

Form 1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (99) 2009

Label (See page 9.) Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (see page 9)

Form with fields for name, address, and social security numbers.

Your social security number Spouse's social security number

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if a joint return, want \$3 to go to this fund . . . You Spouse

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

You may benefit from filing Form 1040A or 1040. See Before You Begin on page 4.

Table with 3 columns: Line number, Description, and Amount.

Payments, Credits, and Tax

Table with 3 columns: Line number, Description, and Amount.

Refund

Have it directly deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.

Table with 3 columns: Line number, Description, and Amount.

Amount you owe

Table with 3 columns: Line number, Description, and Amount.

Third party designee

Form for third party designee with fields for name, phone, and PIN.

Sign here

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Joint return? See page 6.

Keep a copy for your records.

Signature and occupation fields for taxpayer and spouse.

Paid preparer's use only

Form for paid preparer with fields for signature, date, and SSN/PTIN.

**Worksheet for Line 5 — Dependents who checked one or both boxes**

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front . . . . . + 300.00 Enter total ▶ A.                     

B. Minimum standard deduction . . . . . B. 950.00

C. Enter the **larger** of line A or line B here . . . . . C.                     

D. Maximum standard deduction. If **single**, enter \$5,700; if **married filing jointly**, enter \$11,400 . . . D.                     

E. Enter the **smaller** of line C or line D here. This is your standard deduction . . . . . E.                     

F. Exemption amount.

- If single, enter -0-.
- If married filing jointly and —
  - both you and your spouse can be claimed as dependents, enter -0-.
  - only one of you can be claimed as a dependent, enter \$3,650.

} F.                     

G. Add lines E and F. Enter the total here and on line 5 on the front . . . . . G.                     

(keep a copy for your records)

**If you did not check any boxes on line 5**, enter on line 5 the amount shown below that applies to you.

- Single, enter \$9,350. This is the total of your standard deduction (\$5,700) and your exemption (\$3,650).
- Married filing jointly, enter \$18,700. This is the total of your standard deduction (\$11,400), your exemption (\$3,650), and your spouse's exemption (\$3,650).

**Worksheet for Line 8 — Making work pay credit**

*Before you begin:*  If you can be claimed as a dependent on someone else's return, you **do not** qualify for this credit.  
 If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

Use this worksheet to figure the amount to enter on line 8 if you **cannot** be claimed as a dependent on another person's return.

1a. **Important.** See the instructions on page 12 if (a) you received a taxable scholarship or fellowship grant not reported on a Form W-2, (b) your wages include pay for work performed while an inmate in a penal institution, or (c) you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan.  
 Do you (and your spouse if filing jointly) have 2009 wages of more than \$6,451 (\$12,903 if married filing jointly)?

**Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.

**No.** Enter your earned income (see instructions) . . . . . 1a.                     

b. Nontaxable combat pay included on line 1a (see instructions) . . . . . 1b.                     

2. Multiply line 1a by 6.2% (.062) . . . . . 2.                     

3. Enter \$400 (\$800 if married filing jointly) . . . . . 3.                     

4. Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) . . . . . 4.                     

5. Enter amount from Form 1040EZ, line 4 (on front) . . . . . 5.                     

6. Enter \$75,000 (\$150,000 if married filing jointly) . . . . . 6.                     

7. Is the amount on line 5 more than the amount on line 6?

**No.** Skip line 8. Enter the amount from line 4 on line 9 below.

**Yes.** Subtract line 6 from line 5. . . . . 7.                     

8. Multiply line 7 by 2% (.02) . . . . . 8.                     

9. Subtract line 8 from line 4. If zero or less, enter -0- . . . . . 9.                     

10. Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

**No.** Enter -0- on line 10.

**Yes.** Enter the total of the economic recovery payments received by you (and your spouse, if filing jointly). **Do not** enter more than \$250 (\$500 if married filing jointly) . . . 10.                     

11. **Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040EZ, line 8. . . . . 11.                     

(keep a copy for your records)

**Mailing return**

Mail your return by **April 15, 2010**. Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.