18,024	13,991
78,750	78,800	15,724	11,754	81,750	81,800	16,474	12,504	84,750	84,800	17,224	13,254	87,750	87,800	18,038	14,004
78,800	78,850	15,736	11,766	81,800	81,850	16,486	12,516	84,800	84,850	17,236	13,266	87,800	87,850	18,052	14,016
78,850	78,900	15,749	11,779	81,850	81,900	16,499	12,529	84,850	84,900	17,249	13,279	87,850	87,900	18,066	14,029
78,900	78,950	15,761	11,791	81,900	81,950	16,511	12,541	84,900	84,950	17,261	13,291	87,900	87,950	18,080	14,041
78,950	79,000	15,774	11,804	81,950	82,000	16,524	12,554	84,950	85,000	17,274	13,304	87,950	88,000	18,094	14,054
79,000				82,000				85,000				88,000			
79,000	79,050	15,786	11,816	82,000	82,050	16,536	12,566	85,000	85,050	17,286	13,316	88,000	88,050	18,108	14,066
79,050	79,100	15,799	11,829	82,050	82,100	16,549	12,579	85,050	85,100	17,299	13,329	88,050	88,100	18,122	14,079
79,100	79,150	15,811	11,841	82,100	82,150	16,561	12,591	85,100	85,150	17,311	13,341	88,100	88,150	18,136	14,091
79,150	79,200	15,824	11,854	82,150	82,200	16,574	12,604	85,150	85,200	17,324	13,354	88,150	88,200	18,150	14,104
79,200	79,250	15,836	11,866	82,200	82,250	16,586	12,616	85,200	85,250	17,336	13,366	88,200	88,250	18,164	14,116
79,250	79,300	15,849	11,879	82,250	82,300	16,599	12,629	85,250	85,300	17,349	13,379	88,250	88,300	18,178	14,129
79,300	79,350	15,861	11,891	82,300	82,350	16,611	12,641	85,300	85,350	17,361	13,391	88,300	88,350	18,192	14,141
79,350	79,400	15,874	11,904	82,350	82,400	16,624	12,654	85,350	85,400	17,374	13,404	88,350	88,400	18,206	14,154
79,400	79,450	15,886	11,916	82,400	82,450	16,636	12,666	85,400	85,450	17,386	13,416	88,400	88,450	18,220	14,166
79,450	79,500	15,899	11,929	82,450	82,500	16,649	12,679	85,450	85,500	17,399	13,429	88,450	88,500	18,234	14,179
79,500	79,550	15,911	11,941	82,500	82,550	16,661	12,691	85,500	85,550	17,411	13,441	88,500	88,550	18,248	14,191
79,550	79,600	15,924	11,954	82,550	82,600	16,674	12,704	85,550	85,600	17,424	13,454	88,550	88,600	18,262	14,204
79,600	79,650	15,936	11,966	82,600	82,650	16,686	12,716	85,600	85,650	17,436	13,466	88,600	88,650	18,276	14,216
79,650	79,700	15,949	11,979	82,650	82,700	16,699	12,729	85,650	85,700	17,450	13,479	88,650	88,700	18,290	14,229
79,700	79,750	15,961	11,991	82,700	82,750	16,711	12,741	85,700	85,750	17,464	13,491	88,700	88,750	18,304	14,241
79,750	79,800	15,974	12,004	82,750	82,800	16,724	12,754	85,750	85,800	17,478	13,504	88,750	88,800	18,318	14,254
79,800	79,850	15,986	12,016	82,800	82,850	16,736	12,766	85,800	85,850	17,492	13,516	88,800	88,850	18,332	14,266
79,850	79,900	15,999	12,029	82,850	82,900	16,749	12,779	85,850	85,900	17,506	13,529	88,850	88,900	18,346	14,279
79,900	79,950	16,011	12,041	82,900	82,950	16,761	12,791	85,900	85,950	17,520	13,541	88,900	88,950	18,360	14,291
79,950	80,000	16,024	12,054	82,950	83,000	16,774	12,804	85,950	86,000	17,534	13,554	88,950	89,000	18,374	14,304

(Continued)

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
89,000															
89,000	89,050	18,388	14,316	92,000	92,050	19,228	15,066	95,000	95,050	20,068	15,816	98,000	98,050	20,908	16,566
89,050	89,100	18,402	14,329	92,050	92,100	19,242	15,079	95,050	95,100	20,082	15,829	98,050	98,100	20,922	16,579
89,100	89,150	18,416	14,341	92,100	92,150	19,256	15,091	95,100	95,150	20,096	15,841	98,100	98,150	20,936	16,591
89,150	89,200	18,430	14,354	92,150	92,200	19,270	15,104	95,150	95,200	20,110	15,854	98,150	98,200	20,950	16,604
89,200	89,250	18,444	14,366	92,200	92,250	19,284	15,116	95,200	95,250	20,124	15,866	98,200	98,250	20,964	16,616
89,250	89,300	18,458	14,379	92,250	92,300	19,298	15,129	95,250	95,300	20,138	15,879	98,250	98,300	20,978	16,629
89,300	89,350	18,472	14,391	92,300	92,350	19,312	15,141	95,300	95,350	20,152	15,891	98,300	98,350	20,992	16,641
89,350	89,400	18,486	14,404	92,350	92,400	19,326	15,154	95,350	95,400	20,166	15,904	98,350	98,400	21,006	16,654
89,400	89,450	18,500	14,416	92,400	92,450	19,340	15,166	95,400	95,450	20,180	15,916	98,400	98,450	21,020	16,666
89,450	89,500	18,514	14,429	92,450	92,500	19,354	15,179	95,450	95,500	20,194	15,929	98,450	98,500	21,034	16,679
89,500	89,550	18,528	14,441	92,500	92,550	19,368	15,191	95,500	95,550	20,208	15,941	98,500	98,550	21,048	16,691
89,550	89,600	18,542	14,454	92,550	92,600	19,382	15,204	95,550	95,600	20,222	15,954	98,550	98,600	21,062	16,704
89,600	89,650	18,556	14,466	92,600	92,650	19,396	15,216	95,600	95,650	20,236	15,966	98,600	98,650	21,076	16,716
89,650	89,700	18,570	14,479	92,650	92,700	19,410	15,229	95,650	95,700	20,250	15,979	98,650	98,700	21,090	16,729
89,700	89,750	18,584	14,491	92,700	92,750	19,424	15,241	95,700	95,750	20,264	15,991	98,700	98,750	21,104	16,741
89,750	89,800	18,598	14,504	92,750	92,800	19,438	15,254	95,750	95,800	20,278	16,004	98,750	98,800	21,118	16,754
89,800	89,850	18,612	14,516	92,800	92,850	19,452	15,266	95,800	95,850	20,292	16,016	98,800	98,850	21,132	16,766
89,850	89,900	18,626	14,529	92,850	92,900	19,466	15,279	95,850	95,900	20,306	16,029	98,850	98,900	21,146	16,779
89,900	89,950	18,640	14,541	92,900	92,950	19,480	15,291	95,900	95,950	20,320	16,041	98,900	98,950	21,160	16,791
89,950	90,000	18,654	14,554	92,950	93,000	19,494	15,304	95,950	96,000	20,334	16,054	98,950	99,000	21,174	16,804
90,000															
90,000	90,050	18,668	14,566	93,000	93,050	19,508	15,316	96,000	96,050	20,348	16,066	99,000	99,050	21,188	16,816
90,050	90,100	18,682	14,579	93,050	93,100	19,522	15,329	96,050	96,100	20,362	16,079	99,050	99,100	21,202	16,829
90,100	90,150	18,696	14,591	93,100	93,150	19,536	15,341	96,100	96,150	20,376	16,091	99,100	99,150	21,216	16,841
90,150	90,200	18,710	14,604	93,150	93,200	19,550	15,354	96,150	96,200	20,390	16,104	99,150	99,200	21,230	16,854
90,200	90,250	18,724	14,616	93,200	93,250	19,564	15,366	96,200	96,250	20,404	16,116	99,200	99,250	21,244	16,866
90,250	90,300	18,738	14,629	93,250	93,300	19,578	15,379	96,250	96,300	20,418	16,129	99,250	99,300	21,258	16,879
90,300	90,350	18,752	14,641	93,300	93,350	19,592	15,391	96,300	96,350	20,432	16,141	99,300	99,350	21,272	16,891
90,350	90,400	18,766	14,654	93,350	93,400	19,606	15,404	96,350	96,400	20,446	16,154	99,350	99,400	21,286	16,904
90,400	90,450	18,780	14,666	93,400	93,450	19,620	15,416	96,400	96,450	20,460	16,166	99,400	99,450	21,300	16,916
90,450	90,500	18,794	14,679	93,450	93,500	19,634	15,429	96,450	96,500	20,474	16,179	99,450	99,500	21,314	16,929
90,500	90,550	18,808	14,691	93,500	93,550	19,648	15,441	96,500	96,550	20,488	16,191	99,500	99,550	21,328	16,941
90,550	90,600	18,822	14,704	93,550	93,600	19,662	15,454	96,550	96,600	20,502	16,204	99,550	99,600	21,342	16,954
90,600	90,650	18,836	14,716	93,600	93,650	19,676	15,466	96,600	96,650	20,516	16,216	99,600	99,650	21,356	16,966
90,650	90,700	18,850	14,729	93,650	93,700	19,690	15,479	96,650	96,700	20,530	16,229	99,650	99,700	21,370	16,979
90,700	90,750	18,864	14,741	93,700	93,750	19,704	15,491	96,700	96,750	20,544	16,241	99,700	99,750	21,384	16,991
90,750	90,800	18,878	14,754	93,750	93,800	19,718	15,504	96,750	96,800	20,558	16,254	99,750	99,800	21,398	17,004
90,800	90,850	18,892	14,766	93,800	93,850	19,732	15,516	96,800	96,850	20,572	16,266	99,800	99,850	21,412	17,016
90,850	90,900	18,906	14,779	93,850	93,900	19,746	15,529	96,850	96,900	20,586	16,279	99,850	99,900	21,426	17,029
90,900	90,950	18,920	14,791	93,900	93,950	19,760	15,541	96,900	96,950	20,600	16,291	99,900	99,950	21,440	17,041
90,950	91,000	18,934	14,804	93,950	94,000	19,774	15,554	96,950	97,000	20,614	16,304	99,950	100,000	21,454	17,054
91,000															
91,000	91,050	18,948	14,816	94,000	94,050	19,788	15,566	97,000	97,050	20,628	16,316				
91,050	91,100	18,962	14,829	94,050	94,100	19,802	15,579	97,050	97,100	20,642	16,329				
91,100	91,150	18,976	14,841	94,100	94,150	19,816	15,591	97,100	97,150	20,656	16,341				
91,150	91,200	18,990	14,854	94,150	94,200	19,830	15,604	97,150	97,200	20,670	16,354				
91,200	91,250	19,004	14,866	94,200	94,250	19,844	15,616	97,200	97,250	20,684	16,366				
91,250	91,300	19,018	14,879	94,250	94,300	19,858	15,629	97,250	97,300	20,698	16,379				
91,300	91,350	19,032	14,891	94,300	94,350	19,872	15,641	97,300	97,350	20,712	16,391				
91,350	91,400	19,046	14,904	94,350	94,400	19,886	15,654	97,350	97,400	20,726	16,404				
91,400	91,450	19,060	14,916	94,400	94,450	19,900	15,666	97,400	97,450	20,740	16,416				
91,450	91,500	19,074	14,929	94,450	94,500	19,914	15,679	97,450	97,500	20,754	16,429				
91,500	91,550	19,088	14,941	94,500	94,550	19,928	15,691	97,500	97,550	20,768	16,441				
91,550	91,600	19,102	14,954	94,550	94,600	19,942	15,704	97,550	97,600	20,782	16,454				
91,600	91,650	19,116	14,966	94,600	94,650	19,956	15,716	97,600	97,650	20,796	16,466				
91,650	91,700	19,130	14,979	94,650	94,700	19,970	15,729	97,650	97,700	20,810	16,479				
91,700	91,750	19,144	14,991	94,700	94,750	19,984	15,741	97,700	97,750	20,824	16,491				
91,750	91,800	19,158	15,004	94,750	94,800	19,998	15,754	97,750	97,800	20,838	16,504				
91,800	91,850	19,172	15,016	94,800	94,850	20,012	15,766	97,800	97,850	20,852	16,516				
91,850	91,900	19,186	15,029	94,850	94,900	20,026	15,779	97,850	97,900	20,866	16,529				
91,900	91,950	19,200	15,041	94,900	94,950	20,040	15,791	97,900	97,950	20,880	16,541				
91,950	92,000	19,214	15,054	94,950	95,000	20,054	15,804	97,950	98,000	20,894	16,554				

\$100,000 or over — use Form 1040

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitle-

ment for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

We welcome comments on forms. We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms 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. You can also send us comments from www.irs.gov/formspubs. Click on "More Information" and then on "Comment on Tax Forms and Publications." Or you can write to Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP:T:I, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

To be revised at a later date.

Estimated Average Taxpayer Burden for Individuals by Activity

To be revised at a later date.

**DRAFT AS OF
October 26, 2012**

To be revised at a later date.

**DRAFT AS OF
October 26, 2012**

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

Why do 80% of Americans file their taxes electronically?

- **Security**—The IRS uses the latest encryption technology to safeguard your information.
- **Flexible Payments**—File early; pay by April 15.
- **Greater Accuracy**—Fewer errors mean faster processing.
- **Quick Receipt**—Receive an acknowledgment that your return was received and accepted.
- **Go Green**—Reduce the amount of paper used.
- **It's Free**—through Free File.
- **Faster Refunds**—Get your refund faster by e-filing using direct deposit.



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

Joining the 110 million Americans who already are using e-file is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS e-file is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion e-filed tax returns safely and securely. There's no paper return to be lost or stolen.

Most tax return preparers are now required to use IRS e-file. If you are asked if you want to e-file, just give it a try. IRS e-file is now the norm, not the exception. Most states also use electronic filing.

Free e-file Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under \$50,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See *Free Tax Return Assistance* near the end of these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/TCE site near you!

Everyone Can Free File

If your adjusted gross income was \$57,000 or less in 2012, you can use free tax software to prepare and e-file your tax return. Earned more? Use Free File Fillable Forms.

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

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

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

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

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

Make your tax payments electronically—it's easy!

Do you have a balance due or owe estimated taxes? You can pay electronically either online or by phone, or if you e-file you can pay electronic funds withdrawal or credit/debit card.

It's convenient! You control when your payment is submitted and processed, and receive confirmation of your payment.

It's secure! The IRS uses the latest encryption technology to transmit your payment, and does not store bank information.

It's green! Electronic payments are paperless, so no check to write and no voucher to mail!

Visit www.irs.gov/e-pay for more information or to make a payment.

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Where Do You File?



Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see [Private delivery services](#) in Section 4, earlier. Envelopes without enough postage will be returned to you by the post office. Also, include your complete return address.

IF you live in...	THEN use this address if you:	
	Are not enclosing a check or money order...	Are enclosing a check or money order...
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0014	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, North Carolina, South Carolina, Tennessee, Missouri, New Jersey, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 1000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008
A foreign country, U.S. possession or territory,* or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

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