1040A

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS
2009

IRS e-file makes doing your taxes faster and easier.

freefile *Take the free way.* is the easy, fast, and free way to electronically file for those who qualify.

Get a faster refund, reduce errors, and save paper. For more information on **IRS** *e-file* and Free File, **see page 5** or click on **IRS** *e-file* at *www.irs.gov*.

MAKING WORK PAY CREDIT
It pays to work. You may be able to take this credit if you have earned income from work.

UNEMPLOYMENT COMPENSATION
You do not have to pay tax on unemployment compensation of up to $2,400 per recipient. Amounts over $2,400 per recipient are still taxable.

DEDUCTION FOR MOTOR VEHICLE TAXES
You may be able to deduct state or local sales or excise taxes you paid on the purchase of a new motor vehicle after February 16, 2009.

For details on these and other changes, see page 6.

IRS

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

Cat. No. 12088U

A Message From the Commissioner

Dear Taxpayer,

As another tax season begins, the IRS wants to make filing and paying your taxes as quick and easy as possible. We are trying to see things from your perspective so we can improve the quality and kinds of service we provide you. We want to help you successfully navigate a highly complex tax code and pay what you owe under the law—not a penny more, or a penny less.

The American people who play by the rules every day further expect the IRS to vigorously enforce the tax law. Rest assured, we are pursuing those trying to evade paying their taxes.

I also want to take this opportunity to make a pitch for *e-file*. If you received this 1040A package in the mail, the odds are that you are not enjoying the benefits of *e-file*. However, filing your taxes online was never easier. *E-file* is fast, secure, accurate, and taxpayers electing direct deposit can get their refunds in as little as 10 days. Therefore, you might want to give *e-file* a second look.

For lower-income taxpayers and the elderly who don't have access to a home computer and the Internet, there are thousands of convenient volunteer sites across the nation standing ready to prepare your return for free and *e-file* it to the IRS. Call our toll-free number at 1-800-829-1040 to find the one nearest to you.

It is also important that taxpayers receive every tax credit for which they are eligible. This could mean extra money in your pocket as the American Recovery and Reinvestment Act created a number of new credits and expanded some existing ones.

For example, qualifying taxpayers who bought a home in 2009 before December 1 can claim a credit of up to $8,000 on either their 2008 or 2009 return. And the American Opportunity Tax Credit provides financial assistance of up to $2,500 to help offset tuition costs and other expenses for individuals pursuing a college education.

In addition, the Earned Income Tax Credit was increased for families with three or more children, while the marriage penalty was reduced. Eligibility for the Additional Child Tax Credit also increased, meaning millions more low-income earners can claim it.

If you need any more information or have questions about taxes or tax credits, please visit us online at *www.irs.gov*, or call us toll-free at 1-800-829-1040. We are here to help you.

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.

Table of Contents

Department of the Treasury

Internal Revenue Service

IRS Customer Service Standards

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

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

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

Help With Unresolved Tax Issues

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving problems with the IRS, or who believe that an IRS system or procedure is not working as it should. Here are seven things every taxpayer should know about TAS:

1. TAS is your voice at the IRS.

2. Our service is free, confidential, and tailored to meet your needs.

3. You may be eligible for TAS help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just is not working as it should.

4. TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.

5. TAS employees know the IRS and how to navigate it. We will listen to your problem, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved.

6. TAS has at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Publication 1546, Taxpayer Advocate Service—Your Voice at the IRS, and on our website at *www.irs.gov/advocate.* You can also call our toll-free line at 1-877-777-4778 or TTY/TTD 1-800-829-4059.

7. You can learn about your rights and responsibilities as a taxpayer by visiting our online tax toolkit at *www.taxtoolkit.irs.gov.*

Low Income Taxpayer Clinics (LITCs)

The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or for a small fee. If an individual's native language is not English, some clinics can provide information in certain other languages about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at *www.irs.gov,* by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

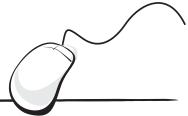The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. To learn more about the TAP, go to *www.improveirs.org* or call 1-888-912-1227 toll-free.

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

Last year more than 92 million Americans filed their returns electronically. Why?

- *Faster refunds*—in as little as 10 days with Direct Deposit.
- *Easier filing* since there are no paper returns to mail.
- *Quick notification* of receipt of your return.
- *Confidence* since the IRS uses the most secure technology available to safeguard your personal information.
- *Freedom* to file now and pay later.
- *Help the environment* by saving paper.
- *Available* 24/7.

In addition to the benefits above, you'll also get *greater accuracy* since returns are checked for common errors—in fact, *e-file* averages a 1% or less error rate—far lower than the 20% associated with paper returns.

e-file is available through a network of trusted providers—including popular types of off-the-shelf tax preparation software (you'll find a listing at *www.irs.gov/efile*)—as well as professional tax preparers. *e-filing* your return can be free so be sure to shop around before choosing a preparer or tax software. Find out more at *www.irs.gov.* Many states also offer *e-filing*.

If your adjusted gross income was $57,000 or less in 2009, you can electronically file your taxes at no cost by using Free File.

If you qualify, Free File gives you all the benefits of *e-file* and it's available in English and Spanish.

To use Free File, simply log on to *www.irs.gov.*

Free File Fillable Forms

If you've filed paper returns in the past without the help of a tax preparer, then Free File Fillable Forms may be for you.

With Free File Fillable Forms:

- There are no income requirements so everyone is eligible,
- It is easy to use since it offers the most commonly filed IRS forms,
- It performs basic math calculations, and
- It is available only at *www.irs.gov* and only for a federal tax return.

The VITA Program offers free tax help for low to moderate income (under $49,000 in adjusted gross income) taxpayers who cannot prepare their own returns. The Tax Counseling for the Elderly (TCE) program provides free tax help to people age 60 and older.

www.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.

What's New

What's New for 2009

Taxable interest and qualified dividends. Schedule 1 (Form 1040A) is obsolete. The amounts previously reported on that schedule will now be reported on Schedule B (Form 1040A or 1040).

Credit for child and dependent care. Schedule 2 (Form 1040A) is obsolete. The credit previously figured on that schedule will now be figured on Form 2441.

Credit for the elderly or disabled. Schedule 3 (Form 1040A) is obsolete. The credit previously figured on that schedule will now be figured on Schedule R (Form 1040A or 1040).

Making work pay credit. If you have earned income from work, you may be able to take this credit. It is 6.2% of your earned income but cannot be more than $400 ($800 if married filing jointly). See page 41.

Government retiree credit. You may be able to take this credit if you get a government pension or annuity, but it reduces any making work pay credit. See page 41.

Economic recovery payment. Any economic recovery payment you received is not taxable for federal income tax purposes, but it reduces any making work pay credit or government retiree credit. See page 41.

Cash for clunkers. A $3,500 or $4,500 voucher or payment made for such a voucher under the CARS "cash for clunkers" program to buy or lease a new fuel-efficient automobile is not taxable for federal income tax purposes.

Buying U.S. savings bonds with your refund. You can now receive up to $5,000 of Series I U.S. savings bonds as part of your income tax refund without setting up a TreasuryDirect® account in advance. For more details, see Form 8888.

Unemployment compensation. You do not have to pay tax on unemployment compensation of up to $2,400 per recipient. Amounts over $2,400 per recipient are still taxable. See page 28.

American opportunity credit. The maximum Hope education credit has increased to $2,500 for most taxpayers. The increased credit is now called the American opportunity credit. Part of the credit is now refundable for most taxpayers. Claim that part on line 43. Claim any other education credits on line 31. See pages 38 and 64.

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount has increased to $46,700 ($70,950 if married filing jointly or a qualifying widow(er); $35,475 if married filing separately). See page 35.

IRA deduction expanded. You may be able to take an IRA deduction if you were covered by a retirement plan and your 2009 modified adjusted gross income (AGI) is less than $65,000 ($109,000 if married filing jointly or qualifying widow(er)). If your spouse was covered by a retirement plan, but you were not, you may be able to take an IRA deduction if your 2009 modified AGI is less than $176,000. See page 30.

Standard deduction increased for certain filers. Use Schedule L to figure your standard deduction if you paid real estate taxes, paid taxes on the purchase of a new motor vehicle, or have a net disaster loss (if you claim a net disaster loss, you must file Form 1040).

Deduction for motor vehicle sales taxes. If you bought a new motor vehicle after February 16, 2009, you may be able to deduct any state or local sales or excise taxes on the purchase. In states without a sales tax, you may be able to deduct certain other taxes or fees instead. These taxes increase your standard deduction and are claimed on Schedule L. See instructions for line 24a on page 34.

Additional child tax credit increased. This credit has increased for some people. See Form 8812.

Earned income credit (EIC). The EIC has increased for people with three or more children and for some married couples filing jointly. You may be able to take the EIC if:

- Three or more children lived with you and you earned less than $43,279 ($48,279 if married filing jointly),
- Two children lived with you and you earned less than $40,295 ($45,295 if married filing jointly),
- One child lived with you and you earned less than $35,463 ($40,463 if married filing jointly), or
- A child did not live with you and you earned less than $13,440 ($18,440 if married filing jointly).

The maximum 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 has increased to $3,100. See page 42.

Divorced or separated parents. A noncustodial parent claiming an exemption for a child can no longer attach certain pages from a divorce decree or separation agreement instead of Form 8332 if the decree or agreement was executed after 2008. The noncustodial parent must attach Form 8332 or a similar statement signed by the custodial parent and whose only purpose is to release a claim to exemption. See page 21.

Qualifying child definition revised. The following changes to the definition of a qualifying child apply.

- To be your qualifying child, a child must be younger than you unless the child is permanently and totally disabled.
- A child cannot be your qualifying child if he or she files a joint return, unless the return was filed only as a claim for refund.
- If the parents of a child can claim the child as a qualifying child but no parent so claims the child, no one else can claim the child as a qualifying child unless that person's AGI is higher than the highest AGI of any parent of the child.
- Your child is a qualifying child for purposes of the child tax credit only if you can and do claim an exemption for him or her.

Tax on child's investment income. The amount of taxable investment income a child can have without it being subject to tax at the parent's rate has increased to $1,900. See Form 8615 on page 35.

Certain tax benefits for Midwestern disaster areas expired. Certain tax benefits for Midwestern disaster areas have expired, including special charitable contribution rules and the election to use your 2007 earned income to figure your 2008 EIC and additional child tax credit. See Pub. 4492-B.

Recovery rebate credit expired. This credit has expired and does not apply for 2009.

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

What's New for 2010

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 $43,352 ($48,362 if married filing jointly),
- Two children lived with you and you earned less than $40,363 ($45,373 if married filing jointly),
- One child lived with you and you earned less than $35,535 ($40,545 if married filing jointly), or
- A child did not live with you and you earned less than $13,460 ($18,470 if married filing jointly).

The maximum 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 still $3,100.

IRA deduction expanded. You may be able to take an IRA deduction if you were covered by a retirement plan and your 2010 modified AGI is less than $66,000 ($109,000 if married filing jointly or qualifying widow(er)). If your spouse was covered by a retirement plan, but you were not, you may be able to take an IRA deduction if your 2010 modified AGI is less than $177,000.

Roth IRAs. Half of any income that results from a rollover or conversion to a Roth IRA from another retirement plan in 2010 is included in income in 2011, and the other half in 2012, unless you elect to include all of it in 2010. In addition, for any tax year beginning after 2009, you can make a qualified rollover contribution to a Roth IRA regardless of the amount of your modified AGI.

Alternative minimum tax (AMT) exemption amount. The AMT exemption amount is scheduled to decrease to $33,750 ($45,000 if married filing jointly or a qualifying widow(er); $22,500 if married filing separately).

Allowance of certain personal credits against the AMT. The allowance of the following personal credits against the AMT has expired.

- Credit for child and dependent care expenses.
- Credit for the elderly or the disabled.
- Lifetime learning credit.

Personal exemption phaseout ended. For 2010, taxpayers with AGI above a certain amount will no longer lose part of their deduction for personal exemptions.

Expiring tax benefits. The following tax benefits are scheduled to expire and will not be available for 2010.

- Deduction for educator expenses in figuring AGI.
- Tuition and fees deduction in figuring AGI.
- Increased standard deduction for real estate taxes.
- Increased standard deduction for state or local sales or excise taxes on the purchase of a new motor vehicle.
- The exclusion from income of up to $2,400 in unemployment compensation.
- Government retiree credit.
- Extra $3,000 IRA deduction for employees of bankrupt companies.
- Certain tax benefits for Midwestern disaster areas, including the additional exemption amount if you provided housing for a person displaced by the Midwestern storms, tornadoes, or flooding.

Filing Requirements

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

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

Do You Have To File?

Use Chart A, B, or C to see if you must file a return.

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

- *Making work pay credit.*
- *Government retiree credit.*
- *Earned income credit.*
- *Additional child tax credit.*
- *Refundable American opportunity credit.*
- *Health coverage tax credit (must file Form 1040).*
- *Refundable credit for prior year minimum tax (must file Form 1040).*
- *First-time homebuyer credit (must file Form 1040).*

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 2009 or was a full-time student under age 24 at the end of 2009. To do so, use Form 1040 and Form 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 83) or see Form 8814.

A child born on January 1, 1986, is considered to be age 24 at the end of 2009. 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 dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2009.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.

CAUTION *Specific rules apply to determine if you are a resident alien, nonresident alien, or a 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 1040A by **April 15, 2010**. If you file after this date, you may have to pay interest and penalties. See page 82.

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

What If You Cannot File on Time?

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

CAUTION *An automatic 6-month extension to file does not extend the time to pay your tax. See Form 4868.*

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must attach a statement to your return showing that you meet the requirements. If you are still unable to

file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2010, you file Form 4868. This 4-month extension of time to file does not extend the time to pay your tax. See Form 4868.

Where Do You File?

See the back cover for filing instructions and addresses.

Private delivery services. You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. 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.

CAUTION *Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2009 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 65 or older	$9,350 10,750
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$18,700 19,800 20,900
Married filing separately (see page 18)	any age	$3,650
Head of household (see page 18)	under 65 65 or older	$12,000 13,400
Qualifying widow(er) with dependent child (see page 19)	under 65 65 or older	$15,050 16,150

* If you were born on January 1, 1945, you are considered to be age 65 at the end of 2009.
** **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). **Do not** include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2009 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than $25,000 ($32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 14a and 14b that begin on page 28 to figure the taxable part of social security benefits you must include in gross income.
*** If you did not live with your spouse at the end of 2009 (or on the date your spouse died) and your gross income was at least $3,650, you must file a return regardless of your age.

Chart B—For Children and Other Dependents

See the instructions for line 6c that begin on page 20 to find out if someone can claim you as a dependent.

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

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.
- Your **unearned income** was over $950.
- Your **earned income** was over $5,700.
- Your **gross income** was more than the **larger** of—
  - $950, or
  - Your earned income (up to $5,400) plus $300.

☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over $2,350 ($3,750 if 65 or older **and** blind).
- Your earned income was over $7,100 ($8,500 if 65 or older **and** blind).
- Your gross income was more than the **larger** of—
  - $2,350 ($3,750 if 65 or older **and** blind), or
  - Your earned income (up to $5,400) plus $1,700 ($3,100 if 65 or older **and** blind).

Married dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.
- Your unearned income was over $950.
- Your earned income was over $5,700.
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
  - $950, or
  - Your earned income (up to $5,400) plus $300.

☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over $2,050 ($3,150 if 65 or older **and** blind).
- Your earned income was over $6,800 ($7,900 if 65 or older **and** blind).
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
  - $2,050 ($3,150 if 65 or older **and** blind), or
  - Your earned income (up to $5,400) plus $1,400 ($2,500 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return if **either** of the following applies for 2009.
- You received any advance earned income credit (EIC) payments from your employer. These payments are shown in Form W-2, box 9.
- You owe tax from the recapture of an education credit or the alternative minimum tax. See the instructions for line 28 on page 35.

You must file a return using Form 1040 if **any** of the following apply for 2009.
- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- You owe write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your group-term life insurance, or additional tax on a health savings account.
- 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 additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
- You owe household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040)** by itself.

Would It Help You To Itemize Deductions on Form 1040?

You may be able to reduce your tax by itemizing deductions on Schedule A (Form 1040). Itemized deductions include amounts you paid for state and local income or sales taxes, real estate taxes, personal property taxes, mortgage interest, and disaster losses. You may also include gifts to charity and part of the amount you paid for medical and dental expenses. You would usually benefit by itemizing if—

Your filing status is:	AND	Your itemized deductions are more than:*
Single		
• Under 65		• $5,700
• 65 or older **or** blind		• 7,100
• 65 or older **and** blind		• 8,500
Married filing jointly		
• Under 65 (both spouses)		• $11,400
• 65 or older **or** blind (one spouse)		• 12,500
• 65 or older **or** blind (both spouses)		• 13,600
• 65 or older **and** blind (one spouse)		• 13,600
• 65 or older **or** blind (one spouse) and 65 or older **and** blind (other spouse)		• 14,700
• 65 or older **and** blind (both spouses)		• 15,800
Married filing separately**		
• Your spouse itemizes deductions		• $0
• Under 65		• 5,700
• 65 or older **or** blind		• 6,800
• 65 or older **and** blind		• 7,900
Head of household		
• Under 65		• $8,350
• 65 or older **or** blind		• 9,750
• 65 or older **and** blind		• 11,150
Qualifying widow(er) with dependent child		
• Under 65		• $11,400
• 65 or older **or** blind		• 12,500
• 65 or older **and** blind		• 13,600

* *You should use Schedule L to determine if itemizing is to your benefit, if you:*
- *Paid state or local real estate taxes in 2009,*
- *Paid state or local sales or excise tax in 2009 on the purchase of a new motor vehicle after February 16, 2009, or*
- *Have a net disaster loss (if you claim a net disaster loss, you must file Form 1040).*

** *If you can take an exemption for your spouse, complete the Standard Deduction Worksheet on page 33 for the amount that applies to you.*

If someone can claim you as a dependent, it would benefit you to itemize if your itemized deductions total more than your standard deduction figured on the Standard Deduction Worksheet on page 33 or on Schedule L.

Where To Report Certain Items From 2009 Forms W-2, 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* for details.

If any **federal income tax withheld** is shown on these forms, include the tax withheld on Form 1040A, line 38.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1)	Form 1040A, line 7
	Allocated tips (box 8)	See *Tip income* on page 24
	Advance EIC payment (box 9)	Form 1040A, line 36
	Dependent care benefits (box 10)	Form 2441, Part III
	Adoption benefits (box 12, code T)	Must file Form 1040
	Employer contributions to an Archer MSA (box 12, code R)	Must file Form 1040
	Employer contributions to a health savings account (box 12, code W)	Must file Form 1040 if required to file Form 8889 (see instructions for Form 8889)
W-2G	Gambling winnings (box 1)	Must file Form 1040
1098	Mortgage interest (box 1) } Points (box 2)	Must file Form 1040 to deduct
	Refund of overpaid interest (box 3)	See the instructions on Form 1098
	Mortgage insurance premiums (box 4)	Must file Form 1040 to deduct
1098-C	Contributions of motor vehicles, boats, and airplanes	Must file Form 1040 to deduct
1098-E	Student loan interest (box 1)	See the instructions for Form 1040A, line 18, that begin on page 32
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040A, line 19 on page 33, or line 31, on page 38, but first see the instructions on Form 1098-T
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Broker and barter exchange transactions	Must file Form 1040
1099-C	Canceled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Total ordinary dividends (box 1a)	Form 1040A, line 9a
	Qualified dividends (box 1b)	See the instructions for Form 1040A, line 9b, on page 25
	Total capital gain distributions (box 2a)	See the instructions for Form 1040A, line 10, on page 25
	Amount reported in box 2b, 2c, or 2d	Must file Form 1040
	Nondividend distributions (box 3)	Must file Form 1040 if required to report as capital gains (see the instructions on Form 1099-DIV)
	Investment expenses (box 5)	Must file Form 1040 to deduct
	Foreign tax paid (box 6)	Must file Form 1040 to deduct or take a credit for the tax
1099-G	Unemployment compensation (box 1)	See the instructions for Form 1040A, line 13 on page 28
	State or local income tax refund (box 2)	See the instructions on page 24
	Amount reported in box 5, 6, 7, or 9	Must file Form 1040
1099-INT	Interest income (box 1)	See the instructions for Form 1040A, line 8a, on page 24
	Early withdrawal penalty (box 2)	Must file Form 1040 to deduct
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040A, line 8a, on page 24
	Investment expenses (box 5)	Must file Form 1040 to deduct
	Foreign tax paid (box 6)	Must file Form 1040 to deduct or take a credit for the tax
	Tax-exempt interest (box 8)	Form 1040A, line 8b
	Specified private activity bond interest (box 9)	Must file Form 1040
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	Original issue discount (box 1) } Other periodic interest (box 2)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	Must file Form 1040 to deduct
	Original issue discount on U.S. Treasury obligations (box 6)	See the instructions on Form 1099-OID
	Investment expenses (box 7)	Must file Form 1040 to deduct

Form	Item and Box in Which It Should Appear	Where To Report
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Must file Form 1040 if taxable (see the instructions on Form 1099-PATR)
	Domestic production activities deduction (box 6)	Must file Form 1040 to deduct
	Amount reported in box 7, 8, 9, or 10	Must file Form 1040
1099-Q	Qualified education program payments	Must file Form 1040
1099-R	Distributions from IRAs*	See the instructions for Form 1040A, lines 11a and 11b, that begin on page 25
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040A, lines 12a and 12b, that begin on page 26
	Capital gain (box 3)	See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2)	Must file Form 1040 if required to report the sale (see Pub. 523)
	Buyer's part of real estate tax (box 5)	See the instructions for Form 1040A, line 24a, on page 34. But if you are itemizing deductions, you must file Form 1040
1099-SA	Distributions from HSAs and MSAs**	Must file Form 1040

*This includes distributions from Roth, SEP, and SIMPLE IRAs.
**This includes distributions from Archer and Medicare Advantage MSAs.

Who Can Use Form 1040A?

You can use Form 1040A if all six of the following apply.

1. You only had income from the following sources:

a. Wages, salaries, tips.

b. Interest and ordinary dividends.

c. Capital gain distributions.

d. Taxable scholarship and fellowship grants.

e. Pensions, annuities, and IRAs.

f. Unemployment compensation.

g. Taxable social security and railroad retirement benefits.

h. Alaska Permanent Fund dividends.

2. The only adjustments to income you can claim are:

a. Educator expenses.

b. IRA deduction.

c. Student loan interest deduction.

d. Tuition and fees deduction.

3. You do not itemize deductions.

4. Your taxable income (line 27) is less than $100,000.

5. The only tax credits you can claim are:

a. Child tax credit.

b. Additional child tax credit.

c. Education credits.

d. Earned income credit.

e. Credit for child and dependent care expenses.

f. Credit for the elderly or the disabled.

g. Retirement savings contributions credit.

h. Making work pay credit.

i. Government retiree credit.

6. You did not have an alternative minimum tax adjustment on stock you acquired from the exercise of an incentive stock option (see Pub. 525).

You can also use Form 1040A if you received advance earned income credit (EIC) payments, dependent care benefits, or if you owe tax from the recapture of an education credit or the alternative minimum tax.

When Must You Use Form 1040?

Check *Where To Report Certain Items From 2009 Forms W-2, 1098, and 1099* beginning on page 12 to see if you must use Form 1040. You must also use Form 1040 if any of the following apply.

1. You received any of the following types of income:

a. Income from self-employment (business or farm income).

b. Certain tips you did not report to your employer. See the instructions for Form 1040A, line 7, on page 24.

c. Income received as a partner in a partnership, shareholder in an S corporation, or a beneficiary of an estate or trust.

d. Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.

2. You can exclude any of the following types of income:

a. Foreign earned income you received as a U.S. citizen or resident alien.

b. Certain income received from sources in Puerto Rico if you were a bona fide resident of Puerto Rico.

c. Certain income received from sources in American Samoa if you were a bona fide resident of American Samoa for all of 2009.

3. You have an alternative minimum tax adjustment on stock you acquired from the exercise of an incentive stock option (see Pub. 525).

4. You received a distribution from a foreign trust.

5. You owe the excise tax on insider stock compensation from an expatriated corporation.

6. You owe household employment taxes. See Schedule H (Form 1040) and its instructions to find out if you owe these taxes.

7. You are eligible for the health coverage tax credit. See Form 8885 for details.

8. You are claiming the adoption credit or received employer-provided adoption benefits. See Form 8839 for details.

9. You are an employee and your employer did not withhold social security and Medicare tax. See Form 8919 for details.

10. You had a qualified health savings account funding distribution from your IRA.

11. You are a debtor in a bankruptcy case filed after October 16, 2005.

12. You have a net disaster loss attributable to a federally declared disaster. See Form 4684 for details. You must file Form 1040 even if you are claiming the standard deduction.

13. You are eligible for the first-time homebuyer credit. See Form 5405 for details.

Tax Return Page References

Questions about what to put on a line? Help is on the page number in the circle.

Form **1040A**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99)   2009

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Label (See page 17.)   (17)

Use the IRS label.

Otherwise, please print or type.

Your first name and initial	Last name
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. box, see page 17.	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 17.	

FOR REFERENCE ONLY—DO NOT FILE

Your social security number (17)

Spouse's social security number (17)

▲ You **must** enter your SSN(s) above. ▲

Presidential (17)
Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 17)   ▶   ☐ **You**   ☐ **Spouse**

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

Filing status

Check only one box.   (17)

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 18.)
If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 19)

Exemptions

(19)

If more than six dependents, see page 20.   (20)

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.

b ☐ **Spouse**

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 20)
	(23)		☐
			☐
			☐
			☐
			☐
			☐

d Total number of exemptions claimed.

Boxes checked on 6a and 6b

No. of children on 6c who:
● lived with you
● did not live with you due to divorce or separation (see page 21)   (20) (21)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.   (67)

If you did not get a W-2, see page 24.   (24)

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2.			7	(24)
8a	**Taxable** interest. Attach Schedule B if required.			8a	(24)
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	(24)		
9a	Ordinary dividends. Attach Schedule B if required.			9a	(25)
b	Qualified dividends (see page 25).	9b	(25)		
10	Capital gain distributions (see page 25).			10	(25)
11a	IRA distributions.	11a (25)	**11b** Taxable amount (see page 25).	11b	(25)
12a	Pensions and annuities.	12a (26)	**12b** Taxable amount (see page 26).	12b	(26)
13	Unemployment compensation in excess of $2,400 per recipient and Alaska Permanent Fund dividends (see page 28).			13	(28)
14a	Social security benefits.	14a (28)	**14b** Taxable amount (see page 28).	14b	(28)
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶			15	

Adjusted gross income

16	Educator expenses (see page 30).	16	(30)	
17	IRA deduction (see page 30).	17	(30)	
18	Student loan interest deduction (see page 32).	18	(32)	
19	Tuition and fees deduction. Attach Form 8917.	19	(33)	
20	Add lines 16 through 19. These are your **total adjustments.**		20	
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶		21	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 87.   Cat. No. 11327A   Form **1040A** (2009)

Tax Return Page References
Questions about what to put on a line? Help is on the page number in the circle.

Form 1040A (2009)   (33)   Page **2**

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind; ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked ▶** 23a		
b	If you are married filing separately and your spouse itemizes deductions, see page 34 and check here ▶ 23b ☐ (34)		(34)
24a	Enter your **standard deduction** (see left margin).	24a	
b	If you are increasing your standard deduction by certain real estate taxes or new motor vehicle taxes, attach Schedule L and check here (see page 34) ▶ 24b ☐ (34) (New)		
25	Subtract line 24a from line 22. If line 24a is more than line 22, enter -0-.	25	
26	**Exemptions.** If line 22 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 34.	26	(34)
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶	27	
28	**Tax,** including any alternative minimum tax (see page 35).	28	(35)
29	Credit for child and dependent care expenses. Attach Form 2441.	29	(35)
30	Credit for the elderly or the disabled. Attach Schedule R.	30	(35)
31	Education credits from Form 8863, line 29.	31	(38)
32	Retirement savings contributions credit. Attach Form 8880.	32	(38)
33	Child tax credit (see page 38).	33	(38)
34	Add lines 29 through 33. These are your **total credits.**	34	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	
36	Advance earned income credit payments from Form(s) W-2, box 9.	36	
37	Add lines 35 and 36. This is your **total tax.** ▶	37	
38	Federal income tax withheld from Forms W-2 and 1099.	38	(41)
39	2009 estimated tax payments and amount applied from 2008 return.	39	(41)
40	Making work pay and government retiree credits. Attach Schedule M.	40	(41) (New)
41a	**Earned income credit (EIC).**	41a	(42)
b	Nontaxable combat pay election. 41b		(44)
42	Additional child tax credit. Attach Form 8812.	42	(64)
43	Refundable education credit from Form 8863, line 16.	43	(New) (64)
44	Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments.** ▶	44	

Standard Deduction for—

● People who checked any box on line 23a, 23b, or 24b or who can be claimed as a dependent, see page 34.

● All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 64 and fill in 46b, 46c, and 46d or Form 8888.

45	If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you **overpaid.**	45	(64)
46a	Amount of line 45 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐ 46a (64)		
▶ b	Routing number ☐☐☐☐☐☐☐☐☐ ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐		
47	Amount of line 45 you want **applied to your 2010 estimated tax.** 47 (65)		

Amount you owe

48	**Amount you owe.** Subtract line 44 from line 37. For details on how to pay, see page 66. ▶	48	(66)
49	Estimated tax penalty (see page 66). 49 (66)		

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 67)?   ☐ **Yes.** Complete the following.   ☐ **No**

Designee's name ▶ (67)   Phone no. ▶   Personal identification number (PIN) ▶ ☐☐☐☐☐

Sign here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature (67)	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid preparer's use only

Preparer's signature ▶ (67)	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no.	

Form **1040A** (2009)

Line Instructions for Form 1040A

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* for details.

Name and Address

Use the Peel-Off Label

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

Address change. If the address on your peel-off label is not your current address, cross out the old address and print your new address. If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

Name change. If you changed your name because of marriage, divorce, etc., be sure to report the change to your local Social Security Administration office before you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See page 80 for more details. If you received a peel-off label, cross out your former name and print your new name.

What if you do not have a label? Print or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name on line 3 instead of below your name.

 If you filed a joint return for 2008 and you are filing a joint return for 2009 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2008 return.

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

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

What if a taxpayer died? See *Death of a taxpayer* on page 81.

Social Security Number (SSN)

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

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 80 for more details.

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

- You file a joint return,
- You file a separate return and claim an exemption for your spouse, or
- Your spouse is filing a separate return.

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 can also have $3 go to the fund. If you check a box, your tax or refund will not change.

Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly or qualifying widow(er) with dependent child.

 More than one filing status can apply to you. Choose the one that will give you the lowest tax.

Line 1

Single

You can check the box on line 1 if any of the following was true on December 31, 2009.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2009, and did not remarry before the end of 2009. But, if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5 on page 19.

Line 2

Married Filing Jointly

You can check the box on line 2 if any of the following apply.

- You were married at the end of 2009, even if you did not live with your spouse at the end of 2009.
- Your spouse died in 2009 and you did not remarry in 2009.
- You were married at the end of 2009, and your spouse died in 2010 before filing a 2009 return.

For federal tax purposes, a marriage means only a legal union between a man and a woman as husband and wife. A husband and wife filing jointly report their combined income and deduct their combined allowable expenses on one return. They can file a joint

return even if only one had income or if they did not live together all year. However, both persons must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent spouse relief* on page 80.

Nonresident aliens and dual-status aliens. Generally, a husband and wife cannot file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2009, you may elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Line 3

Married Filing Separately

If you are married and file a separate return, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you cannot take the student loan interest deduction, the tuition and fees deduction, the education credits, or the earned income credit. You also cannot take the standard deduction if your spouse itemizes deductions.

Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to people in community property states. See page 24.

Be sure to enter you spouse's SSN or ITIN on Form 1040A unless your spouse does not have and is not required to have an SSN or ITIN.

TIP *You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2009. See* Married persons who live apart *on this page.*

Line 4

Head of Household

TIP *Special rules may apply for people who had to relocate because of Midwestern storms, tornadoes, or flooding. For details, see Pub. 4492-B.*

This filing status is for unmarried individuals who provide a home for certain other persons. (Some married persons who live apart are considered unmarried. See *Married persons who live apart* on this page. If you are married to a nonresident alien, you may also be considered unmarried. See *Nonresident alien spouse* on this page.) You can check the box on line 4 only if you were unmarried or legally separated (according to your state law) under a decree of divorce or separate maintenance at the end of 2009 and either *Test 1* or *Test 2* next applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2009 of your parent whom you can claim as a dependent, except under a multiple support agreement (see page 22). Your parent did not have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to time lived with you* on this page).

1. Any person whom you can claim as a dependent. But do not include:

a. Your qualifying child (as defined in Step 1 on page 20) whom you claim as your dependent based on the rule for *Children of divorced or separated parents* that begins on page 21,

b. Any person who is your dependent only because he or she lived with you for all of 2009, or

c. Any person you claimed as a dependent under a multiple support agreement. See page 22.

2. Your unmarried qualifying child who is not your dependent.

3. Your married qualifying child who is not your dependent only because you can be claimed as a dependent on someone else's 2009 return.

4. Your child who is neither your dependent nor your qualifying child because of the rule for *Children of divorced or separated parents* that begins on page 21.

If the child is not your dependent, enter the child's name on line 4. If you do not enter the name, it will take us longer to process your return.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 20.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* on page 22, if applicable.

If the person for whom you kept up a home was born or died in 2009, you can still file as head of household as long as the home was that person's main home for the part of the year he or she was alive.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Married persons who live apart. Even if you were not divorced or legally separated at the end of 2009, you are considered unmarried if all of the following apply.

● You lived apart from your spouse for the last 6 months of 2009. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.

● You file a separate return from your spouse.

● You paid over half the cost of keeping up your home for 2009.

● Your home was the main home of your child, stepchild, or foster child for more than half of 2009 (if half or less, see *Exception to time lived with you* above).

● You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents* that begins on page 21.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Nonresident alien spouse. You are considered unmarried for head of household filing status if your spouse was a nonresident alien at any time during the year and you do not choose to treat him or her as a resident alien. To claim head of household filing status, you must also meet *Test 1* or *Test 2* on this page.

Need more information or forms? See page 86.   - 18 -

Line 5

Qualifying Widow(er) With Dependent Child

TIP *Special rules may apply for people who had to relocate because of Midwestern storms, tornadoes, or flooding. For details, see Pub. 4492-B.*

You can check the box on line 5 and use joint return tax rates for 2009 if all of the following apply.

• Your spouse died in 2007 or 2008 and you did not remarry before the end of 2009.

• You have a child or stepchild whom you claim as a dependent. This does not include a foster child.

• This child lived in your home for all of 2009. If the child did not live with you for the required time, see *Exception to time lived with you* below.

• You paid over half the cost of keeping up your home.

• You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2009, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2 that begin on page 17.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 20.

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 in the home. Also see *Kidnapped child* on page 22, if applicable.

A child is considered to have lived with you for all of 2009 if the child was born or died in 2009 and your home was the child's home for the entire time he or she was alive.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Exemptions

You usually can deduct $3,650 on line 26 for each exemption you can take. You may also be able to take an additional exemption amount on line 26 if you provided housing to a person displaced by the Midwestern storms, tornadoes, or flooding.

Line 6b

Spouse

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person's return.

2. You were married at the end of 2009, your filing status is married filing separately or head of household, and both of the following apply.

a. Your spouse had no income and is not filing a return.

b. Your spouse cannot be claimed as a dependent on another person's return.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you were divorced or legally separated at the end of 2009, you cannot take an exemption for your former spouse. If, at the end of 2009, your divorce was not final (an interlocutory decree), you are considered married for the whole year.

Death of your spouse. If your spouse died in 2009 and you did not remarry by the end of 2009, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a taxpayer* on page 81.

Need more information or forms? See page 86.

Line 6c—Dependents

Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than six dependents, attach a statement to your return with the information required in columns (1) through (4).

TIP *Special rules may apply for people who had to relocate because of Midwestern storms, tornadoes, or flooding. For details, see Pub. 4492-B.*

Step 1   **Do You Have a Qualifying Child?**

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

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

AND

was ...

Under age 19 at the end of 2009 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2009, a student (see page 23), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (see page 22)

AND

Who did not provide over half of his or her own support for 2009 (see Pub. 501)

AND

Who is not filing a joint return for 2009 (or is filing a joint return for 2009 only as a claim for refund)

AND

Who lived with you for more than half of 2009. If the child did not live with you for the required time, see *Exception to time lived with you* on page 22.

⚠ CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2009, see* Qualifying child of more than one person *on page 22.*

1. Do you have a child who meets the conditions to be your qualifying child?

☐ **Yes.** Go to Step 2.   ☐ **No.** Go to Step 4.

Step 2   **Is Your Qualifying Child Your Dependent?**

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test* on page 22.)

☐ **Yes.** Continue   ☐ **No.** (STOP) You cannot claim this child as a dependent. Go to Form 1040A, line 7.

2. Was the child married?

☐ **Yes.** See *Married person* on page 22.   ☐ **No.** Continue

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2009 tax return? See Steps 1, 2, and 4.

☐ **Yes.** You cannot claim any dependents. Go to Form 1040A, line 7.   ☐ **No.** You can claim this child as a dependent. Complete Form 1040A, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

Step 3   **Does Your Qualifying Child Qualify You for the Child Tax Credit?**

1. Was the child under age 17 at the end of 2009?

☐ **Yes.** Continue   ☐ **No.** (STOP) This child is not a qualifying child for the child tax credit. Go to Form 1040A, line 7.

2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test* on page 22.)

☐ **Yes.** This child is a qualifying child for the child tax credit. Check the box on Form 1040A, line 6c, column (4).   ☐ **No.** (STOP) This child is not a qualifying child for the child tax credit. Go to Form 1040A, line 7.

Step 4 — Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your...

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

or

Brother, sister, or a son or daughter of either of them (for example, your niece or nephew)

or

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

or

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship did not violate local law. If the person did not live with you for the required time, see *Exception to time lived with you* on page 22.

AND

who was not...

A qualifying child (see Step 1) of any taxpayer for 2009. For this purpose, a person is not a taxpayer if he or she is not required to file a U.S. income tax return **and** either does not file such a return or files only to get a refund of withheld income tax.

AND

who...

Had gross income of less than $3,650 in 2009. If the person was permanently and totally disabled, see *Exception to gross income test* on page 22.

AND

For whom you provided...

Over half of his or her support in 2009. But see the special rule for *Children of divorced or separated parents* that begins on this page, *Multiple support agreements* and *Kidnapped child* on page 22.

1. Does any person meet the conditions to be your qualifying relative?

   ☐ **Yes.** Continue   ☐ **No.** (STOP)
   Go to Form 1040A, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizen test* on page 22.)

   ☐ **Yes.** Continue   ☐ **No.** (STOP)
   You cannot claim this person as a dependent. Go to Form 1040A, line 7.

3. Was your qualifying relative married?

   ☐ **Yes.** See *Married person* on page 22.   ☐ **No.** Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2009 tax return? See Steps 1, 2, and 4.

   ☐ **Yes.** (STOP)
   You cannot claim any dependents. Go to Form 1040A, line 7.   ☐ **No.** You can claim this person as a dependent. Complete Form 1040A, line 6c, columns (1) through (3). Do not check the box on Form 1040A, line 6c, column (4).

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. (If the dependant is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7. See page 17.)

Children of divorced or separated parents. A child will be treated as being the qualifying child or qualifying relative of his or her noncustodial parent (defined on page 22) if all of the following conditions apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2009 (whether or not they are or were married).
2. The child received over half of his or her support for 2009 from the parents (and the rules on *Multiple support agreements* on page 22 do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.
3. The child is in custody of one or both of the parents for more than half of 2009.
4. Either of the following applies.
a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2009, and the noncustodial parent attaches a copy of the form or statement to his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8322. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement* on page 22.
b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a depen-

dent, and the noncustodial parent provides at least $600 for support of the child during 2009.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 33 and 42). However, this special rule does not apply to head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the earned income credit. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2009. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. For details and an exception for a parent who works at night, see Pub. 501.

Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment or support.
2. The other parent will not claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must attach all of the following pages from the decree or agreement.
- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.

CAUTION *You must attach the required information even if you filed it with your return in an earlier year.*

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot attach pages from the decree or agreement instead of Form 8332. The custodial parent must sign, and the noncustodial parent must attach to his or her return, either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to an exemption for a child.

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the citizen test.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined on this page), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents* that begins on page 21 or *Kidnapped child* below.

A person is considered to have lived with you for all of 2009 if the person was born or died in 2009 and your home was this person's home for the entire time he or she was alive.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

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

Married person. If the person is married, you cannot claim that person as your dependent if he or she files a joint return. But this rule does not apply if the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns. If the person meets this exception, go to Step 2, question 3, on page 20 (for a qualifying child) or Step 4, question 4, on page 21(for a qualifying relative). If the person does not meet this exception, you cannot claim this person as a dependent. Go to Form 1040A, line 7.

Multiple support agreements. If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2009, the person cannot 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.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* that begins on page 21 applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 33 and 42).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 29).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 41a and 41b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.
- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2009. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2009.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2009.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2009, but only if that person's AGI is higher than the highest AGI of any parent of the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits listed above for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed above unless she has a different qualifying child. However, if your mother's AGI is higher than yours and the other parent's and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2 on page 20. Otherwise, stop; you cannot claim any benefits based on this child. Go to Form 1040A, line 7.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card is not correct, call the Social Security Administration at 1-800-772-1213. For details on how your dependent can get an SSN, see page 17. If your dependent will not have a number by the date your return is due, see *What If You Cannot File on Time?* on page 7.

If your dependent child was born and died in 2009 and you do not have an SSN for the child, enter "Died" in column (2) and attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

Student. A student is a child who during any part of 5 calendar months of 2009 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 school offering courses only through the Internet.

Need more information or forms? See page 86.

Income

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. 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 1040A, line 7, 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 2009, you may receive a Form 1099-G.

For the year the tax was paid to the state or other taxing authority, did you itemize deductions?

☐ **No.** None of your refund is taxable.
☐ **Yes.** You may have to report part or all of the refund as income on Form 1040 for 2009. See Pub. 525 for details.

Community Property States

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community income and what is separate income. For details, see Pub. 555.

California domestic partners. A registered domestic partner in California must report all wages, salaries, and other compensation received for his or her personal services on his or her own return. Therefore, a registered domestic partner cannot report half the combined income earned by the individual and his or her domestic partner as a married person filing separately does in California.

Foreign Retirement Plans

If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Form 8891 to find out if you can elect to defer tax on the undistributed income. If you elect to defer tax, you must use Form 1040.

Report distributions from foreign pension plans on lines 12a and 12b.

Line 7

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 7.

Wages received as a household employee. 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 2009. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 7.

Tip income. Tip income you did not report to your employer. But you must use Form 1040 and Form 4137 if you received tips of $20 or more in any month and did not report the full amount to your employer, or 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 in box 8 of your Form(s) W-2. They are not included as income in box 1. See Pub. 531 for more details.

Dependent care benefits. Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.

Scholarship and fellowship grants. Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount in the space to the left of line 7. However, if you were a degree candidate, include on line 7 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 7.

Disability pensions. Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer. But see *Insurance premiums for retired public safety officers* on page 27. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 12a and 12b of Form 1040A. Payments from an IRA are reported on lines 11a and 11b.

* This includes a Roth, SEP, or SIMPLE IRA.

Missing or incorrect Form W-2? Your employer is required to provide or send Form W-2 to you no later than February 1, 2010. If you do not receive it by early February, use TeleTax topic 154 (see page 83) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over $1,500 or any of the other conditions listed at the beginning of the Schedule B instructions apply to you.

Interest credited in 2009 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2009 income. For details, see Pub. 550.

TIP *If you get a 2009 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2009, see Pub. 550.*

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest, including any exempt-interest dividends from a mutual fund or other regulated investment company, should be included in box 8 of Form 1099-INT. Enter the total on line 8b. Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

If you received tax-exempt interest from private activity bonds issued after August 7, 1986, you must use Form 1040.

Line 9a

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over $1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

You must use Form 1040 if you received nondividend distributions (box 3 of Form 1099-DIV) required to be reported as capital gains.

For more details, see Pub. 550.

Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total required to be shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not qualified dividends. These include:

• Dividends you received as a nominee. See the Instructions for Schedule B.

• Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples on this page. Also, when counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.

• Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule above.

• Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.

• Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on November 27, 2009. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was December 4, 2009. Your Form 1099-DIV from XYZ Corp. shows $500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on January 5, 2010. You held your shares of XYZ Corp. for only 39 days (from November 28, 2009, through January 5, 2010) of the 121-day period. The 121-day period began on October 5, 2009 (60 days before the ex-dividend date) and ended on February 2, 2010. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on December 3, 2009 (the day before the ex-dividend date), and you sold the stock on February 5, 2010. You held the stock for 64 days (from December 4, 2009, through February 5, 2010). The $500 of qualified dividends shown in box 1b of your Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from October 5, 2009, through February 2, 2010).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on November 27, 2009. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was December 4, 2009. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of $1,000, and qualified dividends of $200. However, you sold the 10,000 shares on January 5, 2010. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

TIP *Be sure you use the Qualified Dividends and Capital Gain Tax Worksheet on page 36 to figure your tax. Your tax may be less if you use this worksheet.*

Line 10

Capital Gain Distributions

Each payer should send you a Form 1099-DIV. Do any of the Forms 1099-DIV or substitute statements you, or your spouse if filing a joint return, received have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain)?

☐ **Yes.** You **must** use Form 1040.

☐ **No.** You can use Form 1040A. Enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 10. Also, be sure you use the Qualified Dividends and Capital Gain Tax Worksheet on page 36 to figure your tax. Your tax may be less if you use this worksheet.

If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 10 only the amount that belongs to you. Attach a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.

Lines 11a and 11b

IRA Distributions

TIP *Special rules may apply to your IRA distributions if your main home was in a Midwestern disaster area. For details, see Pub. 4492-B.*

You should receive a Form 1099-R showing the amount of any distribution from your IRA. Unless otherwise noted in the line 11a and 11b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 11a blank and enter the total distribution on line 11b.

Exception 1. Enter the total distribution on line 11a if you rolled over part or all of the distribution from one:

• IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA),

• SEP or SIMPLE IRA to a traditional IRA, or

- IRA to a qualified plan other than an IRA.

Also, enter "Rollover" next to line 11b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 11b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 11b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2010, attach a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 11a and see Form 8606 and its instructions to figure the amount to enter on line 11b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2009 or an earlier year. If you made nondeductible contributions to these IRAs for 2009, also see Pub. 590.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 11b; you do not have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2004 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2009.

4. You had a 2008 or 2009 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2009.

6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 11a. If the total amount distributed is a QCD, enter -0- on line 11b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 11b unless *Exception 2* applies to that part. Enter "QCD" next to line 11b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made. Your total QCDs for the year cannot be more than $100,000. (On a joint return, your spouse can also have a QCD of up to $100,000.) The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590 for details.

You cannot claim a charitable contribution deduction for any QCD not included in your income.

Exception 4. If the distribution is a qualified health savings account (HSA) funding distribution (HFD), you must file Form 1040. See *Exception 4* in the instructions for Form 1040, lines 15a and 15b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. See Pub. 590 for details.

More than one exception applies. If more than one exception applies, attach a statement showing the amount of each exception, instead of making an entry next to line 11b.

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 11b. Enter the total amount of those distributions on line 11a.

You may have to pay an additional tax if you received an early distribution from your IRA and the total was not rolled over. If you do owe this tax, you must use Form 1040.

Lines 12a and 12b

Pensions and Annuities

Special rules may apply if you received a distribution from a profit-sharing or retirement plan and your main home was in a Midwestern disaster area. For details, see Pub. 4492-B.

You should receive a Form 1099-R showing the amount of your pension and annuity payments, including distributions from 401(k), 403(b), and governmental 457(b) plans. See page 28 for details on rollovers and lump-sum distributions. Do not include the following payments on lines 12a and 12b. Instead, report them on line 7.

- Disability pensions received before you reach the minimum retirement age set by your employer.

- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.

Attach Form(s) 1099-R to Form 1040A if any federal income tax was withheld.

Fully taxable pensions and annuities. If your pension or annuity is fully taxable, enter it on line 12b; do not make an entry on line 12a. Your payments are fully taxable if (a) you did not contribute to the cost (see page 28) of your pension or annuity, or (b) you got back your entire cost tax free before 2009. But see *Insurance premiums for retired public safety officers* on page 27.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

Partially taxable pensions and annuities. Enter the total pension or annuity payments you received in 2009 on line 12a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 12b. But if your annuity starting date (defined on page 28) was after July 1, 1986, see *Simplified Method* on page 28 to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a $500 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 12b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

Insurance premiums for retired public safety officers. If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract. You can do this only if you retired because of

disability or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by the employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or $3,000. You can only make this election for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is:
- a qualified trust,

Simplified Method Worksheet—Lines 12a and 12b

Keep for Your Records

Before you begin: √ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to $5,000) in the amount entered on line 2 below.

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040A, line 12b. Enter the total pension or annuity payments received in 2009 on Form 1040A, line 12a.

1. Enter the total pension or annuity payments received in 2009. Also, enter this amount on Form 1040A, line 12a . . . . 1. _____

2. Enter your cost in the plan at the annuity starting date . . . . 2. _____

   Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.

3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below . . . . 3. _____

4. Divide line 2 by the number on line 3 . . . . 4. _____

5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . 5. _____

6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet . . . . 6. _____

7. Subtract line 6 from line 2 . . . . 7. _____

8. Enter the **smaller** of line 5 or line 7 . . . . 8. _____

9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040A, line 12b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see *Insurance premiums for retired public safety officers* beginning on this page before entering an amount on line 12b . . . . 9. _____

10. Was your annuity starting date before 1987?

    ☐ Yes. (STOP) Leave line 10 blank.

    ☐ No. Add lines 6 and 8. This is the **amount you have recovered tax free** through 2009. You will need this number when you fill out this worksheet next year. . . . . 10. _____

Table 1 for Line 3 Above

IF the age at annuity starting date (see page 28) was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	**after** November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 28) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

Need more information or forms? See page 86.

- a section 403(a) plan,
- a section 403(b) plan, or
- a section 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R does not reflect the exclusion. Report your total distributions on line 12a and the taxable amount on line 12b. Enter "PSO" next to line 12b.

If you are retired on disability and reporting your disability pension on line 7, include only the taxable amount on that line and enter "PSO" and the amount excluded in the space to the left of line 7.

Annuity starting date. Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Simplified Method. You must use the Simplified Method if either of the following applies.

1. Your annuity starting date (defined above) was after July 1, 1986, and you used this method last year to figure the taxable part.

2. Your annuity starting date was after November 18, 1996, and both of the following apply.

a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.

b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the worksheet on page 27 to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 or Pub. 721 for U.S. Civil Service retirement benefits.

If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the worksheet on page 27.

Age (or combined ages) at annuity starting date. If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost. Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

Rollovers. Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a qualified rollover to a Roth IRA is generally not a tax-free distribution. Use lines 12a and 12b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

For more details on rollovers, including distributions under qualified domestic relations orders, see Pub. 575.

Rollover to a plan other than a Roth IRA or a designated Roth account. Enter on line 12a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. From the total on line 12a, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount, even if zero, on line 12b. Also, enter "Rollover" next to line 12b.

Special rules apply to partial rollovers of property. See Pub. 575.

Rollover to a Roth IRA (other than from a designated Roth account). Enter on line 12a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. From the total on line 12a, subtract any contributions (usually shown in box 5) that were taxable to you when made. Enter the remaining amounts even if zero, on line 12b.

Rollover to a Roth IRA or a designated Roth account from a designated Roth account. Enter on line 12a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. From the total on line 12a, subtract the amount of the qualified rollover. Enter the remaining amount, even if zero, on line 12b. Also, enter "Rollover" next to line 12b.

Lump-sum distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You must use Form 1040 if you owe additional tax because you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. See Pub. 575 to find out if you owe this tax.

Enter the total distribution on line 12a and the taxable part on line 12b. For details, see Pub. 575.

TIP
You may be able to pay less tax on the distribution if you were born before January 2, 1936, or you are the beneficiary of a deceased employee who was born before January 2, 1936. But you must use Form 1040 to do so. For details, see Form 4972.

Line 13

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 2009. Report on line 13 the part, if any, you received that is more than $2,400. If married filing jointly, also report on line 13 any unemployment compensation received by your spouse that is more than $2,400. If you made contributions to a governmental unemployment compensation program, reduce the amount you report on line 13 by those contributions.

If you received an overpayment of unemployment compensation in 2009 and you repaid any of it in 2009, reduce the amount you would otherwise be required to report on line 13 by the amount you repaid. Enter the result on line 13. However, if the result is zero or less, enter -0- on line 13. Also, enter "Repaid" and the amount you repaid in the space to the left of line 13. If, in 2009, 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 13.

Lines 14a and 14b

Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2009. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the worksheet on page 29 to see if any of your benefits are taxable.

Exception. Do not use the worksheet on page 29 if any of the following applies.

- You made contributions to a traditional IRA for 2009 and you or your spouse were covered by a retirement plan at work. Instead,

Social Security Benefits Worksheet—Lines 14a and 14b

Keep for Your Records

Before you begin:

√ Complete Form 1040A, lines 16 and 17, if they apply to you.

√ If you are married filing separately and you **lived apart** from your spouse for all of 2009, enter "D" to the right of the word "benefits" on line 14a. If you do not, you may get a math error notice from the IRS.

√ Be sure you have read the **Exception** beginning on page 28 to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1. Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099**. Also, enter this amount on Form 1040A, line 14a . . . . 1. _____

2. Enter one-half of line 1 . . . . 2. _____

3. Enter the total of the amounts from Form 1040A, lines 7, 8a, 9a, 10, 11b, 12b, and 13 . . . . 3. _____

4. Enter the amount, if any, from Form 1040A, line 8b . . . . 4. _____

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

6. Enter the total of the amounts from Form 1040A, lines 16 and 17 . . . . 6. _____

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

☐ **No.** 🛑 None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b.

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

8. If you are:
   • Married filing jointly, enter $32,000.
   • Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2009, enter $25,000.
   • Married filing separately and you lived with your spouse at any time in 2009, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17.
   . . . . 8. _____

9. Is the amount on line 8 less than the amount on line 7?

☐ **No.** 🛑 None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b. If you are married filing separately and you **lived apart** from your spouse for all of 2009, be sure you entered "D" to the right of the word "benefits" on line 14a.

☐ **Yes.** Subtract line 8 from line 7 . . . . 9. _____

10. Enter: $12,000 if married filing jointly; $9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2009 . . . . 10. _____

11. Subtract line 10 from line 9. If zero or less, enter -0- . . . . 11. _____

12. Enter the **smaller** of line 9 or line 10 . . . . 12. _____

13. Enter one-half of line 12 . . . . 13. _____

14. Enter the **smaller** of line 2 or line 13 . . . . 14. _____

15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- . . . . 15. _____

16. Add lines 14 and 15 . . . . 16. _____

17. Multiply line 1 by 85% (.85) . . . . 17. _____

18. **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040A, line 14b . . . . 18. _____

TIP *If any of your benefits are taxable for 2009 **and** they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.*

use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.

• You repaid any benefits in 2009 and your total repayments (box 4) were more than your total benefits for 2009 (box 3). None of your benefits are taxable for 2009. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. But you must use Form 1040 to do so. For more details, see Pub. 915.

• You file Form 8815. Instead, use the worksheet in Pub. 915.

Adjusted Gross Income

Line 16

Educator Expenses

If you were an eligible educator in 2009, you can deduct on line 16 up to $250 of qualified expenses you paid in 2009. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is $500. However, neither spouse can deduct more than $250 of his or her qualified expenses on line 16. You may be able to deduct expenses that are more than the $250 (or $500) limit on Schedule A, line 21, but you must use Form 1040. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

• Excludable U.S. series EE and I savings bond interest from Form 8815.

• Nontaxable qualified tuition program earnings or distributions.

• Any nontaxable distribution of Coverdell education savings account earnings.

• Any reimbursements you received for these expenses that were not reported to you in box 1 of your Form W-2.

For more details, use TeleTax topic 458 (see page 83) or see Pub. 529.

Line 17

IRA Deduction

TIP *If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2009, you must report them on Form 8606.*

If you made contributions to a traditional IRA for 2009, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. A statement should be sent to you by June 1, 2010, that shows all contributions to your traditional IRA for 2009.

Use the worksheet that begins on this page to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2009, you cannot deduct any contributions made to your traditional IRA for 2009 or treat them as nondeductible contributions.

2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 32 on page 38.

CAUTION *If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2009, do not use the worksheet that begins on this page. Instead, see Pub. 590 to figure the amount, if any, of your IRA deduction.*

3. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your

IRA Deduction Worksheet—Line 17

Keep for Your Records

CAUTION *If you were age 70½ or older at the end of 2009, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70½ or older at the end of 2009. If you are married filing jointly and only one spouse was under age 70½ at the end of 2009, complete this worksheet only for that spouse.*

Before you begin:
√ Be sure you have read the list for line 17 that begins above. You may not be eligible to use this worksheet.
√ If you are married filing separately and you **lived apart** from your spouse for all of 2009, enter "D" in the space to the left of line 17. If you do not, you may get a math error notice from the IRS.

		Your IRA	Spouse's IRA
1a.	Were you covered by a retirement plan (see page 32)?	**1a.** ☐ Yes ☐ No	
b.	If married filing jointly, was your spouse covered by a retirement plan?		**1b.** ☐ Yes ☐ No

Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.
  • $5,000, if under age 50 at the end of 2009.
  • $6,000, if age 50 or older but under age 70½ at the end of 2009.
Otherwise, go to line 2.

IRA Deduction Worksheet—Line 17 (continued)

		Your IRA	Spouse's IRA
2.	Enter the amount shown below that applies to you. • Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2009, enter $65,000 • Qualifying widow(er), enter $109,000 • Married filing jointly, enter $109,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $176,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2009, enter $10,000	**2a.** _____	**2b.** _____
3.	Enter the amount from Form 1040A, line 15 . . . . **3.** _____		
4.	Enter the amount, if any, from Form 1040A, line 16 . . . . **4.** _____		
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns . . .	**5a.** _____	**5b.** _____
6.	Is the amount on line 5 less than the amount on line 2?		
	☐ **No.** [STOP] None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.		
	☐ **Yes.** Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.		

	• If single, head of household, or married filing separately, and the result is $10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8.
	  i. $5,000, if under age 50 at the end of 2009.
	  ii. $6,000, if age 50 or older but under age 70½ at the end of 2009.
	Otherwise, go to line 7.
	• If married filing jointly or qualifying widow(er), and the result is $20,000 or more ($10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.
	  i. $5,000, if under age 50 at the end of 2009.
	  ii. $6,000 if age 50 or older but under age 70½ at the end of 2009.
	Otherwise, go to line 7.
		6a. _____	**6b.** _____

7.	Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of $10, increase it to the next multiple of $10 (for example, increase $490.30 to $500). If the result is $200 or more, enter the result. But if it is less than $200, enter $200. • Single, head of household, or married filing separately, multiply by 50% (.50) (or by 60% (.60) in the column for the IRA of a person who is age 50 or older at the end of 2009) • Married filing jointly or qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) in the column for the IRA of a person who is age 50 or older at the end of 2009). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2009)	**7a.** _____	**7b.** _____
8.	Enter the amount from Form 1040A, line 7. Include any nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q . . . . **8.** _____		
	[CAUTION] If married filing jointly and line 8 is less than $10,000 ($11,000 if one spouse is age 50 or older at the end of 2009; $12,000 if both spouses are age 50 or older at the end of 2009), **stop here** and see Pub. 590 to figure your IRA deduction.		
9.	Enter traditional IRA contributions made, or that will be made by April 15, 2010, for 2009 to your IRA on line 9a and to your spouse's IRA on line 9b	**9a.** _____	**9b.** _____
10.	On line 10a, enter the **smallest** of line 7a, 8, or 9a. On line 10b, enter the **smallest** of line 7b, 8, or 9b. This is the most you can deduct. Add the amounts on lines 10a and 10b and enter the total on Form 1040A, line 17. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	**10a.** _____	**10b.** _____

Need more information or forms? See page 86.

Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 32 on page 38.

4. If you made contributions to your IRA in 2009 that you deducted for 2008, do not include them in the worksheet.

5. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2 or (b) box 12 of your Form W-2 with code Z. If it is not, contact your employer for the amount of the income.

6. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 17.

7. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 11a and 11b that begin on page 25.

8. Do not include trustees' fees that were billed separately and paid by you for your IRA. You may be able to deduct those fees as an itemized deduction. But you must use Form 1040 to do so.

9. Do not include any repayments of qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590.

10. If the total of your IRA deduction on line 17 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2009, see Pub. 590 for special rules.

11. You may be able to deduct up to an additional $3,000 if all the following conditions are met.

a. You must have been a participant in a 401(k) plan under which the employer matched at least 50% of your contributions to the plan with stock of the company.

b. You must have been a participant in the 401(k) plan 6 months before the employer filed for bankruptcy.

c. The employer (or a controlling corporation) must have been a debtor in a bankruptcy case in an earlier year.

d. The employer (or any other person) must have been subject to indictment or conviction based on business transactions related to the bankruptcy.

If this applies to you, do not use the worksheet that begins on page 30. Instead, use the worksheet in Pub. 590.

TIP *By April 1 of the year after the year in which you reach age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.*

You must use Form 1040 if you owe tax on any excess contributions made to an IRA or any excess accumulations in an IRA. For details, see Pub. 590.

Were you covered by a retirement plan? If you were covered by a retirement plan (401(k), SIMPLE, etc.) at work, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you. The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan.

If you were covered by a retirement plan and you file Form 8815, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2009.

TIP *You may be able to take the retirement savings contributions credit. See the instructions for line 32 on page 38.*

Line 18

Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2009 on a qualified student loan (defined on page 33).

- Your filing status is any status except married filing separately.

- Your modified adjusted gross income (AGI) is less than: $75,000 if single, head of household, or qualifying widow(er);

Student Loan Interest Deduction Worksheet—Line 18   *Keep for Your Records*

Before you begin: ✓ See the instructions for line 18 that begin above.		

1.	Enter the total interest you paid in 2009 on qualified student loans (see page 33). **Do not** enter more than $2,500 . . . . 1. _____	
2.	Enter the amount from Form 1040A, line 15 . . . . 2. _____	
3.	Enter the total of the amounts from Form 1040A, lines 16 and 17 . . . . 3. _____	
4.	Subtract line 3 from line 2 . . . . 4. _____	
5.	Enter the amount shown below for your filing status.	
	• Single, head of household, or qualifying widow(er)—$60,000	
	• Married filing jointly—$120,000 } . . . . 5. _____	
6.	Is the amount on line 4 more than the amount on line 5?	
	☐ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9.	
	☐ **Yes.** Subtract line 5 from line 4 . . . . 6. _____	
7.	Divide line 6 by $15,000 ($30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . 7. . _____	
8.	Multiply line 1 by line 7 . . . . 8. _____	
9.	**Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Form 1040A, line 18 . . . . 9. _____	

$150,000 if married filing jointly. Use lines 2 through 4 of the worksheet on page 32 to figure your modified AGI.

● You, or your spouse if filing jointly, are not claimed as a dependent on someone's (such as your parent's) 2009 tax return.

Use the worksheet on page 32 to figure your student loan interest deduction.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals.

1. Yourself or your spouse.

2. Any person who was your dependent when the loan was taken out.

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

a. The person filed a joint return,

b. The person had gross income that was equal to or more than the exemption amount for that year ($3,650 for 2009), or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (see this page). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following benefits.

● Employer-provided educational assistance benefits that are not included in box 1 of Form(s) W-2.

● Excludable U.S. series EE and I savings bond interest from Form 8815.

● Any nontaxable distribution of qualified tuition program earnings.

● Any nontaxable distribution of Coverdell education savings account earnings.

● Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

For more details on these expenses, see Pub. 970.

Eligible student. An eligible student is a person who:

● Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and

● Carried at least half the normal full-time workload for the course of study he or she was pursuing.

Line 19

Tuition and Fees Deduction

If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction. See Form 8917.

TIP *You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for line 31 on page 38 for details.*

Tax, Credits, and Payments

Line 23a

If you were born before January 2, 1945, or were blind at the end of 2009, check the appropriate boxes on line 23a. If you were married and checked the box on Form 1040A, line 6b, and your spouse was

Standard Deduction Worksheet—Line 24a *Keep for Your Records*

⚠ Do not complete this worksheet if you checked the box on line 23b; your standard deduction is zero. Also, do not complete this worksheet if you must use Schedule L to figure your standard deduction (see *Exception* on page 34).

1.	Enter the amount shown below for your filing status. ● Single or married filing separately—$5,700 ● Married filing jointly or Qualifying widow(er)—$11,400 ● Head of household—$8,350	. . . . **1.** _____
2.	Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? ☐ **No.** Enter the amount from line 1 on line 4, skip line 3, and go to line 5. ☐ **Yes.** Go to line 3.	
3.	Is your **earned income*** more than $650? ☐ **Yes.** Add $300 to your earned income. Enter the total ☐ **No.** Enter $950	. . . . **3.** _____
4.	Enter the **smaller** of line 1 or line 3.	**4.** _____
5.	If born before January 2, 1945, or blind, multiply the number on Form 1040A, line 23a, by $1,100 ($1,400 if single or head of household). Otherwise, enter -0-.	**5.** _____
6.	Add lines 4 and line 5. Enter the total here and on Form 1040A, line 24a.	**6.** _____

* *Earned income includes wages, salaries, and tips. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the amount you reported on Form 1040A, line 7.*

Need more information or forms? See page 86.

born before January 2, 1945, or was blind at the end of 2009, also check the appropriate boxes for your spouse. Be sure to enter the total number of boxes checked.

Blindness. If you were partially blind as of December 31, 2009, you must get a statement certified by your eye doctor or registered optometrist that:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to this effect instead.

You must keep the statement for your records.

Line 23b

If your filing status is married filing a separate return (box 3 is checked) and your spouse itemizes deductions on Form 1040, check the box on line 23b. You cannot take the standard deduction even if you were born before January 2, 1945, were blind, paid real estate taxes, or sales or excise taxes on the purchase of a vehicle. Enter -0- on line 24a and go to line 25.

TIP *In most cases, your federal income tax will be less if you take any itemized deductions that you may have, such as state and local income taxes, but you must use Form 1040 to do so.*

Lines 24a and 24b

Standard Deduction

Most people can find their standard deduction by looking at the amounts listed under "All others" to the left of Form 1040A, line 24a. But use the worksheet on page 33 to figure your standard deduction if:

- You, or your spouse if filing jointly, can be claimed as a dependent on someone's 2009 return, or
- You checked any box on line 23a.

Exception. Use Schedule L, instead of the worksheet on page 33, to figure your standard deduction if:

- You paid state or local real estate taxes in 2009, or
- You paid state or local sales or excise taxes (or certain other taxes or fees in a state without a sales tax) on the purchase of a new motor vehicle after February 16, 2009.

If you use Schedule L to figure your standard deduction, be sure to check the box on line 24b and attach Schedule L to your return. For more information, see the instructions for Schedule L.

Line 26

Exemptions

Taxpayers housing Midwestern displaced individuals. You may be able to claim an additional exemption amount of $500 per person (up to $2,000) if you provided housing to a person who was displaced from his or her main home because of the storms, tornadoes,

Deduction for Exemptions Worksheet—Line 26

Keep for Your Records

1.	Is the amount on Form 1040A, line 22, more than the amount shown on line 4 below for your filing status?	
	☐ **No.** (STOP) Multiply $3,650 by the total number of exemptions claimed on Form 1040A, line 6d, and enter the result on Form 1040A, line 26.	
	☐ **Yes.** *Continue*	
2.	Multiply $3,650 by the total number of exemptions claimed on Form 1040A, line 6d	2. _____
3.	Enter the amount from Form 1040A, line 22	3. _____
4.	Enter the amount shown below for your filing status.	
	• Single—$166,800	
	• Married filing jointly or qualifying widow(er)—$250,200	
	• Married filing separately—$125,100	. . . . . . 4. _____
	• Head of household—$208,500	
5.	Subtract line 4 from line 3	5. _____
6.	Is line 5 more than $122,500 ($61,250 if married filing separately)?	
	☐ **Yes.** Multiply $2,433 by the total number of exemptions claimed on Form 1040A, line 6d. Enter the result here and on Form 1040A, line 26. **Do not** complete the rest of this worksheet.	
	☐ **No.** Divide line 5 by $2,500 ($1,250 if married filing separately). If the result is not a whole number, increase it to the next whole number (for example, increase 0.0004 to 1)	6. _____
7.	Multiply line 6 by 2% (.02) and enter the result as a decimal	7. _____ .
8.	Multiply line 2 by line 7	8. _____
9.	Divide line 8 by 3.0	9. _____
10.	**Deduction for exemptions**. Subtract line 9 from line 2. Enter the result here and on Form 1040A, line 26	10. _____

or flooding in a Midwestern disaster area and all of the following apply.

● The person displaced lived in your main home for a period of at least 60 consecutive days ending in 2009.

● You did not receive any rent or other amount from any source for providing the housing.

● The main home of the person displaced was in a Midwestern disaster area on the date the storms, tornadoes, or flooding occurred.

● The person displaced was not your spouse or dependent.

● You did not claim an additional exemption amount for that person in 2008.

● You did not claim the maximum additional exemption amount of $2,000 ($1,000 if married filing separately) in 2008.

You must complete and attach Form 8914 to claim this additional exemption amount.

Adjusted gross income (line 22) over $125,100. Use the Deduction for Exemptions Worksheet on page 34 to figure your deduction for exemptions unless you are filing Form 8914.

Line 28

Tax

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

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

☐ **No.** Use the Tax Table on pages 68-79 to figure your tax unless you are required to use Form 8615 (discussed later on this page) or the Qualified Dividends and Capital Gain Tax Worksheet (see page 36). Also include in the total on line 28 any of the following taxes.

Tax from recapture of education credits. You may owe this tax if (a) you claimed an education credit in an earlier year, and (b) either tax-free educational assistance or a refund of qualified expenses was received in 2009 for the student. See the Instructions for Form 8863 for more details. If you owe this tax, enter the amount and "ECR" to the left of the entry space for line 28.

Alternative minimum tax. If both 1 and 2 next apply to you, use the worksheet on page 37 to see if you owe this tax and, if you do, the amount to include on line 28.

1. The amount on Form 1040A, line 26, is: $21,900 or more if single or married filing jointly; $25,550 or more if qualifying widow(er); $14,600 or more if head of household; $10,950 or more if married filing separately.

2. The amount on Form 1040A, line 22, is more than: $46,700 if single or head of household; $70,950 if married filing jointly or qualifying widow(er); $35,475 if married filing separately.

If filing for a child who must use Form 8615 to figure the tax (see below), and the amount on Form 1040A, line 22, is more than the total of $6,700 plus the amount on Form 1040A, line 7, do not file this form. Instead, file Form 1040 for the child. Use Form 6251 to see if the child owes this tax.

Form 8615

Form 8615 generally must be used to figure the tax for any child who had more than $1,900 of investment income, such as taxable interest, ordinary dividends, or capital gain distributions, and who either:

1. Was under age 18 at the end of 2009,

2. Was age 18 at the end of 2009 and did not have earned income that was more than half of the child's support, or

3. Was a full-time student over age 18 and under age 24 at the end of 2009 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2009 or if neither of the child's parents was alive at the end of 2009, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1992, is considered to be age 18 at the end of 2009; a child born on January 1, 1991, is considered to be age 19 at the end of 2009; a child born on January 1, 1986, is considered to be age 24 at the end of 2009.

Qualified Dividends and Capital Gain Tax Worksheet

If you received qualified dividends or capital gain distributions, use the worksheet on page 36 to figure your tax.

Line 29

Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for any of the following persons.

1. Your qualifying child under age 13 whom you claim as your dependent.

2. Your disabled spouse who could not care for himself or herself, and who lived with you for more than half the year.

3. Any disabled person not able to care for himself or herself, who lived with you for more than half the year, and whom you claim as a dependent.

4. Any disabled person not able to care for himself or herself, who lived with you for more than half the year, and whom you could have claimed as a dependent except that:

a. The person filed a joint return,

b. The person had $3,650 or more of gross income, or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's 2009 return.

5. Your child whom you could not claim as a dependent because of the rules for *Children of divorced or separated parents* that begin on page 21.

For details, use TeleTax topic 602 (see page 83) or see the Instructions for Form 2441.

Line 30

Credit for the Elderly or the Disabled

You may be able to take this credit if by the end of 2009 (a) you were age 65 or older, or (b) you retired on permanent and total disability and you had taxable disability income. But you cannot take the credit if:

1. The amount on Form 1040A, line 22, is $17,500 or more ($20,000 or more if married filing jointly and only one spouse is eligible for the credit; $25,000 or more if married filing jointly and both spouses are eligible; $12,500 or more if married filing separately), or

2. You received one or more of the following benefits totaling $5,000 or more ($7,500 or more if married filing jointly and both spouses are eligible for the credit; $3,750 or more if married filing separately and you lived apart from your spouse all year).

a. Nontaxable part of social security benefits.

b. Nontaxable part of tier 1 railroad retirement benefits treated as social security.

Need more information or forms? See page 86.

c. Nontaxable veterans' pensions (excluding military disability pensions).

d. Any other nontaxable pensions, annuities, or disability income excluded from income under any provision of law other than the Internal Revenue Code.

For this purpose, do not include amounts treated as a return of your cost of a pension or annuity. Also, do not include a disability annuity payable under section 808 of the Foreign Service Act of 1980 or any pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country, the National Oceanic and Atmospheric Administration, or the Public Health Service.

See Schedule R and its instructions for details.

Credit figured by the IRS. If you can take this credit and you want us to figure it for you, see the Instructions for Schedule R.

Qualified Dividends and Capital Gain Tax Worksheet—Line 28   *Keep for Your Records*

Before you begin: ✓	Be sure you do not have to file Form 1040 (see the instructions for Form 1040A, line 10, on page 25).

1. Enter the amount from Form 1040A, line 27 . . . . **1.** _____

2. Enter the amount from Form 1040A, line 9b . . . . **2.** _____

3. Enter the amount from Form 1040A, line 10 . . . . **3.** _____

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

5. Subtract line 4 from line 1. If zero or less, enter -0- . . . . **5.** _____

6. Enter the **smaller** of:
- The amount on line 1, or
- $33,950 if single or married filing separately, $67,900 if married filing jointly or qualifying widow(er), or $45,500 if head of household. } . . . . **6.** _____

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

☐ **Yes.** Skip lines 7 and 8; go to line 9 and check the ''No'' box.

☐ **No.** Enter the amount from line 5 . . . . **7.** _____

8. Subtract line 7 from line 6 . . . . **8.** _____

9. Are the amounts on lines 4 and 8 the same?

☐ **Yes.** Skip lines 9 through 12; go to line 13.

☐ **No.** Enter the **smaller** of line 1 or line 4 . . . . **9.** _____

10. Enter the amount from line 8 (if line 8 is blank, enter -0-) . . . . **10.** _____

11. Subtract line 10 from line 9 . . . . **11.** _____

12. Multiply line 11 by 15% (.15) . . . . **12.** _____

13. Figure the tax on the amount on line 5. Use the Tax Table on pages 68–79. Enter the tax here . . . . **13.** _____

14. Add lines 12 and 13 . . . . **14.** _____

15. Figure the tax on the amount on line 1. Use the Tax Table on pages 68–79. Enter the tax here . . . . **15.** _____

16. Tax on all taxable income. Enter the **smaller** of line 14 or line 15 here and on Form 1040A, line 28 . . . . **16.** _____

Alternative Minimum Tax Worksheet—Line 28

Keep for Your Records

Before you begin: ✓ Figure the tax you would enter on Form 1040A, line 28, if you do not owe this tax.

1. Enter the amount from Form 1040A, line 22 . . . . **1.** _____

2. Enter any amount from Form 8914, line 6. . . . . **2.** _____

3. Enter any amount from Schedule L, line 20. . . . . **3.** _____

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

5. Subtract line 4 from line 1 . . . . **5.** _____

6. Enter the amount shown below for your filing status
   - Single or head of household—$46,700
   - Married filing jointly or qualifying widow(er)—$70,950
   - Married filing separately—$35,475

   . . . . **6.** _____

7. Subtract line 6 from line 5. If zero or less, **stop here;** you do not owe this tax . . . . **7.** _____

8. Enter the amount shown below for your filing status.
   - Single or head of household—$112,500
   - Married filing jointly or qualifying widow(er)—$150,000
   - Married filing separately—$75,000

   . . . . **8.** _____

9. Subtract line 8 from line 5. If zero or less, enter -0- here and on line 10, and go to line 11. . . . . **9.** _____

10. Multiply line 9 by 25% (.25) . . . . **10.** _____

11. Add lines 7 and 10 . . . . **11.** _____

12. If line 11 is $175,000 or less ($87,500 or less if married filing separately), multiply line 11 by 26% (.26). Otherwise, multiply line 11 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result . . . . **12.** _____

13. Did you use the **Qualified Dividends and Capital Gain Tax Worksheet** on page 36 to figure the tax on the amount on Form 1040A, line 27?
    - ☐ **No.** Skip lines 13 through 23; enter the amount from line 12 on line 24 and go to line 25.
    - ☐ **Yes.** Enter the amount from line 4 of that worksheet . . . . **13.** _____

14. Enter the **smaller** of line 11 or line 13 . . . . **14.** _____

15. Subtract line 14 from line 10 . . . . **15.** _____

16. If line 15 is $175,000 or less ($87,500 or less if married filing separately), multiply line 15 by 26% (.26). Otherwise, multiply line 15 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result . . . . **16.** _____

17. Enter the amount shown below for your filing status:
    - Single or married filing separately— $33,950,
    - Married filing jointly or qualifying widower— $67,900
    - Head of household—$45,500

    . . . . **17.** _____

18. Enter the amount from line 5 of the **Qualified Dividends and Capital Gain Tax Worksheet** on page 36 . . . . **18.** _____

19. Subtract line 18 from line 17. If zero or less, enter -0- . . . . **19.** _____

20. Enter the **smaller** of line 14 or line 19 . . . . **20.** _____

21. Subtract line 20 from line 14 . . . . **21.** _____

22. Multiply line 21 by 15% (.15) . . . . **22.** _____

23. Add lines 16 and 22 . . . . **23.** _____

24. Enter the **smaller** of line 12 or line 23 . . . . **24.** _____

25. Enter the amount you would enter on Form 1040A, line 28, if you do not owe this tax . . . . **25.** _____

26. **Alternative minimum tax.** Is the amount on line 24 more than the amount on line 25?
    - ☐ **No.** You do not owe this tax.
    - ☐ **Yes.** Subtract line 25 from line 24. Also include this amount in the total on Form 1040A, line 28. Enter "AMT" and show the amount in the space to the left of line 28 . . . . **26.** _____

Line 31

Education Credits

If you (or your dependent) paid qualified expenses in 2009 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you cannot take an education credit if any of the following applies.

● You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2009 tax return.

● Your filing status is married filing separately.

● The amount on Form 1040A, line 22, is $90,000 or more ($180,000 or more if married filing jointly).

● You are taking a deduction for tuition and fees on Form 1040A, line 19, for the same student.

● You, or your spouse, were a nonresident alien for any part of 2009 unless your filing status is married filing jointly.

Line 32

Retirement Savings Contributions Credit (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions), or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.

1. The amount on Form 1040A, line 22, is more than $27,750 ($41,625 if head of household; $55,500 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1992, (b) is claimed as a dependent on someone else's 2009 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2009 you:

● Were 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 school offering courses only through the Internet.

For more details, use TeleTax topic 610 (see page 83) or see Form 8880.

Line 33

Child Tax Credit

Steps To Take the Child Tax Credit!

Step 1. Make sure you have a qualifying child for the child tax credit. Follow Steps 1 through 3 in the instructions for line 6c beginning on page 20.

Step 2. Make sure you checked the box on Form 1040A, line 6c, column (4), for each qualifying child.

Child Tax Credit Worksheet—Line 33

CAUTION

To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2009 and meet all the conditions in Steps 1 through 3 on page 20.

Part 1

1. Number of qualifying children: _____ × $1,000. Enter the result.   **1** |_____|

2. Enter the amount from Form 1040A, line 22.   **2** |_____|

3. Enter the amount shown below for your filing status.

    ● Married filing jointly — $110,000

    ● Single, head of household, or
      qualifying widow(er) — $75,000   **3** |_____|

    ● Married filing separately — $55,000

4. Is the amount on line 2 more than the amount on line 3?

    ☐ **No.** Leave line 4 blank. Enter -0- on line 5, and
      go to line 6.   **4** |_____|

    ☐ **Yes.** Subtract line 3 from line 2.

      If the result is not a multiple of $1,000,
      increase it to the next multiple of $1,000.
      For example, increase $425 to $1,000,
      increase $1,025 to $2,000, etc.

5. Multiply the amount on line 4 by 5% (.05). Enter the result.   **5** |_____|

6. Is the amount on line 1 more than the amount on line 5?

    ☐ **No.** (STOP)

      You cannot take the child tax credit on Form
      1040A, line 33. You also cannot take the additional   **6** |_____|
      child tax credit on Form 1040A, line 42. Complete
      the rest of your Form 1040A.

    ☐ **Yes.** Subtract line 5 from line 1. Enter the result.
      Go to Part 2 on the next page.

Child Tax Credit Worksheet—Line 33 *(continued)*

Keep for Your Records

Part 2	**7.** Enter the amount from Form 1040A, line 28.	**7**

8. Add the amounts from Form 1040A:

Line 29 _____

Line 30 + _____

Line 31 + _____

Line 32 + _____ Enter the total. **8**

9. Are the amounts on lines 7 and 8 the same?

☐ **Yes.** (STOP)

   You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Subtract line 8 from line 7. **9**

10. Is the amount on line 6 more than the amount on line 9?

☐ **Yes.** Enter the amount from line 9. Also, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Enter the amount from line 6.

This is your child tax credit.

10

Enter this amount on Form 1040A, line 33.

1040A

TIP

You may be able to take the **additional child tax credit** on Form 1040A, line 42, if you answered "Yes" on line 9 **or** line 10 above.

● First, complete your Form 1040A through lines 41a and 41b.

● Then, use Form 8812 to figure any additional child tax credit.

Line 38

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2 and 1099-R. Enter the total on line 38. The amount of federal income tax withheld should be shown in box 2 of Form W-2, and in box 4 of Form 1099-R. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

If you received a 2009 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, or social security benefits, include the amount withheld in the total on line 38. This should be shown in box 4 of Form 1099, or box 6 of Form SSA-1099. If federal income tax was withheld from your Alaska Permanent Fund dividends, include the tax withheld in the total on line 38.

Line 39

2009 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2009. Include any overpayment that you applied to your 2009 estimated tax from:

- Your 2008 return, or
- An amended return (Form 1040X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you cannot agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2009. For an example of how to do this, see Pub. 505. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2009 or in 2010 before filing a 2009 return. Also, see Pub. 505 if either of the following applies.

- You got divorced in 2009 and you made joint estimated tax payments with your former spouse.
- You changed your name and you made estimated tax payments using your former name.

Line 40

Making Work Pay and Government Retiree Credits

Complete Schedule M to take either the:

- Making work pay credit, or
- Government retiree credit.

Making work pay credit. You may be able to take this credit if you have earned income from work. However, you cannot take the credit if:

- Your modified adjusted gross income (AGI) is $95,000 ($190,000 if married filing jointly) or more, or
- You can be claimed as a dependent on someone else's return.

Even if the federal income tax withheld from your pay was reduced because of this credit, you must claim the credit on your return to benefit from it.

The credit is reduced if:

- You received a $250 economic recovery payment in 2009 because you were a recipient of social security benefits, supplemental security income, railroad retirement benefits, or certain veterans disability compensation or pension benefits,
- Your modified AGI is more than $75,000 ($150,000 if married filing jointly), or
- You take the government retiree credit discussed next.

Government retiree credit. You can take this credit if you received a pension or annuity payment in 2009 for service performed for the U.S. Government or any state or local government (or any agency of one or more of these) and the service was not covered by social security. The credit is $250 ($500 if married filing jointly and both you and your spouse received a qualifying pension or annuity).

However, you cannot take this credit if you received a $250 economic recovery payment in 2009. If you file a joint return, both you and your spouse received a qualifying pension or annuity, and both of you received an economic recovery payment in 2009, no government retiree credit is allowed. If only one of you received an economic recovery payment in 2009, the credit is $250.

This credit reduces your making work pay credit.

Need more information or forms? See page 86.

Lines 41a and 41b—Earned Income Credit (EIC)

What is the EIC?

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

TIP *Special rules may apply for people who had to relocate because of the storms, tornadoes, or flooding in a Midwestern disaster area. For details, see Pub. 4492-B.*

To Take the EIC:

- Follow the steps below.
- Complete the worksheet on page 46 or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

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

CAUTION *If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See* Form 8862, who must file, *on page 44. You may also have to pay penalties.*

Step 1 All Filers

1. If, in 2009:
   - 3 or more children lived with you, is the amount on Form 1040A, line 22, less than $43,279 ($48,279 if married filing jointly)?
   - 2 children lived with you, is the amount on Form 1040A, line 22, less than $40,295 ($45,295 if married filing jointly)?
   - 1 child lived with you, is the amount on Form 1040A, line 22, less than $35,463 ($40,463 if married filing jointly)?
   - No children lived with you, is the amount on Form 1040A, line 22, less than $13,440 ($18,440 if married filing jointly)?

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

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 45)?

   ☐ **Yes.** Continue ↘   ☐ **No.** (STOP)
                              You cannot take the credit. Enter "No" to the left of the entry space for line 41a.

3. Is your filing status married filing separately?

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

4. Were you or your spouse a nonresident alien for any part of 2009?

   ☐ **Yes.** See *Nonresident aliens* on page 45.   ☐ **No.** Go to Step 2.

Step 2 Investment Income

1. Add the amounts from Form 1040A:

Line 8a	_____
Line 8b +	_____
Line 9a +	_____
Line 10 +	_____

   Investment Income = [ ]

2. Is your investment income more than $3,100?

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

Continued from page 42

Step 3   Qualifying Child

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

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

AND

was ...

Under age 19 at the end of 2009 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2009, a student (see page 45), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (see page 45)

AND

Who is not filing a joint return for 2009 (or is filing a joint return for 2009 only as a claim for refund)

AND

Who lived with you in the United States for more than half of 2009.
If the child did not live with you for the required time, see *Exception to time lived with you* on page 44.

CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2009, or the child was married, see page 45.*

1. Do you have at least one child who meets the conditions to be your qualifying child?

☐ **Yes.** The child must have a valid social security number (SSN) as defined on page 45 unless the child was born and died in 2009. If at least one qualifying child has a valid SSN (or was born or died in 2009), go to question 2. Otherwise, you cannot take the credit.

☐ **No.** Skip question 2; go to Step 4.

2. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2009?

☐ **Yes.** (STOP) You cannot take the credit. Enter "No" to the left of the entry space for line 41a.

☐ **No.** Skip Step 4; go to Step 5 on page 44.

Step 4   Filers Without a Qualifying Child

1. Is the amount on Form 1040A, line 22, less than $13,440 ($18,440 if married filing jointly)?

☐ **Yes.** Continue

☐ **No.** (STOP) You cannot take the credit.

2. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2009?

☐ **Yes.** (STOP) You cannot take the credit. Enter "No" to the left of the entry space for line 41a.

☐ **No.** Continue

3. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2009 tax return?

☐ **Yes.** (STOP) You cannot take the credit.

☐ **No.** Continue

4. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2009? If your spouse died in 2009, see Pub. 596 before you answer.

☐ **Yes.** Continue

☐ **No.** (STOP) You cannot take the credit.

5. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2009? Members of the military stationed outside the United States, see page 45 before you answer.

☐ **Yes.** Go to Step 5 on page 44.

☐ **No.** (STOP) You cannot take the credit. Enter "No" to the left of the entry space for line 41a.

     Need more information or forms? See page 86.

Continued from page 43

Step 5   **Earned Income**

1. Figure earned income:

         Form 1040A, line 7   _____

Subtract, if included on line 7, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount subtracted to the left of the entry space for Form 1040A, line 7).
- 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 to the left of the entry space for Form 1040A, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.

              – _____

Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040A, line 41b. See *Combat pay, nontaxable* on this page.

              + _____

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

Earned Income = [   ]

---

2. If you have:

- 3 or more qualifying children, is your earned income less than $43,279 ($48,279 if married filing jointly)?

- 2 qualifying children, is your earned income less than $40,295 ($45,295 if married filing jointly)?

- 1 qualifying child, is your earned income less than $35,463 ($40,463 if married filing jointly)?

- No qualifying children, is your earned income less than $13,440 ($18,440 if married filing jointly)?

☐ **Yes.** Go to Step 6.   ☐ **No.** 🛑

         You cannot take the credit.

Step 6   **How To Figure the Credit**

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

     ☐ **Yes.** See *Credit figured by the IRS* below.   ☐ **No.** Go to the worksheet on page 46.

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

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

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

1. Enter "EIC" to the left of the entry space for Form 1040A, line 41a.

2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040A, line 41b. See *Combat pay, nontaxable* above.

3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file* later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* on page 22 or *Members of the military* on page 45. A child is considered to have lived with you for all of 2009 if the child was born or died in 2009 and your home was this child's home for the entire time he or she was alive in 2009.

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.

- 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.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other 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 the:

- 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.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2009 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040A, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule under *Children of divorced or separated parents* that begins on page 21.

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

Nonresident aliens. If your filing status is married filing jointly, go to Step 2 on page 42. Otherwise, stop; you cannot take the EIC. Enter "No" to the left of the entry space for line 41a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2009, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* that begins on page 21 applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 33 and 42).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 29).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 41a and 41b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2009. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2009.

- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2009.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2009, but only if that person's AGI is higher than the highest AGI of any parent of the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be the qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits listed above for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed above unless she has a different qualifying child. However, if your mother's AGI is higher than yours and the other parent's and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you will not be taking the EIC with a qualifying child, enter "No" to the left of the entry space for line 41a. Otherwise, go to Step 3, question 1, on page 43.

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 page 17. If you will not have an SSN by the date your return is due, see *What If You Cannot File on Time?* on page 7.

Student. A student is a child who during any part of 5 calendar months of 2009 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 school offering courses only through the Internet.

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

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).
- Supplemental Nutrition Assistance Program (food stamps) and low-income housing.

Need more information or forms? See page 86.

Earned Income Credit (EIC) Worksheet—Lines 41a and 41b   *Keep for Your Records*

Part 1 **All Filers**	**1.** Enter your earned income from Step 5 on page 44.	**1**

2. Look up the amount on line 1 in the EIC Table on pages 47–63 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.   **2**

If line 2 is zero, (STOP) You cannot take the credit.
Enter "No" to the left of the entry space for line 41a.

3. Enter the amount from Form 1040A, line 22.   **3**

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

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

☐ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:
- No qualifying children, is the amount on line 3 less than $7,500 ($12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than $16,450 ($21,450 if married filing jointly)?

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

☐ **No.** Look up the amount on line 3 in the EIC Table on pages 47–63 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.   **5**

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

Part 3

Your Earned Income Credit

6. This is your earned income credit.   **6**
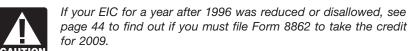
Enter this amount on Form 1040A, line 41a.

1040A

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.

⚠ **CAUTION** *If your EIC for a year after 1996 was reduced or disallowed, see page 44 to find out if you must file Form 8862 to take the credit for 2009.*

2009 Earned Income Credit (EIC) Table
Caution. This is **not** a tax table.

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

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is $2,455, you would enter $842.

If the amount you are looking up from the worksheet is—		And your filing status is—		
		Single, head of household, or qualifying widow(er) and you have—		
At least	But less than	No children	One child	Two children
		Your credit is—		
2,400	2,450	186	825	970
2,450	2,500	189	842	990

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
$1	$50	$2	$9	$10	$11	$2	$9	$10	$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114

Need more information or forms? See page 86.

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	457	2,049	2,410	2,711	457	2,049	2,410	2,711
6,050	6,100	457	2,066	2,430	2,734	457	2,066	2,430	2,734
6,100	6,150	457	2,083	2,450	2,756	457	2,083	2,450	2,756
6,150	6,200	457	2,100	2,470	2,779	457	2,100	2,470	2,779
6,200	6,250	457	2,117	2,490	2,801	457	2,117	2,490	2,801
6,250	6,300	457	2,134	2,510	2,824	457	2,134	2,510	2,824
6,300	6,350	457	2,151	2,530	2,846	457	2,151	2,530	2,846
6,350	6,400	457	2,168	2,550	2,869	457	2,168	2,550	2,869
6,400	6,450	457	2,185	2,570	2,891	457	2,185	2,570	2,891
6,450	6,500	457	2,202	2,590	2,914	457	2,202	2,590	2,914
6,500	6,550	457	2,219	2,610	2,936	457	2,219	2,610	2,936
6,550	6,600	457	2,236	2,630	2,959	457	2,236	2,630	2,959
6,600	6,650	457	2,253	2,650	2,981	457	2,253	2,650	2,981
6,650	6,700	457	2,270	2,670	3,004	457	2,270	2,670	3,004
6,700	6,750	457	2,287	2,690	3,026	457	2,287	2,690	3,026
6,750	6,800	457	2,304	2,710	3,049	457	2,304	2,710	3,049
6,800	6,850	457	2,321	2,730	3,071	457	2,321	2,730	3,071
6,850	6,900	457	2,338	2,750	3,094	457	2,338	2,750	3,094
6,900	6,950	457	2,355	2,770	3,116	457	2,355	2,770	3,116
6,950	7,000	457	2,372	2,790	3,139	457	2,372	2,790	3,139
7,000	7,050	457	2,389	2,810	3,161	457	2,389	2,810	3,161
7,050	7,100	457	2,406	2,830	3,184	457	2,406	2,830	3,184
7,100	7,150	457	2,423	2,850	3,206	457	2,423	2,850	3,206
7,150	7,200	457	2,440	2,870	3,229	457	2,440	2,870	3,229
7,200	7,250	457	2,457	2,890	3,251	457	2,457	2,890	3,251
7,250	7,300	457	2,474	2,910	3,274	457	2,474	2,910	3,274
7,300	7,350	457	2,491	2,930	3,296	457	2,491	2,930	3,296
7,350	7,400	457	2,508	2,950	3,319	457	2,508	2,950	3,319
7,400	7,450	457	2,525	2,970	3,341	457	2,525	2,970	3,341
7,450	7,500	457	2,542	2,990	3,364	457	2,542	2,990	3,364
7,500	7,550	452	2,559	3,010	3,386	457	2,559	3,010	3,386
7,550	7,600	449	2,576	3,030	3,409	457	2,576	3,030	3,409
7,600	7,650	445	2,593	3,050	3,431	457	2,593	3,050	3,431
7,650	7,700	441	2,610	3,070	3,454	457	2,610	3,070	3,454
7,700	7,750	437	2,627	3,090	3,476	457	2,627	3,090	3,476
7,750	7,800	433	2,644	3,110	3,499	457	2,644	3,110	3,499
7,800	7,850	430	2,661	3,130	3,521	457	2,661	3,130	3,521
7,850	7,900	426	2,678	3,150	3,544	457	2,678	3,150	3,544
7,900	7,950	422	2,695	3,170	3,566	457	2,695	3,170	3,566
7,950	8,000	418	2,712	3,190	3,589	457	2,712	3,190	3,589
8,000	8,050	414	2,729	3,210	3,611	457	2,729	3,210	3,611
8,050	8,100	410	2,746	3,230	3,634	457	2,746	3,230	3,634
8,100	8,150	407	2,763	3,250	3,656	457	2,763	3,250	3,656
8,150	8,200	403	2,780	3,270	3,679	457	2,780	3,270	3,679
8,200	8,250	399	2,797	3,290	3,701	457	2,797	3,290	3,701
8,250	8,300	395	2,814	3,310	3,724	457	2,814	3,310	3,724
8,300	8,350	391	2,831	3,330	3,746	457	2,831	3,330	3,746
8,350	8,400	387	2,848	3,350	3,769	457	2,848	3,350	3,769
8,400	8,450	384	2,865	3,370	3,791	457	2,865	3,370	3,791
8,450	8,500	380	2,882	3,390	3,814	457	2,882	3,390	3,814

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
8,500	8,550	376	2,899	3,410	3,836	457	2,899	3,410	3,836
8,550	8,600	372	2,916	3,430	3,859	457	2,916	3,430	3,859
8,600	8,650	368	2,933	3,450	3,881	457	2,933	3,450	3,881
8,650	8,700	365	2,950	3,470	3,904	457	2,950	3,470	3,904
8,700	8,750	361	2,967	3,490	3,926	457	2,967	3,490	3,926
8,750	8,800	357	2,984	3,510	3,949	457	2,984	3,510	3,949
8,800	8,850	353	3,001	3,530	3,971	457	3,001	3,530	3,971
8,850	8,900	349	3,018	3,550	3,994	457	3,018	3,550	3,994
8,900	8,950	345	3,035	3,570	4,016	457	3,035	3,570	4,016
8,950	9,000	342	3,043	3,590	4,039	457	3,043	3,590	4,039
9,000	9,050	338	3,043	3,610	4,061	457	3,043	3,610	4,061
9,050	9,100	334	3,043	3,630	4,084	457	3,043	3,630	4,084
9,100	9,150	330	3,043	3,650	4,106	457	3,043	3,650	4,106
9,150	9,200	326	3,043	3,670	4,129	457	3,043	3,670	4,129
9,200	9,250	322	3,043	3,690	4,151	457	3,043	3,690	4,151
9,250	9,300	319	3,043	3,710	4,174	457	3,043	3,710	4,174
9,300	9,350	315	3,043	3,730	4,196	457	3,043	3,730	4,196
9,350	9,400	311	3,043	3,750	4,219	457	3,043	3,750	4,219
9,400	9,450	307	3,043	3,770	4,241	457	3,043	3,770	4,241
9,450	9,500	303	3,043	3,790	4,264	457	3,043	3,790	4,264
9,500	9,550	299	3,043	3,810	4,286	457	3,043	3,810	4,286
9,550	9,600	296	3,043	3,830	4,309	457	3,043	3,830	4,309
9,600	9,650	292	3,043	3,850	4,331	457	3,043	3,850	4,331
9,650	9,700	288	3,043	3,870	4,354	457	3,043	3,870	4,354
9,700	9,750	284	3,043	3,890	4,376	457	3,043	3,890	4,376
9,750	9,800	280	3,043	3,910	4,399	457	3,043	3,910	4,399
9,800	9,850	277	3,043	3,930	4,421	457	3,043	3,930	4,421
9,850	9,900	273	3,043	3,950	4,444	457	3,043	3,950	4,444
9,900	9,950	269	3,043	3,970	4,466	457	3,043	3,970	4,466
9,950	10,000	265	3,043	3,990	4,489	457	3,043	3,990	4,489
10,000	10,050	261	3,043	4,010	4,511	457	3,043	4,010	4,511
10,050	10,100	257	3,043	4,030	4,534	457	3,043	4,030	4,534
10,100	10,150	254	3,043	4,050	4,556	457	3,043	4,050	4,556
10,150	10,200	250	3,043	4,070	4,579	457	3,043	4,070	4,579
10,200	10,250	246	3,043	4,090	4,601	457	3,043	4,090	4,601
10,250	10,300	242	3,043	4,110	4,624	457	3,043	4,110	4,624
10,300	10,350	238	3,043	4,130	4,646	457	3,043	4,130	4,646
10,350	10,400	234	3,043	4,150	4,669	457	3,043	4,150	4,669
10,400	10,450	231	3,043	4,170	4,691	457	3,043	4,170	4,691
10,450	10,500	227	3,043	4,190	4,714	457	3,043	4,190	4,714
10,500	10,550	223	3,043	4,210	4,736	457	3,043	4,210	4,736
10,550	10,600	219	3,043	4,230	4,759	457	3,043	4,230	4,759
10,600	10,650	215	3,043	4,250	4,781	457	3,043	4,250	4,781
10,650	10,700	212	3,043	4,270	4,804	457	3,043	4,270	4,804
10,700	10,750	208	3,043	4,290	4,826	457	3,043	4,290	4,826
10,750	10,800	204	3,043	4,310	4,849	457	3,043	4,310	4,849
10,800	10,850	200	3,043	4,330	4,871	457	3,043	4,330	4,871
10,850	10,900	196	3,043	4,350	4,894	457	3,043	4,350	4,894
10,900	10,950	192	3,043	4,370	4,916	457	3,043	4,370	4,916
10,950	11,000	189	3,043	4,390	4,939	457	3,043	4,390	4,939
11,000	11,050	185	3,043	4,410	4,961	457	3,043	4,410	4,961
11,050	11,100	181	3,043	4,430	4,984	457	3,043	4,430	4,984
11,100	11,150	177	3,043	4,450	5,006	457	3,043	4,450	5,006
11,150	11,200	173	3,043	4,470	5,029	457	3,043	4,470	5,029
11,200	11,250	169	3,043	4,490	5,051	457	3,043	4,490	5,051
11,250	11,300	166	3,043	4,510	5,074	457	3,043	4,510	5,074
11,300	11,350	162	3,043	4,530	5,096	457	3,043	4,530	5,096
11,350	11,400	158	3,043	4,550	5,119	457	3,043	4,550	5,119
11,400	11,450	154	3,043	4,570	5,141	457	3,043	4,570	5,141
11,450	11,500	150	3,043	4,590	5,164	457	3,043	4,590	5,164

Need more information or forms? See page 86.

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
11,500	11,550	146	3,043	4,610	5,186	457	3,043	4,610	5,186
11,550	11,600	143	3,043	4,630	5,209	457	3,043	4,630	5,209
11,600	11,650	139	3,043	4,650	5,231	457	3,043	4,650	5,231
11,650	11,700	135	3,043	4,670	5,254	457	3,043	4,670	5,254
11,700	11,750	131	3,043	4,690	5,276	457	3,043	4,690	5,276
11,750	11,800	127	3,043	4,710	5,299	457	3,043	4,710	5,299
11,800	11,850	124	3,043	4,730	5,321	457	3,043	4,730	5,321
11,850	11,900	120	3,043	4,750	5,344	457	3,043	4,750	5,344
11,900	11,950	116	3,043	4,770	5,366	457	3,043	4,770	5,366
11,950	12,000	112	3,043	4,790	5,389	457	3,043	4,790	5,389
12,000	12,050	108	3,043	4,810	5,411	457	3,043	4,810	5,411
12,050	12,100	104	3,043	4,830	5,434	457	3,043	4,830	5,434
12,100	12,150	101	3,043	4,850	5,456	457	3,043	4,850	5,456
12,150	12,200	97	3,043	4,870	5,479	457	3,043	4,870	5,479
12,200	12,250	93	3,043	4,890	5,501	457	3,043	4,890	5,501
12,250	12,300	89	3,043	4,910	5,524	457	3,043	4,910	5,524
12,300	12,350	85	3,043	4,930	5,546	457	3,043	4,930	5,546
12,350	12,400	81	3,043	4,950	5,569	457	3,043	4,950	5,569
12,400	12,450	78	3,043	4,970	5,591	457	3,043	4,970	5,591
12,450	12,500	74	3,043	4,990	5,614	457	3,043	4,990	5,614
12,500	12,550	70	3,043	5,010	5,636	452	3,043	5,010	5,636
12,550	12,600	66	3,043	5,028	5,657	449	3,043	5,028	5,657
12,600	12,650	62	3,043	5,028	5,657	445	3,043	5,028	5,657
12,650	12,700	59	3,043	5,028	5,657	441	3,043	5,028	5,657
12,700	12,750	55	3,043	5,028	5,657	437	3,043	5,028	5,657
12,750	12,800	51	3,043	5,028	5,657	433	3,043	5,028	5,657
12,800	12,850	47	3,043	5,028	5,657	430	3,043	5,028	5,657
12,850	12,900	43	3,043	5,028	5,657	426	3,043	5,028	5,657
12,900	12,950	39	3,043	5,028	5,657	422	3,043	5,028	5,657
12,950	13,000	36	3,043	5,028	5,657	418	3,043	5,028	5,657
13,000	13,050	32	3,043	5,028	5,657	414	3,043	5,028	5,657
13,050	13,100	28	3,043	5,028	5,657	410	3,043	5,028	5,657
13,100	13,150	24	3,043	5,028	5,657	407	3,043	5,028	5,657
13,150	13,200	20	3,043	5,028	5,657	403	3,043	5,028	5,657
13,200	13,250	16	3,043	5,028	5,657	399	3,043	5,028	5,657
13,250	13,300	13	3,043	5,028	5,657	395	3,043	5,028	5,657
13,300	13,350	9	3,043	5,028	5,657	391	3,043	5,028	5,657
13,350	13,400	5	3,043	5,028	5,657	387	3,043	5,028	5,657
13,400	13,450	*	3,043	5,028	5,657	384	3,043	5,028	5,657
13,450	13,500	0	3,043	5,028	5,657	380	3,043	5,028	5,657
13,500	13,550	0	3,043	5,028	5,657	376	3,043	5,028	5,657
13,550	13,600	0	3,043	5,028	5,657	372	3,043	5,028	5,657
13,600	13,650	0	3,043	5,028	5,657	368	3,043	5,028	5,657
13,650	13,700	0	3,043	5,028	5,657	365	3,043	5,028	5,657
13,700	13,750	0	3,043	5,028	5,657	361	3,043	5,028	5,657
13,750	13,800	0	3,043	5,028	5,657	357	3,043	5,028	5,657
13,800	13,850	0	3,043	5,028	5,657	353	3,043	5,028	5,657
13,850	13,900	0	3,043	5,028	5,657	349	3,043	5,028	5,657
13,900	13,950	0	3,043	5,028	5,657	345	3,043	5,028	5,657
13,950	14,000	0	3,043	5,028	5,657	342	3,043	5,028	5,657
14,000	14,050	0	3,043	5,028	5,657	338	3,043	5,028	5,657
14,050	14,100	0	3,043	5,028	5,657	334	3,043	5,028	5,657
14,100	14,150	0	3,043	5,028	5,657	330	3,043	5,028	5,657
14,150	14,200	0	3,043	5,028	5,657	326	3,043	5,028	5,657
14,200	14,250	0	3,043	5,028	5,657	322	3,043	5,028	5,657

*If the amount you are looking up from the worksheet is at least $13,400 but less than $13,440, your credit is $2. Otherwise, you cannot take the credit.

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
14,250	14,300	0	3,043	5,028	5,657	319	3,043	5,028	5,657
14,300	14,350	0	3,043	5,028	5,657	315	3,043	5,028	5,657
14,350	14,400	0	3,043	5,028	5,657	311	3,043	5,028	5,657
14,400	14,450	0	3,043	5,028	5,657	307	3,043	5,028	5,657
14,450	14,500	0	3,043	5,028	5,657	303	3,043	5,028	5,657
14,500	14,550	0	3,043	5,028	5,657	299	3,043	5,028	5,657
14,550	14,600	0	3,043	5,028	5,657	296	3,043	5,028	5,657
14,600	14,650	0	3,043	5,028	5,657	292	3,043	5,028	5,657
14,650	14,700	0	3,043	5,028	5,657	288	3,043	5,028	5,657
14,700	14,750	0	3,043	5,028	5,657	284	3,043	5,028	5,657
14,750	14,800	0	3,043	5,028	5,657	280	3,043	5,028	5,657
14,800	14,850	0	3,043	5,028	5,657	277	3,043	5,028	5,657
14,850	14,900	0	3,043	5,028	5,657	273	3,043	5,028	5,657
14,900	14,950	0	3,043	5,028	5,657	269	3,043	5,028	5,657
14,950	15,000	0	3,043	5,028	5,657	265	3,043	5,028	5,657
15,000	15,050	0	3,043	5,028	5,657	261	3,043	5,028	5,657
15,050	15,100	0	3,043	5,028	5,657	257	3,043	5,028	5,657
15,100	15,150	0	3,043	5,028	5,657	254	3,043	5,028	5,657
15,150	15,200	0	3,043	5,028	5,657	250	3,043	5,028	5,657
15,200	15,250	0	3,043	5,028	5,657	246	3,043	5,028	5,657
15,250	15,300	0	3,043	5,028	5,657	242	3,043	5,028	5,657
15,300	15,350	0	3,043	5,028	5,657	238	3,043	5,028	5,657
15,350	15,400	0	3,043	5,028	5,657	234	3,043	5,028	5,657
15,400	15,450	0	3,043	5,028	5,657	231	3,043	5,028	5,657
15,450	15,500	0	3,043	5,028	5,657	227	3,043	5,028	5,657
15,500	15,550	0	3,043	5,028	5,657	223	3,043	5,028	5,657
15,550	15,600	0	3,043	5,028	5,657	219	3,043	5,028	5,657
15,600	15,650	0	3,043	5,028	5,657	215	3,043	5,028	5,657
15,650	15,700	0	3,043	5,028	5,657	212	3,043	5,028	5,657
15,700	15,750	0	3,043	5,028	5,657	208	3,043	5,028	5,657
15,750	15,800	0	3,043	5,028	5,657	204	3,043	5,028	5,657
15,800	15,850	0	3,043	5,028	5,657	200	3,043	5,028	5,657
15,850	15,900	0	3,043	5,028	5,657	196	3,043	5,028	5,657
15,900	15,950	0	3,043	5,028	5,657	192	3,043	5,028	5,657
15,950	16,000	0	3,043	5,028	5,657	189	3,043	5,028	5,657
16,000	16,050	0	3,043	5,028	5,657	185	3,043	5,028	5,657
16,050	16,100	0	3,043	5,028	5,657	181	3,043	5,028	5,657
16,100	16,150	0	3,043	5,028	5,657	177	3,043	5,028	5,657
16,150	16,200	0	3,043	5,028	5,657	173	3,043	5,028	5,657
16,200	16,250	0	3,043	5,028	5,657	169	3,043	5,028	5,657
16,250	16,300	0	3,043	5,028	5,657	166	3,043	5,028	5,657
16,300	16,350	0	3,043	5,028	5,657	162	3,043	5,028	5,657
16,350	16,400	0	3,043	5,028	5,657	158	3,043	5,028	5,657
16,400	16,450	0	3,043	5,028	5,657	154	3,043	5,028	5,657
16,450	16,500	0	3,034	5,016	5,645	150	3,043	5,028	5,657
16,500	16,550	0	3,026	5,006	5,634	146	3,043	5,028	5,657
16,550	16,600	0	3,018	4,995	5,624	143	3,043	5,028	5,657
16,600	16,650	0	3,010	4,985	5,613	139	3,043	5,028	5,657
16,650	16,700	0	3,002	4,974	5,603	135	3,043	5,028	5,657
16,700	16,750	0	2,994	4,964	5,592	131	3,043	5,028	5,657
16,750	16,800	0	2,986	4,953	5,582	127	3,043	5,028	5,657
16,800	16,850	0	2,978	4,943	5,571	124	3,043	5,028	5,657
16,850	16,900	0	2,970	4,932	5,561	120	3,043	5,028	5,657
16,900	16,950	0	2,962	4,922	5,550	116	3,043	5,028	5,657
16,950	17,000	0	2,954	4,911	5,540	112	3,043	5,028	5,657
17,000	17,050	0	2,946	4,901	5,529	108	3,043	5,028	5,657
17,050	17,100	0	2,938	4,890	5,519	104	3,043	5,028	5,657
17,100	17,150	0	2,930	4,880	5,508	101	3,043	5,028	5,657
17,150	17,200	0	2,922	4,869	5,497	97	3,043	5,028	5,657
17,200	17,250	0	2,914	4,858	5,487	93	3,043	5,028	5,657

Need more information or forms? See page 86.

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
17,250	17,300	0	2,906	4,848	5,476	89	3,043	5,028	5,657
17,300	17,350	0	2,898	4,837	5,466	85	3,043	5,028	5,657
17,350	17,400	0	2,890	4,827	5,455	81	3,043	5,028	5,657
17,400	17,450	0	2,882	4,816	5,445	78	3,043	5,028	5,657
17,450	17,500	0	2,874	4,806	5,434	74	3,043	5,028	5,657
17,500	17,550	0	2,866	4,795	5,424	70	3,043	5,028	5,657
17,550	17,600	0	2,858	4,785	5,413	66	3,043	5,028	5,657
17,600	17,650	0	2,850	4,774	5,403	62	3,043	5,028	5,657
17,650	17,700	0	2,842	4,764	5,392	59	3,043	5,028	5,657
17,700	17,750	0	2,834	4,753	5,382	55	3,043	5,028	5,657
17,750	17,800	0	2,826	4,743	5,371	51	3,043	5,028	5,657
17,800	17,850	0	2,818	4,732	5,361	47	3,043	5,028	5,657
17,850	17,900	0	2,810	4,722	5,350	43	3,043	5,028	5,657
17,900	17,950	0	2,803	4,711	5,340	39	3,043	5,028	5,657
17,950	18,000	0	2,795	4,701	5,329	36	3,043	5,028	5,657
18,000	18,050	0	2,787	4,690	5,318	32	3,043	5,028	5,657
18,050	18,100	0	2,779	4,679	5,308	28	3,043	5,028	5,657
18,100	18,150	0	2,771	4,669	5,297	24	3,043	5,028	5,657
18,150	18,200	0	2,763	4,658	5,287	20	3,043	5,028	5,657
18,200	18,250	0	2,755	4,648	5,276	16	3,043	5,028	5,657
18,250	18,300	0	2,747	4,637	5,266	13	3,043	5,028	5,657
18,300	18,350	0	2,739	4,627	5,255	9	3,043	5,028	5,657
18,350	18,400	0	2,731	4,616	5,245	5	3,043	5,028	5,657
18,400	18,450	0	2,723	4,606	5,234	*	3,043	5,028	5,657
18,450	18,500	0	2,715	4,595	5,224	0	3,043	5,028	5,657
18,500	18,550	0	2,707	4,585	5,213	0	3,043	5,028	5,657
18,550	18,600	0	2,699	4,574	5,203	0	3,043	5,028	5,657
18,600	18,650	0	2,691	4,564	5,192	0	3,043	5,028	5,657
18,650	18,700	0	2,683	4,553	5,182	0	3,043	5,028	5,657
18,700	18,750	0	2,675	4,543	5,171	0	3,043	5,028	5,657
18,750	18,800	0	2,667	4,532	5,161	0	3,043	5,028	5,657
18,800	18,850	0	2,659	4,522	5,150	0	3,043	5,028	5,657
18,850	18,900	0	2,651	4,511	5,139	0	3,043	5,028	5,657
18,900	18,950	0	2,643	4,500	5,129	0	3,043	5,028	5,657
18,950	19,000	0	2,635	4,490	5,118	0	3,043	5,028	5,657
19,000	19,050	0	2,627	4,479	5,108	0	3,043	5,028	5,657
19,050	19,100	0	2,619	4,469	5,097	0	3,043	5,028	5,657
19,100	19,150	0	2,611	4,458	5,087	0	3,043	5,028	5,657
19,150	19,200	0	2,603	4,448	5,076	0	3,043	5,028	5,657
19,200	19,250	0	2,595	4,437	5,066	0	3,043	5,028	5,657
19,250	19,300	0	2,587	4,427	5,055	0	3,043	5,028	5,657
19,300	19,350	0	2,579	4,416	5,045	0	3,043	5,028	5,657
19,350	19,400	0	2,571	4,406	5,034	0	3,043	5,028	5,657
19,400	19,450	0	2,563	4,395	5,024	0	3,043	5,028	5,657
19,450	19,500	0	2,555	4,385	5,013	0	3,043	5,028	5,657
19,500	19,550	0	2,547	4,374	5,003	0	3,043	5,028	5,657
19,550	19,600	0	2,539	4,364	4,992	0	3,043	5,028	5,657
19,600	19,650	0	2,531	4,353	4,982	0	3,043	5,028	5,657
19,650	19,700	0	2,523	4,342	4,971	0	3,043	5,028	5,657
19,700	19,750	0	2,515	4,332	4,960	0	3,043	5,028	5,657
19,750	19,800	0	2,507	4,321	4,950	0	3,043	5,028	5,657
19,800	19,850	0	2,499	4,311	4,939	0	3,043	5,028	5,657
19,850	19,900	0	2,491	4,300	4,929	0	3,043	5,028	5,657
19,900	19,950	0	2,483	4,290	4,918	0	3,043	5,028	5,657
19,950	20,000	0	2,475	4,279	4,908	0	3,043	5,028	5,657

*If the amount you are looking up from the worksheet is at least $18,400 but less than $18,440, your credit is $2. Otherwise, you cannot take the credit.

If the amount you are looking up from the worksheet is—		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
20,000	20,050	0	2,467	4,269	4,897	0	3,043	5,028	5,657
20,050	20,100	0	2,459	4,258	4,887	0	3,043	5,028	5,657
20,100	20,150	0	2,451	4,248	4,876	0	3,043	5,028	5,657
20,150	20,200	0	2,443	4,237	4,866	0	3,043	5,028	5,657
20,200	20,250	0	2,435	4,227	4,855	0	3,043	5,028	5,657
20,250	20,300	0	2,427	4,216	4,845	0	3,043	5,028	5,657
20,300	20,350	0	2,419	4,206	4,834	0	3,043	5,028	5,657
20,350	20,400	0	2,411	4,195	4,824	0	3,043	5,028	5,657
20,400	20,450	0	2,403	4,185	4,813	0	3,043	5,028	5,657
20,450	20,500	0	2,395	4,174	4,803	0	3,043	5,028	5,657
20,500	20,550	0	2,387	4,163	4,792	0	3,043	5,028	5,657
20,550	20,600	0	2,379	4,153	4,781	0	3,043	5,028	5,657
20,600	20,650	0	2,371	4,142	4,771	0	3,043	5,028	5,657
20,650	20,700	0	2,363	4,132	4,760	0	3,043	5,028	5,657
20,700	20,750	0	2,355	4,121	4,750	0	3,043	5,028	5,657
20,750	20,800	0	2,347	4,111	4,739	0	3,043	5,028	5,657
20,800	20,850	0	2,339	4,100	4,729	0	3,043	5,028	5,657
20,850	20,900	0	2,331	4,090	4,718	0	3,043	5,028	5,657
20,900	20,950	0	2,323	4,079	4,708	0	3,043	5,028	5,657
20,950	21,000	0	2,315	4,069	4,697	0	3,043	5,028	5,657
21,000	21,050	0	2,307	4,058	4,687	0	3,043	5,028	5,657
21,050	21,100	0	2,299	4,048	4,676	0	3,043	5,028	5,657
21,100	21,150	0	2,291	4,037	4,666	0	3,043	5,028	5,657
21,150	21,200	0	2,283	4,027	4,655	0	3,043	5,028	5,657
21,200	21,250	0	2,275	4,016	4,645	0	3,043	5,028	5,657
21,250	21,300	0	2,267	4,006	4,634	0	3,043	5,028	5,657
21,300	21,350	0	2,259	3,995	4,624	0	3,043	5,028	5,657
21,350	21,400	0	2,251	3,984	4,613	0	3,043	5,028	5,657
21,400	21,450	0	2,243	3,974	4,602	0	3,043	5,028	5,657
21,450	21,500	0	2,235	3,963	4,592	0	3,034	5,016	5,645
21,500	21,550	0	2,227	3,953	4,581	0	3,026	5,006	5,634
21,550	21,600	0	2,219	3,942	4,571	0	3,018	4,995	5,624
21,600	21,650	0	2,211	3,932	4,560	0	3,010	4,985	5,613
21,650	21,700	0	2,203	3,921	4,550	0	3,002	4,974	5,603
21,700	21,750	0	2,195	3,911	4,539	0	2,994	4,964	5,592
21,750	21,800	0	2,187	3,900	4,529	0	2,986	4,953	5,582
21,800	21,850	0	2,179	3,890	4,518	0	2,978	4,943	5,571
21,850	21,900	0	2,171	3,879	4,508	0	2,970	4,932	5,561
21,900	21,950	0	2,163	3,869	4,497	0	2,962	4,922	5,550
21,950	22,000	0	2,155	3,858	4,487	0	2,954	4,911	5,540
22,000	22,050	0	2,147	3,848	4,476	0	2,946	4,901	5,529
22,050	22,100	0	2,139	3,837	4,466	0	2,938	4,890	5,519
22,100	22,150	0	2,131	3,827	4,455	0	2,930	4,880	5,508
22,150	22,200	0	2,123	3,816	4,444	0	2,922	4,869	5,497
22,200	22,250	0	2,115	3,805	4,434	0	2,914	4,858	5,487
22,250	22,300	0	2,107	3,795	4,423	0	2,906	4,848	5,476
22,300	22,350	0	2,099	3,784	4,413	0	2,898	4,837	5,466
22,350	22,400	0	2,091	3,774	4,402	0	2,890	4,827	5,455
22,400	22,450	0	2,083	3,763	4,392	0	2,882	4,816	5,445
22,450	22,500	0	2,075	3,753	4,381	0	2,874	4,806	5,434
22,500	22,550	0	2,067	3,742	4,371	0	2,866	4,795	5,424
22,550	22,600	0	2,059	3,732	4,360	0	2,858	4,785	5,413
22,600	22,650	0	2,051	3,721	4,350	0	2,850	4,774	5,403
22,650	22,700	0	2,043	3,711	4,339	0	2,842	4,764	5,392
22,700	22,750	0	2,035	3,700	4,329	0	2,834	4,753	5,382
22,750	22,800	0	2,027	3,690	4,318	0	2,826	4,743	5,371
22,800	22,850	0	2,019	3,679	4,308	0	2,818	4,732	5,361
22,850	22,900	0	2,011	3,669	4,297	0	2,810	4,722	5,350
22,900	22,950	0	2,004	3,658	4,287	0	2,803	4,711	5,340
22,950	23,000	0	1,996	3,648	4,276	0	2,795	4,701	5,329

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
23,000	23,050	0	1,988	3,637	4,265	0	2,787	4,690	5,318
23,050	23,100	0	1,980	3,626	4,255	0	2,779	4,679	5,308
23,100	23,150	0	1,972	3,616	4,244	0	2,771	4,669	5,297
23,150	23,200	0	1,964	3,605	4,234	0	2,763	4,658	5,287
23,200	23,250	0	1,956	3,595	4,223	0	2,755	4,648	5,276
23,250	23,300	0	1,948	3,584	4,213	0	2,747	4,637	5,266
23,300	23,350	0	1,940	3,574	4,202	0	2,739	4,627	5,255
23,350	23,400	0	1,932	3,563	4,192	0	2,731	4,616	5,245
23,400	23,450	0	1,924	3,553	4,181	0	2,723	4,606	5,234
23,450	23,500	0	1,916	3,542	4,171	0	2,715	4,595	5,224
23,500	23,550	0	1,908	3,532	4,160	0	2,707	4,585	5,213
23,550	23,600	0	1,900	3,521	4,150	0	2,699	4,574	5,203
23,600	23,650	0	1,892	3,511	4,139	0	2,691	4,564	5,192
23,650	23,700	0	1,884	3,500	4,129	0	2,683	4,553	5,182
23,700	23,750	0	1,876	3,490	4,118	0	2,675	4,543	5,171
23,750	23,800	0	1,868	3,479	4,108	0	2,667	4,532	5,161
23,800	23,850	0	1,860	3,469	4,097	0	2,659	4,522	5,150
23,850	23,900	0	1,852	3,458	4,086	0	2,651	4,511	5,139
23,900	23,950	0	1,844	3,447	4,076	0	2,643	4,500	5,129
23,950	24,000	0	1,836	3,437	4,065	0	2,635	4,490	5,118
24,000	24,050	0	1,828	3,426	4,055	0	2,627	4,479	5,108
24,050	24,100	0	1,820	3,416	4,044	0	2,619	4,469	5,097
24,100	24,150	0	1,812	3,405	4,034	0	2,611	4,458	5,087
24,150	24,200	0	1,804	3,395	4,023	0	2,603	4,448	5,076
24,200	24,250	0	1,796	3,384	4,013	0	2,595	4,437	5,066
24,250	24,300	0	1,788	3,374	4,002	0	2,587	4,427	5,055
24,300	24,350	0	1,780	3,363	3,992	0	2,579	4,416	5,045
24,350	24,400	0	1,772	3,353	3,981	0	2,571	4,406	5,034
24,400	24,450	0	1,764	3,342	3,971	0	2,563	4,395	5,024
24,450	24,500	0	1,756	3,332	3,960	0	2,555	4,385	5,013
24,500	24,550	0	1,748	3,321	3,950	0	2,547	4,374	5,003
24,550	24,600	0	1,740	3,311	3,939	0	2,539	4,364	4,992
24,600	24,650	0	1,732	3,300	3,929	0	2,531	4,353	4,982
24,650	24,700	0	1,724	3,289	3,918	0	2,523	4,342	4,971
24,700	24,750	0	1,716	3,279	3,907	0	2,515	4,332	4,960
24,750	24,800	0	1,708	3,268	3,897	0	2,507	4,321	4,950
24,800	24,850	0	1,700	3,258	3,886	0	2,499	4,311	4,939
24,850	24,900	0	1,692	3,247	3,876	0	2,491	4,300	4,929
24,900	24,950	0	1,684	3,237	3,865	0	2,483	4,290	4,918
24,950	25,000	0	1,676	3,226	3,855	0	2,475	4,279	4,908
25,000	25,050	0	1,668	3,216	3,844	0	2,467	4,269	4,897
25,050	25,100	0	1,660	3,205	3,834	0	2,459	4,258	4,887
25,100	25,150	0	1,652	3,195	3,823	0	2,451	4,248	4,876
25,150	25,200	0	1,644	3,184	3,813	0	2,443	4,237	4,866
25,200	25,250	0	1,636	3,174	3,802	0	2,435	4,227	4,855
25,250	25,300	0	1,628	3,163	3,792	0	2,427	4,216	4,845
25,300	25,350	0	1,620	3,153	3,781	0	2,419	4,206	4,834
25,350	25,400	0	1,612	3,142	3,771	0	2,411	4,195	4,824
25,400	25,450	0	1,604	3,132	3,760	0	2,403	4,185	4,813
25,450	25,500	0	1,596	3,121	3,750	0	2,395	4,174	4,803
25,500	25,550	0	1,588	3,110	3,739	0	2,387	4,163	4,792
25,550	25,600	0	1,580	3,100	3,728	0	2,379	4,153	4,781
25,600	25,650	0	1,572	3,089	3,718	0	2,371	4,142	4,771
25,650	25,700	0	1,564	3,079	3,707	0	2,363	4,132	4,760
25,700	25,750	0	1,556	3,068	3,697	0	2,355	4,121	4,750
25,750	25,800	0	1,548	3,058	3,686	0	2,347	4,111	4,739
25,800	25,850	0	1,540	3,047	3,676	0	2,339	4,100	4,729
25,850	25,900	0	1,532	3,037	3,665	0	2,331	4,090	4,718
25,900	25,950	0	1,524	3,026	3,655	0	2,323	4,079	4,708
25,950	26,000	0	1,516	3,016	3,644	0	2,315	4,069	4,697

Need more information or forms? See page 86.

If the amount you are looking up from the worksheet is—		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
26,000	26,050	0	1,508	3,005	3,634	0	2,307	4,058	4,687
26,050	26,100	0	1,500	2,995	3,623	0	2,299	4,048	4,676
26,100	26,150	0	1,492	2,984	3,613	0	2,291	4,037	4,666
26,150	26,200	0	1,484	2,974	3,602	0	2,283	4,027	4,655
26,200	26,250	0	1,476	2,963	3,592	0	2,275	4,016	4,645
26,250	26,300	0	1,468	2,953	3,581	0	2,267	4,006	4,634
26,300	26,350	0	1,460	2,942	3,571	0	2,259	3,995	4,624
26,350	26,400	0	1,452	2,931	3,560	0	2,251	3,984	4,613
26,400	26,450	0	1,444	2,921	3,549	0	2,243	3,974	4,602
26,450	26,500	0	1,436	2,910	3,539	0	2,235	3,963	4,592
26,500	26,550	0	1,428	2,900	3,528	0	2,227	3,953	4,581
26,550	26,600	0	1,420	2,889	3,518	0	2,219	3,942	4,571
26,600	26,650	0	1,412	2,879	3,507	0	2,211	3,932	4,560
26,650	26,700	0	1,404	2,868	3,497	0	2,203	3,921	4,550
26,700	26,750	0	1,396	2,858	3,486	0	2,195	3,911	4,539
26,750	26,800	0	1,388	2,847	3,476	0	2,187	3,900	4,529
26,800	26,850	0	1,380	2,837	3,465	0	2,179	3,890	4,518
26,850	26,900	0	1,372	2,826	3,455	0	2,171	3,879	4,508
26,900	26,950	0	1,364	2,816	3,444	0	2,163	3,869	4,497
26,950	27,000	0	1,356	2,805	3,434	0	2,155	3,858	4,487
27,000	27,050	0	1,348	2,795	3,423	0	2,147	3,848	4,476
27,050	27,100	0	1,340	2,784	3,413	0	2,139	3,837	4,466
27,100	27,150	0	1,332	2,774	3,402	0	2,131	3,827	4,455
27,150	27,200	0	1,324	2,763	3,391	0	2,123	3,816	4,444
27,200	27,250	0	1,316	2,752	3,381	0	2,115	3,805	4,434
27,250	27,300	0	1,308	2,742	3,370	0	2,107	3,795	4,423
27,300	27,350	0	1,300	2,731	3,360	0	2,099	3,784	4,413
27,350	27,400	0	1,292	2,721	3,349	0	2,091	3,774	4,402
27,400	27,450	0	1,284	2,710	3,339	0	2,083	3,763	4,392
27,450	27,500	0	1,276	2,700	3,328	0	2,075	3,753	4,381
27,500	27,550	0	1,268	2,689	3,318	0	2,067	3,742	4,371
27,550	27,600	0	1,260	2,679	3,307	0	2,059	3,732	4,360
27,600	27,650	0	1,252	2,668	3,297	0	2,051	3,721	4,350
27,650	27,700	0	1,244	2,658	3,286	0	2,043	3,711	4,339
27,700	27,750	0	1,236	2,647	3,276	0	2,035	3,700	4,329
27,750	27,800	0	1,228	2,637	3,265	0	2,027	3,690	4,318
27,800	27,850	0	1,220	2,626	3,255	0	2,019	3,679	4,308
27,850	27,900	0	1,212	2,616	3,244	0	2,011	3,669	4,297
27,900	27,950	0	1,205	2,605	3,234	0	2,004	3,658	4,287
27,950	28,000	0	1,197	2,595	3,223	0	1,996	3,648	4,276
28,000	28,050	0	1,189	2,584	3,212	0	1,988	3,637	4,265
28,050	28,100	0	1,181	2,573	3,202	0	1,980	3,626	4,255
28,100	28,150	0	1,173	2,563	3,191	0	1,972	3,616	4,244
28,150	28,200	0	1,165	2,552	3,181	0	1,964	3,605	4,234
28,200	28,250	0	1,157	2,542	3,170	0	1,956	3,595	4,223
28,250	28,300	0	1,149	2,531	3,160	0	1,948	3,584	4,213
28,300	28,350	0	1,141	2,521	3,149	0	1,940	3,574	4,202
28,350	28,400	0	1,133	2,510	3,139	0	1,932	3,563	4,192
28,400	28,450	0	1,125	2,500	3,128	0	1,924	3,553	4,181
28,450	28,500	0	1,117	2,489	3,118	0	1,916	3,542	4,171
28,500	28,550	0	1,109	2,479	3,107	0	1,908	3,532	4,160
28,550	28,600	0	1,101	2,468	3,097	0	1,900	3,521	4,150
28,600	28,650	0	1,093	2,458	3,086	0	1,892	3,511	4,139
28,650	28,700	0	1,085	2,447	3,076	0	1,884	3,500	4,129
28,700	28,750	0	1,077	2,437	3,065	0	1,876	3,490	4,118
28,750	28,800	0	1,069	2,426	3,055	0	1,868	3,479	4,108
28,800	28,850	0	1,061	2,416	3,044	0	1,860	3,469	4,097
28,850	28,900	0	1,053	2,405	3,033	0	1,852	3,458	4,086
28,900	28,950	0	1,045	2,394	3,023	0	1,844	3,447	4,076
28,950	29,000	0	1,037	2,384	3,012	0	1,836	3,437	4,065

Need more information or forms? See page 86.

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
29,000	29,050	0	1,029	2,373	3,002	0	1,828	3,426	4,055
29,050	29,100	0	1,021	2,363	2,991	0	1,820	3,416	4,044
29,100	29,150	0	1,013	2,352	2,981	0	1,812	3,405	4,034
29,150	29,200	0	1,005	2,342	2,970	0	1,804	3,395	4,023
29,200	29,250	0	997	2,331	2,960	0	1,796	3,384	4,013
29,250	29,300	0	989	2,321	2,949	0	1,788	3,374	4,002
29,300	29,350	0	981	2,310	2,939	0	1,780	3,363	3,992
29,350	29,400	0	973	2,300	2,928	0	1,772	3,353	3,981
29,400	29,450	0	965	2,289	2,918	0	1,764	3,342	3,971
29,450	29,500	0	957	2,279	2,907	0	1,756	3,332	3,960
29,500	29,550	0	949	2,268	2,897	0	1,748	3,321	3,950
29,550	29,600	0	941	2,258	2,886	0	1,740	3,311	3,939
29,600	29,650	0	933	2,247	2,876	0	1,732	3,300	3,929
29,650	29,700	0	925	2,236	2,865	0	1,724	3,289	3,918
29,700	29,750	0	917	2,226	2,854	0	1,716	3,279	3,907
29,750	29,800	0	909	2,215	2,844	0	1,708	3,268	3,897
29,800	29,850	0	901	2,205	2,833	0	1,700	3,258	3,886
29,850	29,900	0	893	2,194	2,823	0	1,692	3,247	3,876
29,900	29,950	0	885	2,184	2,812	0	1,684	3,237	3,865
29,950	30,000	0	877	2,173	2,802	0	1,676	3,226	3,855
30,000	30,050	0	869	2,163	2,791	0	1,668	3,216	3,844
30,050	30,100	0	861	2,152	2,781	0	1,660	3,205	3,834
30,100	30,150	0	853	2,142	2,770	0	1,652	3,195	3,823
30,150	30,200	0	845	2,131	2,760	0	1,644	3,184	3,813
30,200	30,250	0	837	2,121	2,749	0	1,636	3,174	3,802
30,250	30,300	0	829	2,110	2,739	0	1,628	3,163	3,792
30,300	30,350	0	821	2,100	2,728	0	1,620	3,153	3,781
30,350	30,400	0	813	2,089	2,718	0	1,612	3,142	3,771
30,400	30,450	0	805	2,079	2,707	0	1,604	3,132	3,760
30,450	30,500	0	797	2,068	2,697	0	1,596	3,121	3,750
30,500	30,550	0	789	2,057	2,686	0	1,588	3,110	3,739
30,550	30,600	0	781	2,047	2,675	0	1,580	3,100	3,728
30,600	30,650	0	773	2,036	2,665	0	1,572	3,089	3,718
30,650	30,700	0	765	2,026	2,654	0	1,564	3,079	3,707
30,700	30,750	0	757	2,015	2,644	0	1,556	3,068	3,697
30,750	30,800	0	749	2,005	2,633	0	1,548	3,058	3,686
30,800	30,850	0	741	1,994	2,623	0	1,540	3,047	3,676
30,850	30,900	0	733	1,984	2,612	0	1,532	3,037	3,665
30,900	30,950	0	725	1,973	2,602	0	1,524	3,026	3,655
30,950	31,000	0	717	1,963	2,591	0	1,516	3,016	3,644
31,000	31,050	0	709	1,952	2,581	0	1,508	3,005	3,634
31,050	31,100	0	701	1,942	2,570	0	1,500	2,995	3,623
31,100	31,150	0	693	1,931	2,560	0	1,492	2,984	3,613
31,150	31,200	0	685	1,921	2,549	0	1,484	2,974	3,602
31,200	31,250	0	677	1,910	2,539	0	1,476	2,963	3,592
31,250	31,300	0	669	1,900	2,528	0	1,468	2,953	3,581
31,300	31,350	0	661	1,889	2,518	0	1,460	2,942	3,571
31,350	31,400	0	653	1,878	2,507	0	1,452	2,931	3,560
31,400	31,450	0	645	1,868	2,496	0	1,444	2,921	3,549
31,450	31,500	0	637	1,857	2,486	0	1,436	2,910	3,539
31,500	31,550	0	629	1,847	2,475	0	1,428	2,900	3,528
31,550	31,600	0	621	1,836	2,465	0	1,420	2,889	3,518
31,600	31,650	0	613	1,826	2,454	0	1,412	2,879	3,507
31,650	31,700	0	605	1,815	2,444	0	1,404	2,868	3,497
31,700	31,750	0	597	1,805	2,433	0	1,396	2,858	3,486
31,750	31,800	0	589	1,794	2,423	0	1,388	2,847	3,476
31,800	31,850	0	581	1,784	2,412	0	1,380	2,837	3,465
31,850	31,900	0	573	1,773	2,402	0	1,372	2,826	3,455
31,900	31,950	0	565	1,763	2,391	0	1,364	2,816	3,444
31,950	32,000	0	557	1,752	2,381	0	1,356	2,805	3,434

Need more information or forms? See page 86.

If the amount you are looking up from the worksheet is—		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
32,000	32,050	0	549	1,742	2,370	0	1,348	2,795	3,423
32,050	32,100	0	541	1,731	2,360	0	1,340	2,784	3,413
32,100	32,150	0	533	1,721	2,349	0	1,332	2,774	3,402
32,150	32,200	0	525	1,710	2,338	0	1,324	2,763	3,391
32,200	32,250	0	517	1,699	2,328	0	1,316	2,752	3,381
32,250	32,300	0	509	1,689	2,317	0	1,308	2,742	3,370
32,300	32,350	0	501	1,678	2,307	0	1,300	2,731	3,360
32,350	32,400	0	493	1,668	2,296	0	1,292	2,721	3,349
32,400	32,450	0	485	1,657	2,286	0	1,284	2,710	3,339
32,450	32,500	0	477	1,647	2,275	0	1,276	2,700	3,328
32,500	32,550	0	469	1,636	2,265	0	1,268	2,689	3,318
32,550	32,600	0	461	1,626	2,254	0	1,260	2,679	3,307
32,600	32,650	0	453	1,615	2,244	0	1,252	2,668	3,297
32,650	32,700	0	445	1,605	2,233	0	1,244	2,658	3,286
32,700	32,750	0	437	1,594	2,223	0	1,236	2,647	3,276
32,750	32,800	0	429	1,584	2,212	0	1,228	2,637	3,265
32,800	32,850	0	421	1,573	2,202	0	1,220	2,626	3,255
32,850	32,900	0	413	1,563	2,191	0	1,212	2,616	3,244
32,900	32,950	0	406	1,552	2,181	0	1,205	2,605	3,234
32,950	33,000	0	398	1,542	2,170	0	1,197	2,595	3,223
33,000	33,050	0	390	1,531	2,159	0	1,189	2,584	3,212
33,050	33,100	0	382	1,520	2,149	0	1,181	2,573	3,202
33,100	33,150	0	374	1,510	2,138	0	1,173	2,563	3,191
33,150	33,200	0	366	1,499	2,128	0	1,165	2,552	3,181
33,200	33,250	0	358	1,489	2,117	0	1,157	2,542	3,170
33,250	33,300	0	350	1,478	2,107	0	1,149	2,531	3,160
33,300	33,350	0	342	1,468	2,096	0	1,141	2,521	3,149
33,350	33,400	0	334	1,457	2,086	0	1,133	2,510	3,139
33,400	33,450	0	326	1,447	2,075	0	1,125	2,500	3,128
33,450	33,500	0	318	1,436	2,065	0	1,117	2,489	3,118
33,500	33,550	0	310	1,426	2,054	0	1,109	2,479	3,107
33,550	33,600	0	302	1,415	2,044	0	1,101	2,468	3,097
33,600	33,650	0	294	1,405	2,033	0	1,093	2,458	3,086
33,650	33,700	0	286	1,394	2,023	0	1,085	2,447	3,076
33,700	33,750	0	278	1,384	2,012	0	1,077	2,437	3,065
33,750	33,800	0	270	1,373	2,002	0	1,069	2,426	3,055
33,800	33,850	0	262	1,363	1,991	0	1,061	2,416	3,044
33,850	33,900	0	254	1,352	1,980	0	1,053	2,405	3,033
33,900	33,950	0	246	1,341	1,970	0	1,045	2,394	3,023
33,950	34,000	0	238	1,331	1,959	0	1,037	2,384	3,012
34,000	34,050	0	230	1,320	1,949	0	1,029	2,373	3,002
34,050	34,100	0	222	1,310	1,938	0	1,021	2,363	2,991
34,100	34,150	0	214	1,299	1,928	0	1,013	2,352	2,981
34,150	34,200	0	206	1,289	1,917	0	1,005	2,342	2,970
34,200	34,250	0	198	1,278	1,907	0	997	2,331	2,960
34,250	34,300	0	190	1,268	1,896	0	989	2,321	2,949
34,300	34,350	0	182	1,257	1,886	0	981	2,310	2,939
34,350	34,400	0	174	1,247	1,875	0	973	2,300	2,928
34,400	34,450	0	166	1,236	1,865	0	965	2,289	2,918
34,450	34,500	0	158	1,226	1,854	0	957	2,279	2,907
34,500	34,550	0	150	1,215	1,844	0	949	2,268	2,897
34,550	34,600	0	142	1,205	1,833	0	941	2,258	2,886
34,600	34,650	0	134	1,194	1,823	0	933	2,247	2,876
34,650	34,700	0	126	1,183	1,812	0	925	2,236	2,865
34,700	34,750	0	118	1,173	1,801	0	917	2,226	2,854
34,750	34,800	0	110	1,162	1,791	0	909	2,215	2,844
34,800	34,850	0	102	1,152	1,780	0	901	2,205	2,833
34,850	34,900	0	94	1,141	1,770	0	893	2,194	2,823
34,900	34,950	0	86	1,131	1,759	0	885	2,184	2,812
34,950	35,000	0	78	1,120	1,749	0	877	2,173	2,802

2009 Earned Income Credit (EIC) Table—Continued   (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is—		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
35,000	35,050	0	70	1,110	1,738	0	869	2,163	2,791
35,050	35,100	0	62	1,099	1,728	0	861	2,152	2,781
35,100	35,150	0	54	1,089	1,717	0	853	2,142	2,770
35,150	35,200	0	46	1,078	1,707	0	845	2,131	2,760
35,200	35,250	0	38	1,068	1,696	0	837	2,121	2,749
35,250	35,300	0	30	1,057	1,686	0	829	2,110	2,739
35,300	35,350	0	22	1,047	1,675	0	821	2,100	2,728
35,350	35,400	0	14	1,036	1,665	0	813	2,089	2,718
35,400	35,450	0	6	1,026	1,654	0	805	2,079	2,707
35,450	35,500	0	*	1,015	1,644	0	797	2,068	2,697
35,500	35,550	0	0	1,004	1,633	0	789	2,057	2,686
35,550	35,600	0	0	994	1,622	0	781	2,047	2,675
35,600	35,650	0	0	983	1,612	0	773	2,036	2,665
35,650	35,700	0	0	973	1,601	0	765	2,026	2,654
35,700	35,750	0	0	962	1,591	0	757	2,015	2,644
35,750	35,800	0	0	952	1,580	0	749	2,005	2,633
35,800	35,850	0	0	941	1,570	0	741	1,994	2,623
35,850	35,900	0	0	931	1,559	0	733	1,984	2,612
35,900	35,950	0	0	920	1,549	0	725	1,973	2,602
35,950	36,000	0	0	910	1,538	0	717	1,963	2,591
36,000	36,050	0	0	899	1,528	0	709	1,952	2,581
36,050	36,100	0	0	889	1,517	0	701	1,942	2,570
36,100	36,150	0	0	878	1,507	0	693	1,931	2,560
36,150	36,200	0	0	868	1,496	0	685	1,921	2,549
36,200	36,250	0	0	857	1,486	0	677	1,910	2,539
36,250	36,300	0	0	847	1,475	0	669	1,900	2,528
36,300	36,350	0	0	836	1,465	0	661	1,889	2,518
36,350	36,400	0	0	825	1,454	0	653	1,878	2,507
36,400	36,450	0	0	815	1,443	0	645	1,868	2,496
36,450	36,500	0	0	804	1,433	0	637	1,857	2,486
36,500	36,550	0	0	794	1,422	0	629	1,847	2,475
36,550	36,600	0	0	783	1,412	0	621	1,836	2,465
36,600	36,650	0	0	773	1,401	0	613	1,826	2,454
36,650	36,700	0	0	762	1,391	0	605	1,815	2,444
36,700	36,750	0	0	752	1,380	0	597	1,805	2,433
36,750	36,800	0	0	741	1,370	0	589	1,794	2,423
36,800	36,850	0	0	731	1,359	0	581	1,784	2,412
36,850	36,900	0	0	720	1,349	0	573	1,773	2,402
36,900	36,950	0	0	710	1,338	0	565	1,763	2,391
36,950	37,000	0	0	699	1,328	0	557	1,752	2,381
37,000	37,050	0	0	689	1,317	0	549	1,742	2,370
37,050	37,100	0	0	678	1,307	0	541	1,731	2,360
37,100	37,150	0	0	668	1,296	0	533	1,721	2,349
37,150	37,200	0	0	657	1,285	0	525	1,710	2,338
37,200	37,250	0	0	646	1,275	0	517	1,699	2,328
37,250	37,300	0	0	636	1,264	0	509	1,689	2,317
37,300	37,350	0	0	625	1,254	0	501	1,678	2,307
37,350	37,400	0	0	615	1,243	0	493	1,668	2,296
37,400	37,450	0	0	604	1,233	0	485	1,657	2,286
37,450	37,500	0	0	594	1,222	0	477	1,647	2,275
37,500	37,550	0	0	583	1,212	0	469	1,636	2,265
37,550	37,600	0	0	573	1,201	0	461	1,626	2,254
37,600	37,650	0	0	562	1,191	0	453	1,615	2,244
37,650	37,700	0	0	552	1,180	0	445	1,605	2,233
37,700	37,750	0	0	541	1,170	0	437	1,594	2,223

*If the amount you are looking up from the worksheet is at least $35,450 but less than $35,463, your credit is $1. Otherwise, you cannot take the credit.

Need more information or forms? See page 86.

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
37,750	37,800	0	0	531	1,159	0	429	1,584	2,212
37,800	37,850	0	0	520	1,149	0	421	1,573	2,202
37,850	37,900	0	0	510	1,138	0	413	1,563	2,191
37,900	37,950	0	0	499	1,128	0	406	1,552	2,181
37,950	38,000	0	0	489	1,117	0	398	1,542	2,170
38,000	38,050	0	0	478	1,106	0	390	1,531	2,159
38,050	38,100	0	0	467	1,096	0	382	1,520	2,149
38,100	38,150	0	0	457	1,085	0	374	1,510	2,138
38,150	38,200	0	0	446	1,075	0	366	1,499	2,128
38,200	38,250	0	0	436	1,064	0	358	1,489	2,117
38,250	38,300	0	0	425	1,054	0	350	1,478	2,107
38,300	38,350	0	0	415	1,043	0	342	1,468	2,096
38,350	38,400	0	0	404	1,033	0	334	1,457	2,086
38,400	38,450	0	0	394	1,022	0	326	1,447	2,075
38,450	38,500	0	0	383	1,012	0	318	1,436	2,065
38,500	38,550	0	0	373	1,001	0	310	1,426	2,054
38,550	38,600	0	0	362	991	0	302	1,415	2,044
38,600	38,650	0	0	352	980	0	294	1,405	2,033
38,650	38,700	0	0	341	970	0	286	1,394	2,023
38,700	38,750	0	0	331	959	0	278	1,384	2,012
38,750	38,800	0	0	320	949	0	270	1,373	2,002
38,800	38,850	0	0	310	938	0	262	1,363	1,991
38,850	38,900	0	0	299	927	0	254	1,352	1,980
38,900	38,950	0	0	288	917	0	246	1,341	1,970
38,950	39,000	0	0	278	906	0	238	1,331	1,959
39,000	39,050	0	0	267	896	0	230	1,320	1,949
39,050	39,100	0	0	257	885	0	222	1,310	1,938
39,100	39,150	0	0	246	875	0	214	1,299	1,928
39,150	39,200	0	0	236	864	0	206	1,289	1,917
39,200	39,250	0	0	225	854	0	198	1,278	1,907
39,250	39,300	0	0	215	843	0	190	1,268	1,896
39,300	39,350	0	0	204	833	0	182	1,257	1,886
39,350	39,400	0	0	194	822	0	174	1,247	1,875
39,400	39,450	0	0	183	812	0	166	1,236	1,865
39,450	39,500	0	0	173	801	0	158	1,226	1,854
39,500	39,550	0	0	162	791	0	150	1,215	1,844
39,550	39,600	0	0	152	780	0	142	1,205	1,833
39,600	39,650	0	0	141	770	0	134	1,194	1,823
39,650	39,700	0	0	130	759	0	126	1,183	1,812
39,700	39,750	0	0	120	748	0	118	1,173	1,801
39,750	39,800	0	0	109	738	0	110	1,162	1,791
39,800	39,850	0	0	99	727	0	102	1,152	1,780
39,850	39,900	0	0	88	717	0	94	1,141	1,770
39,900	39,950	0	0	78	706	0	86	1,131	1,759
39,950	40,000	0	0	67	696	0	78	1,120	1,749
40,000	40,050	0	0	57	685	0	70	1,110	1,738
40,050	40,100	0	0	46	675	0	62	1,099	1,728
40,100	40,150	0	0	36	664	0	54	1,089	1,717
40,150	40,200	0	0	25	654	0	46	1,078	1,707
40,200	40,250	0	0	15	643	0	38	1,068	1,696
40,250	40,300	0	0	*	633	0	30	1,057	1,686
40,300	40,350	0	0	0	622	0	22	1,047	1,675
40,350	40,400	0	0	0	612	0	14	1,036	1,665
40,400	40,450	0	0	0	601	0	6	1,026	1,654
40,450	40,500	0	0	0	591	0	**	1,015	1,644

*If the amount you are looking up from the worksheet is at least $40,250 but less than $40,295, your credit is $5. Otherwise, you cannot take the credit.

**If the amount you are looking up from the worksheet is at least $40,450 but less than $40,463, your credit is $1. Otherwise, you cannot take the credit.

Need more information or forms? See page 86.   **- 60 -**

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
40,500	40,550	0	0	0	580	0	0	1,004	1,633
40,550	40,600	0	0	0	569	0	0	994	1,622
40,600	40,650	0	0	0	559	0	0	983	1,612
40,650	40,700	0	0	0	548	0	0	973	1,601
40,700	40,750	0	0	0	538	0	0	962	1,591
40,750	40,800	0	0	0	527	0	0	952	1,580
40,800	40,850	0	0	0	517	0	0	941	1,570
40,850	40,900	0	0	0	506	0	0	931	1,559
40,900	40,950	0	0	0	496	0	0	920	1,549
40,950	41,000	0	0	0	485	0	0	910	1,538
41,000	41,050	0	0	0	475	0	0	899	1,528
41,050	41,100	0	0	0	464	0	0	889	1,517
41,100	41,150	0	0	0	454	0	0	878	1,507
41,150	41,200	0	0	0	443	0	0	868	1,496
41,200	41,250	0	0	0	433	0	0	857	1,486
41,250	41,300	0	0	0	422	0	0	847	1,475
41,300	41,350	0	0	0	412	0	0	836	1,465
41,350	41,400	0	0	0	401	0	0	825	1,454
41,400	41,450	0	0	0	390	0	0	815	1,443
41,450	41,500	0	0	0	380	0	0	804	1,433
41,500	41,550	0	0	0	369	0	0	794	1,422
41,550	41,600	0	0	0	359	0	0	783	1,412
41,600	41,650	0	0	0	348	0	0	773	1,401
41,650	41,700	0	0	0	338	0	0	762	1,391
41,700	41,750	0	0	0	327	0	0	752	1,380
41,750	41,800	0	0	0	317	0	0	741	1,370
41,800	41,850	0	0	0	306	0	0	731	1,359
41,850	41,900	0	0	0	296	0	0	720	1,349
41,900	41,950	0	0	0	285	0	0	710	1,338
41,950	42,000	0	0	0	275	0	0	699	1,328
42,000	42,050	0	0	0	264	0	0	689	1,317
42,050	42,100	0	0	0	254	0	0	678	1,307
42,100	42,150	0	0	0	243	0	0	668	1,296
42,150	42,200	0	0	0	232	0	0	657	1,285
42,200	42,250	0	0	0	222	0	0	646	1,275
42,250	42,300	0	0	0	211	0	0	636	1,264
42,300	42,350	0	0	0	201	0	0	625	1,254
42,350	42,400	0	0	0	190	0	0	615	1,243
42,400	42,450	0	0	0	180	0	0	604	1,233
42,450	42,500	0	0	0	169	0	0	594	1,222
42,500	42,550	0	0	0	159	0	0	583	1,212
42,550	42,600	0	0	0	148	0	0	573	1,201
42,600	42,650	0	0	0	138	0	0	562	1,191
42,650	42,700	0	0	0	127	0	0	552	1,180
42,700	42,750	0	0	0	117	0	0	541	1,170
42,750	42,800	0	0	0	106	0	0	531	1,159
42,800	42,850	0	0	0	96	0	0	520	1,149
42,850	42,900	0	0	0	85	0	0	510	1,138
42,900	42,950	0	0	0	75	0	0	499	1,128
42,950	43,000	0	0	0	64	0	0	489	1,117
43,000	43,050	0	0	0	53	0	0	478	1,106
43,050	43,100	0	0	0	43	0	0	467	1,096
43,100	43,150	0	0	0	32	0	0	457	1,085
43,150	43,200	0	0	0	22	0	0	446	1,075
43,200	43,250	0	0	0	11	0	0	436	1,064

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
43,250	43,300	0	0	0	*	0	0	425	1,054
43,300	43,350	0	0	0	0	0	0	415	1,043
43,350	43,400	0	0	0	0	0	0	404	1,033
43,400	43,450	0	0	0	0	0	0	394	1,022
43,450	43,500	0	0	0	0	0	0	383	1,012
43,500	43,550	0	0	0	0	0	0	373	1,001
43,550	43,600	0	0	0	0	0	0	362	991
43,600	43,650	0	0	0	0	0	0	352	980
43,650	43,700	0	0	0	0	0	0	341	970
43,700	43,750	0	0	0	0	0	0	331	959
43,750	43,800	0	0	0	0	0	0	320	949
43,800	43,850	0	0	0	0	0	0	310	938
43,850	43,900	0	0	0	0	0	0	299	927
43,900	43,950	0	0	0	0	0	0	288	917
43,950	44,000	0	0	0	0	0	0	278	906
44,000	44,050	0	0	0	0	0	0	267	896
44,050	44,100	0	0	0	0	0	0	257	885
44,100	44,150	0	0	0	0	0	0	246	875
44,150	44,200	0	0	0	0	0	0	236	864
44,200	44,250	0	0	0	0	0	0	225	854
44,250	44,300	0	0	0	0	0	0	215	843
44,300	44,350	0	0	0	0	0	0	204	833
44,350	44,400	0	0	0	0	0	0	194	822
44,400	44,450	0	0	0	0	0	0	183	812
44,450	44,500	0	0	0	0	0	0	173	801
44,500	44,550	0	0	0	0	0	0	162	791
44,550	44,600	0	0	0	0	0	0	152	780
44,600	44,650	0	0	0	0	0	0	141	770
44,650	44,700	0	0	0	0	0	0	130	759
44,700	44,750	0	0	0	0	0	0	120	748
44,750	44,800	0	0	0	0	0	0	109	738
44,800	44,850	0	0	0	0	0	0	99	727
44,850	44,900	0	0	0	0	0	0	88	717
44,900	44,950	0	0	0	0	0	0	78	706
44,950	45,000	0	0	0	0	0	0	67	696
45,000	45,050	0	0	0	0	0	0	57	685
45,050	45,100	0	0	0	0	0	0	46	675
45,100	45,150	0	0	0	0	0	0	36	664
45,150	45,200	0	0	0	0	0	0	25	654
45,200	45,250	0	0	0	0	0	0	15	643
45,250	45,300	0	0	0	0	0	0	**	633
45,300	45,350	0	0	0	0	0	0	0	622
45,350	45,400	0	0	0	0	0	0	0	612
45,400	45,450	0	0	0	0	0	0	0	601
45,450	45,500	0	0	0	0	0	0	0	591
45,500	45,550	0	0	0	0	0	0	0	580
45,550	45,600	0	0	0	0	0	0	0	569
45,600	45,650	0	0	0	0	0	0	0	559
45,650	45,700	0	0	0	0	0	0	0	548
45,700	45,750	0	0	0	0	0	0	0	538
45,750	45,800	0	0	0	0	0	0	0	527
45,800	45,850	0	0	0	0	0	0	0	517
45,850	45,900	0	0	0	0	0	0	0	506
45,900	45,950	0	0	0	0	0	0	0	496
45,950	46,000	0	0	0	0	0	0	0	485

*If the amount you are looking up from the worksheet is at least $43,250 but less than $43,279, your credit is $3. Otherwise, you cannot take the credit.
**If the amount you are looking up from the worksheet is at least $45,250 but less than $45,295, your credit is $5. Otherwise, you cannot take the credit.

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
46,000	46,050	0	0	0	0	0	0	0	475
46,050	46,100	0	0	0	0	0	0	0	464
46,100	46,150	0	0	0	0	0	0	0	454
46,150	46,200	0	0	0	0	0	0	0	443
46,200	46,250	0	0	0	0	0	0	0	433
46,250	46,300	0	0	0	0	0	0	0	422
46,300	46,350	0	0	0	0	0	0	0	412
46,350	46,400	0	0	0	0	0	0	0	401
46,400	46,450	0	0	0	0	0	0	0	390
46,450	46,500	0	0	0	0	0	0	0	380
46,500	46,550	0	0	0	0	0	0	0	369
46,550	46,600	0	0	0	0	0	0	0	359
46,600	46,650	0	0	0	0	0	0	0	348
46,650	46,700	0	0	0	0	0	0	0	338
46,700	46,750	0	0	0	0	0	0	0	327
46,750	46,800	0	0	0	0	0	0	0	317
46,800	46,850	0	0	0	0	0	0	0	306
46,850	46,900	0	0	0	0	0	0	0	296
46,900	46,950	0	0	0	0	0	0	0	285
46,950	47,000	0	0	0	0	0	0	0	275
47,000	47,050	0	0	0	0	0	0	0	264
47,050	47,100	0	0	0	0	0	0	0	254
47,100	47,150	0	0	0	0	0	0	0	243
47,150	47,200	0	0	0	0	0	0	0	232
47,200	47,250	0	0	0	0	0	0	0	222
47,250	47,300	0	0	0	0	0	0	0	211
47,300	47,350	0	0	0	0	0	0	0	201
47,350	47,400	0	0	0	0	0	0	0	190
47,400	47,450	0	0	0	0	0	0	0	180
47,450	47,500	0	0	0	0	0	0	0	169
47,500	47,550	0	0	0	0	0	0	0	159
47,550	47,600	0	0	0	0	0	0	0	148
47,600	47,650	0	0	0	0	0	0	0	138
47,650	47,700	0	0	0	0	0	0	0	127
47,700	47,750	0	0	0	0	0	0	0	117
47,750	47,800	0	0	0	0	0	0	0	106
47,800	47,850	0	0	0	0	0	0	0	96
47,850	47,900	0	0	0	0	0	0	0	85
47,900	47,950	0	0	0	0	0	0	0	75
47,950	48,000	0	0	0	0	0	0	0	64
48,000	48,050	0	0	0	0	0	0	0	53
48,050	48,100	0	0	0	0	0	0	0	43
48,100	48,150	0	0	0	0	0	0	0	32
48,150	48,200	0	0	0	0	0	0	0	22
48,200	48,250	0	0	0	0	0	0	0	11
48,250	48,279	0	0	0	0	0	0	0	3

Need more information or forms? See page 86.

Line 42

Additional Child Tax Credit

What Is the Additional Child Tax Credit?

This credit is for certain people who have at least one qualifying child as defined in the instructions for line 6c, on page 20. The additional child tax credit may give you a refund even if you do not owe any tax.

Two Steps To Take the Additional Child Tax Credit!

Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 33, that begin on page 38.

Step 2. Read the TIP at the end of your Child Tax Credit Worksheet. Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 43

Refundable Education Credit from Form 8863

If you meet the requirements to claim the American opportunity credit (see the instructions for line 31 on page 38), enter on this line the amount, if any, from Form 8863, line 16.

Line 44

If you filed Form 4868 to get an automatic extension of time to file Form 1040A, enter any amount you paid with that form or by electronic funds withdrawal or credit or debit card. If you paid by credit or debit card, do not include on line 44 the convenience fee you were charged. To the left of the entry space for line 44, enter "Form 4868" and show the amount paid.

Excess social security and tier 1 railroad retirement (RRTA) tax withheld. If you, or your spouse if filing a joint return, had more than one employer for 2009 and total wages of more than $106,800, too much social security or tier 1 RRTA tax may have been withheld. For more details, including how to figure the amount to include on line 44, see Pub. 505. Include the excess in the total on line 44. Write "Excess SST" and show the excess amount to the left of the line.

Refund

Line 45

Amount Overpaid

If line 45 is under $1, we will send a refund only on written request.

If you want to check the status of your refund, please wait at least 72 hours after 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). See page 83 for details.

TIP *If the amount you overpaid 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 2010 *on page 80.*

Refund offset. If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 45 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 any questions about it, contact the agency to which you owe the debt.

Injured spouse claim. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 45 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 83) or see Form 8379.

Lines 46a Through 46d

DIRECT ▷ DEPOSIT
Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs on page 65.

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 want us to directly deposit the amount shown on line 46a 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:

• Check the box on line 46a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or

• Complete lines 46b through 46d if you want your refund deposited to only one account.

Otherwise, we will send you a check.

Note. If you do not want your refund directly deposited to your account, do not check the box on line 46a. Draw a line through the boxes on lines 46b and 46d.

CAUTION *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. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.*

If you file a joint return and check the box on line 46a and attach Form 8888 or fill in lines 46b through 46d, your spouse may get at least part of the refund.

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.

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

U.S. savings bonds. You can use your refund to buy up to $5,000 in U.S. Series I savings bonds. The amount you request must be a multiple of $50. You do not need a TreasuryDirect® account to do this. See the Form 8888 instructions for details.

Line 46a. You cannot file Form 8888 and split your refund among two or three accounts if Form 8379 is filed with your return.

Line 46b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check will be sent instead. On the sample check below, the routing number is 250250025. Rufus and Mary 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 46b if:

● 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 46c. 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 46d. 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.
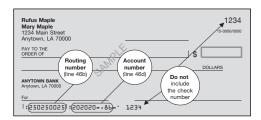
You cannot request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).

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

Sample Check—Lines 46b Through 46d

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

Individual Retirement Arrangement (IRA)

You can have your refund 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 of your account of the year to which the deposit is to be applied unless the trustee will not accept a deposit for 2009. If you do not, the trustee can assume the deposit is for the year during which you are filing the return. For example, if you file your 2009 return during 2010 and do not notify the trustee in advance, the trustee can assume the deposit to your IRA is for 2010. If you designate your deposit to be for 2009, 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 2009. In that case, you must file an amended 2009 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.

CAUTION *You and your spouse, if filing jointly, each may be able to contribute up to $5,000 ($6,000 if age 50 or older at the end of 2009) to a traditional IRA or Roth IRA for 2009. The limit for 2010 is also $5,000 ($6,000 if age 50 or older at the end of 2010). A higher limit may apply for 2009 if you were a participant in a 401(k) plan and your employer was in bankruptcy in an earlier year. You may owe a penalty if your contributions exceed these limits.*

TIP *For more information on IRAs, see Pub. 590.*

Line 47

Amount Applied to Your 2010 Estimated Tax

Enter on line 47 the amount, if any, of the overpayment on line 45 you want applied to your 2010 estimated tax. We will apply this amount to your account unless you attach a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the attached statement.

CAUTION *This election to apply part or all of the amount overpaid to your 2010 estimated tax cannot be changed later.*

Amount You Owe

IRS e-file 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 15, 2010. If you file your return after April 15, 2010, you can include interest and penalty in your payment. Visit *www.irs.gov* and enter "e-pay" in the search box for details.

You can also 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.eftps.gov* or call Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.

Line 48

Amount You Owe

TIP *To save interest and penalties, pay your taxes in full by April 15, 2010. You do not have to pay if line 48 is under $1.*

Include any estimated tax penalty from line 49 in the amount you enter on line 48.

You can pay by check, money order, credit or debit card. Do not include any estimated tax payment for 2010 in this payment. Instead, make the estimated tax payment separately.

To pay by check or money order. Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2009 Form 1040A" 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 tax return.

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

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.

To pay by credit or debit card. To pay by credit or debit card, call toll-free or visit the website of one of the service providers listed below and follow the instructions. A convenience fee will be charged by the service provider. This fee is deductible as a miscellaneous itemized deduction subject to the 2% of AGI limit on your 2010 income tax return, but you will have to file Form 1040 and itemize your deductions on Schedule A (Form 1040). Fees may vary among the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

Link2Gov Corporation
1-888-PAY-1040™ (1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.com

RBS WorldPay, Inc.
1-888-9-PAY-TAX™(1-888-972-9829)
1-877-517-4881 (Customer Service)
www.payUSAtax.com

Official Payments Corporation
1-888-UPAY-TAX™ (1-888-872-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

TIP *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-4P or W-4V, or (c) make estimated tax payments for 2010. See* Income Tax Withholding and Estimated Tax Payments for 2010 *on page 80.*

What If You Cannot Pay?

If you cannot pay the full amount shown on line 48 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. Gener-ally, you can have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2010. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to *www.irs.gov*, click on "I Need To..." and select "Set Up a Payment Plan." If you use Form 9465, you should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 15, 2010. An extension gener-ally will not be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2010. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 49

Estimated Tax Penalty

You may owe this penalty if:

- Line 48 is at least $1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on your 2009 Form 1040A, line 37, minus the total of any amounts shown on lines 40, 41a, 42, and 43.

Exception. You will not owe the penalty if your 2008 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 2008 return and you were a U.S. citizen or resident for all of 2008.

2. The total of lines 38, 39, and any excess social security and tier 1 RRTA tax included on line 44 on your 2009 return is at least 100% of the tax shown on your 2008 return (110% of that amount if you are not a farmer or fisherman and your adjusted gross income (AGI) shown on your 2008 return was more than $150,000 (more than $75,000 if married filing separately for 2009). Your estimated tax payments for 2009 must have been made on time and for the required amount.

The "tax shown on your 2008 return" is the amount on your 2008 Form 1040A, line 37, minus the total of any amounts shown on lines 40a, 41, and 42.

TIP *The IRS will waive the penalty to the extent any underpayment is due to adjustments to the income tax withholding tables because of the making work pay credit. You must request a waiver by filing Form 2210 with your return.*

Figuring the penalty. If the *Exception* above does not apply and you choose to figure the penalty yourself, see Form 2210 to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter the penalty on Form 1040A, line 49. Add the penalty to any tax due and enter the total on line 48. If you are due a refund, subtract the penalty from the overpayment you show on line 45. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

TIP *Because Form 2210 is complicated, you can leave line 49 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.*

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2009 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 are also authorizing the designee to:

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

- Call the IRS for information about the processing of your return or the status of your refund or payment(s),

- Receive copies of notices or transcripts related to your return, upon request, and

- Respond to certain IRS notices about math errors, offsets, and return preparation.

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2010 tax return. This is April 15, 2011, for most people. If you wish to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040A is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you 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* on page 81.

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

Daytime phone number. Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care expenses, etc. 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.

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

IRS e-file **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 filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five 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 2008 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 2008 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2008 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. (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 2008 return.) You will also be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual social security statement.

! CAUTION *You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2009.*

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 Form 2848 (for an electronic return signed by an agent) or Form 8332 (or certain pages from a divorce decree or separation agreement that went into effect after 1984 and before 2009).

For more details, visit *www.irs.gov/efile* and click on "*Individual Taxpayers.*"

Attach Required Forms and Schedules

Assemble any schedules and forms behind Form 1040A in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Attach Form(s) W-2 to the front of Form 1040A. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Form(s) W-2 and any Form(s) W-2c.

TIP *If you received a 2009 Form 1099-R showing federal income tax withheld, also attach the form to the front of Form 1040A.*

2009 Tax Table

Example. Mr. and Mrs. Green are filing a joint return. Their taxable income on Form 1040A, line 27, is $23,300. First, they find the $23,300–23,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is $2,664. This is the tax amount they should enter on Form 1040A, line 28.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
			Your tax is—		
23,200	23,250	3,066	2,649	3,066	2,886
23,250	23,300	3,074	2,656	3,074	2,894
23,300	23,350	3,081	(2,664)	3,081	2,901
23,350	23,400	3,089	2,671	3,089	2,909

If line 27 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
			Your tax is—		
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99

1,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129

If line 27 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
			Your tax is—		
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

2,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269

If line 27 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
			Your tax is—		
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

3,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398

4,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498

* This column must also be used by a qualifying widow(er).

5,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
5,000	5,050	503	503	503	503
5,050	5,100	508	508	508	508
5,100	5,150	513	513	513	513
5,150	5,200	518	518	518	518
5,200	5,250	523	523	523	523
5,250	5,300	528	528	528	528
5,300	5,350	533	533	533	533
5,350	5,400	538	538	538	538
5,400	5,450	543	543	543	543
5,450	5,500	548	548	548	548
5,500	5,550	553	553	553	553
5,550	5,600	558	558	558	558
5,600	5,650	563	563	563	563
5,650	5,700	568	568	568	568
5,700	5,750	573	573	573	573
5,750	5,800	578	578	578	578
5,800	5,850	583	583	583	583
5,850	5,900	588	588	588	588
5,900	5,950	593	593	593	593
5,950	6,000	598	598	598	598

6,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
6,000	6,050	603	603	603	603
6,050	6,100	608	608	608	608
6,100	6,150	613	613	613	613
6,150	6,200	618	618	618	618
6,200	6,250	623	623	623	623
6,250	6,300	628	628	628	628
6,300	6,350	633	633	633	633
6,350	6,400	638	638	638	638
6,400	6,450	643	643	643	643
6,450	6,500	648	648	648	648
6,500	6,550	653	653	653	653
6,550	6,600	658	658	658	658
6,600	6,650	663	663	663	663
6,650	6,700	668	668	668	668
6,700	6,750	673	673	673	673
6,750	6,800	678	678	678	678
6,800	6,850	683	683	683	683
6,850	6,900	688	688	688	688
6,900	6,950	693	693	693	693
6,950	7,000	698	698	698	698

7,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
7,000	7,050	703	703	703	703
7,050	7,100	708	708	708	708
7,100	7,150	713	713	713	713
7,150	7,200	718	718	718	718
7,200	7,250	723	723	723	723
7,250	7,300	728	728	728	728
7,300	7,350	733	733	733	733
7,350	7,400	738	738	738	738
7,400	7,450	743	743	743	743
7,450	7,500	748	748	748	748
7,500	7,550	753	753	753	753
7,550	7,600	758	758	758	758
7,600	7,650	763	763	763	763
7,650	7,700	768	768	768	768
7,700	7,750	773	773	773	773
7,750	7,800	778	778	778	778
7,800	7,850	783	783	783	783
7,850	7,900	788	788	788	788
7,900	7,950	793	793	793	793
7,950	8,000	798	798	798	798

8,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
8,000	8,050	803	803	803	803
8,050	8,100	808	808	808	808
8,100	8,150	813	813	813	813
8,150	8,200	818	818	818	818
8,200	8,250	823	823	823	823
8,250	8,300	828	828	828	828
8,300	8,350	833	833	833	833
8,350	8,400	839	838	839	838
8,400	8,450	846	843	846	843
8,450	8,500	854	848	854	848
8,500	8,550	861	853	861	853
8,550	8,600	869	858	869	858
8,600	8,650	876	863	876	863
8,650	8,700	884	868	884	868
8,700	8,750	891	873	891	873
8,750	8,800	899	878	899	878
8,800	8,850	906	883	906	883
8,850	8,900	914	888	914	888
8,900	8,950	921	893	921	893
8,950	9,000	929	898	929	898

9,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
9,000	9,050	936	903	936	903
9,050	9,100	944	908	944	908
9,100	9,150	951	913	951	913
9,150	9,200	959	918	959	918
9,200	9,250	966	923	966	923
9,250	9,300	974	928	974	928
9,300	9,350	981	933	981	933
9,350	9,400	989	938	989	938
9,400	9,450	996	943	996	943
9,450	9,500	1,004	948	1,004	948
9,500	9,550	1,011	953	1,011	953
9,550	9,600	1,019	958	1,019	958
9,600	9,650	1,026	963	1,026	963
9,650	9,700	1,034	968	1,034	968
9,700	9,750	1,041	973	1,041	973
9,750	9,800	1,049	978	1,049	978
9,800	9,850	1,056	983	1,056	983
9,850	9,900	1,064	988	1,064	988
9,900	9,950	1,071	993	1,071	993
9,950	10,000	1,079	998	1,079	998

10,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
10,000	10,050	1,086	1,003	1,086	1,003
10,050	10,100	1,094	1,008	1,094	1,008
10,100	10,150	1,101	1,013	1,101	1,013
10,150	10,200	1,109	1,018	1,109	1,018
10,200	10,250	1,116	1,023	1,116	1,023
10,250	10,300	1,124	1,028	1,124	1,028
10,300	10,350	1,131	1,033	1,131	1,033
10,350	10,400	1,139	1,038	1,139	1,038
10,400	10,450	1,146	1,043	1,146	1,043
10,450	10,500	1,154	1,048	1,154	1,048
10,500	10,550	1,161	1,053	1,161	1,053
10,550	10,600	1,169	1,058	1,169	1,058
10,600	10,650	1,176	1,063	1,176	1,063
10,650	10,700	1,184	1,068	1,184	1,068
10,700	10,750	1,191	1,073	1,191	1,073
10,750	10,800	1,199	1,078	1,199	1,078
10,800	10,850	1,206	1,083	1,206	1,083
10,850	10,900	1,214	1,088	1,214	1,088
10,900	10,950	1,221	1,093	1,221	1,093
10,950	11,000	1,229	1,098	1,229	1,098

11,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
11,000	11,050	1,236	1,103	1,236	1,103
11,050	11,100	1,244	1,108	1,244	1,108
11,100	11,150	1,251	1,113	1,251	1,113
11,150	11,200	1,259	1,118	1,259	1,118
11,200	11,250	1,266	1,123	1,266	1,123
11,250	11,300	1,274	1,128	1,274	1,128
11,300	11,350	1,281	1,133	1,281	1,133
11,350	11,400	1,289	1,138	1,289	1,138
11,400	11,450	1,296	1,143	1,296	1,143
11,450	11,500	1,304	1,148	1,304	1,148
11,500	11,550	1,311	1,153	1,311	1,153
11,550	11,600	1,319	1,158	1,319	1,158
11,600	11,650	1,326	1,163	1,326	1,163
11,650	11,700	1,334	1,168	1,334	1,168
11,700	11,750	1,341	1,173	1,341	1,173
11,750	11,800	1,349	1,178	1,349	1,178
11,800	11,850	1,356	1,183	1,356	1,183
11,850	11,900	1,364	1,188	1,364	1,188
11,900	11,950	1,371	1,193	1,371	1,193
11,950	12,000	1,379	1,198	1,379	1,199

12,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
12,000	12,050	1,386	1,203	1,386	1,206
12,050	12,100	1,394	1,208	1,394	1,214
12,100	12,150	1,401	1,213	1,401	1,221
12,150	12,200	1,409	1,218	1,409	1,229
12,200	12,250	1,416	1,223	1,416	1,236
12,250	12,300	1,424	1,228	1,424	1,244
12,300	12,350	1,431	1,233	1,431	1,251
12,350	12,400	1,439	1,238	1,439	1,259
12,400	12,450	1,446	1,243	1,446	1,266
12,450	12,500	1,454	1,248	1,454	1,274
12,500	12,550	1,461	1,253	1,461	1,281
12,550	12,600	1,469	1,258	1,469	1,289
12,600	12,650	1,476	1,263	1,476	1,296
12,650	12,700	1,484	1,268	1,484	1,304
12,700	12,750	1,491	1,273	1,491	1,311
12,750	12,800	1,499	1,278	1,499	1,319
12,800	12,850	1,506	1,283	1,506	1,326
12,850	12,900	1,514	1,288	1,514	1,334
12,900	12,950	1,521	1,293	1,521	1,341
12,950	13,000	1,529	1,298	1,529	1,349

13,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
13,000	13,050	1,536	1,303	1,536	1,356
13,050	13,100	1,544	1,308	1,544	1,364
13,100	13,150	1,551	1,313	1,551	1,371
13,150	13,200	1,559	1,318	1,559	1,379
13,200	13,250	1,566	1,323	1,566	1,386
13,250	13,300	1,574	1,328	1,574	1,394
13,300	13,350	1,581	1,333	1,581	1,401
13,350	13,400	1,589	1,338	1,589	1,409
13,400	13,450	1,596	1,343	1,596	1,416
13,450	13,500	1,604	1,348	1,604	1,424
13,500	13,550	1,611	1,353	1,611	1,431
13,550	13,600	1,619	1,358	1,619	1,439
13,600	13,650	1,626	1,363	1,626	1,446
13,650	13,700	1,634	1,368	1,634	1,454
13,700	13,750	1,641	1,373	1,641	1,461
13,750	13,800	1,649	1,378	1,649	1,469
13,800	13,850	1,656	1,383	1,656	1,476
13,850	13,900	1,664	1,388	1,664	1,484
13,900	13,950	1,671	1,393	1,671	1,491
13,950	14,000	1,679	1,398	1,679	1,499

* This column must also be used by a qualifying widow(er).

2009 Tax Table – *Continued*

If line 27 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold

14,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold
14,000	14,050	1,686	1,403	1,686	1,506
14,050	14,100	1,694	1,408	1,694	1,514
14,100	14,150	1,701	1,413	1,701	1,521
14,150	14,200	1,709	1,418	1,709	1,529
14,200	14,250	1,716	1,423	1,716	1,536
14,250	14,300	1,724	1,428	1,724	1,544
14,300	14,350	1,731	1,433	1,731	1,551
14,350	14,400	1,739	1,438	1,739	1,559
14,400	14,450	1,746	1,443	1,746	1,566
14,450	14,500	1,754	1,448	1,754	1,574
14,500	14,550	1,761	1,453	1,761	1,581
14,550	14,600	1,769	1,458	1,769	1,589
14,600	14,650	1,776	1,463	1,776	1,596
14,650	14,700	1,784	1,468	1,784	1,604
14,700	14,750	1,791	1,473	1,791	1,611
14,750	14,800	1,799	1,478	1,799	1,619
14,800	14,850	1,806	1,483	1,806	1,626
14,850	14,900	1,814	1,488	1,814	1,634
14,900	14,950	1,821	1,493	1,821	1,641
14,950	15,000	1,829	1,498	1,829	1,649

15,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold
15,000	15,050	1,836	1,503	1,836	1,656
15,050	15,100	1,844	1,508	1,844	1,664
15,100	15,150	1,851	1,513	1,851	1,671
15,150	15,200	1,859	1,518	1,859	1,679
15,200	15,250	1,866	1,523	1,866	1,686
15,250	15,300	1,874	1,528	1,874	1,694
15,300	15,350	1,881	1,533	1,881	1,701
15,350	15,400	1,889	1,538	1,889	1,709
15,400	15,450	1,896	1,543	1,896	1,716
15,450	15,500	1,904	1,548	1,904	1,724
15,500	15,550	1,911	1,553	1,911	1,731
15,550	15,600	1,919	1,558	1,919	1,739
15,600	15,650	1,926	1,563	1,926	1,746
15,650	15,700	1,934	1,568	1,934	1,754
15,700	15,750	1,941	1,573	1,941	1,761
15,750	15,800	1,949	1,578	1,949	1,769
15,800	15,850	1,956	1,583	1,956	1,776
15,850	15,900	1,964	1,588	1,964	1,784
15,900	15,950	1,971	1,593	1,971	1,791
15,950	16,000	1,979	1,598	1,979	1,799

16,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold
16,000	16,050	1,986	1,603	1,986	1,806
16,050	16,100	1,994	1,608	1,994	1,814
16,100	16,150	2,001	1,613	2,001	1,821
16,150	16,200	2,009	1,618	2,009	1,829
16,200	16,250	2,016	1,623	2,016	1,836
16,250	16,300	2,024	1,628	2,024	1,844
16,300	16,350	2,031	1,633	2,031	1,851
16,350	16,400	2,039	1,638	2,039	1,859
16,400	16,450	2,046	1,643	2,046	1,866
16,450	16,500	2,054	1,648	2,054	1,874
16,500	16,550	2,061	1,653	2,061	1,881
16,550	16,600	2,069	1,658	2,069	1,889
16,600	16,650	2,076	1,663	2,076	1,896
16,650	16,700	2,084	1,668	2,084	1,904
16,700	16,750	2,091	1,674	2,091	1,911
16,750	16,800	2,099	1,681	2,099	1,919
16,800	16,850	2,106	1,689	2,106	1,926
16,850	16,900	2,114	1,696	2,114	1,934
16,900	16,950	2,121	1,704	2,121	1,941
16,950	17,000	2,129	1,711	2,129	1,949

17,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold
17,000	17,050	2,136	1,719	2,136	1,956
17,050	17,100	2,144	1,726	2,144	1,964
17,100	17,150	2,151	1,734	2,151	1,971
17,150	17,200	2,159	1,741	2,159	1,979
17,200	17,250	2,166	1,749	2,166	1,986
17,250	17,300	2,174	1,756	2,174	1,994
17,300	17,350	2,181	1,764	2,181	2,001
17,350	17,400	2,189	1,771	2,189	2,009
17,400	17,450	2,196	1,779	2,196	2,016
17,450	17,500	2,204	1,786	2,204	2,024
17,500	17,550	2,211	1,794	2,211	2,031
17,550	17,600	2,219	1,801	2,219	2,039
17,600	17,650	2,226	1,809	2,226	2,046
17,650	17,700	2,234	1,816	2,234	2,054
17,700	17,750	2,241	1,824	2,241	2,061
17,750	17,800	2,249	1,831	2,249	2,069
17,800	17,850	2,256	1,839	2,256	2,076
17,850	17,900	2,264	1,846	2,264	2,084
17,900	17,950	2,271	1,854	2,271	2,091
17,950	18,000	2,279	1,861	2,279	2,099

18,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold
18,000	18,050	2,286	1,869	2,286	2,106
18,050	18,100	2,294	1,876	2,294	2,114
18,100	18,150	2,301	1,884	2,301	2,121
18,150	18,200	2,309	1,891	2,309	2,129
18,200	18,250	2,316	1,899	2,316	2,136
18,250	18,300	2,324	1,906	2,324	2,144
18,300	18,350	2,331	1,914	2,331	2,151
18,350	18,400	2,339	1,921	2,339	2,159
18,400	18,450	2,346	1,929	2,346	2,166
18,450	18,500	2,354	1,936	2,354	2,174
18,500	18,550	2,361	1,944	2,361	2,181
18,550	18,600	2,369	1,951	2,369	2,189
18,600	18,650	2,376	1,959	2,376	2,196
18,650	18,700	2,384	1,966	2,384	2,204
18,700	18,750	2,391	1,974	2,391	2,211
18,750	18,800	2,399	1,981	2,399	2,219
18,800	18,850	2,406	1,989	2,406	2,226
18,850	18,900	2,414	1,996	2,414	2,234
18,900	18,950	2,421	2,004	2,421	2,241
18,950	19,000	2,429	2,011	2,429	2,249

19,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold
19,000	19,050	2,436	2,019	2,436	2,256
19,050	19,100	2,444	2,026	2,444	2,264
19,100	19,150	2,451	2,034	2,451	2,271
19,150	19,200	2,459	2,041	2,459	2,279
19,200	19,250	2,466	2,049	2,466	2,286
19,250	19,300	2,474	2,056	2,474	2,294
19,300	19,350	2,481	2,064	2,481	2,301
19,350	19,400	2,489	2,071	2,489	2,309
19,400	19,450	2,496	2,079	2,496	2,316
19,450	19,500	2,504	2,086	2,504	2,324
19,500	19,550	2,511	2,094	2,511	2,331
19,550	19,600	2,519	2,101	2,519	2,339
19,600	19,650	2,526	2,109	2,526	2,346
19,650	19,700	2,534	2,116	2,534	2,354
19,700	19,750	2,541	2,124	2,541	2,361
19,750	19,800	2,549	2,131	2,549	2,369
19,800	19,850	2,556	2,139	2,556	2,376
19,850	19,900	2,564	2,146	2,564	2,384
19,900	19,950	2,571	2,154	2,571	2,391
19,950	20,000	2,579	2,161	2,579	2,399

20,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold
20,000	20,050	2,586	2,169	2,586	2,406
20,050	20,100	2,594	2,176	2,594	2,414
20,100	20,150	2,601	2,184	2,601	2,421
20,150	20,200	2,609	2,191	2,609	2,429
20,200	20,250	2,616	2,199	2,616	2,436
20,250	20,300	2,624	2,206	2,624	2,444
20,300	20,350	2,631	2,214	2,631	2,451
20,350	20,400	2,639	2,221	2,639	2,459
20,400	20,450	2,646	2,229	2,646	2,466
20,450	20,500	2,654	2,236	2,654	2,474
20,500	20,550	2,661	2,244	2,661	2,481
20,550	20,600	2,669	2,251	2,669	2,489
20,600	20,650	2,676	2,259	2,676	2,496
20,650	20,700	2,684	2,266	2,684	2,504
20,700	20,750	2,691	2,274	2,691	2,511
20,750	20,800	2,699	2,281	2,699	2,519
20,800	20,850	2,706	2,289	2,706	2,526
20,850	20,900	2,714	2,296	2,714	2,534
20,900	20,950	2,721	2,304	2,721	2,541
20,950	21,000	2,729	2,311	2,729	2,549

21,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold
21,000	21,050	2,736	2,319	2,736	2,556
21,050	21,100	2,744	2,326	2,744	2,564
21,100	21,150	2,751	2,334	2,751	2,571
21,150	21,200	2,759	2,341	2,759	2,579
21,200	21,250	2,766	2,349	2,766	2,586
21,250	21,300	2,774	2,356	2,774	2,594
21,300	21,350	2,781	2,364	2,781	2,601
21,350	21,400	2,789	2,371	2,789	2,609
21,400	21,450	2,796	2,379	2,796	2,616
21,450	21,500	2,804	2,386	2,804	2,624
21,500	21,550	2,811	2,394	2,811	2,631
21,550	21,600	2,819	2,401	2,819	2,639
21,600	21,650	2,826	2,409	2,826	2,646
21,650	21,700	2,834	2,416	2,834	2,654
21,700	21,750	2,841	2,424	2,841	2,661
21,750	21,800	2,849	2,431	2,849	2,669
21,800	21,850	2,856	2,439	2,856	2,676
21,850	21,900	2,864	2,446	2,864	2,684
21,900	21,950	2,871	2,454	2,871	2,691
21,950	22,000	2,879	2,461	2,879	2,699

22,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold
22,000	22,050	2,886	2,469	2,886	2,706
22,050	22,100	2,894	2,476	2,894	2,714
22,100	22,150	2,901	2,484	2,901	2,721
22,150	22,200	2,909	2,491	2,909	2,729
22,200	22,250	2,916	2,499	2,916	2,736
22,250	22,300	2,924	2,506	2,924	2,744
22,300	22,350	2,931	2,514	2,931	2,751
22,350	22,400	2,939	2,521	2,939	2,759
22,400	22,450	2,946	2,529	2,946	2,766
22,450	22,500	2,954	2,536	2,954	2,774
22,500	22,550	2,961	2,544	2,961	2,781
22,550	22,600	2,969	2,551	2,969	2,789
22,600	22,650	2,976	2,559	2,976	2,796
22,650	22,700	2,984	2,566	2,984	2,804
22,700	22,750	2,991	2,574	2,991	2,811
22,750	22,800	2,999	2,581	2,999	2,819
22,800	22,850	3,006	2,589	3,006	2,826
22,850	22,900	3,014	2,596	3,014	2,834
22,900	22,950	3,021	2,604	3,021	2,841
22,950	23,000	3,029	2,611	3,029	2,849

* This column must also be used by a qualifying widow(er).

(Continued on page 71)

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23,000

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
23,000	23,050	3,036	2,619	3,036	2,856
23,050	23,100	3,044	2,626	3,044	2,864
23,100	23,150	3,051	2,634	3,051	2,871
23,150	23,200	3,059	2,641	3,059	2,879
23,200	23,250	3,066	2,649	3,066	2,886
23,250	23,300	3,074	2,656	3,074	2,894
23,300	23,350	3,081	2,664	3,081	2,901
23,350	23,400	3,089	2,671	3,089	2,909
23,400	23,450	3,096	2,679	3,096	2,916
23,450	23,500	3,104	2,686	3,104	2,924
23,500	23,550	3,111	2,694	3,111	2,931
23,550	23,600	3,119	2,701	3,119	2,939
23,600	23,650	3,126	2,709	3,126	2,946
23,650	23,700	3,134	2,716	3,134	2,954
23,700	23,750	3,141	2,724	3,141	2,961
23,750	23,800	3,149	2,731	3,149	2,969
23,800	23,850	3,156	2,739	3,156	2,976
23,850	23,900	3,164	2,746	3,164	2,984
23,900	23,950	3,171	2,754	3,171	2,991
23,950	24,000	3,179	2,761	3,179	2,999

24,000

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
24,000	24,050	3,186	2,769	3,186	3,006
24,050	24,100	3,194	2,776	3,194	3,014
24,100	24,150	3,201	2,784	3,201	3,021
24,150	24,200	3,209	2,791	3,209	3,029
24,200	24,250	3,216	2,799	3,216	3,036
24,250	24,300	3,224	2,806	3,224	3,044
24,300	24,350	3,231	2,814	3,231	3,051
24,350	24,400	3,239	2,821	3,239	3,059
24,400	24,450	3,246	2,829	3,246	3,066
24,450	24,500	3,254	2,836	3,254	3,074
24,500	24,550	3,261	2,844	3,261	3,081
24,550	24,600	3,269	2,851	3,269	3,089
24,600	24,650	3,276	2,859	3,276	3,096
24,650	24,700	3,284	2,866	3,284	3,104
24,700	24,750	3,291	2,874	3,291	3,111
24,750	24,800	3,299	2,881	3,299	3,119
24,800	24,850	3,306	2,889	3,306	3,126
24,850	24,900	3,314	2,896	3,314	3,134
24,900	24,950	3,321	2,904	3,321	3,141
24,950	25,000	3,329	2,911	3,329	3,149

25,000

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
25,000	25,050	3,336	2,919	3,336	3,156
25,050	25,100	3,344	2,926	3,344	3,164
25,100	25,150	3,351	2,934	3,351	3,171
25,150	25,200	3,359	2,941	3,359	3,179
25,200	25,250	3,366	2,949	3,366	3,186
25,250	25,300	3,374	2,956	3,374	3,194
25,300	25,350	3,381	2,964	3,381	3,201
25,350	25,400	3,389	2,971	3,389	3,209
25,400	25,450	3,396	2,979	3,396	3,216
25,450	25,500	3,404	2,986	3,404	3,224
25,500	25,550	3,411	2,994	3,411	3,231
25,550	25,600	3,419	3,001	3,419	3,239
25,600	25,650	3,426	3,009	3,426	3,246
25,650	25,700	3,434	3,016	3,434	3,254
25,700	25,750	3,441	3,024	3,441	3,261
25,750	25,800	3,449	3,031	3,449	3,269
25,800	25,850	3,456	3,039	3,456	3,276
25,850	25,900	3,464	3,046	3,464	3,284
25,900	25,950	3,471	3,054	3,471	3,291
25,950	26,000	3,479	3,061	3,479	3,299

26,000

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
26,000	26,050	3,486	3,069	3,486	3,306
26,050	26,100	3,494	3,076	3,494	3,314
26,100	26,150	3,501	3,084	3,501	3,321
26,150	26,200	3,509	3,091	3,509	3,329
26,200	26,250	3,516	3,099	3,516	3,336
26,250	26,300	3,524	3,106	3,524	3,344
26,300	26,350	3,531	3,114	3,531	3,351
26,350	26,400	3,539	3,121	3,539	3,359
26,400	26,450	3,546	3,129	3,546	3,366
26,450	26,500	3,554	3,136	3,554	3,374
26,500	26,550	3,561	3,144	3,561	3,381
26,550	26,600	3,569	3,151	3,569	3,389
26,600	26,650	3,576	3,159	3,576	3,396
26,650	26,700	3,584	3,166	3,584	3,404
26,700	26,750	3,591	3,174	3,591	3,411
26,750	26,800	3,599	3,181	3,599	3,419
26,800	26,850	3,606	3,189	3,606	3,426
26,850	26,900	3,614	3,196	3,614	3,434
26,900	26,950	3,621	3,204	3,621	3,441
26,950	27,000	3,629	3,211	3,629	3,449

27,000

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
27,000	27,050	3,636	3,219	3,636	3,456
27,050	27,100	3,644	3,226	3,644	3,464
27,100	27,150	3,651	3,234	3,651	3,471
27,150	27,200	3,659	3,241	3,659	3,479
27,200	27,250	3,666	3,249	3,666	3,486
27,250	27,300	3,674	3,256	3,674	3,494
27,300	27,350	3,681	3,264	3,681	3,501
27,350	27,400	3,689	3,271	3,689	3,509
27,400	27,450	3,696	3,279	3,696	3,516
27,450	27,500	3,704	3,286	3,704	3,524
27,500	27,550	3,711	3,294	3,711	3,531
27,550	27,600	3,719	3,301	3,719	3,539
27,600	27,650	3,726	3,309	3,726	3,546
27,650	27,700	3,734	3,316	3,734	3,554
27,700	27,750	3,741	3,324	3,741	3,561
27,750	27,800	3,749	3,331	3,749	3,569
27,800	27,850	3,756	3,339	3,756	3,576
27,850	27,900	3,764	3,346	3,764	3,584
27,900	27,950	3,771	3,354	3,771	3,591
27,950	28,000	3,779	3,361	3,779	3,599

28,000

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
28,000	28,050	3,786	3,369	3,786	3,606
28,050	28,100	3,794	3,376	3,794	3,614
28,100	28,150	3,801	3,384	3,801	3,621
28,150	28,200	3,809	3,391	3,809	3,629
28,200	28,250	3,816	3,399	3,816	3,636
28,250	28,300	3,824	3,406	3,824	3,644
28,300	28,350	3,831	3,414	3,831	3,651
28,350	28,400	3,839	3,421	3,839	3,659
28,400	28,450	3,846	3,429	3,846	3,666
28,450	28,500	3,854	3,436	3,854	3,674
28,500	28,550	3,861	3,444	3,861	3,681
28,550	28,600	3,869	3,451	3,869	3,689
28,600	28,650	3,876	3,459	3,876	3,696
28,650	28,700	3,884	3,466	3,884	3,704
28,700	28,750	3,891	3,474	3,891	3,711
28,750	28,800	3,899	3,481	3,899	3,719
28,800	28,850	3,906	3,489	3,906	3,726
28,850	28,900	3,914	3,496	3,914	3,734
28,900	28,950	3,921	3,504	3,921	3,741
28,950	29,000	3,929	3,511	3,929	3,749

29,000

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
29,000	29,050	3,936	3,519	3,936	3,756
29,050	29,100	3,944	3,526	3,944	3,764
29,100	29,150	3,951	3,534	3,951	3,771
29,150	29,200	3,959	3,541	3,959	3,779
29,200	29,250	3,966	3,549	3,966	3,786
29,250	29,300	3,974	3,556	3,974	3,794
29,300	29,350	3,981	3,564	3,981	3,801
29,350	29,400	3,989	3,571	3,989	3,809
29,400	29,450	3,996	3,579	3,996	3,816
29,450	29,500	4,004	3,586	4,004	3,824
29,500	29,550	4,011	3,594	4,011	3,831
29,550	29,600	4,019	3,601	4,019	3,839
29,600	29,650	4,026	3,609	4,026	3,846
29,650	29,700	4,034	3,616	4,034	3,854
29,700	29,750	4,041	3,624	4,041	3,861
29,750	29,800	4,049	3,631	4,049	3,869
29,800	29,850	4,056	3,639	4,056	3,876
29,850	29,900	4,064	3,646	4,064	3,884
29,900	29,950	4,071	3,654	4,071	3,891
29,950	30,000	4,079	3,661	4,079	3,899

30,000

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
30,000	30,050	4,086	3,669	4,086	3,906
30,050	30,100	4,094	3,676	4,094	3,914
30,100	30,150	4,101	3,684	4,101	3,921
30,150	30,200	4,109	3,691	4,109	3,929
30,200	30,250	4,116	3,699	4,116	3,936
30,250	30,300	4,124	3,706	4,124	3,944
30,300	30,350	4,131	3,714	4,131	3,951
30,350	30,400	4,139	3,721	4,139	3,959
30,400	30,450	4,146	3,729	4,146	3,966
30,450	30,500	4,154	3,736	4,154	3,974
30,500	30,550	4,161	3,744	4,161	3,981
30,550	30,600	4,169	3,751	4,169	3,989
30,600	30,650	4,176	3,759	4,176	3,996
30,650	30,700	4,184	3,766	4,184	4,004
30,700	30,750	4,191	3,774	4,191	4,011
30,750	30,800	4,199	3,781	4,199	4,019
30,800	30,850	4,206	3,789	4,206	4,026
30,850	30,900	4,214	3,796	4,214	4,034
30,900	30,950	4,221	3,804	4,221	4,041
30,950	31,000	4,229	3,811	4,229	4,049

31,000

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
31,000	31,050	4,236	3,819	4,236	4,056
31,050	31,100	4,244	3,826	4,244	4,064
31,100	31,150	4,251	3,834	4,251	4,071
31,150	31,200	4,259	3,841	4,259	4,079
31,200	31,250	4,266	3,849	4,266	4,086
31,250	31,300	4,274	3,856	4,274	4,094
31,300	31,350	4,281	3,864	4,281	4,101
31,350	31,400	4,289	3,871	4,289	4,109
31,400	31,450	4,296	3,879	4,296	4,116
31,450	31,500	4,304	3,886	4,304	4,124
31,500	31,550	4,311	3,894	4,311	4,131
31,550	31,600	4,319	3,901	4,319	4,139
31,600	31,650	4,326	3,909	4,326	4,146
31,650	31,700	4,334	3,916	4,334	4,154
31,700	31,750	4,341	3,924	4,341	4,161
31,750	31,800	4,349	3,931	4,349	4,169
31,800	31,850	4,356	3,939	4,356	4,176
31,850	31,900	4,364	3,946	4,364	4,184
31,900	31,950	4,371	3,954	4,371	4,191
31,950	32,000	4,379	3,961	4,379	4,199

* This column must also be used by a qualifying widow(er).

2009 Tax Table – Continued

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
32,000					
32,000	32,050	4,386	3,969	4,386	4,206
32,050	32,100	4,394	3,976	4,394	4,214
32,100	32,150	4,401	3,984	4,401	4,221
32,150	32,200	4,409	3,991	4,409	4,229
32,200	32,250	4,416	3,999	4,416	4,236
32,250	32,300	4,424	4,006	4,424	4,244
32,300	32,350	4,431	4,014	4,431	4,251
32,350	32,400	4,439	4,021	4,439	4,259
32,400	32,450	4,446	4,029	4,446	4,266
32,450	32,500	4,454	4,036	4,454	4,274
32,500	32,550	4,461	4,044	4,461	4,281
32,550	32,600	4,469	4,051	4,469	4,289
32,600	32,650	4,476	4,059	4,476	4,296
32,650	32,700	4,484	4,066	4,484	4,304
32,700	32,750	4,491	4,074	4,491	4,311
32,750	32,800	4,499	4,081	4,499	4,319
32,800	32,850	4,506	4,089	4,506	4,326
32,850	32,900	4,514	4,096	4,514	4,334
32,900	32,950	4,521	4,104	4,521	4,341
32,950	33,000	4,529	4,111	4,529	4,349
33,000					
33,000	33,050	4,536	4,119	4,536	4,356
33,050	33,100	4,544	4,126	4,544	4,364
33,100	33,150	4,551	4,134	4,551	4,371
33,150	33,200	4,559	4,141	4,559	4,379
33,200	33,250	4,566	4,149	4,566	4,386
33,250	33,300	4,574	4,156	4,574	4,394
33,300	33,350	4,581	4,164	4,581	4,401
33,350	33,400	4,589	4,171	4,589	4,409
33,400	33,450	4,596	4,179	4,596	4,416
33,450	33,500	4,604	4,186	4,604	4,424
33,500	33,550	4,611	4,194	4,611	4,431
33,550	33,600	4,619	4,201	4,619	4,439
33,600	33,650	4,626	4,209	4,626	4,446
33,650	33,700	4,634	4,216	4,634	4,454
33,700	33,750	4,641	4,224	4,641	4,461
33,750	33,800	4,649	4,231	4,649	4,469
33,800	33,850	4,656	4,239	4,656	4,476
33,850	33,900	4,664	4,246	4,664	4,484
33,900	33,950	4,671	4,254	4,671	4,491
33,950	34,000	4,681	4,261	4,681	4,499
34,000					
34,000	34,050	4,694	4,269	4,694	4,506
34,050	34,100	4,706	4,276	4,706	4,514
34,100	34,150	4,719	4,284	4,719	4,521
34,150	34,200	4,731	4,291	4,731	4,529
34,200	34,250	4,744	4,299	4,744	4,536
34,250	34,300	4,756	4,306	4,756	4,544
34,300	34,350	4,769	4,314	4,769	4,551
34,350	34,400	4,781	4,321	4,781	4,559
34,400	34,450	4,794	4,329	4,794	4,566
34,450	34,500	4,806	4,336	4,806	4,574
34,500	34,550	4,819	4,344	4,819	4,581
34,550	34,600	4,831	4,351	4,831	4,589
34,600	34,650	4,844	4,359	4,844	4,596
34,650	34,700	4,856	4,366	4,856	4,604
34,700	34,750	4,869	4,374	4,869	4,611
34,750	34,800	4,881	4,381	4,881	4,619
34,800	34,850	4,894	4,389	4,894	4,626
34,850	34,900	4,906	4,396	4,906	4,634
34,900	34,950	4,919	4,404	4,919	4,641
34,950	35,000	4,931	4,411	4,931	4,649
35,000					
35,000	35,050	4,944	4,419	4,944	4,656
35,050	35,100	4,956	4,426	4,956	4,664
35,100	35,150	4,969	4,434	4,969	4,671
35,150	35,200	4,981	4,441	4,981	4,679
35,200	35,250	4,994	4,449	4,994	4,686
35,250	35,300	5,006	4,456	5,006	4,694
35,300	35,350	5,019	4,464	5,019	4,701
35,350	35,400	5,031	4,471	5,031	4,709
35,400	35,450	5,044	4,479	5,044	4,716
35,450	35,500	5,056	4,486	5,056	4,724
35,500	35,550	5,069	4,494	5,069	4,731
35,550	35,600	5,081	4,501	5,081	4,739
35,600	35,650	5,094	4,509	5,094	4,746
35,650	35,700	5,106	4,516	5,106	4,754
35,700	35,750	5,119	4,524	5,119	4,761
35,750	35,800	5,131	4,531	5,131	4,769
35,800	35,850	5,144	4,539	5,144	4,776
35,850	35,900	5,156	4,546	5,156	4,784
35,900	35,950	5,169	4,554	5,169	4,791
35,950	36,000	5,181	4,561	5,181	4,799
36,000					
36,000	36,050	5,194	4,569	5,194	4,806
36,050	36,100	5,206	4,576	5,206	4,814
36,100	36,150	5,219	4,584	5,219	4,821
36,150	36,200	5,231	4,591	5,231	4,829
36,200	36,250	5,244	4,599	5,244	4,836
36,250	36,300	5,256	4,606	5,256	4,844
36,300	36,350	5,269	4,614	5,269	4,851
36,350	36,400	5,281	4,621	5,281	4,859
36,400	36,450	5,294	4,629	5,294	4,866
36,450	36,500	5,306	4,636	5,306	4,874
36,500	36,550	5,319	4,644	5,319	4,881
36,550	36,600	5,331	4,651	5,331	4,889
36,600	36,650	5,344	4,659	5,344	4,896
36,650	36,700	5,356	4,666	5,356	4,904
36,700	36,750	5,369	4,674	5,369	4,911
36,750	36,800	5,381	4,681	5,381	4,919
36,800	36,850	5,394	4,689	5,394	4,926
36,850	36,900	5,406	4,696	5,406	4,934
36,900	36,950	5,419	4,704	5,419	4,941
36,950	37,000	5,431	4,711	5,431	4,949
37,000					
37,000	37,050	5,444	4,719	5,444	4,956
37,050	37,100	5,456	4,726	5,456	4,964
37,100	37,150	5,469	4,734	5,469	4,971
37,150	37,200	5,481	4,741	5,481	4,979
37,200	37,250	5,494	4,749	5,494	4,986
37,250	37,300	5,506	4,756	5,506	4,994
37,300	37,350	5,519	4,764	5,519	5,001
37,350	37,400	5,531	4,771	5,531	5,009
37,400	37,450	5,544	4,779	5,544	5,016
37,450	37,500	5,556	4,786	5,556	5,024
37,500	37,550	5,569	4,794	5,569	5,031
37,550	37,600	5,581	4,801	5,581	5,039
37,600	37,650	5,594	4,809	5,594	5,046
37,650	37,700	5,606	4,816	5,606	5,054
37,700	37,750	5,619	4,824	5,619	5,061
37,750	37,800	5,631	4,831	5,631	5,069
37,800	37,850	5,644	4,839	5,644	5,076
37,850	37,900	5,656	4,846	5,656	5,084
37,900	37,950	5,669	4,854	5,669	5,091
37,950	38,000	5,681	4,861	5,681	5,099
38,000					
38,000	38,050	5,694	4,869	5,694	5,106
38,050	38,100	5,706	4,876	5,706	5,114
38,100	38,150	5,719	4,884	5,719	5,121
38,150	38,200	5,731	4,891	5,731	5,129
38,200	38,250	5,744	4,899	5,744	5,136
38,250	38,300	5,756	4,906	5,756	5,144
38,300	38,350	5,769	4,914	5,769	5,151
38,350	38,400	5,781	4,921	5,781	5,159
38,400	38,450	5,794	4,929	5,794	5,166
38,450	38,500	5,806	4,936	5,806	5,174
38,500	38,550	5,819	4,944	5,819	5,181
38,550	38,600	5,831	4,951	5,831	5,189
38,600	38,650	5,844	4,959	5,844	5,196
38,650	38,700	5,856	4,966	5,856	5,204
38,700	38,750	5,869	4,974	5,869	5,211
38,750	38,800	5,881	4,981	5,881	5,219
38,800	38,850	5,894	4,989	5,894	5,226
38,850	38,900	5,906	4,996	5,906	5,234
38,900	38,950	5,919	5,004	5,919	5,241
38,950	39,000	5,931	5,011	5,931	5,249
39,000					
39,000	39,050	5,944	5,019	5,944	5,256
39,050	39,100	5,956	5,026	5,956	5,264
39,100	39,150	5,969	5,034	5,969	5,271
39,150	39,200	5,981	5,041	5,981	5,279
39,200	39,250	5,994	5,049	5,994	5,286
39,250	39,300	6,006	5,056	6,006	5,294
39,300	39,350	6,019	5,064	6,019	5,301
39,350	39,400	6,031	5,071	6,031	5,309
39,400	39,450	6,044	5,079	6,044	5,316
39,450	39,500	6,056	5,086	6,056	5,324
39,500	39,550	6,069	5,094	6,069	5,331
39,550	39,600	6,081	5,101	6,081	5,339
39,600	39,650	6,094	5,109	6,094	5,346
39,650	39,700	6,106	5,116	6,106	5,354
39,700	39,750	6,119	5,124	6,119	5,361
39,750	39,800	6,131	5,131	6,131	5,369
39,800	39,850	6,144	5,139	6,144	5,376
39,850	39,900	6,156	5,146	6,156	5,384
39,900	39,950	6,169	5,154	6,169	5,391
39,950	40,000	6,181	5,161	6,181	5,399
40,000					
40,000	40,050	6,194	5,169	6,194	5,406
40,050	40,100	6,206	5,176	6,206	5,414
40,100	40,150	6,219	5,184	6,219	5,421
40,150	40,200	6,231	5,191	6,231	5,429
40,200	40,250	6,244	5,199	6,244	5,436
40,250	40,300	6,256	5,206	6,256	5,444
40,300	40,350	6,269	5,214	6,269	5,451
40,350	40,400	6,281	5,221	6,281	5,459
40,400	40,450	6,294	5,229	6,294	5,466
40,450	40,500	6,306	5,236	6,306	5,474
40,500	40,550	6,319	5,244	6,319	5,481
40,550	40,600	6,331	5,251	6,331	5,489
40,600	40,650	6,344	5,259	6,344	5,496
40,650	40,700	6,356	5,266	6,356	5,504
40,700	40,750	6,369	5,274	6,369	5,511
40,750	40,800	6,381	5,281	6,381	5,519
40,800	40,850	6,394	5,289	6,394	5,526
40,850	40,900	6,406	5,296	6,406	5,534
40,900	40,950	6,419	5,304	6,419	5,541
40,950	41,000	6,431	5,311	6,431	5,549

* This column must also be used by a qualifying widow(er).

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			

41,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
41,000	41,050	6,444	5,319	6,444	5,556
41,050	41,100	6,456	5,326	6,456	5,564
41,100	41,150	6,469	5,334	6,469	5,571
41,150	41,200	6,481	5,341	6,481	5,579
41,200	41,250	6,494	5,349	6,494	5,586
41,250	41,300	6,506	5,356	6,506	5,594
41,300	41,350	6,519	5,364	6,519	5,601
41,350	41,400	6,531	5,371	6,531	5,609
41,400	41,450	6,544	5,379	6,544	5,616
41,450	41,500	6,556	5,386	6,556	5,624
41,500	41,550	6,569	5,394	6,569	5,631
41,550	41,600	6,581	5,401	6,581	5,639
41,600	41,650	6,594	5,409	6,594	5,646
41,650	41,700	6,606	5,416	6,606	5,654
41,700	41,750	6,619	5,424	6,619	5,661
41,750	41,800	6,631	5,431	6,631	5,669
41,800	41,850	6,644	5,439	6,644	5,676
41,850	41,900	6,656	5,446	6,656	5,684
41,900	41,950	6,669	5,454	6,669	5,691
41,950	42,000	6,681	5,461	6,681	5,699

42,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
42,000	42,050	6,694	5,469	6,694	5,706
42,050	42,100	6,706	5,476	6,706	5,714
42,100	42,150	6,719	5,484	6,719	5,721
42,150	42,200	6,731	5,491	6,731	5,729
42,200	42,250	6,744	5,499	6,744	5,736
42,250	42,300	6,756	5,506	6,756	5,744
42,300	42,350	6,769	5,514	6,769	5,751
42,350	42,400	6,781	5,521	6,781	5,759
42,400	42,450	6,794	5,529	6,794	5,766
42,450	42,500	6,806	5,536	6,806	5,774
42,500	42,550	6,819	5,544	6,819	5,781
42,550	42,600	6,831	5,551	6,831	5,789
42,600	42,650	6,844	5,559	6,844	5,796
42,650	42,700	6,856	5,566	6,856	5,804
42,700	42,750	6,869	5,574	6,869	5,811
42,750	42,800	6,881	5,581	6,881	5,819
42,800	42,850	6,894	5,589	6,894	5,826
42,850	42,900	6,906	5,596	6,906	5,834
42,900	42,950	6,919	5,604	6,919	5,841
42,950	43,000	6,931	5,611	6,931	5,849

43,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
43,000	43,050	6,944	5,619	6,944	5,856
43,050	43,100	6,956	5,626	6,956	5,864
43,100	43,150	6,969	5,634	6,969	5,871
43,150	43,200	6,981	5,641	6,981	5,879
43,200	43,250	6,994	5,649	6,994	5,886
43,250	43,300	7,006	5,656	7,006	5,894
43,300	43,350	7,019	5,664	7,019	5,901
43,350	43,400	7,031	5,671	7,031	5,909
43,400	43,450	7,044	5,679	7,044	5,916
43,450	43,500	7,056	5,686	7,056	5,924
43,500	43,550	7,069	5,694	7,069	5,931
43,550	43,600	7,081	5,701	7,081	5,939
43,600	43,650	7,094	5,709	7,094	5,946
43,650	43,700	7,106	5,716	7,106	5,954
43,700	43,750	7,119	5,724	7,119	5,961
43,750	43,800	7,131	5,731	7,131	5,969
43,800	43,850	7,144	5,739	7,144	5,976
43,850	43,900	7,156	5,746	7,156	5,984
43,900	43,950	7,169	5,754	7,169	5,991
43,950	44,000	7,181	5,761	7,181	5,999

44,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
44,000	44,050	7,194	5,769	7,194	6,006
44,050	44,100	7,206	5,776	7,206	6,014
44,100	44,150	7,219	5,784	7,219	6,021
44,150	44,200	7,231	5,791	7,231	6,029
44,200	44,250	7,244	5,799	7,244	6,036
44,250	44,300	7,256	5,806	7,256	6,044
44,300	44,350	7,269	5,814	7,269	6,051
44,350	44,400	7,281	5,821	7,281	6,059
44,400	44,450	7,294	5,829	7,294	6,066
44,450	44,500	7,306	5,836	7,306	6,074
44,500	44,550	7,319	5,844	7,319	6,081
44,550	44,600	7,331	5,851	7,331	6,089
44,600	44,650	7,344	5,859	7,344	6,096
44,650	44,700	7,356	5,866	7,356	6,104
44,700	44,750	7,369	5,874	7,369	6,111
44,750	44,800	7,381	5,881	7,381	6,119
44,800	44,850	7,394	5,889	7,394	6,126
44,850	44,900	7,406	5,896	7,406	6,134
44,900	44,950	7,419	5,904	7,419	6,141
44,950	45,000	7,431	5,911	7,431	6,149

45,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
45,000	45,050	7,444	5,919	7,444	6,156
45,050	45,100	7,456	5,926	7,456	6,164
45,100	45,150	7,469	5,934	7,469	6,171
45,150	45,200	7,481	5,941	7,481	6,179
45,200	45,250	7,494	5,949	7,494	6,186
45,250	45,300	7,506	5,956	7,506	6,194
45,300	45,350	7,519	5,964	7,519	6,201
45,350	45,400	7,531	5,971	7,531	6,209
45,400	45,450	7,544	5,979	7,544	6,216
45,450	45,500	7,556	5,986	7,556	6,224
45,500	45,550	7,569	5,994	7,569	6,234
45,550	45,600	7,581	6,001	7,581	6,246
45,600	45,650	7,594	6,009	7,594	6,259
45,650	45,700	7,606	6,016	7,606	6,271
45,700	45,750	7,619	6,024	7,619	6,284
45,750	45,800	7,631	6,031	7,631	6,296
45,800	45,850	7,644	6,039	7,644	6,309
45,850	45,900	7,656	6,046	7,656	6,321
45,900	45,950	7,669	6,054	7,669	6,334
45,950	46,000	7,681	6,061	7,681	6,346

46,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
46,000	46,050	7,694	6,069	7,694	6,359
46,050	46,100	7,706	6,076	7,706	6,371
46,100	46,150	7,719	6,084	7,719	6,384
46,150	46,200	7,731	6,091	7,731	6,396
46,200	46,250	7,744	6,099	7,744	6,409
46,250	46,300	7,756	6,106	7,756	6,421
46,300	46,350	7,769	6,114	7,769	6,434
46,350	46,400	7,781	6,121	7,781	6,446
46,400	46,450	7,794	6,129	7,794	6,459
46,450	46,500	7,806	6,136	7,806	6,471
46,500	46,550	7,819	6,144	7,819	6,484
46,550	46,600	7,831	6,151	7,831	6,496
46,600	46,650	7,844	6,159	7,844	6,509
46,650	46,700	7,856	6,166	7,856	6,521
46,700	46,750	7,869	6,174	7,869	6,534
46,750	46,800	7,881	6,181	7,881	6,546
46,800	46,850	7,894	6,189	7,894	6,559
46,850	46,900	7,906	6,196	7,906	6,571
46,900	46,950	7,919	6,204	7,919	6,584
46,950	47,000	7,931	6,211	7,931	6,596

47,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
47,000	47,050	7,944	6,219	7,944	6,609
47,050	47,100	7,956	6,226	7,956	6,621
47,100	47,150	7,969	6,234	7,969	6,634
47,150	47,200	7,981	6,241	7,981	6,646
47,200	47,250	7,994	6,249	7,994	6,659
47,250	47,300	8,006	6,256	8,006	6,671
47,300	47,350	8,019	6,264	8,019	6,684
47,350	47,400	8,031	6,271	8,031	6,696
47,400	47,450	8,044	6,279	8,044	6,709
47,450	47,500	8,056	6,286	8,056	6,721
47,500	47,550	8,069	6,294	8,069	6,734
47,550	47,600	8,081	6,301	8,081	6,746
47,600	47,650	8,094	6,309	8,094	6,759
47,650	47,700	8,106	6,316	8,106	6,771
47,700	47,750	8,119	6,324	8,119	6,784
47,750	47,800	8,131	6,331	8,131	6,796
47,800	47,850	8,144	6,339	8,144	6,809
47,850	47,900	8,156	6,346	8,156	6,821
47,900	47,950	8,169	6,354	8,169	6,834
47,950	48,000	8,181	6,361	8,181	6,846

48,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
48,000	48,050	8,194	6,369	8,194	6,859
48,050	48,100	8,206	6,376	8,206	6,871
48,100	48,150	8,219	6,384	8,219	6,884
48,150	48,200	8,231	6,391	8,231	6,896
48,200	48,250	8,244	6,399	8,244	6,909
48,250	48,300	8,256	6,406	8,256	6,921
48,300	48,350	8,269	6,414	8,269	6,934
48,350	48,400	8,281	6,421	8,281	6,946
48,400	48,450	8,294	6,429	8,294	6,959
48,450	48,500	8,306	6,436	8,306	6,971
48,500	48,550	8,319	6,444	8,319	6,984
48,550	48,600	8,331	6,451	8,331	6,996
48,600	48,650	8,344	6,459	8,344	7,009
48,650	48,700	8,356	6,466	8,356	7,021
48,700	48,750	8,369	6,474	8,369	7,034
48,750	48,800	8,381	6,481	8,381	7,046
48,800	48,850	8,394	6,489	8,394	7,059
48,850	48,900	8,406	6,496	8,406	7,071
48,900	48,950	8,419	6,504	8,419	7,084
48,950	49,000	8,431	6,511	8,431	7,096

49,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
49,000	49,050	8,444	6,519	8,444	7,109
49,050	49,100	8,456	6,526	8,456	7,121
49,100	49,150	8,469	6,534	8,469	7,134
49,150	49,200	8,481	6,541	8,481	7,146
49,200	49,250	8,494	6,549	8,494	7,159
49,250	49,300	8,506	6,556	8,506	7,171
49,300	49,350	8,519	6,564	8,519	7,184
49,350	49,400	8,531	6,571	8,531	7,196
49,400	49,450	8,544	6,579	8,544	7,209
49,450	49,500	8,556	6,586	8,556	7,221
49,500	49,550	8,569	6,594	8,569	7,234
49,550	49,600	8,581	6,601	8,581	7,246
49,600	49,650	8,594	6,609	8,594	7,259
49,650	49,700	8,606	6,616	8,606	7,271
49,700	49,750	8,619	6,624	8,619	7,284
49,750	49,800	8,631	6,631	8,631	7,296
49,800	49,850	8,644	6,639	8,644	7,309
49,850	49,900	8,656	6,646	8,656	7,321
49,900	49,950	8,669	6,654	8,669	7,334
49,950	50,000	8,681	6,661	8,681	7,346

* This column must also be used by a qualifying widow(er).

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
50,000					
50,000	50,050	8,694	6,669	8,694	7,359
50,050	50,100	8,706	6,676	8,706	7,371
50,100	50,150	8,719	6,684	8,719	7,384
50,150	50,200	8,731	6,691	8,731	7,396
50,200	50,250	8,744	6,699	8,744	7,409
50,250	50,300	8,756	6,706	8,756	7,421
50,300	50,350	8,769	6,714	8,769	7,434
50,350	50,400	8,781	6,721	8,781	7,446
50,400	50,450	8,794	6,729	8,794	7,459
50,450	50,500	8,806	6,736	8,806	7,471
50,500	50,550	8,819	6,744	8,819	7,484
50,550	50,600	8,831	6,751	8,831	7,496
50,600	50,650	8,844	6,759	8,844	7,509
50,650	50,700	8,856	6,766	8,856	7,521
50,700	50,750	8,869	6,774	8,869	7,534
50,750	50,800	8,881	6,781	8,881	7,546
50,800	50,850	8,894	6,789	8,894	7,559
50,850	50,900	8,906	6,796	8,906	7,571
50,900	50,950	8,919	6,804	8,919	7,584
50,950	51,000	8,931	6,811	8,931	7,596
51,000					
51,000	51,050	8,944	6,819	8,944	7,609
51,050	51,100	8,956	6,826	8,956	7,621
51,100	51,150	8,969	6,834	8,969	7,634
51,150	51,200	8,981	6,841	8,981	7,646
51,200	51,250	8,994	6,849	8,994	7,659
51,250	51,300	9,006	6,856	9,006	7,671
51,300	51,350	9,019	6,864	9,019	7,684
51,350	51,400	9,031	6,871	9,031	7,696
51,400	51,450	9,044	6,879	9,044	7,709
51,450	51,500	9,056	6,886	9,056	7,721
51,500	51,550	9,069	6,894	9,069	7,734
51,550	51,600	9,081	6,901	9,081	7,746
51,600	51,650	9,094	6,909	9,094	7,759
51,650	51,700	9,106	6,916	9,106	7,771
51,700	51,750	9,119	6,924	9,119	7,784
51,750	51,800	9,131	6,931	9,131	7,796
51,800	51,850	9,144	6,939	9,144	7,809
51,850	51,900	9,156	6,946	9,156	7,821
51,900	51,950	9,169	6,954	9,169	7,834
51,950	52,000	9,181	6,961	9,181	7,846
52,000					
52,000	52,050	9,194	6,969	9,194	7,859
52,050	52,100	9,206	6,976	9,206	7,871
52,100	52,150	9,219	6,984	9,219	7,884
52,150	52,200	9,231	6,991	9,231	7,896
52,200	52,250	9,244	6,999	9,244	7,909
52,250	52,300	9,256	7,006	9,256	7,921
52,300	52,350	9,269	7,014	9,269	7,934
52,350	52,400	9,281	7,021	9,281	7,946
52,400	52,450	9,294	7,029	9,294	7,959
52,450	52,500	9,306	7,036	9,306	7,971
52,500	52,550	9,319	7,044	9,319	7,984
52,550	52,600	9,331	7,051	9,331	7,996
52,600	52,650	9,344	7,059	9,344	8,009
52,650	52,700	9,356	7,066	9,356	8,021
52,700	52,750	9,369	7,074	9,369	8,034
52,750	52,800	9,381	7,081	9,381	8,046
52,800	52,850	9,394	7,089	9,394	8,059
52,850	52,900	9,406	7,096	9,406	8,071
52,900	52,950	9,419	7,104	9,419	8,084
52,950	53,000	9,431	7,111	9,431	8,096

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
53,000					
53,000	53,050	9,444	7,119	9,444	8,109
53,050	53,100	9,456	7,126	9,456	8,121
53,100	53,150	9,469	7,134	9,469	8,134
53,150	53,200	9,481	7,141	9,481	8,146
53,200	53,250	9,494	7,149	9,494	8,159
53,250	53,300	9,506	7,156	9,506	8,171
53,300	53,350	9,519	7,164	9,519	8,184
53,350	53,400	9,531	7,171	9,531	8,196
53,400	53,450	9,544	7,179	9,544	8,209
53,450	53,500	9,556	7,186	9,556	8,221
53,500	53,550	9,569	7,194	9,569	8,234
53,550	53,600	9,581	7,201	9,581	8,246
53,600	53,650	9,594	7,209	9,594	8,259
53,650	53,700	9,606	7,216	9,606	8,271
53,700	53,750	9,619	7,224	9,619	8,284
53,750	53,800	9,631	7,231	9,631	8,296
53,800	53,850	9,644	7,239	9,644	8,309
53,850	53,900	9,656	7,246	9,656	8,321
53,900	53,950	9,669	7,254	9,669	8,334
53,950	54,000	9,681	7,261	9,681	8,346
54,000					
54,000	54,050	9,694	7,269	9,694	8,359
54,050	54,100	9,706	7,276	9,706	8,371
54,100	54,150	9,719	7,284	9,719	8,384
54,150	54,200	9,731	7,291	9,731	8,396
54,200	54,250	9,744	7,299	9,744	8,409
54,250	54,300	9,756	7,306	9,756	8,421
54,300	54,350	9,769	7,314	9,769	8,434
54,350	54,400	9,781	7,321	9,781	8,446
54,400	54,450	9,794	7,329	9,794	8,459
54,450	54,500	9,806	7,336	9,806	8,471
54,500	54,550	9,819	7,344	9,819	8,484
54,550	54,600	9,831	7,351	9,831	8,496
54,600	54,650	9,844	7,359	9,844	8,509
54,650	54,700	9,856	7,366	9,856	8,521
54,700	54,750	9,869	7,374	9,869	8,534
54,750	54,800	9,881	7,381	9,881	8,546
54,800	54,850	9,894	7,389	9,894	8,559
54,850	54,900	9,906	7,396	9,906	8,571
54,900	54,950	9,919	7,404	9,919	8,584
54,950	55,000	9,931	7,411	9,931	8,596
55,000					
55,000	55,050	9,944	7,419	9,944	8,609
55,050	55,100	9,956	7,426	9,956	8,621
55,100	55,150	9,969	7,434	9,969	8,634
55,150	55,200	9,981	7,441	9,981	8,646
55,200	55,250	9,994	7,449	9,994	8,659
55,250	55,300	10,006	7,456	10,006	8,671
55,300	55,350	10,019	7,464	10,019	8,684
55,350	55,400	10,031	7,471	10,031	8,696
55,400	55,450	10,044	7,479	10,044	8,709
55,450	55,500	10,056	7,486	10,056	8,721
55,500	55,550	10,069	7,494	10,069	8,734
55,550	55,600	10,081	7,501	10,081	8,746
55,600	55,650	10,094	7,509	10,094	8,759
55,650	55,700	10,106	7,516	10,106	8,771
55,700	55,750	10,119	7,524	10,119	8,784
55,750	55,800	10,131	7,531	10,131	8,796
55,800	55,850	10,144	7,539	10,144	8,809
55,850	55,900	10,156	7,546	10,156	8,821
55,900	55,950	10,169	7,554	10,169	8,834
55,950	56,000	10,181	7,561	10,181	8,846

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
56,000					
56,000	56,050	10,194	7,569	10,194	8,859
56,050	56,100	10,206	7,576	10,206	8,871
56,100	56,150	10,219	7,584	10,219	8,884
56,150	56,200	10,231	7,591	10,231	8,896
56,200	56,250	10,244	7,599	10,244	8,909
56,250	56,300	10,256	7,606	10,256	8,921
56,300	56,350	10,269	7,614	10,269	8,934
56,350	56,400	10,281	7,621	10,281	8,946
56,400	56,450	10,294	7,629	10,294	8,959
56,450	56,500	10,306	7,636	10,306	8,971
56,500	56,550	10,319	7,644	10,319	8,984
56,550	56,600	10,331	7,651	10,331	8,996
56,600	56,650	10,344	7,659	10,344	9,009
56,650	56,700	10,356	7,666	10,356	9,021
56,700	56,750	10,369	7,674	10,369	9,034
56,750	56,800	10,381	7,681	10,381	9,046
56,800	56,850	10,394	7,689	10,394	9,059
56,850	56,900	10,406	7,696	10,406	9,071
56,900	56,950	10,419	7,704	10,419	9,084
56,950	57,000	10,431	7,711	10,431	9,096
57,000					
57,000	57,050	10,444	7,719	10,444	9,109
57,050	57,100	10,456	7,726	10,456	9,121
57,100	57,150	10,469	7,734	10,469	9,134
57,150	57,200	10,481	7,741	10,481	9,146
57,200	57,250	10,494	7,749	10,494	9,159
57,250	57,300	10,506	7,756	10,506	9,171
57,300	57,350	10,519	7,764	10,519	9,184
57,350	57,400	10,531	7,771	10,531	9,196
57,400	57,450	10,544	7,779	10,544	9,209
57,450	57,500	10,556	7,786	10,556	9,221
57,500	57,550	10,569	7,794	10,569	9,234
57,550	57,600	10,581	7,801	10,581	9,246
57,600	57,650	10,594	7,809	10,594	9,259
57,650	57,700	10,606	7,816	10,606	9,271
57,700	57,750	10,619	7,824	10,619	9,284
57,750	57,800	10,631	7,831	10,631	9,296
57,800	57,850	10,644	7,839	10,644	9,309
57,850	57,900	10,656	7,846	10,656	9,321
57,900	57,950	10,669	7,854	10,669	9,334
57,950	58,000	10,681	7,861	10,681	9,346
58,000					
58,000	58,050	10,694	7,869	10,694	9,359
58,050	58,100	10,706	7,876	10,706	9,371
58,100	58,150	10,719	7,884	10,719	9,384
58,150	58,200	10,731	7,891	10,731	9,396
58,200	58,250	10,744	7,899	10,744	9,409
58,250	58,300	10,756	7,906	10,756	9,421
58,300	58,350	10,769	7,914	10,769	9,434
58,350	58,400	10,781	7,921	10,781	9,446
58,400	58,450	10,794	7,929	10,794	9,459
58,450	58,500	10,806	7,936	10,806	9,471
58,500	58,550	10,819	7,944	10,819	9,484
58,550	58,600	10,831	7,951	10,831	9,496
58,600	58,650	10,844	7,959	10,844	9,509
58,650	58,700	10,856	7,966	10,856	9,521
58,700	58,750	10,869	7,974	10,869	9,534
58,750	58,800	10,881	7,981	10,881	9,546
58,800	58,850	10,894	7,989	10,894	9,559
58,850	58,900	10,906	7,996	10,906	9,571
58,900	58,950	10,919	8,004	10,919	9,584
58,950	59,000	10,931	8,011	10,931	9,596

* This column must also be used by a qualifying widow(er).

59,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
59,000	59,050	10,944	8,019	10,944	9,609
59,050	59,100	10,956	8,026	10,956	9,621
59,100	59,150	10,969	8,034	10,969	9,634
59,150	59,200	10,981	8,041	10,981	9,646
59,200	59,250	10,994	8,049	10,994	9,659
59,250	59,300	11,006	8,056	11,006	9,671
59,300	59,350	11,019	8,064	11,019	9,684
59,350	59,400	11,031	8,071	11,031	9,696
59,400	59,450	11,044	8,079	11,044	9,709
59,450	59,500	11,056	8,086	11,056	9,721
59,500	59,550	11,069	8,094	11,069	9,734
59,550	59,600	11,081	8,101	11,081	9,746
59,600	59,650	11,094	8,109	11,094	9,759
59,650	59,700	11,106	8,116	11,106	9,771
59,700	59,750	11,119	8,124	11,119	9,784
59,750	59,800	11,131	8,131	11,131	9,796
59,800	59,850	11,144	8,139	11,144	9,809
59,850	59,900	11,156	8,146	11,156	9,821
59,900	59,950	11,169	8,154	11,169	9,834
59,950	60,000	11,181	8,161	11,181	9,846

60,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
60,000	60,050	11,194	8,169	11,194	9,859
60,050	60,100	11,206	8,176	11,206	9,871
60,100	60,150	11,219	8,184	11,219	9,884
60,150	60,200	11,231	8,191	11,231	9,896
60,200	60,250	11,244	8,199	11,244	9,909
60,250	60,300	11,256	8,206	11,256	9,921
60,300	60,350	11,269	8,214	11,269	9,934
60,350	60,400	11,281	8,221	11,281	9,946
60,400	60,450	11,294	8,229	11,294	9,959
60,450	60,500	11,306	8,236	11,306	9,971
60,500	60,550	11,319	8,244	11,319	9,984
60,550	60,600	11,331	8,251	11,331	9,996
60,600	60,650	11,344	8,259	11,344	10,009
60,650	60,700	11,356	8,266	11,356	10,021
60,700	60,750	11,369	8,274	11,369	10,034
60,750	60,800	11,381	8,281	11,381	10,046
60,800	60,850	11,394	8,289	11,394	10,059
60,850	60,900	11,406	8,296	11,406	10,071
60,900	60,950	11,419	8,304	11,419	10,084
60,950	61,000	11,431	8,311	11,431	10,096

61,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
61,000	61,050	11,444	8,319	11,444	10,109
61,050	61,100	11,456	8,326	11,456	10,121
61,100	61,150	11,469	8,334	11,469	10,134
61,150	61,200	11,481	8,341	11,481	10,146
61,200	61,250	11,494	8,349	11,494	10,159
61,250	61,300	11,506	8,356	11,506	10,171
61,300	61,350	11,519	8,364	11,519	10,184
61,350	61,400	11,531	8,371	11,531	10,196
61,400	61,450	11,544	8,379	11,544	10,209
61,450	61,500	11,556	8,386	11,556	10,221
61,500	61,550	11,569	8,394	11,569	10,234
61,550	61,600	11,581	8,401	11,581	10,246
61,600	61,650	11,594	8,409	11,594	10,259
61,650	61,700	11,606	8,416	11,606	10,271
61,700	61,750	11,619	8,424	11,619	10,284
61,750	61,800	11,631	8,431	11,631	10,296
61,800	61,850	11,644	8,439	11,644	10,309
61,850	61,900	11,656	8,446	11,656	10,321
61,900	61,950	11,669	8,454	11,669	10,334
61,950	62,000	11,681	8,461	11,681	10,346

62,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
62,000	62,050	11,694	8,469	11,694	10,359
62,050	62,100	11,706	8,476	11,706	10,371
62,100	62,150	11,719	8,484	11,719	10,384
62,150	62,200	11,731	8,491	11,731	10,396
62,200	62,250	11,744	8,499	11,744	10,409
62,250	62,300	11,756	8,506	11,756	10,421
62,300	62,350	11,769	8,514	11,769	10,434
62,350	62,400	11,781	8,521	11,781	10,446
62,400	62,450	11,794	8,529	11,794	10,459
62,450	62,500	11,806	8,536	11,806	10,471
62,500	62,550	11,819	8,544	11,819	10,484
62,550	62,600	11,831	8,551	11,831	10,496
62,600	62,650	11,844	8,559	11,844	10,509
62,650	62,700	11,856	8,566	11,856	10,521
62,700	62,750	11,869	8,574	11,869	10,534
62,750	62,800	11,881	8,581	11,881	10,546
62,800	62,850	11,894	8,589	11,894	10,559
62,850	62,900	11,906	8,596	11,906	10,571
62,900	62,950	11,919	8,604	11,919	10,584
62,950	63,000	11,931	8,611	11,931	10,596

63,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
63,000	63,050	11,944	8,619	11,944	10,609
63,050	63,100	11,956	8,626	11,956	10,621
63,100	63,150	11,969	8,634	11,969	10,634
63,150	63,200	11,981	8,641	11,981	10,646
63,200	63,250	11,994	8,649	11,994	10,659
63,250	63,300	12,006	8,656	12,006	10,671
63,300	63,350	12,019	8,664	12,019	10,684
63,350	63,400	12,031	8,671	12,031	10,696
63,400	63,450	12,044	8,679	12,044	10,709
63,450	63,500	12,056	8,686	12,056	10,721
63,500	63,550	12,069	8,694	12,069	10,734
63,550	63,600	12,081	8,701	12,081	10,746
63,600	63,650	12,094	8,709	12,094	10,759
63,650	63,700	12,106	8,716	12,106	10,771
63,700	63,750	12,119	8,724	12,119	10,784
63,750	63,800	12,131	8,731	12,131	10,796
63,800	63,850	12,144	8,739	12,144	10,809
63,850	63,900	12,156	8,746	12,156	10,821
63,900	63,950	12,169	8,754	12,169	10,834
63,950	64,000	12,181	8,761	12,181	10,846

64,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
64,000	64,050	12,194	8,769	12,194	10,859
64,050	64,100	12,206	8,776	12,206	10,871
64,100	64,150	12,219	8,784	12,219	10,884
64,150	64,200	12,231	8,791	12,231	10,896
64,200	64,250	12,244	8,799	12,244	10,909
64,250	64,300	12,256	8,806	12,256	10,921
64,300	64,350	12,269	8,814	12,269	10,934
64,350	64,400	12,281	8,821	12,281	10,946
64,400	64,450	12,294	8,829	12,294	10,959
64,450	64,500	12,306	8,836	12,306	10,971
64,500	64,550	12,319	8,844	12,319	10,984
64,550	64,600	12,331	8,851	12,331	10,996
64,600	64,650	12,344	8,859	12,344	11,009
64,650	64,700	12,356	8,866	12,356	11,021
64,700	64,750	12,369	8,874	12,369	11,034
64,750	64,800	12,381	8,881	12,381	11,046
64,800	64,850	12,394	8,889	12,394	11,059
64,850	64,900	12,406	8,896	12,406	11,071
64,900	64,950	12,419	8,904	12,419	11,084
64,950	65,000	12,431	8,911	12,431	11,096

65,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
65,000	65,050	12,444	8,919	12,444	11,109
65,050	65,100	12,456	8,926	12,456	11,121
65,100	65,150	12,469	8,934	12,469	11,134
65,150	65,200	12,481	8,941	12,481	11,146
65,200	65,250	12,494	8,949	12,494	11,159
65,250	65,300	12,506	8,956	12,506	11,171
65,300	65,350	12,519	8,964	12,519	11,184
65,350	65,400	12,531	8,971	12,531	11,196
65,400	65,450	12,544	8,979	12,544	11,209
65,450	65,500	12,556	8,986	12,556	11,221
65,500	65,550	12,569	8,994	12,569	11,234
65,550	65,600	12,581	9,001	12,581	11,246
65,600	65,650	12,594	9,009	12,594	11,259
65,650	65,700	12,606	9,016	12,606	11,271
65,700	65,750	12,619	9,024	12,619	11,284
65,750	65,800	12,631	9,031	12,631	11,296
65,800	65,850	12,644	9,039	12,644	11,309
65,850	65,900	12,656	9,046	12,656	11,321
65,900	65,950	12,669	9,054	12,669	11,334
65,950	66,000	12,681	9,061	12,681	11,346

66,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
66,000	66,050	12,694	9,069	12,694	11,359
66,050	66,100	12,706	9,076	12,706	11,371
66,100	66,150	12,719	9,084	12,719	11,384
66,150	66,200	12,731	9,091	12,731	11,396
66,200	66,250	12,744	9,099	12,744	11,409
66,250	66,300	12,756	9,106	12,756	11,421
66,300	66,350	12,769	9,114	12,769	11,434
66,350	66,400	12,781	9,121	12,781	11,446
66,400	66,450	12,794	9,129	12,794	11,459
66,450	66,500	12,806	9,136	12,806	11,471
66,500	66,550	12,819	9,144	12,819	11,484
66,550	66,600	12,831	9,151	12,831	11,496
66,600	66,650	12,844	9,159	12,844	11,509
66,650	66,700	12,856	9,166	12,856	11,521
66,700	66,750	12,869	9,174	12,869	11,534
66,750	66,800	12,881	9,181	12,881	11,546
66,800	66,850	12,894	9,189	12,894	11,559
66,850	66,900	12,906	9,196	12,906	11,571
66,900	66,950	12,919	9,204	12,919	11,584
66,950	67,000	12,931	9,211	12,931	11,596

67,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
67,000	67,050	12,944	9,219	12,944	11,609
67,050	67,100	12,956	9,226	12,956	11,621
67,100	67,150	12,969	9,234	12,969	11,634
67,150	67,200	12,981	9,241	12,981	11,646
67,200	67,250	12,994	9,249	12,994	11,659
67,250	67,300	13,006	9,256	13,006	11,671
67,300	67,350	13,019	9,264	13,019	11,684
67,350	67,400	13,031	9,271	13,031	11,696
67,400	67,450	13,044	9,279	13,044	11,709
67,450	67,500	13,056	9,286	13,056	11,721
67,500	67,550	13,069	9,294	13,069	11,734
67,550	67,600	13,081	9,301	13,081	11,746
67,600	67,650	13,094	9,309	13,094	11,759
67,650	67,700	13,106	9,316	13,106	11,771
67,700	67,750	13,119	9,324	13,119	11,784
67,750	67,800	13,131	9,331	13,131	11,796
67,800	67,850	13,144	9,339	13,144	11,809
67,850	67,900	13,156	9,346	13,156	11,821
67,900	67,950	13,169	9,356	13,169	11,834
67,950	68,000	13,181	9,369	13,181	11,846

* This column must also be used by a qualifying widow(er).

68,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
68,000	68,050	13,194	9,381	13,194	11,859
68,050	68,100	13,206	9,394	13,206	11,871
68,100	68,150	13,219	9,406	13,219	11,884
68,150	68,200	13,231	9,419	13,231	11,896
68,200	68,250	13,244	9,431	13,244	11,909
68,250	68,300	13,256	9,444	13,256	11,921
68,300	68,350	13,269	9,456	13,269	11,934
68,350	68,400	13,281	9,469	13,281	11,946
68,400	68,450	13,294	9,481	13,294	11,959
68,450	68,500	13,306	9,494	13,306	11,971
68,500	68,550	13,319	9,506	13,319	11,984
68,550	68,600	13,331	9,519	13,333	11,996
68,600	68,650	13,344	9,531	13,347	12,009
68,650	68,700	13,356	9,544	13,361	12,021
68,700	68,750	13,369	9,556	13,375	12,034
68,750	68,800	13,381	9,569	13,389	12,046
68,800	68,850	13,394	9,581	13,403	12,059
68,850	68,900	13,406	9,594	13,417	12,071
68,900	68,950	13,419	9,606	13,431	12,084
68,950	69,000	13,431	9,619	13,445	12,096

69,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
69,000	69,050	13,444	9,631	13,459	12,109
69,050	69,100	13,456	9,644	13,473	12,121
69,100	69,150	13,469	9,656	13,487	12,134
69,150	69,200	13,481	9,669	13,501	12,146
69,200	69,250	13,494	9,681	13,515	12,159
69,250	69,300	13,506	9,694	13,529	12,171
69,300	69,350	13,519	9,706	13,543	12,184
69,350	69,400	13,531	9,719	13,557	12,196
69,400	69,450	13,544	9,731	13,571	12,209
69,450	69,500	13,556	9,744	13,585	12,221
69,500	69,550	13,569	9,756	13,599	12,234
69,550	69,600	13,581	9,769	13,613	12,246
69,600	69,650	13,594	9,781	13,627	12,259
69,650	69,700	13,606	9,794	13,641	12,271
69,700	69,750	13,619	9,806	13,655	12,284
69,750	69,800	13,631	9,819	13,669	12,296
69,800	69,850	13,644	9,831	13,683	12,309
69,850	69,900	13,656	9,844	13,697	12,321
69,900	69,950	13,669	9,856	13,711	12,334
69,950	70,000	13,681	9,869	13,725	12,346

70,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
70,000	70,050	13,694	9,881	13,739	12,359
70,050	70,100	13,706	9,894	13,753	12,371
70,100	70,150	13,719	9,906	13,767	12,384
70,150	70,200	13,731	9,919	13,781	12,396
70,200	70,250	13,744	9,931	13,795	12,409
70,250	70,300	13,756	9,944	13,809	12,421
70,300	70,350	13,769	9,956	13,823	12,434
70,350	70,400	13,781	9,969	13,837	12,446
70,400	70,450	13,794	9,981	13,851	12,459
70,450	70,500	13,806	9,994	13,865	12,471
70,500	70,550	13,819	10,006	13,879	12,484
70,550	70,600	13,831	10,019	13,893	12,496
70,600	70,650	13,844	10,031	13,907	12,509
70,650	70,700	13,856	10,044	13,921	12,521
70,700	70,750	13,869	10,056	13,935	12,534
70,750	70,800	13,881	10,069	13,949	12,546
70,800	70,850	13,894	10,081	13,963	12,559
70,850	70,900	13,906	10,094	13,977	12,571
70,900	70,950	13,919	10,106	13,991	12,584
70,950	71,000	13,931	10,119	14,005	12,596

71,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
71,000	71,050	13,944	10,131	14,019	12,609
71,050	71,100	13,956	10,144	14,033	12,621
71,100	71,150	13,969	10,156	14,047	12,634
71,150	71,200	13,981	10,169	14,061	12,646
71,200	71,250	13,994	10,181	14,075	12,659
71,250	71,300	14,006	10,194	14,089	12,671
71,300	71,350	14,019	10,206	14,103	12,684
71,350	71,400	14,031	10,219	14,117	12,696
71,400	71,450	14,044	10,231	14,131	12,709
71,450	71,500	14,056	10,244	14,145	12,721
71,500	71,550	14,069	10,256	14,159	12,734
71,550	71,600	14,081	10,269	14,173	12,746
71,600	71,650	14,094	10,281	14,187	12,759
71,650	71,700	14,106	10,294	14,201	12,771
71,700	71,750	14,119	10,306	14,215	12,784
71,750	71,800	14,131	10,319	14,229	12,796
71,800	71,850	14,144	10,331	14,243	12,809
71,850	71,900	14,156	10,344	14,257	12,821
71,900	71,950	14,169	10,356	14,271	12,834
71,950	72,000	14,181	10,369	14,285	12,846

72,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
72,000	72,050	14,194	10,381	14,299	12,859
72,050	72,100	14,206	10,394	14,313	12,871
72,100	72,150	14,219	10,406	14,327	12,884
72,150	72,200	14,231	10,419	14,341	12,896
72,200	72,250	14,244	10,431	14,355	12,909
72,250	72,300	14,256	10,444	14,369	12,921
72,300	72,350	14,269	10,456	14,383	12,934
72,350	72,400	14,281	10,469	14,397	12,946
72,400	72,450	14,294	10,481	14,411	12,959
72,450	72,500	14,306	10,494	14,425	12,971
72,500	72,550	14,319	10,506	14,439	12,984
72,550	72,600	14,331	10,519	14,453	12,996
72,600	72,650	14,344	10,531	14,467	13,009
72,650	72,700	14,356	10,544	14,481	13,021
72,700	72,750	14,369	10,556	14,495	13,034
72,750	72,800	14,381	10,569	14,509	13,046
72,800	72,850	14,394	10,581	14,523	13,059
72,850	72,900	14,406	10,594	14,537	13,071
72,900	72,950	14,419	10,606	14,551	13,084
72,950	73,000	14,431	10,619	14,565	13,096

73,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
73,000	73,050	14,444	10,631	14,579	13,109
73,050	73,100	14,456	10,644	14,593	13,121
73,100	73,150	14,469	10,656	14,607	13,134
73,150	73,200	14,481	10,669	14,621	13,146
73,200	73,250	14,494	10,681	14,635	13,159
73,250	73,300	14,506	10,694	14,649	13,171
73,300	73,350	14,519	10,706	14,663	13,184
73,350	73,400	14,531	10,719	14,677	13,196
73,400	73,450	14,544	10,731	14,691	13,209
73,450	73,500	14,556	10,744	14,705	13,221
73,500	73,550	14,569	10,756	14,719	13,234
73,550	73,600	14,581	10,769	14,733	13,246
73,600	73,650	14,594	10,781	14,747	13,259
73,650	73,700	14,606	10,794	14,761	13,271
73,700	73,750	14,619	10,806	14,775	13,284
73,750	73,800	14,631	10,819	14,789	13,296
73,800	73,850	14,644	10,831	14,803	13,309
73,850	73,900	14,656	10,844	14,817	13,321
73,900	73,950	14,669	10,856	14,831	13,334
73,950	74,000	14,681	10,869	14,845	13,346

74,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
74,000	74,050	14,694	10,881	14,859	13,359
74,050	74,100	14,706	10,894	14,873	13,371
74,100	74,150	14,719	10,906	14,887	13,384
74,150	74,200	14,731	10,919	14,901	13,396
74,200	74,250	14,744	10,931	14,915	13,409
74,250	74,300	14,756	10,944	14,929	13,421
74,300	74,350	14,769	10,956	14,943	13,434
74,350	74,400	14,781	10,969	14,957	13,446
74,400	74,450	14,794	10,981	14,971	13,459
74,450	74,500	14,806	10,994	14,985	13,471
74,500	74,550	14,819	11,006	14,999	13,484
74,550	74,600	14,831	11,019	15,013	13,496
74,600	74,650	14,844	11,031	15,027	13,509
74,650	74,700	14,856	11,044	15,041	13,521
74,700	74,750	14,869	11,056	15,055	13,534
74,750	74,800	14,881	11,069	15,069	13,546
74,800	74,850	14,894	11,081	15,083	13,559
74,850	74,900	14,906	11,094	15,097	13,571
74,900	74,950	14,919	11,106	15,111	13,584
74,950	75,000	14,931	11,119	15,125	13,596

75,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
75,000	75,050	14,944	11,131	15,139	13,609
75,050	75,100	14,956	11,144	15,153	13,621
75,100	75,150	14,969	11,156	15,167	13,634
75,150	75,200	14,981	11,169	15,181	13,646
75,200	75,250	14,994	11,181	15,195	13,659
75,250	75,300	15,006	11,194	15,209	13,671
75,300	75,350	15,019	11,206	15,223	13,684
75,350	75,400	15,031	11,219	15,237	13,696
75,400	75,450	15,044	11,231	15,251	13,709
75,450	75,500	15,056	11,244	15,265	13,721
75,500	75,550	15,069	11,256	15,279	13,734
75,550	75,600	15,081	11,269	15,293	13,746
75,600	75,650	15,094	11,281	15,307	13,759
75,650	75,700	15,106	11,294	15,321	13,771
75,700	75,750	15,119	11,306	15,335	13,784
75,750	75,800	15,131	11,319	15,349	13,796
75,800	75,850	15,144	11,331	15,363	13,809
75,850	75,900	15,156	11,344	15,377	13,821
75,900	75,950	15,169	11,356	15,391	13,834
75,950	76,000	15,181	11,369	15,405	13,846

76,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
76,000	76,050	15,194	11,381	15,419	13,859
76,050	76,100	15,206	11,394	15,433	13,871
76,100	76,150	15,219	11,406	15,447	13,884
76,150	76,200	15,231	11,419	15,461	13,896
76,200	76,250	15,244	11,431	15,475	13,909
76,250	76,300	15,256	11,444	15,489	13,921
76,300	76,350	15,269	11,456	15,503	13,934
76,350	76,400	15,281	11,469	15,517	13,946
76,400	76,450	15,294	11,481	15,531	13,959
76,450	76,500	15,306	11,494	15,545	13,971
76,500	76,550	15,319	11,506	15,559	13,984
76,550	76,600	15,331	11,519	15,573	13,996
76,600	76,650	15,344	11,531	15,587	14,009
76,650	76,700	15,356	11,544	15,601	14,021
76,700	76,750	15,369	11,556	15,615	14,034
76,750	76,800	15,381	11,569	15,629	14,046
76,800	76,850	15,394	11,581	15,643	14,059
76,850	76,900	15,406	11,594	15,657	14,071
76,900	76,950	15,419	11,606	15,671	14,084
76,950	77,000	15,431	11,619	15,685	14,096

* This column must also be used by a qualifying widow(er).

77,000

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
77,000	77,050	15,444	11,631	15,699	14,109
77,050	77,100	15,456	11,644	15,713	14,121
77,100	77,150	15,469	11,656	15,727	14,134
77,150	77,200	15,481	11,669	15,741	14,146
77,200	77,250	15,494	11,681	15,755	14,159
77,250	77,300	15,506	11,694	15,769	14,171
77,300	77,350	15,519	11,706	15,783	14,184
77,350	77,400	15,531	11,719	15,797	14,196
77,400	77,450	15,544	11,731	15,811	14,209
77,450	77,500	15,556	11,744	15,825	14,221
77,500	77,550	15,569	11,756	15,839	14,234
77,550	77,600	15,581	11,769	15,853	14,246
77,600	77,650	15,594	11,781	15,867	14,259
77,650	77,700	15,606	11,794	15,881	14,271
77,700	77,750	15,619	11,806	15,895	14,284
77,750	77,800	15,631	11,819	15,909	14,296
77,800	77,850	15,644	11,831	15,923	14,309
77,850	77,900	15,656	11,844	15,937	14,321
77,900	77,950	15,669	11,856	15,951	14,334
77,950	78,000	15,681	11,869	15,965	14,346

78,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
78,000	78,050	15,694	11,881	15,979	14,359
78,050	78,100	15,706	11,894	15,993	14,371
78,100	78,150	15,719	11,906	16,007	14,384
78,150	78,200	15,731	11,919	16,021	14,396
78,200	78,250	15,744	11,931	16,035	14,409
78,250	78,300	15,756	11,944	16,049	14,421
78,300	78,350	15,769	11,956	16,063	14,434
78,350	78,400	15,781	11,969	16,077	14,446
78,400	78,450	15,794	11,981	16,091	14,459
78,450	78,500	15,806	11,994	16,105	14,471
78,500	78,550	15,819	12,006	16,119	14,484
78,550	78,600	15,831	12,019	16,133	14,496
78,600	78,650	15,844	12,031	16,147	14,509
78,650	78,700	15,856	12,044	16,161	14,521
78,700	78,750	15,869	12,056	16,175	14,534
78,750	78,800	15,881	12,069	16,189	14,546
78,800	78,850	15,894	12,081	16,203	14,559
78,850	78,900	15,906	12,094	16,217	14,571
78,900	78,950	15,919	12,106	16,231	14,584
78,950	79,000	15,931	12,119	16,245	14,596

79,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
79,000	79,050	15,944	12,131	16,259	14,609
79,050	79,100	15,956	12,144	16,273	14,621
79,100	79,150	15,969	12,156	16,287	14,634
79,150	79,200	15,981	12,169	16,301	14,646
79,200	79,250	15,994	12,181	16,315	14,659
79,250	79,300	16,006	12,194	16,329	14,671
79,300	79,350	16,019	12,206	16,343	14,684
79,350	79,400	16,031	12,219	16,357	14,696
79,400	79,450	16,044	12,231	16,371	14,709
79,450	79,500	16,056	12,244	16,385	14,721
79,500	79,550	16,069	12,256	16,399	14,734
79,550	79,600	16,081	12,269	16,413	14,746
79,600	79,650	16,094	12,281	16,427	14,759
79,650	79,700	16,106	12,294	16,441	14,771
79,700	79,750	16,119	12,306	16,455	14,784
79,750	79,800	16,131	12,319	16,469	14,796
79,800	79,850	16,144	12,331	16,483	14,809
79,850	79,900	16,156	12,344	16,497	14,821
79,900	79,950	16,169	12,356	16,511	14,834
79,950	80,000	16,181	12,369	16,525	14,846

80,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
80,000	80,050	16,194	12,381	16,539	14,859
80,050	80,100	16,206	12,394	16,553	14,871
80,100	80,150	16,219	12,406	16,567	14,884
80,150	80,200	16,231	12,419	16,581	14,896
80,200	80,250	16,244	12,431	16,595	14,909
80,250	80,300	16,256	12,444	16,609	14,921
80,300	80,350	16,269	12,456	16,623	14,934
80,350	80,400	16,281	12,469	16,637	14,946
80,400	80,450	16,294	12,481	16,651	14,959
80,450	80,500	16,306	12,494	16,665	14,971
80,500	80,550	16,319	12,506	16,679	14,984
80,550	80,600	16,331	12,519	16,693	14,996
80,600	80,650	16,344	12,531	16,707	15,009
80,650	80,700	16,356	12,544	16,721	15,021
80,700	80,750	16,369	12,556	16,735	15,034
80,750	80,800	16,381	12,569	16,749	15,046
80,800	80,850	16,394	12,581	16,763	15,059
80,850	80,900	16,406	12,594	16,777	15,071
80,900	80,950	16,419	12,606	16,791	15,084
80,950	81,000	16,431	12,619	16,805	15,096

81,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
81,000	81,050	16,444	12,631	16,819	15,109
81,050	81,100	16,456	12,644	16,833	15,121
81,100	81,150	16,469	12,656	16,847	15,134
81,150	81,200	16,481	12,669	16,861	15,146
81,200	81,250	16,494	12,681	16,875	15,159
81,250	81,300	16,506	12,694	16,889	15,171
81,300	81,350	16,519	12,706	16,903	15,184
81,350	81,400	16,531	12,719	16,917	15,196
81,400	81,450	16,544	12,731	16,931	15,209
81,450	81,500	16,556	12,744	16,945	15,221
81,500	81,550	16,569	12,756	16,959	15,234
81,550	81,600	16,581	12,769	16,973	15,246
81,600	81,650	16,594	12,781	16,987	15,259
81,650	81,700	16,606	12,794	17,001	15,271
81,700	81,750	16,619	12,806	17,015	15,284
81,750	81,800	16,631	12,819	17,029	15,296
81,800	81,850	16,644	12,831	17,043	15,309
81,850	81,900	16,656	12,844	17,057	15,321
81,900	81,950	16,669	12,856	17,071	15,334
81,950	82,000	16,681	12,869	17,085	15,346

82,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
82,000	82,050	16,694	12,881	17,099	15,359
82,050	82,100	16,706	12,894	17,113	15,371
82,100	82,150	16,719	12,906	17,127	15,384
82,150	82,200	16,731	12,919	17,141	15,396
82,200	82,250	16,744	12,931	17,155	15,409
82,250	82,300	16,757	12,944	17,169	15,421
82,300	82,350	16,771	12,956	17,183	15,434
82,350	82,400	16,785	12,969	17,197	15,446
82,400	82,450	16,799	12,981	17,211	15,459
82,450	82,500	16,813	12,994	17,225	15,471
82,500	82,550	16,827	13,006	17,239	15,484
82,550	82,600	16,841	13,019	17,253	15,496
82,600	82,650	16,855	13,031	17,267	15,509
82,650	82,700	16,869	13,044	17,281	15,521
82,700	82,750	16,883	13,056	17,295	15,534
82,750	82,800	16,897	13,069	17,309	15,546
82,800	82,850	16,911	13,081	17,323	15,559
82,850	82,900	16,925	13,094	17,337	15,571
82,900	82,950	16,939	13,106	17,351	15,584
82,950	83,000	16,953	13,119	17,365	15,596

83,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
83,000	83,050	16,967	13,131	17,379	15,609
83,050	83,100	16,981	13,144	17,393	15,621
83,100	83,150	16,995	13,156	17,407	15,634
83,150	83,200	17,009	13,169	17,421	15,646
83,200	83,250	17,023	13,181	17,435	15,659
83,250	83,300	17,037	13,194	17,449	15,671
83,300	83,350	17,051	13,206	17,463	15,684
83,350	83,400	17,065	13,219	17,477	15,696
83,400	83,450	17,079	13,231	17,491	15,709
83,450	83,500	17,093	13,244	17,505	15,721
83,500	83,550	17,107	13,256	17,519	15,734
83,550	83,600	17,121	13,269	17,533	15,746
83,600	83,650	17,135	13,281	17,547	15,759
83,650	83,700	17,149	13,294	17,561	15,771
83,700	83,750	17,163	13,306	17,575	15,784
83,750	83,800	17,177	13,319	17,589	15,796
83,800	83,850	17,191	13,331	17,603	15,809
83,850	83,900	17,205	13,344	17,617	15,821
83,900	83,950	17,219	13,356	17,631	15,834
83,950	84,000	17,233	13,369	17,645	15,846

84,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
84,000	84,050	17,247	13,381	17,659	15,859
84,050	84,100	17,261	13,394	17,673	15,871
84,100	84,150	17,275	13,406	17,687	15,884
84,150	84,200	17,289	13,419	17,701	15,896
84,200	84,250	17,303	13,431	17,715	15,909
84,250	84,300	17,317	13,444	17,729	15,921
84,300	84,350	17,331	13,456	17,743	15,934
84,350	84,400	17,345	13,469	17,757	15,946
84,400	84,450	17,359	13,481	17,771	15,959
84,450	84,500	17,373	13,494	17,785	15,971
84,500	84,550	17,387	13,506	17,799	15,984
84,550	84,600	17,401	13,519	17,813	15,996
84,600	84,650	17,415	13,531	17,827	16,009
84,650	84,700	17,429	13,544	17,841	16,021
84,700	84,750	17,443	13,556	17,855	16,034
84,750	84,800	17,457	13,569	17,869	16,046
84,800	84,850	17,471	13,581	17,883	16,059
84,850	84,900	17,485	13,594	17,897	16,071
84,900	84,950	17,499	13,606	17,911	16,084
84,950	85,000	17,513	13,619	17,925	16,096

85,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
85,000	85,050	17,527	13,631	17,939	16,109
85,050	85,100	17,541	13,644	17,953	16,121
85,100	85,150	17,555	13,656	17,967	16,134
85,150	85,200	17,569	13,669	17,981	16,146
85,200	85,250	17,583	13,681	17,995	16,159
85,250	85,300	17,597	13,694	18,009	16,171
85,300	85,350	17,611	13,706	18,023	16,184
85,350	85,400	17,625	13,719	18,037	16,196
85,400	85,450	17,639	13,731	18,051	16,209
85,450	85,500	17,653	13,744	18,065	16,221
85,500	85,550	17,667	13,756	18,079	16,234
85,550	85,600	17,681	13,769	18,093	16,246
85,600	85,650	17,695	13,781	18,107	16,259
85,650	85,700	17,709	13,794	18,121	16,271
85,700	85,750	17,723	13,806	18,135	16,284
85,750	85,800	17,737	13,819	18,149	16,296
85,800	85,850	17,751	13,831	18,163	16,309
85,850	85,900	17,765	13,844	18,177	16,321
85,900	85,950	17,779	13,856	18,191	16,334
85,950	86,000	17,793	13,869	18,205	16,346

* This column must also be used by a qualifying widow(er).

2009 Tax Table – Continued

If line 27 (taxable income) is— At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
86,000					
86,000	86,050	17,807	13,881	18,219	16,359
86,050	86,100	17,821	13,894	18,233	16,371
86,100	86,150	17,835	13,906	18,247	16,384
86,150	86,200	17,849	13,919	18,261	16,396
86,200	86,250	17,863	13,931	18,275	16,409
86,250	86,300	17,877	13,944	18,289	16,421
86,300	86,350	17,891	13,956	18,303	16,434
86,350	86,400	17,905	13,969	18,317	16,446
86,400	86,450	17,919	13,981	18,331	16,459
86,450	86,500	17,933	13,994	18,345	16,471
86,500	86,550	17,947	14,006	18,359	16,484
86,550	86,600	17,961	14,019	18,373	16,496
86,600	86,650	17,975	14,031	18,387	16,509
86,650	86,700	17,989	14,044	18,401	16,521
86,700	86,750	18,003	14,056	18,415	16,534
86,750	86,800	18,017	14,069	18,429	16,546
86,800	86,850	18,031	14,081	18,443	16,559
86,850	86,900	18,045	14,094	18,457	16,571
86,900	86,950	18,059	14,106	18,471	16,584
86,950	87,000	18,073	14,119	18,485	16,596
87,000					
87,000	87,050	18,087	14,131	18,499	16,609
87,050	87,100	18,101	14,144	18,513	16,621
87,100	87,150	18,115	14,156	18,527	16,634
87,150	87,200	18,129	14,169	18,541	16,646
87,200	87,250	18,143	14,181	18,555	16,659
87,250	87,300	18,157	14,194	18,569	16,671
87,300	87,350	18,171	14,206	18,583	16,684
87,350	87,400	18,185	14,219	18,597	16,696
87,400	87,450	18,199	14,231	18,611	16,709
87,450	87,500	18,213	14,244	18,625	16,721
87,500	87,550	18,227	14,256	18,639	16,734
87,550	87,600	18,241	14,269	18,653	16,746
87,600	87,650	18,255	14,281	18,667	16,759
87,650	87,700	18,269	14,294	18,681	16,771
87,700	87,750	18,283	14,306	18,695	16,784
87,750	87,800	18,297	14,319	18,709	16,796
87,800	87,850	18,311	14,331	18,723	16,809
87,850	87,900	18,325	14,344	18,737	16,821
87,900	87,950	18,339	14,356	18,751	16,834
87,950	88,000	18,353	14,369	18,765	16,846
88,000					
88,000	88,050	18,367	14,381	18,779	16,859
88,050	88,100	18,381	14,394	18,793	16,871
88,100	88,150	18,395	14,406	18,807	16,884
88,150	88,200	18,409	14,419	18,821	16,896
88,200	88,250	18,423	14,431	18,835	16,909
88,250	88,300	18,437	14,444	18,849	16,921
88,300	88,350	18,451	14,456	18,863	16,934
88,350	88,400	18,465	14,469	18,877	16,946
88,400	88,450	18,479	14,481	18,891	16,959
88,450	88,500	18,493	14,494	18,905	16,971
88,500	88,550	18,507	14,506	18,919	16,984
88,550	88,600	18,521	14,519	18,933	16,996
88,600	88,650	18,535	14,531	18,947	17,009
88,650	88,700	18,549	14,544	18,961	17,021
88,700	88,750	18,563	14,556	18,975	17,034
88,750	88,800	18,577	14,569	18,989	17,046
88,800	88,850	18,591	14,581	19,003	17,059
88,850	88,900	18,605	14,594	19,017	17,071
88,900	88,950	18,619	14,606	19,031	17,084
88,950	89,000	18,633	14,619	19,045	17,096
89,000					
89,000	89,050	18,647	14,631	19,059	17,109
89,050	89,100	18,661	14,644	19,073	17,121
89,100	89,150	18,675	14,656	19,087	17,134
89,150	89,200	18,689	14,669	19,101	17,146
89,200	89,250	18,703	14,681	19,115	17,159
89,250	89,300	18,717	14,694	19,129	17,171
89,300	89,350	18,731	14,706	19,143	17,184
89,350	89,400	18,745	14,719	19,157	17,196
89,400	89,450	18,759	14,731	19,171	17,209
89,450	89,500	18,773	14,744	19,185	17,221
89,500	89,550	18,787	14,756	19,199	17,234
89,550	89,600	18,801	14,769	19,213	17,246
89,600	89,650	18,815	14,781	19,227	17,259
89,650	89,700	18,829	14,794	19,241	17,271
89,700	89,750	18,843	14,806	19,255	17,284
89,750	89,800	18,857	14,819	19,269	17,296
89,800	89,850	18,871	14,831	19,283	17,309
89,850	89,900	18,885	14,844	19,297	17,321
89,900	89,950	18,899	14,856	19,311	17,334
89,950	90,000	18,913	14,869	19,325	17,346
90,000					
90,000	90,050	18,927	14,881	19,339	17,359
90,050	90,100	18,941	14,894	19,353	17,371
90,100	90,150	18,955	14,906	19,367	17,384
90,150	90,200	18,969	14,919	19,381	17,396
90,200	90,250	18,983	14,931	19,395	17,409
90,250	90,300	18,997	14,944	19,409	17,421
90,300	90,350	19,011	14,956	19,423	17,434
90,350	90,400	19,025	14,969	19,437	17,446
90,400	90,450	19,039	14,981	19,451	17,459
90,450	90,500	19,053	14,994	19,465	17,471
90,500	90,550	19,067	15,006	19,479	17,484
90,550	90,600	19,081	15,019	19,493	17,496
90,600	90,650	19,095	15,031	19,507	17,509
90,650	90,700	19,109	15,044	19,521	17,521
90,700	90,750	19,123	15,056	19,535	17,534
90,750	90,800	19,137	15,069	19,549	17,546
90,800	90,850	19,151	15,081	19,563	17,559
90,850	90,900	19,165	15,094	19,577	17,571
90,900	90,950	19,179	15,106	19,591	17,584
90,950	91,000	19,193	15,119	19,605	17,596
91,000					
91,000	91,050	19,207	15,131	19,619	17,609
91,050	91,100	19,221	15,144	19,633	17,621
91,100	91,150	19,235	15,156	19,647	17,634
91,150	91,200	19,249	15,169	19,661	17,646
91,200	91,250	19,263	15,181	19,675	17,659
91,250	91,300	19,277	15,194	19,689	17,671
91,300	91,350	19,291	15,206	19,703	17,684
91,350	91,400	19,305	15,219	19,717	17,696
91,400	91,450	19,319	15,231	19,731	17,709
91,450	91,500	19,333	15,244	19,745	17,721
91,500	91,550	19,347	15,256	19,759	17,734
91,550	91,600	19,361	15,269	19,773	17,746
91,600	91,650	19,375	15,281	19,787	17,759
91,650	91,700	19,389	15,294	19,801	17,771
91,700	91,750	19,403	15,306	19,815	17,784
91,750	91,800	19,417	15,319	19,829	17,796
91,800	91,850	19,431	15,331	19,843	17,809
91,850	91,900	19,445	15,344	19,857	17,821
91,900	91,950	19,459	15,356	19,871	17,834
91,950	92,000	19,473	15,369	19,885	17,846
92,000					
92,000	92,050	19,487	15,381	19,899	17,859
92,050	92,100	19,501	15,394	19,913	17,871
92,100	92,150	19,515	15,406	19,927	17,884
92,150	92,200	19,529	15,419	19,941	17,896
92,200	92,250	19,543	15,431	19,955	17,909
92,250	92,300	19,557	15,444	19,969	17,921
92,300	92,350	19,571	15,456	19,983	17,934
92,350	92,400	19,585	15,469	19,997	17,946
92,400	92,450	19,599	15,481	20,011	17,959
92,450	92,500	19,613	15,494	20,025	17,971
92,500	92,550	19,627	15,506	20,039	17,984
92,550	92,600	19,641	15,519	20,053	17,996
92,600	92,650	19,655	15,531	20,067	18,009
92,650	92,700	19,669	15,544	20,081	18,021
92,700	92,750	19,683	15,556	20,095	18,034
92,750	92,800	19,697	15,569	20,109	18,046
92,800	92,850	19,711	15,581	20,123	18,059
92,850	92,900	19,725	15,594	20,137	18,071
92,900	92,950	19,739	15,606	20,151	18,084
92,950	93,000	19,753	15,619	20,165	18,096
93,000					
93,000	93,050	19,767	15,631	20,179	18,109
93,050	93,100	19,781	15,644	20,193	18,121
93,100	93,150	19,795	15,656	20,207	18,134
93,150	93,200	19,809	15,669	20,221	18,146
93,200	93,250	19,823	15,681	20,235	18,159
93,250	93,300	19,837	15,694	20,249	18,171
93,300	93,350	19,851	15,706	20,263	18,184
93,350	93,400	19,865	15,719	20,277	18,196
93,400	93,450	19,879	15,731	20,291	18,209
93,450	93,500	19,893	15,744	20,305	18,221
93,500	93,550	19,907	15,756	20,319	18,234
93,550	93,600	19,921	15,769	20,333	18,246
93,600	93,650	19,935	15,781	20,347	18,259
93,650	93,700	19,949	15,794	20,361	18,271
93,700	93,750	19,963	15,806	20,375	18,284
93,750	93,800	19,977	15,819	20,389	18,296
93,800	93,850	19,991	15,831	20,403	18,309
93,850	93,900	20,005	15,844	20,417	18,321
93,900	93,950	20,019	15,856	20,431	18,334
93,950	94,000	20,033	15,869	20,445	18,346
94,000					
94,000	94,050	20,047	15,881	20,459	18,359
94,050	94,100	20,061	15,894	20,473	18,371
94,100	94,150	20,075	15,906	20,487	18,384
94,150	94,200	20,089	15,919	20,501	18,396
94,200	94,250	20,103	15,931	20,515	18,409
94,250	94,300	20,117	15,944	20,529	18,421
94,300	94,350	20,131	15,956	20,543	18,434
94,350	94,400	20,145	15,969	20,557	18,446
94,400	94,450	20,159	15,981	20,571	18,459
94,450	94,500	20,173	15,994	20,585	18,471
94,500	94,550	20,187	16,006	20,599	18,484
94,550	94,600	20,201	16,019	20,613	18,496
94,600	94,650	20,215	16,031	20,627	18,509
94,650	94,700	20,229	16,044	20,641	18,521
94,700	94,750	20,243	16,056	20,655	18,534
94,750	94,800	20,257	16,069	20,669	18,546
94,800	94,850	20,271	16,081	20,683	18,559
94,850	94,900	20,285	16,094	20,697	18,571
94,900	94,950	20,299	16,106	20,711	18,584
94,950	95,000	20,313	16,119	20,725	18,596

* This column must also be used by a qualifying widow(er).

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold
		Your tax is—			

95,000

At least	But less than	Single	MFJ *	MFS	HoH
95,000	95,050	20,327	16,131	20,739	18,609
95,050	95,100	20,341	16,144	20,753	18,621
95,100	95,150	20,355	16,156	20,767	18,634
95,150	95,200	20,369	16,169	20,781	18,646
95,200	95,250	20,383	16,181	20,795	18,659
95,250	95,300	20,397	16,194	20,809	18,671
95,300	95,350	20,411	16,206	20,823	18,684
95,350	95,400	20,425	16,219	20,837	18,696
95,400	95,450	20,439	16,231	20,851	18,709
95,450	95,500	20,453	16,244	20,865	18,721
95,500	95,550	20,467	16,256	20,879	18,734
95,550	95,600	20,481	16,269	20,893	18,746
95,600	95,650	20,495	16,281	20,907	18,759
95,650	95,700	20,509	16,294	20,921	18,771
95,700	95,750	20,523	16,306	20,935	18,784
95,750	95,800	20,537	16,319	20,949	18,796
95,800	95,850	20,551	16,331	20,963	18,809
95,850	95,900	20,565	16,344	20,977	18,821
95,900	95,950	20,579	16,356	20,991	18,834
95,950	96,000	20,593	16,369	21,005	18,846

96,000

At least	But less than	Single	MFJ *	MFS	HoH
96,000	96,050	20,607	16,381	21,019	18,859
96,050	96,100	20,621	16,394	21,033	18,871
96,100	96,150	20,635	16,406	21,047	18,884
96,150	96,200	20,649	16,419	21,061	18,896
96,200	96,250	20,663	16,431	21,075	18,909
96,250	96,300	20,677	16,444	21,089	18,921
96,300	96,350	20,691	16,456	21,103	18,934
96,350	96,400	20,705	16,469	21,117	18,946
96,400	96,450	20,719	16,481	21,131	18,959
96,450	96,500	20,733	16,494	21,145	18,971
96,500	96,550	20,747	16,506	21,159	18,984
96,550	96,600	20,761	16,519	21,173	18,996
96,600	96,650	20,775	16,531	21,187	19,009
96,650	96,700	20,789	16,544	21,201	19,021
96,700	96,750	20,803	16,556	21,215	19,034
96,750	96,800	20,817	16,569	21,229	19,046
96,800	96,850	20,831	16,581	21,243	19,059
96,850	96,900	20,845	16,594	21,257	19,071
96,900	96,950	20,859	16,606	21,271	19,084
96,950	97,000	20,873	16,619	21,285	19,096

97,000

At least	But less than	Single	MFJ *	MFS	HoH
97,000	97,050	20,887	16,631	21,299	19,109
97,050	97,100	20,901	16,644	21,313	19,121
97,100	97,150	20,915	16,656	21,327	19,134
97,150	97,200	20,929	16,669	21,341	19,146
97,200	97,250	20,943	16,681	21,355	19,159
97,250	97,300	20,957	16,694	21,369	19,171
97,300	97,350	20,971	16,706	21,383	19,184
97,350	97,400	20,985	16,719	21,397	19,196
97,400	97,450	20,999	16,731	21,411	19,209
97,450	97,500	21,013	16,744	21,425	19,221
97,500	97,550	21,027	16,756	21,439	19,234
97,550	97,600	21,041	16,769	21,453	19,246
97,600	97,650	21,055	16,781	21,467	19,259
97,650	97,700	21,069	16,794	21,481	19,271
97,700	97,750	21,083	16,806	21,495	19,284
97,750	97,800	21,097	16,819	21,509	19,296
97,800	97,850	21,111	16,831	21,523	19,309
97,850	97,900	21,125	16,844	21,537	19,321
97,900	97,950	21,139	16,856	21,551	19,334
97,950	98,000	21,153	16,869	21,565	19,346

98,000

At least	But less than	Single	MFJ *	MFS	HoH
98,000	98,050	21,167	16,881	21,579	19,359
98,050	98,100	21,181	16,894	21,593	19,371
98,100	98,150	21,195	16,906	21,607	19,384
98,150	98,200	21,209	16,919	21,621	19,396
98,200	98,250	21,223	16,931	21,635	19,409
98,250	98,300	21,237	16,944	21,649	19,421
98,300	98,350	21,251	16,956	21,663	19,434
98,350	98,400	21,265	16,969	21,677	19,446
98,400	98,450	21,279	16,981	21,691	19,459
98,450	98,500	21,293	16,994	21,705	19,471
98,500	98,550	21,307	17,006	21,719	19,484
98,550	98,600	21,321	17,019	21,733	19,496
98,600	98,650	21,335	17,031	21,747	19,509
98,650	98,700	21,349	17,044	21,761	19,521
98,700	98,750	21,363	17,056	21,775	19,534
98,750	98,800	21,377	17,069	21,789	19,546
98,800	98,850	21,391	17,081	21,803	19,559
98,850	98,900	21,405	17,094	21,817	19,571
98,900	98,950	21,419	17,106	21,831	19,584
98,950	99,000	21,433	17,119	21,845	19,596

99,000

At least	But less than	Single	MFJ *	MFS	HoH
99,000	99,050	21,447	17,131	21,859	19,609
99,050	99,100	21,461	17,144	21,873	19,621
99,100	99,150	21,475	17,156	21,887	19,634
99,150	99,200	21,489	17,169	21,901	19,646
99,200	99,250	21,503	17,181	21,915	19,659
99,250	99,300	21,517	17,194	21,929	19,671
99,300	99,350	21,531	17,206	21,943	19,684
99,350	99,400	21,545	17,219	21,957	19,696
99,400	99,450	21,559	17,231	21,971	19,709
99,450	99,500	21,573	17,244	21,985	19,721
99,500	99,550	21,587	17,256	21,999	19,734
99,550	99,600	21,601	17,269	22,013	19,746
99,600	99,650	21,615	17,281	22,027	19,759
99,650	99,700	21,629	17,294	22,041	19,771
99,700	99,750	21,643	17,306	22,055	19,784
99,750	99,800	21,657	17,319	22,069	19,796
99,800	99,850	21,671	17,331	22,083	19,809
99,850	99,900	21,685	17,344	22,097	19,821
99,900	99,950	21,699	17,356	22,111	19,834
99,950	100,000	21,713	17,369	22,125	19,846

$100,000 or over — use Form 1040

* This column must also be used by a qualifying widow(er)

General Information

How to avoid common mistakes. Mistakes can delay your refund or result in notices being sent to you.

● Be sure to enter your social security number (SSN) in the space provided on page 1 of Form 1040A. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.

● Make sure you entered the correct name and SSN for each person you claim as a dependent on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).

● Check your math, especially for the earned income credit (EIC), child tax credit, taxable social security benefits, deduction for exemptions, taxable income, federal income tax withheld, total payments, and refund or amount you owe.

● If you think you can take the earned income credit, read the instructions for lines 41a and 41b that begin on page 42 to make sure you qualify. Also, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.

● Remember to sign and date Form 1040A and enter your occupation(s).

● Be sure you used the correct method to figure your tax. See the instructions for line 28 on page 35.

● Make sure you use the correct filing status. If you think you can file as head of household, read the instructions for line 4 on page 18 to make sure you qualify.

● Make sure your name and address are correct on the peel-off label. If not, enter the correct information. If you did not get a peel-off label, enter your (and your spouse's) name in the same order as shown on your last return.

● If you live in an apartment, be sure to include your apartment number in your address.

● Enter your standard deduction on line 24a. Also, if you check any box on line 23a, 23b, or 24b or you (or your spouse if filing jointly) can be claimed as a dependent on someone else's 2009 return, see page 34 to find the amount to enter on line 24a.

● Attach your Form(s) W-2 and any other required forms and schedules. Put all forms and schedules in the proper order. See *Attach Required Forms and Schedules* on page 67

● If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 48 on page 66 for details.

● Do not file more than 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.

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

Innocent spouse relief. 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 may also 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. To request relief, you generally must file Form 8857 no later than 2 years after the date on which the IRS first attempted to collect the tax from you. 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 long should records be kept? Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records as long as they are needed to figure the basis of the original or replacement property. For more details, see Pub. 552.

Income tax withholding and estimated tax payments for 2010. If the amount you owe or the amount you overpaid 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 2010 pay. For details on how to complete Form W-4, see Pub. 919. If you have pension or annuity income, use Form W-4P. 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.

TIP *You can use the IRS Withholding Calculator at* www. irs.gov/individuals, *instead of Pub. 919 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 2010 tax return will show a tax refund or a tax balance due of less than $1,000. If your total estimated tax for 2010 is $1,000 or more, see Form 1040-ES. It has a worksheet you can use to see if you have to make estimated tax payments. See Pub. 505 for more 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 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 page 66 for details on how to pay any tax you owe.

TIP *If you itemize your deductions for 2010, you may be able to deduct this gift.*

Do both the name and social security number (SSN) on your tax forms agree with your social security card? If not, certain deductions and credits may be reduced or 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 SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213.

Secure your tax 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 Theft Hotline 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 or TTY/TDD 1-800-829-4059.

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 the act of sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

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

If you receive an unsolicited email claiming to be from the IRS, forward this 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 the IRS website at *www.irs.gov* to learn more about identity theft and how to reduce your risk.

Need a copy of your tax return? If you do, 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 call us. See page 85 for the number.

Death of a taxpayer. If a taxpayer died before filing a return for 2009, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

If your spouse died in 2009 and you did not remarry in 2009, or if your spouse died in 2010 before filing a return for 2009, you can file a joint return. A joint return should show your spouse's 2009 income before death and your income for all of 2009. Enter "Filing as surviving spouse" in the area where you sign the return. If

someone else is the personal representative, he or she must also sign.

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

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

For more details, use TeleTax topic 356 (see page 83) or see Pub. 559.

Past due returns. The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual, family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 (see page 83) or visit *www.irs.gov* and click on "Individuals" for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040A instruction booklet. For example, if you are filing a 2006 return in 2010, use the address in this booklet. However, if you got an IRS notice, mail the return to the address in the notice.

Other Ways To Get Help

Send your written tax questions to the IRS. You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (hearing impaired customers with access to TTY/TDD equipment may call 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 in several ways by accessing the IRS website at *www.irs.gov/help* and then clicking on "Help with Tax Questions." 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."

- Tax topics. This is an online version of the TeleTax topics listed on pages 83 and 84.

Free help with your return. Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return preparation. VITA/TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Free electronic filing is offered by IRS authorized *e-file* providers at many of the VITA/TCE locations nationwide. Volunteers will help you with claiming the credits and deductions you may be entitled to. If you are a member of the military, you can also get assistance on military tax benefits,

such as combat zone benefits, at an office within your installation. For more information on these programs, go to *www.irs.gov* and enter keyword "VITA" in the upper right corner. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at *www.aarp.org/taxaide* or call 1-888-227-7669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2008 tax return (if available), all your Forms W-2, 1099, and 1098 for 2009, and any other information about your 2009 income and expenses.

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

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

Help for people with disabilities. Telephone help is available using TTY/TDD equipment by calling 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 products and services in various languages.

For Spanish speaking taxpayers, we have:

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

● The Espanol website, *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 on this page.

Interest and Penalties

What if you file or pay late? The IRS can charge you interest and penalties on the amount you owe.

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% of the tax due (15% per month up to a maximum of 75% if the failure to file is fraudulent). We will charge you interest on the penalty from the due date of the return (including extensions). If your return is more than 60 days late, the minimum penalty will be $135 or the amount of any tax you owe, whichever is smaller.

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

Are there other penalties? Yes. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. We will charge you interest on these penalties from the due date of the return (including extensions). Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details on some of these penalties.

In addition to any other penalties, the law imposes 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 2008-14, 2008-4 I.R.B. 310, available at *www.irs.gov/irb/2008-04_IRB/ar12.html.*

Refund Information

where's my refund? You can go online to check the status of your refund 72 hours after 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 *www.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.

TIP *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, call:

- 1-800-829-1954 during the hours shown on page 85, or
- 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

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.

What Is TeleTax?

Recorded Tax Information

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

Topics by Internet

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

TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
	IRS Help Available
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
102	Tax assistance for individuals with disabilities and the hearing impaired
103	Tax help for small businesses and self-employed
104	Taxpayer Advocate Service—Help for problem situations
105	Armed Forces tax information
107	Tax relief in disaster situations
	IRS Procedures
151	Your appeal rights
152	Refund information
153	What to do if you haven't filed your tax return
154	Forms W-2 and Form 1099-R—What to do if not received
155	Forms and publications—How to order
156	Copy of your tax return—How to get one
157	Change of address—How to notify IRS
158	Ensuring proper credit of payments
159	Prior year(s) Form W-2—How to get a copy of

Topic No.	Subject
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
	Collection
201	The collection process
202	Tax payment options
203	Failure to pay child support and federal nontax and state income tax obligations
204	Offers in compromise
205	Innocent spouse relief (and separation of liability and equitable relief)
206	Dishonored payments
	Alternative Filing Methods
253	Substitute tax forms
254	How to choose a paid tax preparer
255	Self-select PIN signature method for online registration
	General Information
301	When, where, and how to file
303	Checklist of common errors when preparing your tax return
304	Extension of time to file your tax return
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Coverdell education savings accounts

Topic No.	Subject
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)
	Which Forms to File
352	Which form—1040, 1040A, or 1040EZ?
356	Decedents
	Types of Income
401	Wages and salaries
403	Interest received
404	Dividends
407	Business income
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and expenses
420	Bartering income
421	Scholarship and fellowship grants
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
427	Stock options
429	Traders in securities (information for Form 1040 filers)

TeleTax Topics

(Continued)

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431	Canceled debt—Is it taxable or not?

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Topic No.	Subject
451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction

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503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Contributions
507	Casualty and theft losses
508	Miscellaneous expenses
509	Business use of home
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511	Business travel expenses
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Casualty, disaster, and theft losses

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552	Tax and credits figured by the IRS
553	Tax on a child's investment income
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558	Tax on early distributions from retirement plans

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Topic No.	Subject
701	Sale of your home
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752	Form W-2—Where, when, and how to file
753	Form W-4—Employee's Withholding Allowance Certificate
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755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Form 941 and 944—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
761	Tips—Withholding and reporting
762	Independent contractor vs. employee

Electronic Media Filers—1099 Series and Related Information Returns

Topic No.	Subject
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802	Applications, forms, and information
803	Waivers and extensions
804	Test files and combined federal and state filing
805	Electronic filing of information returns

Tax Information for Aliens and U.S. Citizens Living Abroad

Topic No.	Subject
851	Resident and nonresident aliens
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)—Form W-7
858	Alien tax clearance

Tax Information for Residents of Puerto Rico (in Spanish only)

Topic No.	Subject
901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
903	Federal employment tax in Puerto Rico
904	Tax assistance for residents of Puerto Rico

Topic numbers are effective January 1, 2010.

Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* below. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.

TIP *If you want to check the status of your 2009 refund, see* Refund Information *on page 83.*

Before You Call

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

• The tax form, schedule, or notice to which your question relates.

• The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.

• The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

• Your social security number.

• The amount of refund and filing status shown on your tax return.

• The "Caller ID Number" shown at the top of any notice you received.

• Your personal identification number (PIN) if you have one.

• Your date of birth.

• The numbers in your street address.

• Your ZIP code.

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

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040 (hearing impaired customers with access to TTY/TDD equipment may call 1-800-829-4059). Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

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.

Quick and Easy Access to Tax Help and Tax Products

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

Internet

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

Online services and help. Go to *www.irs.gov* to obtain information on:

- *Online Services*—Conduct business with the IRS electronically.
- *Taxpayer Advocate Service*—Helps taxpayers resolve problems with the IRS.
- *Free File* and e-file—Free federal online filing.
- *Where's My Refund*—Your refund status anytime from anywhere.
- *Free Tax Return Preparation*—Free tax assistance and preparation.
- *Recent Tax Changes*—Highlights on newly enacted tax law.
- *Innocent Spouses*—Tax information for innocent spouses.
- *Disaster Tax Relief*—Tax relief provisions for disaster situations.
- *Identity Theft and Your Tax Records*—Safeguard your identity and tax records.
- *Online Payment Agreement (OPA) Application*—Online agreements.
- *Applying for Offers in Compromise*—Information on offers in compromise.

View and download products. Click on "Forms and Publications" or go to *www.irs.gov/formspubs* to:

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

The Forms and Publications page provides links to access and acquire both electronic and print media. Additionally, the "Search" function provides basic and advanced search capabilities for published products available on *www.irs.gov*.

Online ordering of products. To order tax products delivered by mail, go to *www.irs.gov/formspubs*.

- For current year products, click on "Forms and publications by U.S. mail."
- For a tax booklet of forms and instructions, click on "Tax packages."
- For tax products on a DVD, click on "Tax products on DVD (Pub. 1796)." See *DVD* on this page.

TIP *To get information, forms, and publications in Spanish, click "Espanol" in the upper right corner of* www.irs.gov.

Phone

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

Tax help and questions. Call 1-800-829-1040.

Hearing Impaired TTY/TDD. Call 1-800-829-4059.

TeleTax information - 24 hour tax information. Call 1-800-829-4477. See pages 83 and 84 for topic numbers and details.

Refund hotline. Call 1-800-829-1954.

National Taxpayer Advocate helpline. Call 1-877-777-4778.

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 products available to photocopy or print from a DVD.

Mail

You can order forms, instructions, and publications by completing the order blank on page 89. You should receive your order within 10 days after we receive your request.

DVD

Buy IRS Publication 1796 (IRS Tax Products DVD) for $30. Price is subject to change. There may be a handling fee. The DVD includes current-year and prior-year forms, instructions, and publications; Internal Revenue Bulletins; and toll-free and email technical support. The DVD is released twice during the year. The first release will ship early January 2010 and the final release will ship early March 2010.

Internet. Buy the DVD from:

- National Technical Information Service (NTIS) at *www.irs.gov/cdorders*
- Government Printing Office (GPO) at *http:// bookstore.gpo.gov* (search for Pub. 1796)

Telephone. Buy the DVD from:

- NTIS at 1-877-233-6767
- GPO at 1-866-512-1800

Other ways to get help. See page 81 for information.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires filers and paid preparers to provide their social security number or other identifying number. 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 your tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, 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 any 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 this form simpler, we would be happy to hear from you. You can email us at *taxforms@irs.gov. (The asterisk must be included in the address.) Enter "Forms Comment" on the subject line. Or you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the back cover.

Estimates of Taxpayer Burden

The table below shows burden estimates as of October 2009 for taxpayers filing a 2009 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 record keeping 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 17.3 hours, with an average cost of $225 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. Taxpayers filing Form 1040 are expected to have an average burden of about 21.4 hours, with taxpayers filing Form 1040A or Form 1040EZ averaging about 8.0 hours. Within each of these estimates there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

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* on page 87.

Estimated Average Taxpayer Burden for Individuals by Activity

The average time and costs required to complete and file Form 1040, Form 1040A, Form 1040EZ, their schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

Major 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	17.3	8.0	1.7	4.3	1.0	2.4	$225
Major forms filed								
1040	70	21.4	10.2	2.1	5.2	1.0	2.9	280
1040A & 1040EZ	30	8.0	2.7	0.8	2.3	0.8	1.3	96
Type of taxpayer								
Nonbusiness*	69	10.7	4.1	1.1	3.0	0.8	1.7	129
Business*	31	31.9	16.5	3.0	7.1	1.2	4.0	434

* You are 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 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.

Order Form for Forms and Publications

TIP

For faster ways of getting the items you need, go to www.irs.gov/formspubs.

How To Use the Order Form

1. Cut the order form on the dotted line and print or type your name and address accurately in the space provided. An accurate address will ensure delivery of your order.

2. Circle the items you need. Use the blank spaces to order an item not listed. If you need more space, attach a separate sheet of paper listing the additional items you need. To help reduce waste, order only the items you need to prepare your return. We will send you two copies of each form, one copy of the instructions, and one copy of each publication you circle.

3. Enclose the order form in your own envelope and send it to the Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613. Do not use the envelope we sent you in your tax package because this envelope may be used only for filing your income tax return. You should receive your order within 10 days after we receive your request.

Do not send your tax return to the above address. Instead, see the back cover.

- -

▲ *Cut here* ▲

Save Money and Time by Going Online!
Download or order these and other tax products at www.irs.gov/formspubs

Order Form

Please print.

Name

_____

Postal mailing address _____ Apt./Suite/Room

City _____ State _____ ZIP code

Foreign country _____ International postal code

Daytime phone number

(_____) _____
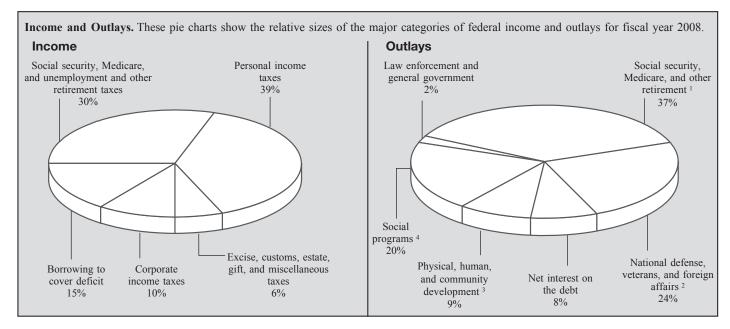
Circle the forms and publications you need. The instructions for any form you order will be included.

Use the **blank spaces** to order items not listed.

J

1040	Schedule F (1040)	1040-ES (2010)	4868	8917	Pub. 523	Pub. 554	Pub. 946
Schedule A (1040)	Schedule H (1040)	1040-V	5405	9465	Pub. 525	Pub. 575	Pub. 970
Schedule B (1040A or 1040)	Schedule J (1040)	1040X	6251	Pub. 1	Pub. 526	Pub. 583	Pub. 972
Schedule C (1040)	Schedule L (1040A or 1040)	2106	8283	Pub. 17	Pub. 527	Pub. 587	Pub. 4681
Schedule C-EZ (1040)	Schedule M (1040A or 1040)	2441	8606	Pub. 334	Pub. 529	Pub. 590	
Schedule D (1040)	Schedule R (1040A or 1040)	4506	8812	Pub. 463	Pub. 535	Pub. 596	
Schedule D-1 (1040)	Schedule SE (1040)	4506-T	8822	Pub. 501	Pub. 547	Pub. 910	
Schedule E (1040)	1040A	4562	8829	Pub. 502	Pub. 550	Pub. 915	
Schedule EIC (1040A or 1040)	1040EZ	4684	8863	Pub. 505	Pub. 551	Pub. 919	

Major Categories of Federal Income and Outlays for Fiscal Year 2008

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2008.

Income

Social security, Medicare, and unemployment and other retirement taxes
30%

Personal income taxes
39%

Borrowing to cover deficit
15%

Corporate income taxes
10%

Excise, customs, estate, gift, and miscellaneous taxes
6%

Outlays

Law enforcement and general government
2%

Social security, Medicare, and other retirement [1]
37%

Social programs [4]
20%

Physical, human, and community development [3]
9%

Net interest on the debt
8%

National defense, veterans, and foreign affairs [2]
24%

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 receiving the President's proposal, the Congress reviews it and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2008 (which began on October 1, 2007, and ended on September 30, 2008), federal income was $2.524 trillion and outlays were $2.983 trillion, leaving a deficit of $459 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 the Global War on Terrorism and other 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 14% 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 on this page exclude undistributed offsetting receipts, which were $86 billion in fiscal year 2008. 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.

Index to Instructions

Where Do You File?

If an envelope came with this booklet, please use it. If you do not have one or if you moved during the year, mail your return to the address shown below that applies to you. If you want to use a private delivery service, see page 8.

TIP *Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼'' thick). Also, include your complete return address.*

IF you live in...	THEN use this address if you:	
	Are not enclosing a check or money order...	Are enclosing a check or money order...
Florida, Georgia, North Carolina, South Carolina	Department of the Treasury Internal Revenue Service Center Atlanta, GA 39901-0015	Department of the Treasury Internal Revenue Service Center Atlanta, GA 39901-0115
Arkansas, Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0015	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0115
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0015	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0115
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0015	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0115
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 4563, or are a dual-status alien or nonpermanent resident of Guam or the Virgin Islands*	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 USA	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 USA

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

What's Inside?
(see Index for page numbers)

Instructions for Form 1040A	**How to avoid common mistakes**
Table of contents	**Help with unresolved tax issues**
IRS *e-file* and Free File options	**Free tax help**
Index (inside back cover)	**How to get forms and publications**
When to file	**Tax table**
What's new	**How to make a gift to reduce debt**
How to comment on forms	**held by the public**