

1040EZ

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS 2011



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

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

FUTURE DEVELOPMENTS

The IRS has created a page on IRS.gov for
information about Form 1040EZ and its instructions at
www.irs.gov/form1040EZ. Information about any
future developments affecting Form 1040EZ (such as
legislation enacted after we release it) will be posted
on that page.

For details on these and other changes, see
What's New in these instructions.



Department of the Treasury Internal Revenue Service IRS.gov

A Message From the Commissioner

Dear Taxpayer,

As we enter the 2012 tax filing season, the IRS is always looking to find new and innovative ways to help you get your tax questions answered. The newest is our smartphone application, IRS2Go, which can be downloaded for free. You can do a number of things with this app, such as checking the status of your tax refund or subscribing to tax tips.

We also continue to enhance our website, IRS.gov, which is the most convenient way to get tax information. We also post videos on YouTube to help taxpayers understand their tax obligations. Check these out at www.youtube.com/irsvideos. Our news feed on Twitter, @IRSnews, is another excellent source of tax information.

Keep in mind that a number of federal tax incentives that were enacted in 2009 as part of the American Recovery and Reinvestment Act are still in effect for 2011. These include the American opportunity credit and the expanded earned income credit. Make sure to check to see if you qualify for these and other important deductions and credits.

Remember that the fastest, safest and easiest way to get your refund is to *e-file* and use direct deposit. *E-file* has become so popular that nearly eight out of 10 individual taxpayers now *e-file* their return. It's now the first choice for about 112 million taxpayers.

Taxpayers below a certain income level can qualify to use free tax preparation software through the Free File program. Plus, everyone can *e-file* for free using a fillable form available at IRS.gov.

We know that it takes time to prepare and file a tax return, but the IRS wants to help you fulfill your tax obligations and will continue to go the extra mile to provide assistance.

Sincerely,



Douglas H. Shulman

The IRS Mission

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



Department
of the
Treasury

Internal
Revenue
Service

Table of Contents

| Contents | Page | Contents | Page |
|---|-------------|--|--------------|
| Introduction | 4 | Refund | 19 |
| Section 1—Before You Begin | 4 | Amount You Owe | 20 |
| What’s New | 4 | Third Party Designee | 21 |
| You May Benefit From Filing Form 1040A or 1040 in 2011 | 4 | Signing Your Return | 21 |
| Section 2—Filing Requirements | 5 | Section 4—After You Have Finished | 23 |
| Do You Have To File? | 5 | Return Checklist | 23 |
| When Should You File? | 5 | Filing the Return | 23 |
| Checklist for Using Form 1040EZ | 5 | Section 5—General Information | 24 |
| Should You Use Another Form? | 6 | The Taxpayer Advocate Service Is Here To Help | 25 |
| What Filing Status Can You Use? | 6 | Suggestions for Improving the IRS (Taxpayer Advocacy Panel) | 25 |
| Filing Requirement Charts | 7 | Section 6—Getting Tax Help | 26 |
| Where To Report Certain Items From 2011 Forms W-2, 1097, 1098, and 1099 | 8 | TeleTax Topics | 29 |
| Section 3—Line Instructions for Form 1040EZ | 9 | 2011 Tax Table | 30 |
| Name and Address | 9 | Disclosure, Privacy Act, and Paperwork Reduction Act Notice | 39 |
| Social Security Number (SSN) | 9 | Major Categories of Federal Income and Outlays For Fiscal Year 2010 | 40 |
| Presidential Election Campaign Fund | 9 | IRS <i>e-file</i> | 41 |
| Income | 10 | Index | 42 |
| Payments, Credits, and Tax | 13 | Where Do You File? | Last Page |
| Earned Income Credit (EIC) | 13 | | |

Introduction

About These Instructions

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

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

Helpful Hints

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

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



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

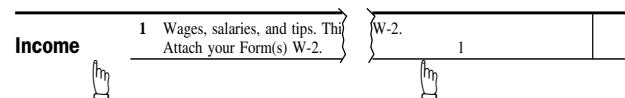


Tip. This lets you know about possible tax benefits, helpful actions to take, or sources for additional information.



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

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



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 information about any additional changes to the 2011 tax law or any other developments affecting Form 1040EZ or its instructions, go to www.irs.gov/form1040EZ.

Due date of return. File Form 1040EZ by April 17, 2012. The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia.

Earned income credit (EIC). You may be able to take the EIC if you earned less than \$13,660 (\$18,740 if married filing jointly). See the instructions for lines 9a and 9b.

Foreign financial assets. If you had foreign financial assets in 2011, you may have to file new 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.

Expired tax benefit. The making work pay credit has expired. You cannot claim it on your 2011 return.

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 2011

Due to the following tax law changes for 2011, you may benefit from filing Form 1040A or 1040, even if you normally file Form 1040EZ. See the instructions for Form 1040A or 1040, as applicable.

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

- Three or more children lived with you and you earned less than \$43,998 (\$49,078 if married filing jointly),
- Two children lived with you and you earned less than \$40,964 (\$46,044 if married filing jointly), or
- One child lived with you and you earned less than \$36,052 (\$41,132 if married filing jointly).

The maximum adjusted gross income (AGI) you can have and still get the credit also has increased. You may be able to take the credit if your AGI is less than the amount in the above list that applies to you. The maximum investment income you can have and still get the credit is \$3,150.

First-time homebuyer credit. To claim the first-time homebuyer credit for 2011 on Form 1040, you (or your spouse if married) must have been a member of the uniformed services or Foreign Service or an employee of the intelligence community on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010. See Form 5405.

Death of a Taxpayer

If a taxpayer died before filing a return for 2011, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, the processing of the return may be delayed.

If your spouse died in 2011 and you did not remarry in 2011, or if your spouse died in 2012 before filing a return for 2011, you can file a joint return. A joint return should show your spouse's 2011 income before death and your income for all of 2011. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she also must sign.

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

for tax years after the year of death, except for estate tax return purposes.

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

For more details, use TeleTax topic 356 in Section 6, later or see Pub. 559.

Parent of a Kidnapped Child

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

Section 2—Filing Requirements

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

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2011? If you were born on January 1, 1947, you are considered to be age 65 at the end of 2011.

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



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



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.

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 2011 or was a full-time student under age 24 at the end of 2011. 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 in Section 6, later or see Form 8814.

A child born on January 1, 1988, is considered to be age 24 at the end of 2011. 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 2011.
- 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 17, 2012**. (The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia). If you file after this date, you may have to pay interest and penalties. See *What if You Cannot File on Time?* 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 a contingency operation, you can 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 2011, see *Nonresident aliens* below.
- You do not claim any dependents.
- You do not claim any adjustments to income. Use TeleTax topics 451-453 and 455-458 in Section 6, later.

- You claim only the earned income credit. Use TeleTax topics 601-602, 607-608, and 610-612 in Section 6, later.
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2011. If you were born on January 1, 1947, you are considered to be age 65 at the end of 2011 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 in Section 6, later.
- 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 in Section 6, later to find out which form to use.

Nonresident aliens. If you were a nonresident alien at any time in 2011, 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 in Section 6, later.

Itemized deductions. You can itemize deductions only on Form 1040. You would benefit by itemizing if your itemized deductions total more than your standard deduction: \$5,800 for most single people; \$11,600 for most married people filing

a joint return. Use TeleTax topic 501 in Section 6, later. 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.

What Filing Status Can You Use?

Single. Use this filing status if any of the following was true on December 31, 2011.

- You never were married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2011, and did not remarry in 2011.

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

- You were married at the end of 2011, even if you did not live with your spouse at the end of 2011.
- Your spouse died in 2011 and you did not remarry in 2011.
- You were married at the end of 2011, and your spouse died in 2012 before filing a 2011 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. A husband and wife can file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and 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* in Section 5, later.

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 | \$ 9,500 | File a return |
| Married filing jointly** | \$19,000 | 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 2011 (or on the date your spouse died) and your gross income was at least \$3,700, 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 \$5,800.
- Your **gross income**³ was more than the **larger** of—
 - \$950, or
 - Your earned income (up to \$5,500) 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.

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 2011.

- 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 2011.

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

Where To Report Certain Items From 2011 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 | |
| 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.

Section 3—Line Instructions for Form 1040EZ



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

A Name and Address

Print or type the information in the spaces provided.



If you filed a joint return for 2010 and you are filing a joint return for 2011 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2010 return.

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

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.

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. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). | | Presidential Election Campaign |
| Foreign country name | Foreign province/county | Foreign postal code |

You and your spouse jointly want \$3 to go to this fund. Checking a box below will not change your tax or refund.

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.



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

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

C Presidential Election Campaign Fund

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

Income (Lines 1 – 6)

| | | | |
|--|----------|---|----------|
| Income Attach Form(s) W-2 here. Enclose, but do not attach, any payment. | 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 3 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 \$9,500 if single ; \$19,000 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 |

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 2011, 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 2011.

Social Security Benefits

You should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2011 and the amount of any benefits you repaid in 2011. Use the Worksheet To See if Any of Your Social Security Benefits Are Taxable in these instructions to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.

Nevada, Washington, and California domestic partners

A registered domestic partner in Nevada, Washington, or California (or a person in California who is married to a person of the same sex) generally must report half the combined community income of the individual and his or her domestic partner (or California same-sex spouse). See Pub. 555 and the recent developments at www.irs.gov/pub555.

1 **Line 1, Wages, Salaries, and Tips**

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

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,700 in 2011. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.
- Tip income you did not report to your employer. But you must use Form 1040 and Form 4137 if: (a) you received tips of \$20 or more in any month and did not report the full amount to your employer, or (b) your Form(s) W-2 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They are not included as income in box 1. See Pub. 531 for more details.
- Scholarship and fellowship grants not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. However, if you were a degree candidate, include on line 1 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1.



You must use Form 1040A or 1040 if you received dependent care benefits for 2011. You must use Form 1040 if you received employer-provided adoption benefits for 2011.

Missing or incorrect form W-2? Your employer is required to provide or send Form W-2 to you no later than January 31, 2012. If you do not receive it by early February, use TeleTax topic 154 in Section 6, later, to find out what to do. Even if you do not get a Form W-2, you still must report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

2 Line 2, Taxable Interest

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

Include taxable interest from banks, savings and loan associations, credit unions, savings bonds, etc. If interest was credited in 2011 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 2011 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 in Section 6, later.

If you cashed U.S. Series EE or I Savings Bonds in 2011 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or 1040 to do so.

You must use Form 1040A or 1040 if any of the following apply.

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2011 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2011.
- 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 2011.

Tax-Exempt Interest

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

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 2011. Report this amount on line 3. If married filing jointly, also report on line 3 any unemployment compensation received by your spouse. If you made contributions to a governmental unemployment compensation program, reduce the amount you report on line 3 by those contributions.

If you received an overpayment of unemployment compensation in 2011 and you repaid any of it in 2011, 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 2011, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was age 18 or under or a full-time student under age 24 at the end of 2011 if the child's dividends are more than \$1,900. Instead, you must file Form 8615 and Form 1040A or 1040 for the child. You also must use Form 8615 and Form 1040A or 1040 for the child if the child's dividends and taxable interest (line 2) total more than \$1,900. A child born on January 1, 1993, is considered to be age 19 at the end of 2011. A child born on January 1, 1988, is considered to be age 24 at the end of 2011. Do not use Form 8615 for such a child.

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.

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.

| | |
|--|---|
| <p>1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099</p> | <p>1. <input style="width: 150px; height: 20px;" type="text"/></p> |
| <p>2. Is the amount on line 1 more than zero?</p> <p><input type="checkbox"/> No. None of your social security benefits are taxable.</p> <p><input type="checkbox"/> Yes. Enter one-half of line 1</p> | <p>2. <input style="width: 150px; height: 20px;" type="text"/></p> |
| <p>3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see the instructions for Form 1040EZ, line 3 above)</p> | <p>3. <input style="width: 150px; height: 20px;" type="text"/></p> |
| <p>4. Enter your total interest income, including any tax-exempt interest</p> | <p>4. <input style="width: 150px; height: 20px;" type="text"/></p> |
| <p>5. Add lines 2, 3, and 4</p> | <p>5. <input style="width: 150px; height: 20px;" type="text"/></p> |
| <p>6. If you are:</p> <ul style="list-style-type: none"> • Single, enter \$25,000 • Married filing jointly, enter \$32,000 | <p>6. <input style="width: 150px; height: 20px;" type="text"/></p> |
| <p>7. Is the amount on line 6 less than the amount on line 5?</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> Yes. Some of your benefits are taxable this year. You must use Form 1040A or 1040.</p> | |

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

| | | | | |
|-----------------------------------|----|---|----|-----|
| Payments, Credits, and Tax | 7 | Federal income tax withheld from Form(s) W-2 and 1099 | 7 | 7 |
| | 8a | Earned income credit (EIC) (see instruction | 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 |

7 Line 7, Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2011 Form(s) W-2 in box 2.
If you received 2011 Form(s) 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

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

What Is the EIC?

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

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

To Take the EIC:

- Follow the steps on this page and pages 14 and 15.
- Complete the Earned Income Credit (EIC) Worksheet later or let the IRS figure the credit for you.



For help in determining if you are eligible for the EIC, go to www.irs.gov/eitc and click on "EIC Assistant." This service is available in English and Spanish.



If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are


otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, who must file, 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 \$13,660 (\$18,740 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 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.

3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2011? (Check "Yes" if you were born after December 31, 1946, and before January 2, 1987). If your spouse died in 2011, 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 2011? 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 2011?
- Yes.** Skip questions 6 and 7; go to Step 2 on the next page. **No.** Go to question 6.

-
6. Look at the qualifying child conditions below. Could you be a qualifying child of another person in 2011?
- 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 2011 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2011, 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 2011 or is filing a joint return for 2011 only as a claim for refund (defined later)

AND

Who lived with you in the United States for more than half of 2011. 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 in Section 6, later or see Pub. 596.

7. Can you be claimed as a dependent on someone else's 2011 tax return?
- Yes.**  **No.** Go to Step 2 on the next page.
- 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* on the next page, and the Caution below.

+ _____



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

Earned Income =

2. Is your earned income less than \$13,660 (\$18,740 if married filing jointly)?

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

Step 3 How To Figure the Credit

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

Yes. See *Credit figured by the IRS* on the next page. **No.** Go to the Earned Income Credit (EIC) Worksheet below.

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

Keep for Your Records

1. Enter your earned income from Step 2 above **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 \$7,600 (\$12,700 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 on the next page to find out if you must file Form 8862 to take the credit for 2011.

Definitions and Special Rules

(listed in alphabetical order)

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

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

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

1. Enter "EIC" in the space to the left of line 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*, below.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived with you. A child is considered to have lived with you for all of 2011 if the child was born or died in 2011 and your home was this child's home for the entire time he or she was alive in 2011. Special rules apply to members of the military (see *Members of the military* below) or if the child was kidnapped (see Pub. 596).

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

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

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

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

- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

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

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2011, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

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

To find out how to get an SSN, see *Social Security Number (SSN)*, earlier. 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 2011 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 cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

2011 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 | 464 | 464 | 10,000 | 10,050 | 278 | 464 |
| 50 | 100 | 6 | 6 | 2,550 | 2,600 | 197 | 197 | 5,050 | 5,100 | 388 | 388 | 7,550 | 7,600 | 464 | 464 | 10,050 | 10,100 | 274 | 464 |
| 100 | 150 | 10 | 10 | 2,600 | 2,650 | 201 | 201 | 5,100 | 5,150 | 392 | 392 | 7,600 | 7,650 | 462 | 464 | 10,100 | 10,150 | 270 | 464 |
| 150 | 200 | 13 | 13 | 2,650 | 2,700 | 205 | 205 | 5,150 | 5,200 | 396 | 396 | 7,650 | 7,700 | 458 | 464 | 10,150 | 10,200 | 267 | 464 |
| 200 | 250 | 17 | 17 | 2,700 | 2,750 | 208 | 208 | 5,200 | 5,250 | 400 | 400 | 7,700 | 7,750 | 454 | 464 | 10,200 | 10,250 | 263 | 464 |
| 250 | 300 | 21 | 21 | 2,750 | 2,800 | 212 | 212 | 5,250 | 5,300 | 404 | 404 | 7,750 | 7,800 | 450 | 464 | 10,250 | 10,300 | 259 | 464 |
| 300 | 350 | 25 | 25 | 2,800 | 2,850 | 216 | 216 | 5,300 | 5,350 | 407 | 407 | 7,800 | 7,850 | 446 | 464 | 10,300 | 10,350 | 255 | 464 |
| 350 | 400 | 29 | 29 | 2,850 | 2,900 | 220 | 220 | 5,350 | 5,400 | 411 | 411 | 7,850 | 7,900 | 443 | 464 | 10,350 | 10,400 | 251 | 464 |
| 400 | 450 | 33 | 33 | 2,900 | 2,950 | 224 | 224 | 5,400 | 5,450 | 415 | 415 | 7,900 | 7,950 | 439 | 464 | 10,400 | 10,450 | 247 | 464 |
| 450 | 500 | 36 | 36 | 2,950 | 3,000 | 228 | 228 | 5,450 | 5,500 | 419 | 419 | 7,950 | 8,000 | 435 | 464 | 10,450 | 10,500 | 244 | 464 |
| 500 | 550 | 40 | 40 | 3,000 | 3,050 | 231 | 231 | 5,500 | 5,550 | 423 | 423 | 8,000 | 8,050 | 431 | 464 | 10,500 | 10,550 | 240 | 464 |
| 550 | 600 | 44 | 44 | 3,050 | 3,100 | 235 | 235 | 5,550 | 5,600 | 426 | 426 | 8,050 | 8,100 | 427 | 464 | 10,550 | 10,600 | 236 | 464 |
| 600 | 650 | 48 | 48 | 3,100 | 3,150 | 239 | 239 | 5,600 | 5,650 | 430 | 430 | 8,100 | 8,150 | 423 | 464 | 10,600 | 10,650 | 232 | 464 |
| 650 | 700 | 52 | 52 | 3,150 | 3,200 | 243 | 243 | 5,650 | 5,700 | 434 | 434 | 8,150 | 8,200 | 420 | 464 | 10,650 | 10,700 | 228 | 464 |
| 700 | 750 | 55 | 55 | 3,200 | 3,250 | 247 | 247 | 5,700 | 5,750 | 438 | 438 | 8,200 | 8,250 | 416 | 464 | 10,700 | 10,750 | 225 | 464 |
| 750 | 800 | 59 | 59 | 3,250 | 3,300 | 251 | 251 | 5,750 | 5,800 | 442 | 442 | 8,250 | 8,300 | 412 | 464 | 10,750 | 10,800 | 221 | 464 |
| 800 | 850 | 63 | 63 | 3,300 | 3,350 | 254 | 254 | 5,800 | 5,850 | 446 | 446 | 8,300 | 8,350 | 408 | 464 | 10,800 | 10,850 | 217 | 464 |
| 850 | 900 | 67 | 67 | 3,350 | 3,400 | 258 | 258 | 5,850 | 5,900 | 449 | 449 | 8,350 | 8,400 | 404 | 464 | 10,850 | 10,900 | 213 | 464 |
| 900 | 950 | 71 | 71 | 3,400 | 3,450 | 262 | 262 | 5,900 | 5,950 | 453 | 453 | 8,400 | 8,450 | 400 | 464 | 10,900 | 10,950 | 209 | 464 |
| 950 | 1,000 | 75 | 75 | 3,450 | 3,500 | 266 | 266 | 5,950 | 6,000 | 457 | 457 | 8,450 | 8,500 | 397 | 464 | 10,950 | 11,000 | 205 | 464 |
| 1,000 | 1,050 | 78 | 78 | 3,500 | 3,550 | 270 | 270 | 6,000 | 6,050 | 461 | 461 | 8,500 | 8,550 | 393 | 464 | 11,000 | 11,050 | 202 | 464 |
| 1,050 | 1,100 | 82 | 82 | 3,550 | 3,600 | 273 | 273 | 6,050 | 6,100 | 464 | 464 | 8,550 | 8,600 | 389 | 464 | 11,050 | 11,100 | 198 | 464 |
| 1,100 | 1,150 | 86 | 86 | 3,600 | 3,650 | 277 | 277 | 6,100 | 6,150 | 464 | 464 | 8,600 | 8,650 | 385 | 464 | 11,100 | 11,150 | 194 | 464 |
| 1,150 | 1,200 | 90 | 90 | 3,650 | 3,700 | 281 | 281 | 6,150 | 6,200 | 464 | 464 | 8,650 | 8,700 | 381 | 464 | 11,150 | 11,200 | 190 | 464 |
| 1,200 | 1,250 | 94 | 94 | 3,700 | 3,750 | 285 | 285 | 6,200 | 6,250 | 464 | 464 | 8,700 | 8,750 | 378 | 464 | 11,200 | 11,250 | 186 | 464 |
| 1,250 | 1,300 | 98 | 98 | 3,750 | 3,800 | 289 | 289 | 6,250 | 6,300 | 464 | 464 | 8,750 | 8,800 | 374 | 464 | 11,250 | 11,300 | 182 | 464 |
| 1,300 | 1,350 | 101 | 101 | 3,800 | 3,850 | 293 | 293 | 6,300 | 6,350 | 464 | 464 | 8,800 | 8,850 | 370 | 464 | 11,300 | 11,350 | 179 | 464 |
| 1,350 | 1,400 | 105 | 105 | 3,850 | 3,900 | 296 | 296 | 6,350 | 6,400 | 464 | 464 | 8,850 | 8,900 | 366 | 464 | 11,350 | 11,400 | 175 | 464 |
| 1,400 | 1,450 | 109 | 109 | 3,900 | 3,950 | 300 | 300 | 6,400 | 6,450 | 464 | 464 | 8,900 | 8,950 | 362 | 464 | 11,400 | 11,450 | 171 | 464 |
| 1,450 | 1,500 | 113 | 113 | 3,950 | 4,000 | 304 | 304 | 6,450 | 6,500 | 464 | 464 | 8,950 | 9,000 | 358 | 464 | 11,450 | 11,500 | 167 | 464 |
| 1,500 | 1,550 | 117 | 117 | 4,000 | 4,050 | 308 | 308 | 6,500 | 6,550 | 464 | 464 | 9,000 | 9,050 | 355 | 464 | 11,500 | 11,550 | 163 | 464 |
| 1,550 | 1,600 | 120 | 120 | 4,050 | 4,100 | 312 | 312 | 6,550 | 6,600 | 464 | 464 | 9,050 | 9,100 | 351 | 464 | 11,550 | 11,600 | 160 | 464 |
| 1,600 | 1,650 | 124 | 124 | 4,100 | 4,150 | 316 | 316 | 6,600 | 6,650 | 464 | 464 | 9,100 | 9,150 | 347 | 464 | 11,600 | 11,650 | 156 | 464 |
| 1,650 | 1,700 | 128 | 128 | 4,150 | 4,200 | 319 | 319 | 6,650 | 6,700 | 464 | 464 | 9,150 | 9,200 | 343 | 464 | 11,650 | 11,700 | 152 | 464 |
| 1,700 | 1,750 | 132 | 132 | 4,200 | 4,250 | 323 | 323 | 6,700 | 6,750 | 464 | 464 | 9,200 | 9,250 | 339 | 464 | 11,700 | 11,750 | 148 | 464 |
| 1,750 | 1,800 | 136 | 136 | 4,250 | 4,300 | 327 | 327 | 6,750 | 6,800 | 464 | 464 | 9,250 | 9,300 | 335 | 464 | 11,750 | 11,800 | 144 | 464 |
| 1,800 | 1,850 | 140 | 140 | 4,300 | 4,350 | 331 | 331 | 6,800 | 6,850 | 464 | 464 | 9,300 | 9,350 | 332 | 464 | 11,800 | 11,850 | 140 | 464 |
| 1,850 | 1,900 | 143 | 143 | 4,350 | 4,400 | 335 | 335 | 6,850 | 6,900 | 464 | 464 | 9,350 | 9,400 | 328 | 464 | 11,850 | 11,900 | 137 | 464 |
| 1,900 | 1,950 | 147 | 147 | 4,400 | 4,450 | 339 | 339 | 6,900 | 6,950 | 464 | 464 | 9,400 | 9,450 | 324 | 464 | 11,900 | 11,950 | 133 | 464 |
| 1,950 | 2,000 | 151 | 151 | 4,450 | 4,500 | 342 | 342 | 6,950 | 7,000 | 464 | 464 | 9,450 | 9,500 | 320 | 464 | 11,950 | 12,000 | 129 | 464 |
| 2,000 | 2,050 | 155 | 155 | 4,500 | 4,550 | 346 | 346 | 7,000 | 7,050 | 464 | 464 | 9,500 | 9,550 | 316 | 464 | 12,000 | 12,050 | 125 | 464 |
| 2,050 | 2,100 | 159 | 159 | 4,550 | 4,600 | 350 | 350 | 7,050 | 7,100 | 464 | 464 | 9,550 | 9,600 | 313 | 464 | 12,050 | 12,100 | 121 | 464 |
| 2,100 | 2,150 | 163 | 163 | 4,600 | 4,650 | 354 | 354 | 7,100 | 7,150 | 464 | 464 | 9,600 | 9,650 | 309 | 464 | 12,100 | 12,150 | 117 | 464 |
| 2,150 | 2,200 | 166 | 166 | 4,650 | 4,700 | 358 | 358 | 7,150 | 7,200 | 464 | 464 | 9,650 | 9,700 | 305 | 464 | 12,150 | 12,200 | 114 | 464 |
| 2,200 | 2,250 | 170 | 170 | 4,700 | 4,750 | 361 | 361 | 7,200 | 7,250 | 464 | 464 | 9,700 | 9,750 | 301 | 464 | 12,200 | 12,250 | 110 | 464 |
| 2,250 | 2,300 | 174 | 174 | 4,750 | 4,800 | 365 | 365 | 7,250 | 7,300 | 464 | 464 | 9,750 | 9,800 | 297 | 464 | 12,250 | 12,300 | 106 | 464 |
| 2,300 | 2,350 | 178 | 178 | 4,800 | 4,850 | 369 | 369 | 7,300 | 7,350 | 464 | 464 | 9,800 | 9,850 | 293 | 464 | 12,300 | 12,350 | 102 | 464 |
| 2,350 | 2,400 | 182 | 182 | 4,850 | 4,900 | 373 | 373 | 7,350 | 7,400 | 464 | 464 | 9,850 | 9,900 | 290 | 464 | 12,350 | 12,400 | 98 | 464 |
| 2,400 | 2,450 | 186 | 186 | 4,900 | 4,950 | 377 | 377 | 7,400 | 7,450 | 464 | 464 | 9,900 | 9,950 | 286 | 464 | 12,400 | 12,450 | 94 | 464 |
| 2,450 | 2,500 | 189 | 189 | 4,950 | 5,000 | 381 | 381 | 7,450 | 7,500 | 464 | 464 | 9,950 | 10,000 | 282 | 464 | 12,450 | 12,500 | 91 | 464 |

(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 - | | If the amount you are looking up from the worksheet is - | | And your filing status is - | | | | | |
|--|---------------|-----------------------------|------------------------|--|---------------|-----------------------------|------------------------|--|---------------|-----------------------------|------------------------|--|---------------|-----------------------------|------------------------|--------|--------|---|----|
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | | | | |
| Your credit is - | | Your credit is - | | Your credit is - | | Your credit is - | | Your credit is - | | Your credit is - | | Your credit is - | | Your credit is - | | | | | |
| 12,500 | 12,550 | 87 | 464 | 14,000 | 14,050 | 0 | 361 | 15,500 | 15,550 | 0 | 246 | 17,000 | 17,050 | 0 | 131 | 18,500 | 18,550 | 0 | 16 |
| 12,550 | 12,600 | 83 | 464 | 14,050 | 14,100 | 0 | 357 | 15,550 | 15,600 | 0 | 242 | 17,050 | 17,100 | 0 | 127 | 18,550 | 18,600 | 0 | 13 |
| 12,600 | 12,650 | 79 | 464 | 14,100 | 14,150 | 0 | 353 | 15,600 | 15,650 | 0 | 238 | 17,100 | 17,150 | 0 | 124 | 18,600 | 18,650 | 0 | 9 |
| 12,650 | 12,700 | 75 | 464 | 14,150 | 14,200 | 0 | 349 | 15,650 | 15,700 | 0 | 234 | 17,150 | 17,200 | 0 | 120 | 18,650 | 18,700 | 0 | 5 |
| 12,700 | 12,750 | 72 | 460 | 14,200 | 14,250 | 0 | 345 | 15,700 | 15,750 | 0 | 231 | 17,200 | 17,250 | 0 | 116 | 18,700 | 18,750 | 0 | * |
| 12,750 | 12,800 | 68 | 456 | 14,250 | 14,300 | 0 | 342 | 15,750 | 15,800 | 0 | 227 | 17,250 | 17,300 | 0 | 112 | | | | |
| 12,800 | 12,850 | 64 | 452 | 14,300 | 14,350 | 0 | 338 | 15,800 | 15,850 | 0 | 223 | 17,300 | 17,350 | 0 | 108 | | | | |
| 12,850 | 12,900 | 60 | 449 | 14,350 | 14,400 | 0 | 334 | 15,850 | 15,900 | 0 | 219 | 17,350 | 17,400 | 0 | 104 | | | | |
| 12,900 | 12,950 | 56 | 445 | 14,400 | 14,450 | 0 | 330 | 15,900 | 15,950 | 0 | 215 | 17,400 | 17,450 | 0 | 101 | | | | |
| 12,950 | 13,000 | 52 | 441 | 14,450 | 14,500 | 0 | 326 | 15,950 | 16,000 | 0 | 212 | 17,450 | 17,500 | 0 | 97 | | | | |
| 13,000 | 13,050 | 49 | 437 | 14,500 | 14,550 | 0 | 322 | 16,000 | 16,050 | 0 | 208 | 17,500 | 17,550 | 0 | 93 | | | | |
| 13,050 | 13,100 | 45 | 433 | 14,550 | 14,600 | 0 | 319 | 16,050 | 16,100 | 0 | 204 | 17,550 | 17,600 | 0 | 89 | | | | |
| 13,100 | 13,150 | 41 | 430 | 14,600 | 14,650 | 0 | 315 | 16,100 | 16,150 | 0 | 200 | 17,600 | 17,650 | 0 | 85 | | | | |
| 13,150 | 13,200 | 37 | 426 | 14,650 | 14,700 | 0 | 311 | 16,150 | 16,200 | 0 | 196 | 17,650 | 17,700 | 0 | 81 | | | | |
| 13,200 | 13,250 | 33 | 422 | 14,700 | 14,750 | 0 | 307 | 16,200 | 16,250 | 0 | 192 | 17,700 | 17,750 | 0 | 78 | | | | |
| 13,250 | 13,300 | 29 | 418 | 14,750 | 14,800 | 0 | 303 | 16,250 | 16,300 | 0 | 189 | 17,750 | 17,800 | 0 | 74 | | | | |
| 13,300 | 13,350 | 26 | 414 | 14,800 | 14,850 | 0 | 299 | 16,300 | 16,350 | 0 | 185 | 17,800 | 17,850 | 0 | 70 | | | | |
| 13,350 | 13,400 | 22 | 410 | 14,850 | 14,900 | 0 | 296 | 16,350 | 16,400 | 0 | 181 | 17,850 | 17,900 | 0 | 66 | | | | |
| 13,400 | 13,450 | 18 | 407 | 14,900 | 14,950 | 0 | 292 | 16,400 | 16,450 | 0 | 177 | 17,900 | 17,950 | 0 | 62 | | | | |
| 13,450 | 13,500 | 14 | 403 | 14,950 | 15,000 | 0 | 288 | 16,450 | 16,500 | 0 | 173 | 17,950 | 18,000 | 0 | 59 | | | | |
| 13,500 | 13,550 | 10 | 399 | 15,000 | 15,050 | 0 | 284 | 16,500 | 16,550 | 0 | 169 | 18,000 | 18,050 | 0 | 55 | | | | |
| 13,550 | 13,600 | 7 | 395 | 15,050 | 15,100 | 0 | 280 | 16,550 | 16,600 | 0 | 166 | 18,050 | 18,100 | 0 | 51 | | | | |
| 13,600 | 13,650 | 3 | 391 | 15,100 | 15,150 | 0 | 277 | 16,600 | 16,650 | 0 | 162 | 18,100 | 18,150 | 0 | 47 | | | | |
| 13,650 | 13,700 | 0 | 387 | 15,150 | 15,200 | 0 | 273 | 16,650 | 16,700 | 0 | 158 | 18,150 | 18,200 | 0 | 43 | | | | |
| 13,700 | 13,750 | 0 | 384 | 15,200 | 15,250 | 0 | 269 | 16,700 | 16,750 | 0 | 154 | 18,200 | 18,250 | 0 | 39 | | | | |
| 13,750 | 13,800 | 0 | 380 | 15,250 | 15,300 | 0 | 265 | 16,750 | 16,800 | 0 | 150 | 18,250 | 18,300 | 0 | 36 | | | | |
| 13,800 | 13,850 | 0 | 376 | 15,300 | 15,350 | 0 | 261 | 16,800 | 16,850 | 0 | 146 | 18,300 | 18,350 | 0 | 32 | | | | |
| 13,850 | 13,900 | 0 | 372 | 15,350 | 15,400 | 0 | 257 | 16,850 | 16,900 | 0 | 143 | 18,350 | 18,400 | 0 | 28 | | | | |
| 13,900 | 13,950 | 0 | 368 | 15,400 | 15,450 | 0 | 254 | 16,900 | 16,950 | 0 | 139 | 18,400 | 18,450 | 0 | 24 | | | | |
| 13,950 | 14,000 | 0 | 365 | 15,450 | 15,500 | 0 | 250 | 16,950 | 17,000 | 0 | 135 | 18,450 | 18,500 | 0 | 20 | | | | |

* If the amount you are looking up from the worksheet is at least \$18,740, your credit is \$2. If the amount you are looking up from the worksheet is \$18,740 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 filed Form 4868 to get an automatic extension of time to file, include in the total on line 9 any amount you paid with that form or by electronic funds withdrawal, credit card, debit card, or the Electronic Federal Tax Payment System (EFTPS). 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.



You may be able to deduct any credit or debit card convenience fees on your 2012 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* in Section 6. Before checking the status of your refund, please wait at least 72 hours after the IRS acknowledges receipt of your e-filed return (3 to 4 weeks after you mail a paper return) to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).



If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2012 in Section 5.

Effect of refund on benefits. Any refund you receive cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. 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 in Section 6, later 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.

Why Use Direct Deposit?

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



If you file a joint return and check the box on line 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 2011). 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 2011 return during 2012 and do not notify the trustee or custodian

in advance, the trustee or custodian can assume the deposit to your IRA is for 2012. If you designate your deposit to be for 2011, 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 2011.



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 2011) to a traditional IRA or Roth IRA for 2011. The limit for 2012 is also \$5,000 (\$6,000 if age 50 or older at the end of 2012). 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 would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 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 request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).
- You file your 2011 return after December 31, 2012.



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

Amount You Owe



IRS e-file offers you the electronic payment option of electronic funds withdrawal (EFW). EFW can be used to pay your current year balance due and can be used to make up to four estimated tax payments. If you are filing early, you can schedule your payment for withdrawal from your account on a future date, up to and including April 17, 2012. If you file your return after April 17, 2012, you can include interest and penalty in your payment. Visit www.irs.gov/e-pay for details.

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

Line 12, Amount You Owe



To save interest and penalties, pay your taxes in full by April 17, 2012. You do not have to pay if line 12 is under \$1.

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

Pay by check or money order. Enclose in the envelope with your return a check or money order payable to the "United States Treasury" for the full amount due. Do not attach the payment to your return. Do not send cash. Write "2011 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. Although you do not have to use Form 1040-V, doing so allows us to process your payment more accurately and efficiently.

Pay by credit card, debit card, or EFTPS. For information on paying your taxes using these payment methods, go to www.irs.gov/e-pay.



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4V, or (c) make estimated tax payments for 2012. See Income tax withholding and estimated tax payments for 2012 in Section 5.

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.

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 17, 2012. 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 or 9465-FS. 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 17, 2012. An extension generally will not be granted for more than 6 months. If you pay after April 17, 2012, you will be charged interest on the tax not paid by April 15, 2012. 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 2010 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 2010 return and you were a U.S. citizen or resident for all of 2010, or

2. Line 7 on your 2011 return is at least as much as the tax shown on your 2010 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 2011 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2012 tax return. This is April 15, 2013, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

Signing Your Return

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

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

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

Identity protection pin. If the IRS gave you an identity protection personal identification number (PIN) because you were a victim of identity theft, enter it in the spaces provided below your daytime phone number. If the IRS has not given you this type of number, leave these spaces blank.

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 2010 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 2010 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2010 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 Tax 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 2010 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 2011.



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 "Tools," and then on "Electronic Filing PIN Request." 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).

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') 2011 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 \$9,500 if single; \$19,000 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 17, 2012*. (The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia.) If you file after this date, you may have to pay interest and penalties, discussed later on this page.

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

What if You Cannot File on Time?

If you cannot file on time, you can get an automatic 6-month extension (to October 15, 2012) 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 17, 2012. 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 file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

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

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

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

Where Do You File?

See the last page.

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

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

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

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 2012. 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 2012 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 2012 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.

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 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. 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).

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. See Pub. 552 for details.

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

How do you get a copy of your tax return? If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or 4506T-EZ, visit IRS.gov and click on “Order a Tax 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 in Section 6 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 2008 return in 2012, 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. You also may qualify for relief if you were a married resident of a community property state but did not file a joint return and are now liable for an underpaid or understated tax. 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, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See 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 2012 tax return.

The Taxpayer Advocate Service Is Here To Help

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

TAS can help if you can't resolve your problem with the IRS 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 have tried repeatedly to contact the IRS but no one has responded to you, or the IRS has not responded by the date promised.

If you qualify for our help, we'll do everything we can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at www.TaxpayerAdvocate.irs.gov can help you understand these rights.

If you think TAS might be able to 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 our toll-free number at 1-877-777-4778.

TAS also handles large-scale or 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 (LITCs)

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics 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 can 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, see the LITC page on www.irs.gov/advocate or [IRS Publication 4134, Low Income Taxpayer Clinic List](#). This publication is also available by calling 1-800-829-3676 or at your local IRS office.

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 tax help.



Internet

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

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

- **Free File**—Use free tax software to prepare and e-file your tax return at www.irs.gov/freefile.
- **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 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. Recorded tax help is available anytime.



If you want to check the status of your 2011 refund, see Refund Information on the next page.

Live Tax Help

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

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

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

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

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

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

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

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

Ordering Tax 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 (TTY/TDD 1-800-829-4059). Do not send questions with your return.

Research your tax questions online. You can find answers to many of your tax questions online. 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 version of the TeleTax topics listed in Section 6, later.
- Interactive tax assistance (ITA) provides answers to a limited number of 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 over 12,000 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.

Volunteers in this program must adhere to strict quality and ethical standards and pass a certification test each year. VITA volunteers assist low to moderate income (generally under \$50,000 in adjusted gross income) taxpayers and TCE volunteers assist elderly taxpayers (age 60 and older).

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 2010 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 get face-to-face help solving tax problems every business day in our Taxpayer Assistance Centers. An employee can explain our letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts 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. The TTY/TDD number for telephone help is 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

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

For Spanish speaking taxpayers, we have:

- Spanish Publication 17, El Impuesto Federal sobre los Ingresos, and

- www.irs.gov/espanol.

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

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

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



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



Walk-In

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.

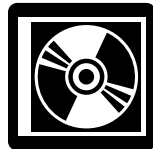


Mail

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 IRS 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 2012 and the final release will ship early March 2012.

Refund Information

where's my refund?

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



Go to IRS.gov 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, you have two options.

- Call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.
- You can check the status of your refund on the new IRS phone app. Download the free IRS2Go app by visiting the iTunes app store or the Android Marketplace. IRS2Go is a new way to provide you with information and tools.

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

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

Refund information also is available in Spanish at www.irs.gov/espanol 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 on the next page.

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

Topics by Internet. TeleTax topics are also available at www.irs.gov/taxtopics.

| TeleTax Topics | | | | Topic No. | Subject | Topic No. | Subject | Topic No. | Subject |
|--------------------------------------|---|-----------------------------------|---|------------------------------|--|--|--|--|--|
| All topics are available in Spanish. | | | | 420 | Bartering income | 557 | Tax on early distributions from traditional and Roth IRAs | 758 | Form 941 — Employer's Quarterly Federal Tax Return and Form 944 — Employer's Annual Federal Tax Return |
| Topic No. | Subject | Topic No. | Subject | 421 | Scholarship and fellowship grants | 558 | Tax on early distributions from retirement plans, other than IRAs | 759 | A business credit is available for qualified employers under the "HIRE Act" of 2010 |
| IRS Help Available | | 206 | Dishonored payments | 423 | Social security and equivalent railroad retirement benefits | Tax Credits | | 761 | Tips — Withholding and reporting |
| 101 | IRS services — Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs | Alternative Filing Methods | | 424 | 401(k) plans | 601 | Earned income credit (EIC) | 762 | Independent contractor vs. employee |
| 102 | Tax assistance for individuals with disabilities and the hearing impaired | 253 | Substitute tax forms | 425 | Passive activities — Losses and credits | 602 | Child and dependent care credit | 763 | The "Affordable Care Act" of 2010 offers employers new tax deductions and credits |
| 103 | Tax help for small businesses and self-employed | 254 | How to choose a tax return preparer | 427 | Stock options | 607 | Adoption credit and adoption assistance programs for 2010 and 2011 | Electronic Media Filers — 1099 Series and Related Information Returns | |
| 104 | Taxpayer Advocate Service — Your Voice at the IRS | 255 | Self-select PIN signature method for online registration | 429 | Traders in securities (information for Form 1040 filers) | 608 | Excess social security and RRTA tax withheld | 801 | Who must file electronically |
| 105 | Armed Forces tax information | General Information | | 430 | Exchange of policyholder interest for stock | 610 | Retirement savings contributions credit | 802 | Applications, forms, and information |
| 107 | Tax relief in disaster situations | 301 | When, where, and how to file | 431 | Canceled debt — Is it income or not? | 611 | First-time homebuyer credit — Purchases made in 2008 | 803 | Waivers and extensions |
| IRS Procedures | | 303 | Checklist of common errors when preparing your tax return | Adjustments to Income | | 612 | First-time homebuyer credit — Purchases made in 2009, 2010, and 2011 | 804 | Test files and combined federal and state filing |
| 151 | Your appeal rights | 304 | Extension of time to file your tax return | 451 | Individual retirement arrangements (IRAs) | IRS Notices | | 805 | Electronic filing of information returns |
| 152 | Refund information | 305 | Recordkeeping | 452 | Alimony paid | 651 | Notices — What to do | Tax Information for Aliens and U.S. Citizens Living Abroad | |
| 153 | What to do if you haven't filed your tax return | 306 | Penalty for underpayment of estimated tax | 453 | Bad debt deduction | 652 | Notice of underreported income — CP 2000 | 851 | Resident and nonresident aliens |
| 154 | Forms W-2 and Form 1099-R (What to do if incorrect or not received) | 307 | Backup withholding | 455 | Moving expenses | 653 | IRS notices and bills, penalties, and interest charges | 856 | Foreign tax credit |
| 155 | Forms and publications — How to order | 308 | Amended returns | 456 | Student loan interest deduction | Basis of Assets, Depreciation, and Sale of Assets | | 857 | Individual taxpayer identification number (ITIN) — Form W-7 |
| 156 | Copy of your tax return — How to get one | 309 | Roth IRA contributions | 457 | Tuition and fees deduction | 701 | Sale of your home | 858 | Alien tax clearance |
| 157 | Change of address — How to notify IRS | 310 | Coverdell education savings accounts | 458 | Educator expense deduction | 703 | Basis of assets | Tax Information for Residents of Puerto Rico | |
| 158 | Ensuring proper credit of payments | 311 | Power of attorney information | Itemized Deductions | | 704 | Depreciation | 901 | Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return? |
| 159 | Prior year(s) Form W-2 (How to get a copy) | 312 | Disclosure authorizations | 501 | Should I itemize? | 705 | Installation sales | 902 | Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax |
| 160 | Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt) | 313 | Qualified tuition programs (QTPs) | 502 | Medical and dental expenses | Employer Tax Information | | 903 | Federal employment tax in Puerto Rico |
| Collection | | Which Forms to File | | 503 | Deductible taxes | 751 | Social security and Medicare withholding rates | 904 | Tax assistance for residents of Puerto Rico |
| 201 | The collection process | 352 | Which form — 1040, 1040A, or 1040EZ? | 504 | Home mortgage points | 752 | Form W-2 — Where, when, and how to file | Topic numbers are effective January 1, 2012. | |
| 202 | Tax payment options | 356 | Decedents | 505 | Interest expense | 753 | Form W-4 — Employee's Withholding Allowance Certificate | | |
| 203 | Refund Offsets: for unpaid child support, and certain federal, state, and unemployment compensation debts | Types of Income | | 506 | Charitable contributions | 755 | Employer identification number (EIN) — How to apply | | |
| 204 | Offers in compromise | 401 | Wages and salaries | 508 | Miscellaneous expenses | 756 | Employment taxes for household employees | | |
| 205 | Innocent spouse relief (including separation of liability and equitable relief) | 403 | Interest received | 509 | Business use of home | 757 | Forms 941 and 944 — Deposit requirements | | |
| | | 404 | Dividends | 510 | Business use of car | | | | |
| | | 407 | Business income | 511 | Business travel expenses | | | | |
| | | 409 | Capital gains and losses | 512 | Business entertainment expenses | | | | |
| | | 410 | Pensions and annuities | 513 | Educational expenses | | | | |
| | | 411 | Pensions — The general rule and the simplified method | 514 | Employee business expenses | | | | |
| | | 412 | Lump-sum distributions | 515 | Casualty, disaster, and theft losses (including federally declared disaster areas) | | | | |
| | | 413 | Rollovers from retirement plans | Tax Computation | | | | | |
| | | 414 | Rental income and expenses | 551 | Standard deduction | | | | |
| | | 415 | Renting residential and vacation property | 552 | Tax and credits figured by the IRS | | | | |
| | | 416 | Farming and fishing income | 553 | Tax on a child's investment income | | | | |
| | | 417 | Earnings for clergy | 554 | Self-employment tax | | | | |
| | | 418 | Unemployment compensation | 556 | Alternative minimum tax | | | | |
| | | 419 | Gambling income and expenses | | | | | | |

2011 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 \$3,516. He enters this amount on line 10 of Form 1040EZ.

| At least | But less than | Single | Married filing jointly |
|----------|---------------|--------------|------------------------|
| 26,200 | 26,250 | 3,509 | 3,084 |
| 26,250 | 26,300 | 3,516 | 3,091 |
| 26,300 | 26,350 | 3,524 | 3,099 |
| 26,350 | 26,400 | 3,531 | 3,106 |

| 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 | 1,500 | 1,525 | 151 | 151 | 3,000 | 3,050 | 303 | 303 |
| 5 | 15 | 1 | 1 | 1,525 | 1,550 | 154 | 154 | 3,050 | 3,100 | 308 | 308 |
| 15 | 25 | 2 | 2 | 1,550 | 1,575 | 156 | 156 | 3,100 | 3,150 | 313 | 313 |
| 25 | 50 | 4 | 4 | 1,575 | 1,600 | 159 | 159 | 3,150 | 3,200 | 318 | 318 |
| 50 | 75 | 6 | 6 | 1,600 | 1,625 | 161 | 161 | 3,200 | 3,250 | 323 | 323 |
| 75 | 100 | 9 | 9 | 1,625 | 1,650 | 164 | 164 | 3,250 | 3,300 | 328 | 328 |
| 100 | 125 | 11 | 11 | 1,650 | 1,675 | 166 | 166 | 3,300 | 3,350 | 333 | 333 |
| 125 | 150 | 14 | 14 | 1,675 | 1,700 | 169 | 169 | 3,350 | 3,400 | 338 | 338 |
| 150 | 175 | 16 | 16 | 1,700 | 1,725 | 171 | 171 | 3,400 | 3,450 | 343 | 343 |
| 175 | 200 | 19 | 19 | 1,725 | 1,750 | 174 | 174 | 3,450 | 3,500 | 348 | 348 |
| 200 | 225 | 21 | 21 | 1,750 | 1,775 | 176 | 176 | 3,500 | 3,550 | 353 | 353 |
| 225 | 250 | 24 | 24 | 1,775 | 1,800 | 179 | 179 | 3,550 | 3,600 | 358 | 358 |
| 250 | 275 | 26 | 26 | 1,800 | 1,825 | 181 | 181 | 3,600 | 3,650 | 363 | 363 |
| 275 | 300 | 29 | 29 | 1,825 | 1,850 | 184 | 184 | 3,650 | 3,700 | 368 | 368 |
| 300 | 325 | 31 | 31 | 1,850 | 1,875 | 186 | 186 | 3,700 | 3,750 | 373 | 373 |
| 325 | 350 | 34 | 34 | 1,875 | 1,900 | 189 | 189 | 3,750 | 3,800 | 378 | 378 |
| 350 | 375 | 36 | 36 | 1,900 | 1,925 | 191 | 191 | 3,800 | 3,850 | 383 | 383 |
| 375 | 400 | 39 | 39 | 1,925 | 1,950 | 194 | 194 | 3,850 | 3,900 | 388 | 388 |
| 400 | 425 | 41 | 41 | 1,950 | 1,975 | 196 | 196 | 3,900 | 3,950 | 393 | 393 |
| 425 | 450 | 44 | 44 | 1,975 | 2,000 | 199 | 199 | 3,950 | 4,000 | 398 | 398 |
| 450 | 475 | 46 | 46 | 2,000 | | | | 4,000 | | | |
| 475 | 500 | 49 | 49 | 2,000 | 2,025 | 201 | 201 | 4,000 | 4,050 | 403 | 403 |
| 500 | 525 | 51 | 51 | 2,025 | 2,050 | 204 | 204 | 4,050 | 4,100 | 408 | 408 |
| 525 | 550 | 54 | 54 | 2,050 | 2,075 | 206 | 206 | 4,100 | 4,150 | 413 | 413 |
| 550 | 575 | 56 | 56 | 2,075 | 2,100 | 209 | 209 | 4,150 | 4,200 | 418 | 418 |
| 575 | 600 | 59 | 59 | 2,100 | 2,125 | 211 | 211 | 4,200 | 4,250 | 423 | 423 |
| 600 | 625 | 61 | 61 | 2,125 | 2,150 | 214 | 214 | 4,250 | 4,300 | 428 | 428 |
| 625 | 650 | 64 | 64 | 2,150 | 2,175 | 216 | 216 | 4,300 | 4,350 | 433 | 433 |
| 650 | 675 | 66 | 66 | 2,175 | 2,200 | 219 | 219 | 4,350 | 4,400 | 438 | 438 |
| 675 | 700 | 69 | 69 | 2,200 | 2,225 | 221 | 221 | 4,400 | 4,450 | 443 | 443 |
| 700 | 725 | 71 | 71 | 2,225 | 2,250 | 224 | 224 | 4,450 | 4,500 | 448 | 448 |
| 725 | 750 | 74 | 74 | 2,250 | 2,275 | 226 | 226 | 4,500 | 4,550 | 453 | 453 |
| 750 | 775 | 76 | 76 | 2,275 | 2,300 | 229 | 229 | 4,550 | 4,600 | 458 | 458 |
| 775 | 800 | 79 | 79 | 2,300 | 2,325 | 231 | 231 | 4,600 | 4,650 | 463 | 463 |
| 800 | 825 | 81 | 81 | 2,325 | 2,350 | 234 | 234 | 4,650 | 4,700 | 468 | 468 |
| 825 | 850 | 84 | 84 | 2,350 | 2,375 | 236 | 236 | 4,700 | 4,750 | 473 | 473 |
| 850 | 875 | 86 | 86 | 2,375 | 2,400 | 239 | 239 | 4,750 | 4,800 | 478 | 478 |
| 875 | 900 | 89 | 89 | 2,400 | 2,425 | 241 | 241 | 4,800 | 4,850 | 483 | 483 |
| 900 | 925 | 91 | 91 | 2,425 | 2,450 | 244 | 244 | 4,850 | 4,900 | 488 | 488 |
| 925 | 950 | 94 | 94 | 2,450 | 2,475 | 246 | 246 | 4,900 | 4,950 | 493 | 493 |
| 950 | 975 | 96 | 96 | 2,475 | 2,500 | 249 | 249 | 4,950 | 5,000 | 498 | 498 |
| 975 | 1,000 | 99 | 99 | 2,500 | 2,525 | 251 | 251 | 5,000 | | | |
| 1,000 | | | | 2,525 | 2,550 | 254 | 254 | 5,000 | 5,050 | 503 | 503 |
| 1,000 | 1,025 | 101 | 101 | 2,550 | 2,575 | 256 | 256 | 5,050 | 5,100 | 508 | 508 |
| 1,025 | 1,050 | 104 | 104 | 2,575 | 2,600 | 259 | 259 | 5,100 | 5,150 | 513 | 513 |
| 1,050 | 1,075 | 106 | 106 | 2,600 | 2,625 | 261 | 261 | 5,150 | 5,200 | 518 | 518 |
| 1,075 | 1,100 | 109 | 109 | 2,625 | 2,650 | 264 | 264 | 5,200 | 5,250 | 523 | 523 |
| 1,100 | 1,125 | 111 | 111 | 2,650 | 2,675 | 266 | 266 | 5,250 | 5,300 | 528 | 528 |
| 1,125 | 1,150 | 114 | 114 | 2,675 | 2,700 | 269 | 269 | 5,300 | 5,350 | 533 | 533 |
| 1,150 | 1,175 | 116 | 116 | 2,700 | 2,725 | 271 | 271 | 5,350 | 5,400 | 538 | 538 |
| 1,175 | 1,200 | 119 | 119 | 2,725 | 2,750 | 274 | 274 | 5,400 | 5,450 | 543 | 543 |
| 1,200 | 1,225 | 121 | 121 | 2,750 | 2,775 | 276 | 276 | 5,450 | 5,500 | 548 | 548 |
| 1,225 | 1,250 | 124 | 124 | 2,775 | 2,800 | 279 | 279 | 5,500 | 5,550 | 553 | 553 |
| 1,250 | 1,275 | 126 | 126 | 2,800 | 2,825 | 281 | 281 | 5,550 | 5,600 | 558 | 558 |
| 1,275 | 1,300 | 129 | 129 | 2,825 | 2,850 | 284 | 284 | 5,600 | 5,650 | 563 | 563 |
| 1,300 | 1,325 | 131 | 131 | 2,850 | 2,875 | 286 | 286 | 5,650 | 5,700 | 568 | 568 |
| 1,325 | 1,350 | 134 | 134 | 2,875 | 2,900 | 289 | 289 | 5,700 | 5,750 | 573 | 573 |
| 1,350 | 1,375 | 136 | 136 | 2,900 | 2,925 | 291 | 291 | 5,750 | 5,800 | 578 | 578 |
| 1,375 | 1,400 | 139 | 139 | 2,925 | 2,950 | 294 | 294 | 5,800 | 5,850 | 583 | 583 |
| 1,400 | 1,425 | 141 | 141 | 2,950 | 2,975 | 296 | 296 | 5,850 | 5,900 | 588 | 588 |
| 1,425 | 1,450 | 144 | 144 | 2,975 | 3,000 | 299 | 299 | 5,900 | 5,950 | 593 | 593 |
| 1,450 | 1,475 | 146 | 146 | | | | | 5,950 | 6,000 | 598 | 598 |
| 1,475 | 1,500 | 149 | 149 | | | | | 8,000 | | | |
| | | | | | | | | 8,000 | 8,050 | 803 | 803 |
| | | | | | | | | 8,050 | 8,100 | 808 | 808 |
| | | | | | | | | 8,100 | 8,150 | 813 | 813 |
| | | | | | | | | 8,150 | 8,200 | 818 | 818 |
| | | | | | | | | 8,200 | 8,250 | 823 | 823 |
| | | | | | | | | 8,250 | 8,300 | 828 | 828 |
| | | | | | | | | 8,300 | 8,350 | 833 | 833 |
| | | | | | | | | 8,350 | 8,400 | 838 | 838 |
| | | | | | | | | 8,400 | 8,450 | 843 | 843 |
| | | | | | | | | 8,450 | 8,500 | 848 | 848 |
| | | | | | | | | 8,500 | 8,550 | 854 | 853 |
| | | | | | | | | 8,550 | 8,600 | 861 | 858 |
| | | | | | | | | 8,600 | 8,650 | 869 | 863 |
| | | | | | | | | 8,650 | 8,700 | 876 | 868 |
| | | | | | | | | 8,700 | 8,750 | 884 | 873 |
| | | | | | | | | 8,750 | 8,800 | 891 | 878 |
| | | | | | | | | 8,800 | 8,850 | 899 | 883 |
| | | | | | | | | 8,850 | 8,900 | 906 | 888 |
| | | | | | | | | 8,900 | 8,950 | 914 | 893 |
| | | | | | | | | 8,950 | 9,000 | 921 | 898 |

(Continued)

2011 Tax Table - Continued

Table with 16 columns and multiple rows, organized into 16 major sections by tax bracket (e.g., 33,000, 34,000, 35,000, 36,000, 37,000, 38,000, 39,000, 40,000, 41,000, 42,000, 43,000, 44,000). Each section contains sub-sections for 'If Form 1040EZ, line 6, is -' and 'And you are -' (Single or Married filing jointly). The main 'Your tax is -' values are in the second column.

(Continued)

2011 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 - | |
| 69,000 | | | | 72,000 | | | | 75,000 | | | | 78,000 | | | |
| 69,000 | 69,050 | 13,381 | 9,506 | 72,000 | 72,050 | 14,131 | 10,256 | 75,000 | 75,050 | 14,881 | 11,006 | 78,000 | 78,050 | 15,631 | 11,756 |
| 69,050 | 69,100 | 13,394 | 9,519 | 72,050 | 72,100 | 14,144 | 10,269 | 75,050 | 75,100 | 14,894 | 11,019 | 78,050 | 78,100 | 15,644 | 11,769 |
| 69,100 | 69,150 | 13,406 | 9,531 | 72,100 | 72,150 | 14,156 | 10,281 | 75,100 | 75,150 | 14,906 | 11,031 | 78,100 | 78,150 | 15,656 | 11,781 |
| 69,150 | 69,200 | 13,419 | 9,544 | 72,150 | 72,200 | 14,169 | 10,294 | 75,150 | 75,200 | 14,919 | 11,044 | 78,150 | 78,200 | 15,669 | 11,794 |
| 70,000 | | | | 73,000 | | | | 76,000 | | | | 79,000 | | | |
| 70,000 | 70,050 | 13,631 | 9,756 | 73,000 | 73,050 | 14,381 | 10,506 | 76,000 | 76,050 | 15,131 | 11,256 | 79,000 | 79,050 | 15,881 | 12,006 |
| 70,050 | 70,100 | 13,644 | 9,769 | 73,050 | 73,100 | 14,394 | 10,519 | 76,050 | 76,100 | 15,144 | 11,269 | 79,050 | 79,100 | 15,894 | 12,019 |
| 70,100 | 70,150 | 13,656 | 9,781 | 73,100 | 73,150 | 14,406 | 10,531 | 76,100 | 76,150 | 15,156 | 11,281 | 79,100 | 79,150 | 15,906 | 12,031 |
| 70,150 | 70,200 | 13,669 | 9,794 | 73,150 | 73,200 | 14,419 | 10,544 | 76,150 | 76,200 | 15,169 | 11,294 | 79,150 | 79,200 | 15,919 | 12,044 |
| 71,000 | | | | 74,000 | | | | 77,000 | | | | 80,000 | | | |
| 71,000 | 71,050 | 13,881 | 10,006 | 74,000 | 74,050 | 14,631 | 10,756 | 77,000 | 77,050 | 15,381 | 11,506 | 80,000 | 80,050 | 16,131 | 12,256 |
| 71,050 | 71,100 | 13,894 | 10,019 | 74,050 | 74,100 | 14,644 | 10,769 | 77,050 | 77,100 | 15,394 | 11,519 | 80,050 | 80,100 | 16,144 | 12,269 |
| 71,100 | 71,150 | 13,906 | 10,031 | 74,100 | 74,150 | 14,656 | 10,781 | 77,100 | 77,150 | 15,406 | 11,531 | 80,100 | 80,150 | 16,156 | 12,281 |
| 71,150 | 71,200 | 13,919 | 10,044 | 74,150 | 74,200 | 14,669 | 10,794 | 77,150 | 77,200 | 15,419 | 11,544 | 80,150 | 80,200 | 16,169 | 12,294 |

(Continued)

2011 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 - | | | |
| 93,000 | | | | 95,000 | | | | 97,000 | | | | 99,000 | | | |
| 93,000 | 93,050 | 19,664 | 15,506 | 95,000 | 95,050 | 20,224 | 16,006 | 97,000 | 97,050 | 20,784 | 16,506 | 99,000 | 99,050 | 21,344 | 17,006 |
| 93,050 | 93,100 | 19,678 | 15,519 | 95,050 | 95,100 | 20,238 | 16,019 | 97,050 | 97,100 | 20,798 | 16,519 | 99,050 | 99,100 | 21,358 | 17,019 |
| 93,100 | 93,150 | 19,692 | 15,531 | 95,100 | 95,150 | 20,252 | 16,031 | 97,100 | 97,150 | 20,812 | 16,531 | 99,100 | 99,150 | 21,372 | 17,031 |
| 93,150 | 93,200 | 19,706 | 15,544 | 95,150 | 95,200 | 20,266 | 16,044 | 97,150 | 97,200 | 20,826 | 16,544 | 99,150 | 99,200 | 21,386 | 17,044 |
| 93,200 | 93,250 | 19,720 | 15,556 | 95,200 | 95,250 | 20,280 | 16,056 | 97,200 | 97,250 | 20,840 | 16,556 | 99,200 | 99,250 | 21,400 | 17,056 |
| 93,250 | 93,300 | 19,734 | 15,569 | 95,250 | 95,300 | 20,294 | 16,069 | 97,250 | 97,300 | 20,854 | 16,569 | 99,250 | 99,300 | 21,414 | 17,069 |
| 93,300 | 93,350 | 19,748 | 15,581 | 95,300 | 95,350 | 20,308 | 16,081 | 97,300 | 97,350 | 20,868 | 16,581 | 99,300 | 99,350 | 21,428 | 17,081 |
| 93,350 | 93,400 | 19,762 | 15,594 | 95,350 | 95,400 | 20,322 | 16,094 | 97,350 | 97,400 | 20,882 | 16,594 | 99,350 | 99,400 | 21,442 | 17,094 |
| 93,400 | 93,450 | 19,776 | 15,606 | 95,400 | 95,450 | 20,336 | 16,106 | 97,400 | 97,450 | 20,896 | 16,606 | 99,400 | 99,450 | 21,456 | 17,106 |
| 93,450 | 93,500 | 19,790 | 15,619 | 95,450 | 95,500 | 20,350 | 16,119 | 97,450 | 97,500 | 20,910 | 16,619 | 99,450 | 99,500 | 21,470 | 17,119 |
| 93,500 | 93,550 | 19,804 | 15,631 | 95,500 | 95,550 | 20,364 | 16,131 | 97,500 | 97,550 | 20,924 | 16,631 | 99,500 | 99,550 | 21,484 | 17,131 |
| 93,550 | 93,600 | 19,818 | 15,644 | 95,550 | 95,600 | 20,378 | 16,144 | 97,550 | 97,600 | 20,938 | 16,644 | 99,550 | 99,600 | 21,498 | 17,144 |
| 93,600 | 93,650 | 19,832 | 15,656 | 95,600 | 95,650 | 20,392 | 16,156 | 97,600 | 97,650 | 20,952 | 16,656 | 99,600 | 99,650 | 21,512 | 17,156 |
| 93,650 | 93,700 | 19,846 | 15,669 | 95,650 | 95,700 | 20,406 | 16,169 | 97,650 | 97,700 | 20,966 | 16,669 | 99,650 | 99,700 | 21,526 | 17,169 |
| 93,700 | 93,750 | 19,860 | 15,681 | 95,700 | 95,750 | 20,420 | 16,181 | 97,700 | 97,750 | 20,980 | 16,681 | 99,700 | 99,750 | 21,540 | 17,181 |
| 93,750 | 93,800 | 19,874 | 15,694 | 95,750 | 95,800 | 20,434 | 16,194 | 97,750 | 97,800 | 20,994 | 16,694 | 99,750 | 99,800 | 21,554 | 17,194 |
| 93,800 | 93,850 | 19,888 | 15,706 | 95,800 | 95,850 | 20,448 | 16,206 | 97,800 | 97,850 | 21,008 | 16,706 | 99,800 | 99,850 | 21,568 | 17,206 |
| 93,850 | 93,900 | 19,902 | 15,719 | 95,850 | 95,900 | 20,462 | 16,219 | 97,850 | 97,900 | 21,022 | 16,719 | 99,850 | 99,900 | 21,582 | 17,219 |
| 93,900 | 93,950 | 19,916 | 15,731 | 95,900 | 95,950 | 20,476 | 16,231 | 97,900 | 97,950 | 21,036 | 16,731 | 99,900 | 99,950 | 21,596 | 17,231 |
| 93,950 | 94,000 | 19,930 | 15,744 | 95,950 | 96,000 | 20,490 | 16,244 | 97,950 | 98,000 | 21,050 | 16,744 | 99,950 | 100,000 | 21,610 | 17,244 |
| 94,000 | | | | 96,000 | | | | 98,000 | | | | <div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> <p>\$100,000 or over — use Form 1040</p> </div> | | | |
| 94,000 | 94,050 | 19,944 | 15,756 | 96,000 | 96,050 | 20,504 | 16,256 | 98,000 | 98,050 | 21,064 | 16,756 | | | | |
| 94,050 | 94,100 | 19,958 | 15,769 | 96,050 | 96,100 | 20,518 | 16,269 | 98,050 | 98,100 | 21,078 | 16,769 | | | | |
| 94,100 | 94,150 | 19,972 | 15,781 | 96,100 | 96,150 | 20,532 | 16,281 | 98,100 | 98,150 | 21,092 | 16,781 | | | | |
| 94,150 | 94,200 | 19,986 | 15,794 | 96,150 | 96,200 | 20,546 | 16,294 | 98,150 | 98,200 | 21,106 | 16,794 | | | | |
| 94,200 | 94,250 | 20,000 | 15,806 | 96,200 | 96,250 | 20,560 | 16,306 | 98,200 | 98,250 | 21,120 | 16,806 | | | | |
| 94,250 | 94,300 | 20,014 | 15,819 | 96,250 | 96,300 | 20,574 | 16,319 | 98,250 | 98,300 | 21,134 | 16,819 | | | | |
| 94,300 | 94,350 | 20,028 | 15,831 | 96,300 | 96,350 | 20,588 | 16,331 | 98,300 | 98,350 | 21,148 | 16,831 | | | | |
| 94,350 | 94,400 | 20,042 | 15,844 | 96,350 | 96,400 | 20,602 | 16,344 | 98,350 | 98,400 | 21,162 | 16,844 | | | | |
| 94,400 | 94,450 | 20,056 | 15,856 | 96,400 | 96,450 | 20,616 | 16,356 | 98,400 | 98,450 | 21,176 | 16,856 | | | | |
| 94,450 | 94,500 | 20,070 | 15,869 | 96,450 | 96,500 | 20,630 | 16,369 | 98,450 | 98,500 | 21,190 | 16,869 | | | | |
| 94,500 | 94,550 | 20,084 | 15,881 | 96,500 | 96,550 | 20,644 | 16,381 | 98,500 | 98,550 | 21,204 | 16,881 | | | | |
| 94,550 | 94,600 | 20,098 | 15,894 | 96,550 | 96,600 | 20,658 | 16,394 | 98,550 | 98,600 | 21,218 | 16,894 | | | | |
| 94,600 | 94,650 | 20,112 | 15,906 | 96,600 | 96,650 | 20,672 | 16,406 | 98,600 | 98,650 | 21,232 | 16,906 | | | | |
| 94,650 | 94,700 | 20,126 | 15,919 | 96,650 | 96,700 | 20,686 | 16,419 | 98,650 | 98,700 | 21,246 | 16,919 | | | | |
| 94,700 | 94,750 | 20,140 | 15,931 | 96,700 | 96,750 | 20,700 | 16,431 | 98,700 | 98,750 | 21,260 | 16,931 | | | | |
| 94,750 | 94,800 | 20,154 | 15,944 | 96,750 | 96,800 | 20,714 | 16,444 | 98,750 | 98,800 | 21,274 | 16,944 | | | | |
| 94,800 | 94,850 | 20,168 | 15,956 | 96,800 | 96,850 | 20,728 | 16,456 | 98,800 | 98,850 | 21,288 | 16,956 | | | | |
| 94,850 | 94,900 | 20,182 | 15,969 | 96,850 | 96,900 | 20,742 | 16,469 | 98,850 | 98,900 | 21,302 | 16,969 | | | | |
| 94,900 | 94,950 | 20,196 | 15,981 | 96,900 | 96,950 | 20,756 | 16,481 | 98,900 | 98,950 | 21,316 | 16,981 | | | | |
| 94,950 | 95,000 | 20,210 | 15,994 | 96,950 | 97,000 | 20,770 | 16,494 | 98,950 | 99,000 | 21,330 | 16,994 | | | | |

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 you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

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.

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

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

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

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

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

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

We welcome comments on forms. 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/. Select "Comment on Tax Forms and Publications" under "Information About." Or you can write to Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP:T:L, 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

The table below shows burden estimates based on current statutory requirements as of October 21, 2011, for taxpayers filing a 2011 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 18 hours, with an average cost of \$230 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 22 hours and \$290; for taxpayers filing Form 1040A, it is about 10 hours and \$120; and for taxpayers filing Form 1040EZ, it is about 7 hours and \$50.

Within each of these estimates there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 12 hours and \$150, while business taxpayers are expected to have an average burden of about 32 hours and \$410. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

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

Estimated Average Taxpayer Burden for Individuals by Activity

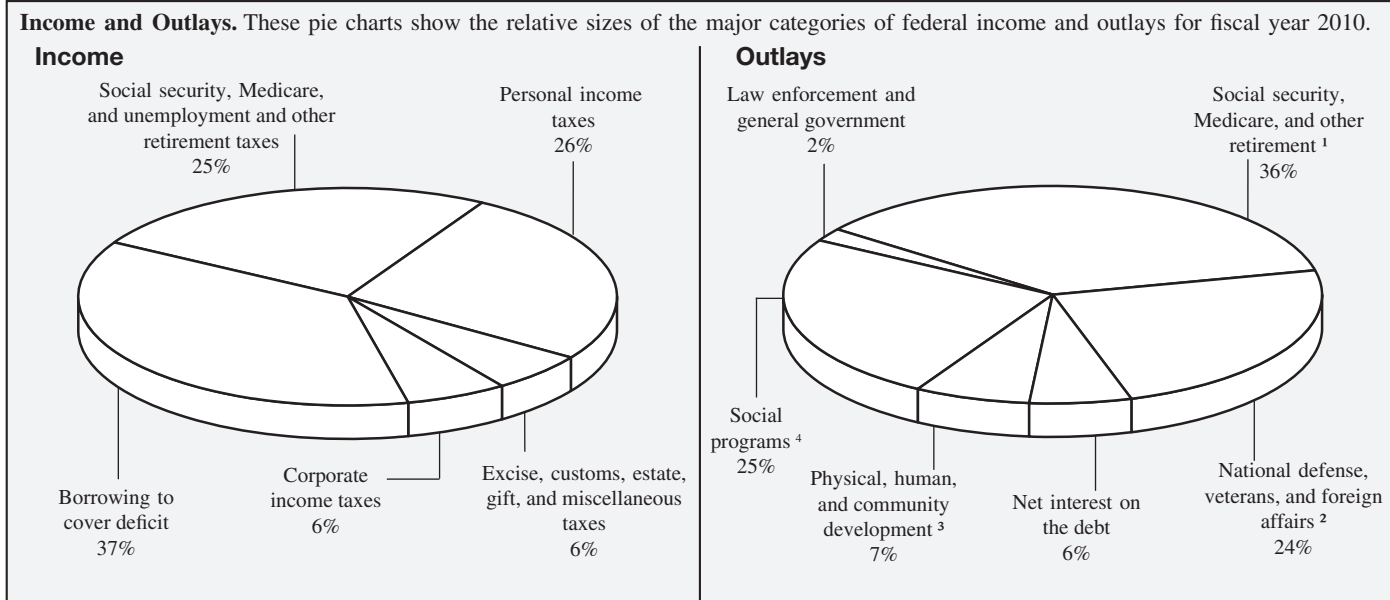
| Primary Form Filed or Type of Taxpayer | Percentage of Returns | Average Time Burden (Hours) | | | | | | Average Cost (Dollars)** |
|--|-----------------------|-----------------------------|----------------|--------------|-----------------|-----------------|-----------|--------------------------|
| | | Total Time* | Record Keeping | Tax Planning | Form Completion | Form Submission | All Other | |
| All taxpayers | 100 | 18 | 8 | 2 | 4 | 1 | 3 | \$230 |
| Primary forms filed | | | | | | | | |
| 1040 | 68 | 22 | 10 | 3 | 4 | 1 | 3 | 290 |
| 1040A | 19 | 10 | 4 | 1 | 3 | 1 | 2 | 120 |
| 1040EZ | 13 | 7 | 2 | 1 | 2 | 1 | 1 | 50 |
| Type of taxpayer | | | | | | | | |
| Nonbusiness*** | 70 | 12 | 5 | 2 | 3 | 1 | 2 | 150 |
| Business*** | 30 | 32 | 16 | 4 | 6 | 1 | 4 | 410 |

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

**Dollars rounded to the nearest \$10.

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

Major Categories of Federal Income and Outlays for Fiscal Year 2010



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

In fiscal year 2010 (which began on October 1, 2009, and ended on September 30, 2010), Federal income was \$2,163 billion and outlays were \$3,456 billion, leaving a deficit of \$1,293 billion.

Footnotes for Certain Federal Outlays

1. **Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.

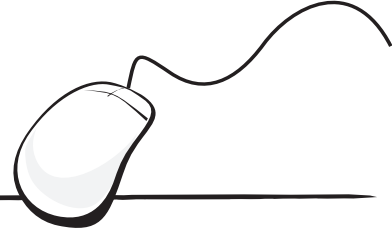
2. **National defense, veterans, and foreign affairs:** About 20% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.
3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.
4. **Social programs:** About 16% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages shown here exclude undistributed offsetting receipts, which were \$82 billion in fiscal year 2010. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

Options for e-filing your returns—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 17.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Receive an acknowledgment that your return was accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through Free File.
- *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.

Starting January 1, 2012, many tax return preparers will be 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 from 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 2011, 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.

Index to Instructions

| | | |
|---|----------------------|--|
| A | | |
| Address change | 9 | |
| Alaska permanent fund dividends | 11 | |
| Allocated tip income | 10 | |
| Amended return | 24 | |
| Amount you owe | 20 | |
| C | | |
| California domestic partners | 10 | |
| Commissioner's message | 2 | |
| Common mistakes, checklist to avoid | 23 | |
| D | | |
| Death of a taxpayer | 5 | |
| Death of spouse | 5 | |
| Debt held by the public, gift to reduce | 24 | |
| Direct deposit of refund | 19 | |
| Disclosure, Privacy Act, and Paperwork Reduction Act notice | 39 | |
| Dual-status alien | 5 | |
| E | | |
| Earned income credit (EIC) | 4, 13-16 | |
| Combat pay, nontaxable | 16 | |
| Earned income credit table | 17 | |
| Electronic filing (<i>e-file</i>) | 8, 9, 19, 20, 21, 40 | |
| Everyday tax solutions | 27 | |
| Extension of time to file | 19 | |
| F | | |
| Filing instructions: | | |
| When to file | 5 | |
| Filing requirements | 5, 7 | |
| Filing status | 6 | |
| First-time homebuyer credit | 4 | |
| Form W-2: | | |
| Not received or incorrect | 10 | |
| Forms W-2, 1097, 1098, and 1099, where to report certain items from | 8 | |
| Free file | 8, 9, 40 | |
| Free tax return assistance | 27 | |
| G | | |
| Getting tax help | 26 | |
| Gift to reduce public debt | 24 | |
| H | | |
| Household employee: | | |
| Form W-2 not received | 10 | |
| How to comment on forms | 39 | |
| I | | |
| Identity Protection PIN | 21 | |
| Identity theft | 24 | |
| Income tax withheld (federal) | 13 | |
| Injured spouse | 19 | |
| Innocent spouse relief | 24 | |
| Installment payments | 21 | |
| Interest income: | | |
| Taxable | 11 | |
| Tax-exempt | 11 | |
| Interest, late payment of tax | 21 | |
| K | | |
| Kidnapped child, parent of | 5 | |
| L | | |
| Late filing | 23 | |
| Late payment | 21, 23 | |
| Line instructions | 9 | |
| M | | |
| Married persons | 6 | |
| N | | |
| Name and address | 9 | |
| Name change | 9 | |
| Nevada domestic partners | 10 | |
| Nonresident alien | 5, 6, 9 | |
| P | | |
| Payments and tax: | | |
| Amount you owe | 20 | |
| What if you cannot pay? | 21 | |
| Penalty: | | |
| Frivolous return | 23 | |
| Interest | 23 | |
| Late filing | 23 | |
| Late payment | 23 | |
| Underpayment of tax | 21 | |
| Preparer, tax return | 21 | |
| Presidential election \$3 check-off | 9 | |
| Private delivery service | 23 | |
| Public debt, gift to reduce the | 24 | |
| R | | |
| Railroad retirement benefits treated as social security | 10 | |
| Recordkeeping | 24 | |
| Refund | 19 | |
| Refunds of state and local income taxes | 10 | |
| Resident alien | 5 | |
| Return checklist to avoid mistakes | 23 | |
| Rights of taxpayers | 24 | |
| Round off to whole dollars | 10 | |
| S | | |
| Salaries | 10 | |
| Scholarship and fellowship grants | 10 | |
| Signing your return | 21 | |
| Single person | 6 | |
| Social security benefits | 10 | |
| Social security number | 9 | |
| State and local income taxes, refunds of | 10 | |
| T | | |
| Table of contents | 3 | |
| Tax assistance | 26 | |
| Tax figured by the IRS | 19 | |
| Tax table | 30 | |
| Tax-exempt interest | 11 | |
| Taxpayer Advocate Service (TAS) | 25 | |
| Telephone assistance, federal tax information | 29 | |
| TeleTax | 29 | |
| Third party designee | 21 | |
| Tip income | 10 | |
| U | | |
| Unemployment compensation | 11 | |
| W | | |
| Wages | 10 | |
| Washington domestic partners | 10 | |
| What's new | 4 | |
| When you should file | 5 | |
| Who can use Form 1040EZ | 5 | |
| Who must file | 7 | |
| Who should file | 5 | |
| Withholding and estimated tax payments for 2012 | 24 | |



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... |
| Alabama, Georgia, North Carolina, South Carolina | Department of the Treasury Internal Revenue Service Kansas City, Mo 64999-0014 | Internal Revenue Service P.O. Box 105017 Atlanta, GA 30348-5017 |
| 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, Nevada, Oregon, Washington | Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014 | Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704 |
| Arkansas, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Utah, Wisconsin, Wyoming | Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014 | Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501 |
| Kentucky, Missouri, New Jersey, Tennessee, Virginia, West Virginia | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014 | Internal Revenue Service P.O. Box 970011 St. Louis, MO 63197-0011 |
| Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014 | Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008 |
| A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien | Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 | 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.