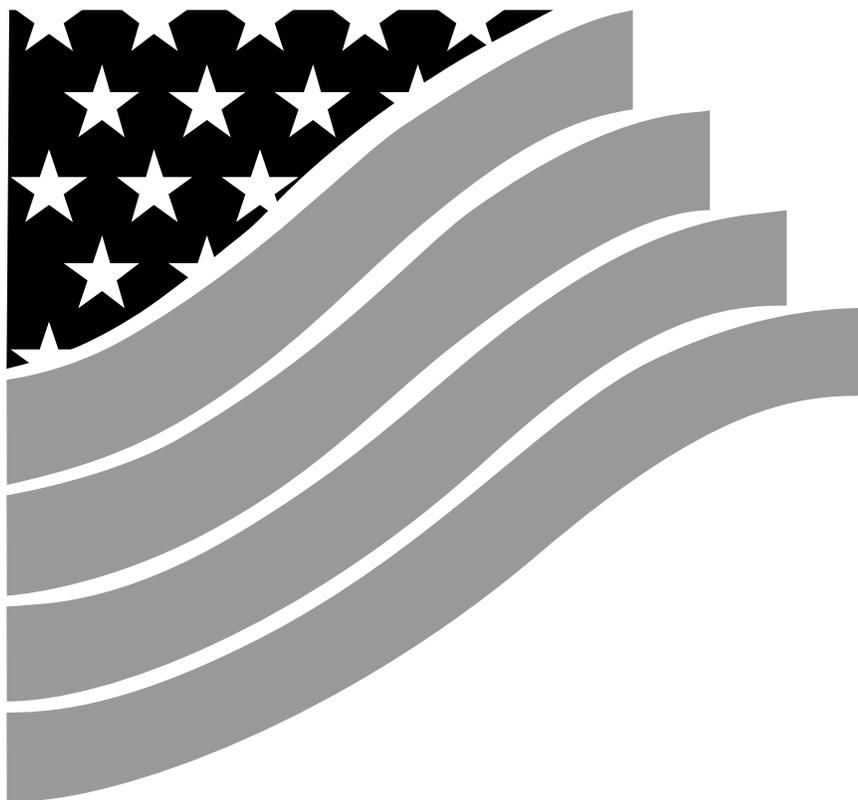


Instructions for Form

1994 1040EZ



Check your social security number (SSN)!

An incorrect or missing SSN will delay your refund. See page 8 for details on how to get an SSN.

Certain people without children may take the earned income credit on Form 1040EZ for 1994!

You may be able to take this credit if you earned less than \$9,000 and you or your spouse were at least age 25. See the line 7 instructions on page 15.

Would you like to get your refund within 21 days?

If you would, have your return filed electronically as millions of others do. See **Electronic filing** on page 5.

Note: *This booklet does not contain any tax forms.*



Department of the Treasury
Internal Revenue Service

What's inside?

Answers to frequently asked questions (page 6)

Avoid common mistakes (page 21)

Commissioner's message (page 3)

Customer Service Standards (page 3)

What's new for 1994 (page 8)

How to make a gift to reduce the public debt (page 8)

Free tax help (page 8)

How to get forms and publications (page 22)

Tax table (page 28)

Table of contents	Commissioner's message	3
	Customer Service Standards for 1995	3
	Privacy Act and Paperwork Reduction Act Notice	4
	What are my rights as a taxpayer?	4
	Electronic filing	5
	Recycling	5
	Answers to frequently asked questions	6
	Where to report certain items from 1994 Forms W-2 and 1099	6
Section 1— Before you fill in Form 1040EZ		7
	Should I use Form 1040EZ?	7
	What's new for 1994?	8
	How do I make a gift to reduce the public debt?	8
	What free tax help is available?	8
	What if a taxpayer died?	9
	What are the filing dates and penalties?	10
	How do I get copies of my tax returns?	10
Section 2— Filing requirements		10
	Do I have to file?	10
Section 3— Line instructions for Form 1040EZ		12
	Name, address, and social security number	12
	Presidential Election Campaign Fund	12
	Income	12
	Payments and tax	15
	Earned income credit	15
	Refund or amount you owe	20
	Sign your return	21
	Avoid common mistakes	21
Section 4— General information		22
	How do I get forms and publications?	22
	Where do I call to get answers to my Federal tax questions?	25
	What is Tele-Tax?	26
	Tele-Tax Topics	27
Section 5— Tax table		28
Section 6— After you fill in Form 1040EZ		33
	Where do I file?	33
	What do I need if I write to the IRS?	33
	What should I do if I move?	33
	How long should I keep my tax return?	34
	Income tax withholding and estimated tax payments for 1995	34
	How do I amend my tax return?	34
	Index	35
	Major categories of Federal income and outlays for fiscal year 1993	36



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

COMMISSIONER

Dear Taxpayer:

The Internal Revenue Service has embarked on several major initiatives that will improve our service to you, the American taxpayer.

The National Performance Review (NPR), chartered by the President and led by the Vice President, conducted an extensive review of the Federal government. Its purpose is to ensure a government that works for people. The NPR recognized the Internal Revenue Service as a leader among government agencies in customer service, but challenged the IRS to make even more progress toward customer service, with emphasis on quality, fairness, and efficiency. Improving customer service is central to the job of reinventing government to make it work better and cost less.

IRS accepted the NPR's challenge. Our plans for customer service are a major step toward making better IRS customer service a reality.

I want you to know that the "S" in IRS represents a commitment to serve you. We intend to meet your needs and expectations as taxpayers and as customers. If the service you receive from the IRS does not measure up to our Customer Service Standards, please let us know.

We are also increasing our efforts to ensure accuracy of return information, particularly Social Security Numbers. Not providing correct information may delay your tax refund until accurate information is provided.

With improved service and increased accuracy, I believe that, together, we can make this the most effective filing season ever.

Margaret Milner Richardson

Margaret Milner Richardson

Customer Service Standards for 1995



For 1995, we have set the following Customer Service Standards.

- To make it easier for you to meet your tax obligations, we will expand your opportunity for simplified return filing and payment of your taxes through our electronic filing, joint federal/state filing, touchtone phone, and electronic payment programs.
- You will have more convenient access to tax law and account information. Our pre-recorded tax information will continue to be available 24 hours a day, 7 days a week, and access to refund status information will be extended. We will also extend the time that you will be able to contact our tax assistants to 10 hours each business day. (See pages 25 and 26.)
- Our goal is to answer your questions and process your tax returns accurately. To reach that goal, we will continue to make improvements yearly.

- If you file a complete and accurate tax return and you are due a refund, your refund will be issued within 40 days if you file a paper return or within 21 days if you file electronically.
- Our goal is to resolve your account inquiries with one contact. To reach that goal, we will make improvements yearly.
- If you provide sufficient and accurate information to our tax assistants but are given and reasonably rely on an incorrect answer, we will cancel related penalties.
- If you have a problem that has not been resolved through normal processes, you may contact our Problem Resolution Office. A caseworker will contact you within one week and will work with you to resolve the problem. (See page 9.)
- We will make tax forms and instructions simpler and easier for you to use. We made some good changes this year, but we want your ideas for future improvements. Please call us toll free or write to us. (See page 4.)

What should I know about the Privacy Act and Paperwork Reduction Act Notice?

The law says that when we ask you for information we must 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 the information and whether your response is voluntary, needed for 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 the tax, interest, or penalties. Internal Revenue Code sections 6001, 6011, and 6012(a) say that you must file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 says that you must show your social security number on what you file, 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. However, you do not have to check the boxes for the Presidential Election Campaign Fund.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws.

If you do not file a return, do not give the information asked for, or give false information, you may be charged penalties and you may be subject to criminal prosecution. We may also have to disallow the exemptions, credits, or deduction shown on your tax return. This could make the tax higher or delay any refund. Interest may also be charged.

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

The time it takes to prepare your return. The time needed to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated average time is:

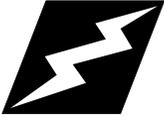
Recordkeeping	5 min.	Preparing the form	1 hr., 20 min.
Learning about the law or the form	49 min.	Copying, assembling, and sending the form to the IRS	40 min.

We welcome comments on forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0675), Washington, DC 20503. **Or**, you can call the IRS with your suggestions at 1-800-829-9043 and leave a recorded message 24 hours a day, 7 days a week.

DO NOT send your return to either of these offices. Instead, see **Where do I file?** on page 33.

What are my rights as a taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by Internal Revenue Service 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, get Pub. 1 by calling 1-800-TAX-FORM (1-800-829-3676) or use the order blank on page 23.

Electronic filing

Last year, 14 million people filed their tax returns electronically. Electronic filing offers the following benefits:

- **Accuracy.** Computer programs quickly catch mistakes before they become problems.
- **Acknowledgement.** The IRS notifies your transmitter that your return has been received and accepted.
- **Refunds.** If you file a complete and accurate return, your refund will be issued within 21 days.* You can also get the convenience and safety of direct deposit.
- **File now, pay later.** If you owe tax, file early and pay by April 17, 1995.
- **Simultaneous Federal/state filing.** You may be able to file your state return electronically with your Federal return. Check with your preparer or transmitter.

Electronic filing is available whether you prepare your own return or use a preparer. In addition to many tax preparers, other firms are approved by the IRS to offer electronic filing services. An approved transmitter must sign your **Form 8453**, U.S. Individual Income Tax Declaration for Electronic Filing. For more details on electronic filing, call Tele-Tax (see page 26) and listen to topic 252.

Another way to file your return with the IRS is to file an "answer sheet" return. This return, called Form 1040PC, can be created only by using a personal computer. It is shorter than the regular tax return and can be processed faster and more accurately. A paid tax preparer may give you Form 1040PC to sign and file instead of the tax return you are used to seeing. If you prepare your own return on a computer, you can produce Form 1040PC using one of the many tax preparation software programs sold in computer stores. The form is not available from the IRS. For more details, call Tele-Tax (see page 26) and listen to topic 251.

* Some refunds may be temporarily delayed as a result of compliance reviews to ensure that the returns are accurate.

Recycling

The IRS tries to use recycled paper for all of its forms and instructions. The tax forms and instructions you received are printed on recyclable paper. If your community has a recycling program, please recycle. But remember to keep a copy of your return and any worksheets you used.

Answers to frequently asked questions

How can I check on the status of my refund? Call Tele-Tax to get automated refund information. See page 26 for the number.

Can I get the earned income credit? If you earned less than \$9,000 (less than \$25,296 if a child lived with you), you may be able to take this credit. But other rules apply. For details, see the instructions for line 7 on page 15.

How can I get forms and publications? Call 1-800-TAX-FORM (1-800-829-3676) during the times shown on page 22; or visit your local IRS office, participating library, bank, or post office; or use the order blank on page 23.

I received unemployment compensation in 1994 in addition to my wages. But Form 1040EZ doesn't have a line for unemployment compensation. Should I report it on line 1? No. You cannot file Form 1040EZ. Instead, you must file Form 1040A or Form 1040.

I asked my employer several times for my W-2 form, but I still don't have it. What should I do? If you don't get it by February 15, call the number listed on page 25 for your area. We will ask you for certain information. For details, see page 14.

I received an IRS notice. I've contacted the IRS at least three times about it, but the problem still hasn't been fixed. What can I do? Call your local IRS office and ask for Problem Resolution assistance. The number is listed in your phone book.

Do I have to file a return? It usually depends on your filing status, the amount of your gross income, and whether you can be claimed as a dependent on another person's 1994 return. For details, see page 10.

In addition to my regular job, I had a part-time business fixing cars. Do I have to report the money I made in 1994 fixing cars? Yes. This is self-employment income. You cannot file Form 1040EZ. Instead, you must file Form 1040 and Schedule C or C-EZ. You may also have to file Schedule SE to pay self-employment tax.

Where to report certain items from 1994 Forms W-2 and 1099

Report any "Federal income tax withheld" from these forms on Form 1040EZ, line 6

Form	Item and box in which it should appear	Where to report on Form 1040EZ
W-2	Wages, salaries, tips, etc. (box 1) Allocated tips (box 8) Advance EIC payments (box 9) Dependent care benefits (box 10) }	Line 1 See Tip income on page 14 Must file Form 1040A or Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1099-C	Canceled debt (box 2)	Must file Form 1040 if taxable (see Pub. 525)
1099-DIV	Dividends and distributions	Must file Form 1040A or Form 1040
1099-G	Unemployment compensation (box 1)	Must file Form 1040A or Form 1040
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 5) }	Line 2 See the instructions for line 2 that begin on page 14 Must file Form 1040
1099-MISC	Miscellaneous income	Must file Form 1040
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3) }	See the instructions on Form 1099-OID Must file Form 1040
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or Form 1040

Section 1—Before you fill in Form 1040EZ

Should I use Form 1040EZ?

You can use Form 1040EZ if **all eight** of the following apply:

1. Your filing status is **single** or **married filing jointly** (see below).
2. You do not claim any dependents.
3. You (and your spouse if married filing a joint return) were under age 65 on January 1, 1995, and not blind at the end of 1994.
4. Your taxable income (line 5 of Form 1040EZ) is less than \$50,000.
5. You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest income was \$400 or less.
6. You did not receive any advance earned income credit payments.
7. If you were a nonresident alien at any time in 1994, your filing status must be married filing jointly. Specific rules apply to determine if you were a nonresident or resident alien. Get Pub. 519 for details, including the rules for students and scholars.
8. If you are married filing jointly and either you or your spouse worked for more than one employer, the total wages of that person were not over \$60,600.

If you don't meet **all eight** of the requirements above, you must use Form 1040A or Form 1040. To find out which form to use, call Tele-Tax (see page 26) and listen to topic 352. But if you were a **nonresident alien** at any time in 1994 and do not file a joint return, you may have to use Form 1040NR. See Pub. 519.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or Form 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or Form 1040. Call Tele-Tax (see page 26) and listen to topic 353. Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than your standard deduction, which is \$3,800 for most single people and \$6,350 for most married people filing a joint return. Call Tele-Tax (see page 26) and listen to topic 501. But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount entered on line E of the worksheet on the back of Form 1040EZ.

Single. You may use this filing status if **any** of the following was true on December 31, 1994:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance, or
- You were widowed before January 1, 1994, and did not remarry in 1994.

Married filing joint return. You may use this filing status if **any** of the following is true:

- You were married as of December 31, 1994, even if you did not live with your spouse at the end of 1994, or
- Your spouse died in 1994 and you did not remarry in 1994, or
- Your spouse died in 1995 before filing a 1994 return.

(continued)

A husband and wife may 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 and both are responsible. This means that if one spouse does not pay the tax due, the other may have to. If you file a joint return for 1994, you may not, after the due date for filing that return, amend it to file as married filing a separate return.

Nonresident aliens and dual-status aliens. You may be able to file a joint return. Get Pub. 519 for details.

What's new for 1994?

Social security number (SSN). If you don't have the mailing label, make sure you enter your SSN. If filing a joint return, also be sure to enter you spouse's SSN. If you don't enter an SSN or if the SSN you enter is incorrect, it will take us longer to issue any refund shown on your return. To apply for an SSN, get Form SS-5 from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. Fill it in and return it to the SSA. It usually takes about 2 weeks to get a number.

Earned income credit. If you do not have any qualifying children, you earned less than \$9,000, and you or your spouse were at least age 25, you may be able to take this credit. See the instructions for line 7 on page 15. If you can take the credit, you do not have to file Schedule EIC.

If you have a qualifying child (see page 17) and you earned less than \$25,296, you may be able to take a larger credit. But you must use Schedule EIC and Form 1040A or Form 1040 to do so.

Tax law changes. For more details, get Pub. 553.

How do I make a gift to reduce the public debt?

If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." If you file Form 1040 for 1995 and itemize your deductions, you may be able to deduct this gift.

What free tax help is available?

Tax forms and publications. You can answer most of your tax questions by reading the tax form instructions or one of our many free tax publications. See page 22.

Refund information. Our Tele-Tax service can tell you the status of your refund. For details, see page 26.

Recorded tax information by telephone. Tele-Tax also has recorded tax information covering many topics. See page 26 for the number to call.

Telephone help. IRS representatives are available to help you with your tax questions. If, after reading the tax form instructions and publications, you are not sure how to fill in your return, or have a question about a notice you received from us, please call us. Use the number for your area on page 25.

Send the IRS written questions. You may send your written tax questions to your IRS District Director. You should get an answer in about 30 days. If you don't have the address, you can get it by calling the number for your area on page 25.

Walk-in help. Assistors are available in most IRS offices throughout the country to help you prepare your return. An assistor will explain Form 1040EZ, Form 1040A, or Form 1040 and Schedules A and B to you and a number of other taxpayers in a group setting. To find the location of the IRS office nearest you, look in the phone book under "United States Government, Internal Revenue Service."

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). These programs help older, disabled, low-income, and non-English-speaking people fill in their returns. For details, call the number for your area on page 25. If you received a Federal income tax package in the mail, take it with you when you go for help.

Videotaped instructions for completing your return are available in English and Spanish at many libraries.

Telephone help for people with impaired hearing is available. See page 25 for the number to call. **Braille materials** are available at regional libraries that have special services for people with disabilities.

Unresolved tax problems. The **Problem Resolution Program** is for people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. People with impaired hearing who have access to TDD equipment may call 1-800-829-4059 to ask for help from Problem Resolution. This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts. For more details, call Tele-Tax (see page 26) and listen to topic 104 or get Pub. 1546.

Do both the name and social security number on your tax forms agree with your social security card?

If not, your refund may be delayed or you may not receive credit for your social security earnings.

If your Form W-2, Form 1099, or other tax document shows an incorrect social security number 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 number on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213.

What if a taxpayer died?

If a taxpayer died before filing a return for 1994, 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 should print "DECEASED," the deceased taxpayer's name, and the date of death across the top of the return. **If your spouse died in 1994** and you did not remarry in 1994, or if your spouse died in 1995 before filing a return for 1994, you can file a joint return. A joint return should show your spouse's 1994 income before death and your income for all of 1994. Write "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.

Claiming a refund for a deceased taxpayer. If you are filing a joint return as a surviving spouse, file only 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, call Tele-Tax (see page 26) and listen to topic 356 or get Pub. 559.

What are the filing dates and penalties?

When is my tax return due? Your tax return must be postmarked by **April 17, 1995**. If you need more time to complete your return, you can get an automatic 4-month extension by filing Form 4868 with the IRS by April 17, 1995. If you later find that you still need more time, Form 2688 may get you an additional extension. However, even if you get an extension, the tax you owe is still due April 17, 1995. If you make a payment with Form 4868 or Form 2688, see the instructions for line 8 on page 20.

What if I file or pay late? 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 cannot usually be more than 25% of the tax due. 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 \$100 or the amount of any tax you owe, whichever is smaller.

If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill.

Are there other penalties? Yes. Other penalties can be imposed for negligence, substantial understatement of tax, 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. Get Pub. 17 for details.

In addition to any other penalties, the law imposes a penalty of \$500 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.

Operation Desert Storm

If you were a participant in Operation Desert Storm, get Pub. 945.

How do I get copies of my tax returns?

If you need a copy of your tax return, use Form 4506. If you have questions about your account, call or write your local IRS office. If you want a printed copy of your account, it will be mailed to you free of charge.

Section 2—Filing requirements

Do I have to file?

The following rules apply to all U.S. citizens and resident aliens. They also apply to **nonresident aliens** and **dual-status aliens** who were married to U.S. citizens or residents at the end of 1994 and who have elected to be treated as resident aliens. Specific rules apply to determine if you are a resident or nonresident alien. Get Pub. 519 for details.

Even if you do not have to file a return, you should file one to get a refund of any Federal income tax withheld. You should also file to get a refund of the earned income credit if you can take the credit.

Note to parents—Exception for children under age 14. If you are planning to file a tax return for your child who was under age 14 on January 1, 1995, and

certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 1040 and Form 8814 to do so. If you make this election, your child will not have to file a return. Call Tele-Tax (see page 26) and listen to topic 553 or get Pub. 929 for details.

If you (or your spouse if filing a joint return) were age 65 or older on January 1, 1995, call Tele-Tax (see page 26) and listen to topic 351 to see if you must file a return. If you do, you must use Form 1040A or Form 1040. If you (and your spouse if filing a joint return) were under age 65 on January 1, 1995, and **any** of the following three conditions apply to you, you must file a return.

1. **Your filing status is single** and your **gross income** (see below) was at least \$6,250.
2. **Your filing status is married filing jointly** and your **gross income** (see below) was at least \$11,250. But if you **did not** live with your spouse at the end of 1994 (or on the date your spouse died), you must file a return if your gross income was at least \$2,450.
3. Your parents (or someone else) can claim you as a dependent on their 1994 return (even if they chose not to claim you) and—

Your taxable interest income was:	AND	The total of that income plus your earned income was:
\$1 or more		more than \$600
\$0		more than \$3,800 if single more than \$3,175 if married

In the above chart, earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: *If your gross income was \$2,450 or more, you usually cannot be claimed as a dependent unless you were under age 19 or under age 24 and a student. For details, call Tele-Tax (see page 26) and listen to topic 354.*

Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax.

Other situations when you must file. You must also file a return using Form 1040A or Form 1040 if you received any advance earned income credit payments from your employer. These payments should be shown in box 9 of your W-2 form. You must file a return using Form 1040 if **any** of the following applies for 1994:

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

Section 3—Line instructions for Form 1040EZ

Name, address,
and social
security number

Why use the label? The mailing label on the front of the instruction booklet is designed to speed processing at Internal Revenue Service Centers and prevent errors that delay refund checks. But don't attach it until you have finished your return. Cross out any errors and print the correct information. Add any missing items, such as your apartment number.

Address change. If the address on your mailing label is not your current address, cross out your old address and print your new address. If you move after you file your 1994 return, see page 33.

Name change. If you changed your name because of marriage, divorce, etc., be sure to report this 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. If you received a mailing label, cross out your former name and print your new name.

If you did not receive a label, print the information in the spaces provided.

Social security number (SSN). Enter your SSN in the area marked "Your social security number." If you are married, enter your husband's or wife's SSN in the area marked "Spouse's social security number." An incorrect or missing SSN will delay your refund. To apply for an SSN, get Form SS-5 from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. Fill it in and return it to the SSA. It usually takes about 2 weeks to get a number.

Nonresident alien spouse. If your spouse is a nonresident alien, he or she must get a social security number. But if your spouse cannot get a number because he or she had no income from U.S. sources, print "NRA" in the space for your spouse's number.

P.O. box. If your post office does not deliver mail to your home and you have a P.O. box, show your box number instead of your home address.

Foreign address. If your address is outside the United States or its possessions or territories, print the information on the line for "City, town or post office, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

Presidential
Election
Campaign Fund

Congress set up this fund to help pay for Presidential election campaign costs. 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 "Yes" box. If you are filing a joint return, your spouse may also have \$3 go to the fund. If you check "Yes," your tax or refund will not change.

Income
Lines 1-5

Rounding off to whole dollars. You may find it easier to do your return if you round off cents to the nearest whole dollar. You can drop amounts that are less than 50 cents. For example, \$129.39 becomes \$129. Increase amounts that are 50 cents or more to the next whole dollar. For example, \$235.50 becomes \$236. If you do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

Example. You received two W-2 forms, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040EZ, line 1, you would enter 13,770.00 ($\$5,009.55 + \$8,760.73 = \$13,770.28$).

Refunds of state or local income taxes. If you received a refund, credit, or offset in 1994 of state or local income taxes, the state or other taxing authority may send you a Form 1099-G. You **do not** have to include any of it as income for 1994 if, in the year you paid the tax, you filed Form 1040EZ or Form 1040A. But if the refund, credit, or offset was for a tax you deducted as an itemized deduction on Form 1040, you may have to report part or all of it as income on Form 1040 for 1994. Call Tele-Tax (see page 26) and listen to topic 405 for details.

Social security benefits. Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Use the worksheet below to see if any of your benefits are taxable. If they are, you **MUST** use Form 1040A or Form 1040.

Social security benefits include any monthly benefit under title II of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. Social security benefits include monthly survivor and disability benefits paid to you. They do not include any supplemental security income (SSI) payments. By January 31, 1995, you should receive Form SSA-1099 or Form RRB-1099. These forms will show the total benefits paid to you in 1994 and the amount of any benefits you repaid in 1994. For more details, get Pub. 915.

Worksheet to see if any of your social security and/or equivalent railroad retirement benefits are taxable (keep for your records)

If you are filing a joint return and your spouse also received a Form SSA-1099 or Form RRB-1099, add your spouse's amounts to yours on lines 1, 3, and 4 below.

- | | |
|---|----------|
| 1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099. If the amount on line 1 is zero or less, stop here; none of your social security benefits are taxable. | 1. _____ |
| 2. Enter one-half of the amount on line 1. | 2. _____ |
| 3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. | 3. _____ |
| 4. Enter your total interest income, including any tax-exempt interest. | 4. _____ |
| 5. Add lines 2 through 4. | 5. _____ |
| 6. Enter 25,000 if single; 32,000 if filing a joint return. | 6. _____ |
| 7. Subtract line 6 from line 5. If zero or less, enter -0-. | 7. _____ |
-

If the amount on line 7 of the worksheet is zero, none of your social security benefits are taxable this year. You can use Form 1040EZ. **Do not** list your benefits as income. If the amount on line 7 is more than zero, some of your benefits are taxable this year. You **MUST** use Form 1040A or Form 1040.

- Line 1** Enter the total of your income from wages, salaries, and tips. This should be shown in box 1 of your W-2 form from your employer. For a joint return, be sure to include your spouse's income on line 1.

You must use Form 1040A or Form 1040 if you received benefits for 1994 under your employer's dependent care plan.

(continued)

If you used an **employer-provided vehicle** for both personal and business purposes and 100% of its annual lease value was included as wages on your W-2 form, you may be able to deduct the business use of the vehicle. But you must use Form 1040 and Form 2106 to do so. For details, get Pub. 917.

If you don't get a W-2 form by January 31, 1995, ask your employer for one. If you don't get it by February 15, call the number for your area listed on page 25. You will be asked for your employer's name, address, telephone number, and, if known, identification number. You will also be asked for your address, social security number, daytime telephone number, dates of employment, and your best estimate of your total wages and Federal income tax withheld. Even if you don't get a W-2 form, you must still report your earnings. If you lose your W-2 form or it is incorrect, ask your employer for a new one.

Tip income. Be sure to report all tip income you actually received, even if it is not included in box 1 of your W-2 form(s). But you must use Form 1040 and Form 4137 instead of Form 1040EZ if (1) you received tips of \$20 or more in any month and did not report the full amount to your employer OR (2) your W-2 form(s) shows **allocated tips** that you **must** report as income. You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove with adequate records that you received a smaller amount. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included in box 1 of your W-2 form(s). Use Form 4137 to figure the social security and Medicare tax on unreported tips. If you reported the full amount to your employer but the social security and Medicare tax was not withheld, you must still pay the taxes. For more details on tips, get Pub. 531.

Scholarship and fellowship grants. If you received a scholarship or fellowship, part or all of it may be taxable even if you didn't receive a W-2 form. If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses are taxable. For example, amounts used for room, board, and travel are taxable. If you were not a degree candidate, the full amount of the scholarship or fellowship grant is taxable. Add the taxable amount not reported on a W-2 form to any other amounts on line 1. Then, print "SCH" in the space to the right of the words "W-2 form(s)" on line 1. After "SCH," show the taxable amount not reported on a W-2 form.

Line 2 Interest. Report **all** of your **taxable interest** income on line 2. Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. Also, include any interest you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook. If interest was credited in 1994 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 1994 income. But you must use Form 1040A or Form 1040 to do so. Get Pub. 550 for details.

Each payer should send you a Form 1099-INT or Form 1099-OID showing interest you must report. A copy of the form is also sent to the IRS. Even if you did not receive a Form 1099-INT or Form 1099-OID, you must report all taxable interest.

Be sure each payer of interest income has your correct social security number. Otherwise, the payer may withhold 31% of the interest income (backup withholding). You may also be subject to penalties.

If you cashed series EE U.S. savings bonds in 1994 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or Form 1040 to do so.

You must use Form 1040A or Form 1040 if **either** of the following applies:

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else), or
- You received a 1994 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1994.

For more details, call Tele-Tax (see page 26) and listen to topic 403.

Tax-exempt interest. If you had tax-exempt interest, such as from municipal bonds, print "TEI" in the space to right of the words "Form 1040EZ" on line 2. After "TEI," show the amount of your tax-exempt interest. **Do not** add tax-exempt interest in the total on line 2.

Line 5 Subtract line 4 from line 3. Your tax is figured on this amount.

Tax figured by the IRS. If you want the IRS to figure your tax, complete lines 6 and 7 if they apply to you. But if you want us to figure your earned income credit, read the instructions below. If you are filing a joint return, use the space under the "Note" to the left of line 5 to show separately your taxable income and your spouse's taxable income. Skip lines 8 through 11. Sign and date your return (both spouses must sign a joint return) and enter your occupation(s). Attach the first copy or Copy B of all your W-2 forms and mail your return by April 17, 1995.

If you paid too much tax, we will send you a refund. If you didn't pay enough tax, we will send you a bill. We won't charge you interest or a late payment penalty if you pay within 30 days of the notice date or by April 17, 1995, whichever is later. If you want to figure your own tax, complete the rest of your return.

We will also figure the earned income credit (EIC). If you can take this credit, enter the type and amount of any nontaxable earned income (see page 18) in the spaces marked "Type" and "\$" to the left of line 7. Then, print "EIC" in the space to the right of the words "earned income below" on line 7. If you don't have to file a return but are filing only to take the earned income credit, follow all of the above instructions.

**Payments
and tax**

Lines 6-9

Line 6 Enter the total amount of **Federal income tax withheld**. This should be shown in box 2 of your 1994 Form(s) W-2.

Backup withholding. If you received a 1994 Form 1099-INT or Form 1099-OID showing Federal income tax withheld (backup withholding), include the tax withheld in the total on line 6. This should be shown in box 4 of Form 1099-INT or Form 1099-OID. To the left of line 6, print "Form 1099."

Line 7 **Earned income credit (EIC).** The EIC is a special credit for certain workers. It reduces tax you owe. It may give you a refund even if you don't owe any tax. To see if you can take this credit, answer the questions on page 16. But first see the **Caution** below. The credit can be as much as \$306 if you don't have a qualifying child (defined on page 17). If you have one qualifying child, the credit can be as much as \$2,038. If you have more than one qualifying child, it can be as much as \$2,528.

Caution: You **cannot** take the credit if you were the qualifying child of another person in 1994. If you were, print "No" next to line 7.

(continued)

Questions to see if you can take the earned income credit

1. Do you have at least one qualifying child (defined on page 17)?

Yes. Stop. You may be able to take the credit but you must use Schedule EIC and Form 1040A or Form 1040 to do so. For details, get Pub. 596.

No. Go to question 2.

2. Were you (or your spouse if filing a joint return) at least age 25 at the end of 1994?

No. Stop. You **cannot** take the credit. Print "No" next to line 7.

Yes. Go to question 3.

3. Can your parents (or someone else) claim you as a dependent on their 1994 tax return?

Yes. Stop. You **cannot** take the credit.

No. Go to question 4.

4. Was your home in the United States for more than half of 1994?

No. Stop. You **cannot** take the credit. Print "No" next to line 7.

Yes. Go to question 5.

5. Is the total of your **taxable and nontaxable earned income** (see page 18) less than \$9,000? (Nontaxable earned income includes military housing and subsistence, and contributions to a 401(k) plan.)

No. Stop. You **cannot** take the credit. Print "No" next to line 7.

Yes. Go to question 6.

6. Is the amount on Form 1040EZ, line 3, less than \$9,000?

No. Stop. You **cannot** take the credit.

Yes. You can take the credit. **If you want the IRS to figure it for you,** print "EIC" in the space to the right of the words "earned income below" on line 7. Also, enter the type and amount of any nontaxable earned income in the spaces marked "Type" and "\$" to the left of line 7. **If you want to figure the credit yourself,** fill in the worksheet on page 17.

Earned income credit worksheet

If you want the IRS to figure your credit, see page 15.

Earned income credit worksheet—Line 7 (keep for your records)

1. Enter the amount from Form 1040EZ, line 1. **1.** _____
 2. If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, enter that amount here. **2.** _____
 3. Subtract line 2 from line 1. **3.** _____
 4. Enter any **nontaxable earned income** (see page 18). Types of nontaxable earned income include contributions to a 401(k) plan, which should be shown in box 13 of your W-2 form, and military housing and subsistence. **4.** _____
 5. Add lines 3 and 4. **5.** _____
- Caution:** If line 5 is \$9,000 or more, you **cannot** take the credit. Print "NO" next to line 7 of Form 1040EZ.
6. Look up the amount on **line 5** above in the **EIC Table** on page 19 to find your credit. Enter the credit here. **6.** _____
 7. Enter the amount from Form 1040EZ, line 3. **7.** _____
 8. **Is line 7 \$5,000 or more?**
 - YES.** Look up the amount on **line 7** above in the **EIC Table** on page 19 to find your credit. Enter the credit here. **8.** _____
 - NO.** Go to line 9.
- 9. Earned income credit.**
- If you checked "YES" on line 8, enter the **smaller** of line 6 or line 8.
 - If you checked "NO" on line 8, enter the amount from line 6. **9.** _____

Next: Take the amount from line 9 above and enter it on Form 1040EZ, line 7.

AND

If you had any nontaxable earned income (see line 4 above), enter the type and amount of that income in the spaces marked "Type" and "\$" on line 7.

Qualifying child. A qualifying child is a child who:

1. Is your son, daughter, adopted child, grandchild, stepchild, or foster child, **and**
2. Was (at the end of 1994)—
 - under age 19, or
 - under age 24 and a full-time student, or
 - any age and permanently and totally disabled, **and**
3. Either lived with you in the United States for more than half of 1994 (for all of 1994 if a foster child) OR was born or died in 1994 and your home was the child's home for the entire time he or she was alive during 1994.

(continued)

Special rules apply if the child was married or is also a qualifying child of another person (other than your spouse if filing a joint return). For details, call Tele-Tax (see page 26) and listen to topic 601 or get Pub. 596.

Taxable earned income. This is usually the amount reported on Form 1040EZ, line 1. But if line 1 includes an amount for a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, subtract that amount from the total on line 1. The result is your taxable earned income for purposes of the earned income credit.

Nontaxable earned income. Certain earned income is not taxable, but it must be included to see if you can take the earned income credit. It is also used to figure the credit. It includes anything of value (money, goods, or services) that is not taxable which you received from your employer for your work. Some examples are listed below.

- Basic quarters and subsistence allowances and the value of in-kind quarters and subsistence received from the U.S. military. This amount may be shown on your last Leave and Earnings Statement for 1994. If it isn't or you need additional help, contact your legal assistance office or unit tax advisor.
- Housing allowances or rental value of a parsonage for clergy members.
- Meals and lodging provided for the convenience of your employer.
- Voluntary salary deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, the "Deferred compensation" box in box 15 of your W-2 form should be checked. The amount deferred should be shown in box 13 of your W-2 form.
- Voluntary salary reductions, such as under a cafeteria plan, unless they are included in box 1 of your W-2 form(s). For details, see Pub. 596.
- Combat zone excluded pay. If you served in Operation Desert Storm, contact your legal assistance office or unit tax advisor to find out the amount you received in 1994.

Note: *Nontaxable earned income does not include welfare benefits.*

Effect of credit on certain welfare benefits. Any refund you receive as the result of claiming the earned income credit will not be used to determine if you are eligible for the following benefit programs, or how much you can receive from them.

- Aid to Families With Dependent Children (AFDC).
 - Medicaid and supplemental security income (SSI).
 - Food stamps and low-income housing.
-

1994 Earned Income Credit (EIC) Table

Caution: This is **not** a tax table.

To find your credit: First, read down the "At least—But less than" columns and find the line that includes the amount you entered on line 5 or line 7 of the **Earned income credit worksheet** on page 17. Next, read across and find the credit. Then, enter the credit on line 6 or line 8 of the worksheet, whichever applies.

If the amount on line 5 or line 7 of the worksheet is—			Your credit is—			If the amount on line 5 or line 7 of the worksheet is—			Your credit is—			If the amount on line 5 or line 7 of the worksheet is—			Your credit is—		
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$1	\$50	\$2	2,600	2,650	201	5,200	5,250	289	7,800	7,850	90						
50	100	6	2,650	2,700	205	5,250	5,300	285	7,850	7,900	86						
100	150	10	2,700	2,750	208	5,300	5,350	281	7,900	7,950	82						
150	200	13	2,750	2,800	212	5,350	5,400	277	7,950	8,000	78						
200	250	17	2,800	2,850	216	5,400	5,450	273	8,000	8,050	75						
250	300	21	2,850	2,900	220	5,450	5,500	270	8,050	8,100	71						
300	350	25	2,900	2,950	224	5,500	5,550	266	8,100	8,150	67						
350	400	29	2,950	3,000	228	5,550	5,600	262	8,150	8,200	63						
400	450	33	3,000	3,050	231	5,600	5,650	258	8,200	8,250	59						
450	500	36	3,050	3,100	235	5,650	5,700	254	8,250	8,300	55						
500	550	40	3,100	3,150	239	5,700	5,750	251	8,300	8,350	52						
550	600	44	3,150	3,200	243	5,750	5,800	247	8,350	8,400	48						
600	650	48	3,200	3,250	247	5,800	5,850	243	8,400	8,450	44						
650	700	52	3,250	3,300	251	5,850	5,900	239	8,450	8,500	40						
700	750	55	3,300	3,350	254	5,900	5,950	235	8,500	8,550	36						
750	800	59	3,350	3,400	258	5,950	6,000	231	8,550	8,600	33						
800	850	63	3,400	3,450	262	6,000	6,050	228	8,600	8,650	29						
850	900	67	3,450	3,500	266	6,050	6,100	224	8,650	8,700	25						
900	950	71	3,500	3,550	270	6,100	6,150	220	8,700	8,750	21						
950	1,000	75	3,550	3,600	273	6,150	6,200	216	8,750	8,800	17						
1,000	1,050	78	3,600	3,650	277	6,200	6,250	212	8,800	8,850	13						
1,050	1,100	82	3,650	3,700	281	6,250	6,300	208	8,850	8,900	10						
1,100	1,150	86	3,700	3,750	285	6,300	6,350	205	8,900	8,950	6						
1,150	1,200	90	3,750	3,800	289	6,350	6,400	201	8,950	9,000	2						
1,200	1,250	94	3,800	3,850	293	6,400	6,450	197									
1,250	1,300	98	3,850	3,900	296	6,450	6,500	193									
1,300	1,350	101	3,900	3,950	300	6,500	6,550	189									
1,350	1,400	105	3,950	4,000	304	6,550	6,600	186									
1,400	1,450	109	4,000	4,050	306	6,600	6,650	182									
1,450	1,500	113	4,050	4,100	306	6,650	6,700	178									
1,500	1,550	117	4,100	4,150	306	6,700	6,750	174									
1,550	1,600	120	4,150	4,200	306	6,750	6,800	170									
1,600	1,650	124	4,200	4,250	306	6,800	6,850	166									
1,650	1,700	128	4,250	4,300	306	6,850	6,900	163									
1,700	1,750	132	4,300	4,350	306	6,900	6,950	159									
1,750	1,800	136	4,350	4,400	306	6,950	7,000	155									
1,800	1,850	140	4,400	4,450	306	7,000	7,050	151									
1,850	1,900	143	4,450	4,500	306	7,050	7,100	147									
1,900	1,950	147	4,500	4,550	306	7,100	7,150	143									
1,950	2,000	151	4,550	4,600	306	7,150	7,200	140									
2,000	2,050	155	4,600	4,650	306	7,200	7,250	136									
2,050	2,100	159	4,650	4,700	306	7,250	7,300	132									
2,100	2,150	163	4,700	4,750	306	7,300	7,350	128									
2,150	2,200	166	4,750	4,800	306	7,350	7,400	124									
2,200	2,250	170	4,800	4,850	306	7,400	7,450	120									
2,250	2,300	174	4,850	4,900	306	7,450	7,500	117									
2,300	2,350	178	4,900	4,950	306	7,500	7,550	113									
2,350	2,400	182	4,950	5,000	306	7,550	7,600	109									
2,400	2,450	186	5,000	5,050	304	7,600	7,650	105									
2,450	2,500	189	5,050	5,100	300	7,650	7,700	101									
2,500	2,550	193	5,100	5,150	296	7,700	7,750	98									
2,550	2,600	197	5,150	5,200	293	7,750	7,800	94									

\$9,000
or more—
you
may not
take the
credit

Line 8 Add lines 6 and 7. Enter the total on line 8.

Amount paid with extensions of time to file. If you filed Form 4868 to get an automatic extension of time to file, include in the total on line 8 the amount you paid with that form. To the left of line 8, print "Form 4868" and show the amount paid. Also, include any amount paid with Form 2688 if you filed for an additional extension.

Refund or
amount you
owe
Lines 10 and 11

Line 10 Refund. If line 10 is less than \$1, we will send the refund only if you request it when you file your return. If your refund is large, you may want to decrease the amount of income tax withheld from your pay. See **Income tax withholding and estimated tax payments for 1995** on page 34.

Injured spouse claim. If you file a joint return and your spouse has not paid child or spousal support payments or certain Federal debts such as student loans, all or part of the refund on line 10 may be used to pay the past due amount. But **your** part of the amount on line 10 may be refunded to you if **all three** of the following apply:

1. You are not required to pay the past due amount.
2. You received and reported income (such as wages, taxable interest, etc.) on the joint return.
3. You made and reported payments (such as Federal income tax withheld from your wages) on the joint return.

If **all three** of the above apply to you and you want your part of the amount on line 10 refunded to you, complete Form 8379. Print "Injured spouse" at the top of Form 1040EZ and attach Form 8379. If you have already filed your return for 1994, file Form 8379 by itself to get your refund. You may also be able to file an injured spouse claim for prior years. See Form 8379 for details.

Line 11 Amount you owe. Enclose in the envelope with your return a check or money order payable to the Internal Revenue Service for the full amount when you file. **Do not** attach the payment to the return. Write your name, address, social security number, daytime phone number, and "1994 Form 1040EZ" on your payment. You don't have to pay if line 11 is under \$1.

If you owe tax for 1994, you may need to increase the amount of income tax withheld from your pay. See **Income tax withholding and estimated tax payments for 1995** on page 34.

Installment payments. If you cannot pay the full amount shown on line 11 with your return, you may ask to make monthly installment payments. However, you will be charged interest and a late payment penalty on the tax not paid by April 17, 1995, even if your request to pay in installments is granted. 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.

To ask for an installment agreement, use **Form 9465, Installment Agreement Request**. You can get Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Penalty for not paying enough tax during the year. You may have to pay a penalty if line 11 is at least \$500 and it is more than 10% of the tax shown on line 9 of your return. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or Form 1040 to do so. The penalty may be waived under certain conditions. Get Pub. 505 for details.

Exceptions to the penalty. You will not owe the penalty if:

1. You had no tax liability for 1993, you were a U.S. citizen or resident for all of 1993, AND your 1993 tax return was for a tax year of 12 full months, **or**
2. Line 6 on your 1994 return is at least as much as your 1993 tax liability, AND your 1993 tax return was for a tax year of 12 full months.

Sign your return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see **What if a taxpayer died?** on page 9.

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

Paid preparers must sign your return. Generally, anyone you pay to prepare your return must sign it in the space below your signature and provide certain other information. 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.

Avoid common mistakes

Errors may delay your refund

1. Did you check your additions, subtractions, etc., especially when figuring your taxable income, Federal income tax withheld, and your refund or amount you owe?
2. Did you check the "Yes" box on line 4 if your parents (or someone else) can claim you as a dependent on their 1994 return, even if they choose not to claim you? If no one can claim you as a dependent, did you check the "No" box?
3. Did you enter an amount on line 4? If you checked the "Yes" box on line 4, did you fill in the worksheet on the back of Form 1040EZ to figure the amount to enter? If you checked the "No" box, did you enter 6,250.00 if single; 11,250.00 if married filing jointly?
4. Did you use the amount from **line 5** to find your tax in the tax table? Did you enter the correct tax on line 9?
5. If the amount on line 3 is under \$9,000 and you (or your spouse if filing a joint return) were at least age 25, did you read the instructions for line 7 to see if you can take the earned income credit?
6. If you didn't get a label, did you enter your name, address, and social security number in the spaces provided on Form 1040EZ? If you are married filing jointly, did you enter your spouse's name and social security number?
7. If you got a label, does it show the correct name(s), address, and social security number(s)? If not, did you enter the correct information?
8. Did you attach your W-2 form(s) to the left margin of your return? Did you sign and date Form 1040EZ and enter your occupation?

Section 4—General information

How do I get forms and publications?

Generally, we mail forms to you based on what you filed last year. Forms, schedules, and publications you may need are listed below. If you don't have any tax questions and you only need tax forms and publications, you can:

- Visit your local IRS office.
- Visit a participating bank or post office to get Forms 1040, 1040A, 1040EZ, Schedules A, B, and EIC, Schedules 1 and 2, and their instructions.
- Visit a participating library, which stocks a wider variety of forms and publications.
- Use the order blank on page 23. You should either receive your order or notification of the status of your order within 7-15 workdays after we receive your request.
- Call 1-800-TAX-FORM (1-800-829-3676). The hours of operation during the filing season are **8:00 A.M. to 5:00 P.M. (weekdays)** and **9:00 A.M. to 3:00 P.M. (Saturdays)**. For callers in Alaska and Hawaii, the hours are Pacific Standard Time. For callers in Puerto Rico, the hours are Eastern Standard Time. You should get your order or notification of the status of your order within 7-15 workdays after you call.

You can get the following forms, schedules, and instructions at participating banks, post offices, or libraries.

Form 1040

Instructions for Form 1040 & Schedules
Schedule A for itemized deductions
Schedule B for interest and dividend income if over \$400; and for answering the foreign accounts or foreign trusts questions
Schedule EIC qualifying child information for the earned income credit

Form 1040A

Instructions for Form 1040A & Schedules
Schedule 1 for Form 1040A filers to report interest and dividend income
Schedule 2 for Form 1040A filers to report child and dependent care expenses
Form 1040EZ
 Instructions for Form 1040EZ

You can photocopy the items listed below (as well as those listed above) at participating libraries or order them from the IRS.

Schedule 3, Credit for the Elderly or the Disabled for Form 1040A Filers
Schedule C, Profit or Loss From Business
Schedule C-EZ, Net Profit From Business
Schedule D, Capital Gains and Losses
Schedule E, Supplemental Income and Loss
Schedule F, Profit or Loss From Farming
Schedule R, Credit for the Elderly or the Disabled
Schedule SE, Self-Employment Tax
Form 1040-ES, Estimated Tax for Individuals
Form 1040X, Amended U.S. Individual Income Tax Return
Form 2106, Employee Business Expenses
Form 2106-EZ, Unreimbursed Employee Business Expenses
Form 2119, Sale of Your Home
Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts
Form 2441, Child and Dependent Care Expenses
Form 3903, Moving Expenses
Form 4562, Depreciation and Amortization
Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
Form 5329, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts
Form 8283, Noncash Charitable Contributions
Form 8582, Passive Activity Loss Limitations
Form 8606, Nondeductible IRAs (Contributions, Distributions, and Basis)

Form 8822, Change of Address
Form 8829, Expenses for Business Use of Your Home
Pub. 1, Your Rights as a Taxpayer
Pub. 17, Your Federal Income Tax
Pub. 334, Tax Guide for Small Business
Pub. 463, Travel, Entertainment, and Gift Expenses
Pub. 501, Exemptions, Standard Deduction, and Filing Information
Pub. 502, Medical and Dental Expenses
Pub. 505, Tax Withholding and Estimated Tax
Pub. 508, Educational Expenses
Pub. 521, Moving Expenses
Pub. 523, Selling Your Home
Pub. 525, Taxable and Nontaxable Income
Pub. 527, Residential Rental Property (Including Rental of Vacation Homes)
Pub. 529, Miscellaneous Deductions
Pub. 550, Investment Income and Expenses
Pub. 554, Tax Information for Older Americans
Pub. 575, Pension and Annuity Income
Pub. 590, Individual Retirement Arrangements (IRAs)
Pub. 596, Earned Income Credit
Pub. 910, Guide to Free Tax Services (includes a list of publications)
Pub. 917, Business Use of a Car
Pub. 929, Tax Rules for Children and Dependents
Pub. 936, Home Mortgage Interest Deduction

How do I use the order blank?

1. Cut the order blank on the dotted line and **be sure to print or type your name accurately in the space provided.**
2. Circle the items you need. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper listing the additional items you need. To help reduce waste, please order only the items you think you will need to prepare your return. We will send you two copies of each form and one copy of each publication or set of instructions you circle.
3. Enclose the order blank in your own envelope and send it to the IRS address shown on page 24. Do not use the envelope we sent you in your tax package because this envelope can be used only for filing your income tax return. You should receive your order or notification of the status of your order within 7-15 workdays after we receive your request.

Detach at this line

Order blank

Name

Number, street, and apt. number

City, town or post office, state, and ZIP code

Fill in your name and address

The items in bold type may be picked up at many banks, post offices, and libraries.

Circle the forms, instructions, and publications you need

1040	Schedule F (1040)	1040EZ	2441 & instructions	8822 & instructions	Pub. 505	Pub. 554	
Instructions for 1040 & Schedules	Schedule R (1040) & instructions	Instructions for 1040EZ	3903 & instructions	8829 & instructions	Pub. 508	Pub. 575	
Schedules A&B (1040)	Schedule SE (1040)	1040-ES & instructions (1995)	4562 & instructions	Pub. 1	Pub. 521	Pub. 590	
Schedule C (1040)	1040A	1040X & instructions	4868 & instructions	Pub. 17	Pub. 523	Pub. 596	
Schedule C-EZ (1040)	Instructions for 1040A & Schedules	2106 & instructions	5329 & instructions	Pub. 334	Pub. 525	Pub. 910	
Schedule D (1040)	Schedule 1 (1040A)	2106-EZ & instructions	8283 & instructions	Pub. 463	Pub. 527	Pub. 917	
Schedule E (1040)	Schedule 2 (1040A)	2119 & instructions	8582 & instructions	Pub. 501	Pub. 529	Pub. 929	
Schedule EIC (1040A or 1040)	Schedule 3 (1040A) & instructions	2210 & instructions	8606 & instructions	Pub. 502	Pub. 550	Pub. 936	

Where do I send my order for free forms and publications?

Caution: *Do not* send your tax return to any of the addresses listed below. Instead, see **Where do I file?** on page 33.

If you live in:

Send your order blank to:

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Montana, Nevada, New Mexico, Oklahoma, Oregon, Utah, Washington, Wyoming, Guam, Northern Marianas, American Samoa

Western Area Distribution Center
Rancho Cordova, CA
95743-0001

Alabama, Arkansas, Illinois, Indiana, Iowa, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Tennessee, Texas, Wisconsin

Central Area Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074

Foreign addresses—Taxpayers with mailing addresses in foreign countries should send the order blank to either: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107; or Western Area Distribution Center, Rancho Cordova, CA 95743-0001, whichever is closer. Send letter requests for other forms and publications to: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107.

Puerto Rico—Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107

Virgin Islands—V.I. Bureau of Internal Revenue, Lockhart Gardens No. 1-A, Charlotte Amalie, St. Thomas, VI 00802

Where do I call to get answers to my Federal tax questions?

If you want to check on the status of your **refund**, call Tele-Tax. See page 26 for the number.

Call the IRS with your tax question. If you cannot answer your tax question by reading the tax form instructions or one of our free tax publications, please call us. You will not be charged for the call unless your phone company charges you for local calls. This service is available Monday through Friday from 7:30 a.m. to 5:30 p.m. (hours in Alaska and Hawaii may vary).

Before you call—IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

1. The tax form, schedule, or notice to which your question relates.
2. 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.
3. The name of any IRS publication or other source of information that you used to look for the answer.

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. The representative will be happy to take the additional time required to be sure he or she has answered your question fully and in the manner that is most helpful to you. By law, you are responsible for paying your fair 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. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

Choosing the right number—Use only the number listed below for your state or local calling area. Use a local number only if it is not a long distance call for you. **Do not dial "1-800" when using a local number.** However, if your area does not have a local number, dial 1-800-829-1040.

Alabama 1-800-829-1040	Illinois Chicago, 435-1040 In area code 708, 1-312-435-1040 Elsewhere, 1-800-829-1040	Missouri St. Louis, 342-1040 Elsewhere, 1-800-829-1040	Oklahoma 1-800-829-1040	Washington Seattle, 442-1040 Elsewhere, 1-800-829-1040
Alaska Anchorage, 561-7484 Elsewhere, 1-800-829-1040	Indiana Indianapolis, 226-5477 Elsewhere, 1-800-829-1040	Montana 1-800-829-1040	Oregon Portland, 221-3960 Elsewhere, 1-800-829-1040	West Virginia 1-800-829-1040
Arizona Phoenix, 640-3900 Elsewhere, 1-800-829-1040	Iowa Des Moines, 283-0523 Elsewhere, 1-800-829-1040	Nebraska Omaha, 422-1500 Elsewhere, 1-800-829-1040	Pennsylvania Philadelphia, 574-9900 Pittsburgh, 281-0112 Elsewhere, 1-800-829-1040	Wisconsin Milwaukee, 271-3780 Elsewhere, 1-800-829-1040
Arkansas 1-800-829-1040	Kansas 1-800-829-1040	Nevada 1-800-829-1040	Puerto Rico San Juan Metro Area, 766-5040 Elsewhere, 1-800-829-1040	Wyoming 1-800-829-1040
California Oakland, 839-1040 Elsewhere, 1-800-829-1040	Kentucky 1-800-829-1040	New Hampshire 1-800-829-1040	Rhode Island 1-800-829-1040	Phone Help for People With Impaired Hearing All areas in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico: 1-800-829-4059 <i>Note: This number is answered by TDD equipment only.</i> Hours of TDD Operation 8:00 A.M. to 6:30 P.M. EST (Jan. 1–April 1) 9:00 A.M. to 7:30 P.M. EDT (April 2–April 17) 9:00 A.M. to 5:30 P.M. EDT (April 18–Oct. 28) 8:00 A.M. to 4:30 P.M. EST (Oct. 29–Dec. 31)
Colorado Denver, 825-7041 Elsewhere, 1-800-829-1040	Louisiana 1-800-829-1040	New Jersey 1-800-829-1040	South Carolina 1-800-829-1040	
Connecticut 1-800-829-1040	Maine 1-800-829-1040	New Mexico 1-800-829-1040	South Dakota 1-800-829-1040	
Delaware 1-800-829-1040	Maryland Baltimore, 962-2590 Elsewhere, 1-800-829-1040	New York Bronx, 488-9150 Brooklyn, 488-9150 Buffalo, 685-5432 Manhattan, 732-0100 Nassau, 222-1131 Queens, 488-9150 Staten Island, 488-9150 Suffolk, 724-5000 Elsewhere, 1-800-829-1040	Tennessee Nashville, 834-9005 Elsewhere, 1-800-829-1040	
District of Columbia 1-800-829-1040	Massachusetts Boston, 536-1040 Elsewhere, 1-800-829-1040	North Carolina 1-800-829-1040	Texas Dallas, 742-2440 Houston, 541-0440 Elsewhere, 1-800-829-1040	
Florida Jacksonville, 354-1760 Elsewhere, 1-800-829-1040	Michigan Detroit, 237-0800 Elsewhere, 1-800-829-1040	North Dakota 1-800-829-1040	Utah 1-800-829-1040	
Georgia Atlanta, 522-0050 Elsewhere, 1-800-829-1040	Minnesota Minneapolis, 644-7515 St. Paul, 644-7515 Elsewhere, 1-800-829-1040	Ohio Cincinnati, 621-6281 Cleveland, 522-3000 Elsewhere, 1-800-829-1040	Vermont 1-800-829-1040	
Hawaii Oahu, 541-1040 Elsewhere, 1-800-829-1040	Mississippi 1-800-829-1040		Virginia Richmond, 649-2361 Elsewhere, 1-800-829-1040	
Idaho 1-800-829-1040				

What is Tele-Tax?

Automated refund information allows you to check the status of your refund.

Recorded tax information includes about 140 topics that answer many Federal tax questions. You can listen to up to three topics on each call you make.

How do I use Tele-Tax?**Automated refund information**

Be sure to have a copy of your tax return available because you will need to know the first social security number shown on your return, the filing status, and the **exact** whole-dollar amount of your refund.

Then, call the appropriate phone number listed below and follow the recorded instructions.

The IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before calling back.

Touch-tone service is available Monday through Friday from 7:00 A.M. to 11:30 P.M. (Hours may vary in your area.)

Recorded tax information

A complete list of these topics is on page 27.

Touch-tone service is available 24 hours a day, 7 days a week.

Select the number of the topic you want to hear. Then, call the appropriate phone number listed below.

For the directory of topics, listen to topic 123.

Have paper and pencil handy to take notes.

Choosing the right number—Use only the number listed below for your state or local calling area. Use a local number only if it is not a long distance call for you. **Do not dial “1-800” when using a local number.** However, if your area does not have a local number, dial 1-800-829-4477.

Alabama 1-800-829-4477	Delaware 1-800-829-4477	Louisiana 1-800-829-4477	New Hampshire 1-800-829-4477	Puerto Rico 1-800-829-4477
Alaska 1-800-829-4477	District of Columbia 628-2929	Maine 1-800-829-4477	New Jersey 1-800-829-4477	Rhode Island 1-800-829-4477
Arizona Phoenix, 640-3933 Elsewhere, 1-800-829-4477	Florida 1-800-829-4477	Maryland Baltimore, 244-7306 Elsewhere, 1-800-829-4477	New Mexico 1-800-829-4477	South Carolina 1-800-829-4477
Arkansas 1-800-829-4477	Georgia Atlanta, 331-6572 Elsewhere, 1-800-829-4477	Massachusetts Boston, 536-0709 Elsewhere, 1-800-829-4477	New York Bronx, 488-8432 Brooklyn, 488-8432 Buffalo, 685-5533 Manhattan, 406-4080 Queens, 488-8432 Staten Island, 488-8432 Elsewhere, 1-800-829-4477	South Dakota 1-800-829-4477
California <i>Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba,</i> 1-800-829-4032 Oakland, 839-4245 Elsewhere, 1-800-829-4477	Hawaii 1-800-829-4477	Michigan Detroit, 961-4282 Elsewhere, 1-800-829-4477	North Carolina 1-800-829-4477	Tennessee Nashville, 781-5040 Elsewhere, 1-800-829-4477
	Idaho 1-800-829-4477	Minnesota St. Paul, 644-7748 Elsewhere, 1-800-829-4477	North Dakota 1-800-829-4477	Texas Dallas, 767-1792 Houston, 541-3400 Elsewhere, 1-800-829-4477
	Illinois Chicago, 886-9614 In area code 708, 1-312-886-9614 Springfield, 789-0489 Elsewhere, 1-800-829-4477	Mississippi 1-800-829-4477	Ohio Cincinnati, 421-0329 Cleveland, 522-3037 Elsewhere, 1-800-829-4477	Utah 1-800-829-4477
	Indiana Indianapolis, 631-1010 Elsewhere, 1-800-829-4477	Missouri St. Louis, 241-4700 Elsewhere, 1-800-829-4477	Oklahoma 1-800-829-4477	Vermont 1-800-829-4477
	Iowa Des Moines, 284-7454 Elsewhere, 1-800-829-4477	Montana 1-800-829-4477	Oregon Portland, 294-5363 Elsewhere, 1-800-829-4477	Virginia Richmond, 783-1569 Elsewhere, 1-800-829-4477
	Kansas 1-800-829-4477	Nebraska Omaha, 221-3324 Elsewhere, 1-800-829-4477	Pennsylvania Philadelphia, 627-1040 Pittsburgh, 261-1040 Elsewhere, 1-800-829-4477	Washington Seattle, 343-7221 Elsewhere, 1-800-829-4477
	Kentucky 1-800-829-4477	Nevada 1-800-829-4477		West Virginia 1-800-829-4477
Connecticut 1-800-829-4477				Wisconsin Milwaukee, 273-8100 Elsewhere, 1-800-829-4477
				Wyoming 1-800-829-4477

Section 5—1994 Tax Table

For persons with taxable income of less than \$50,000

Example. Mr. Brown is single. His taxable income on line 5 of Form 1040EZ is \$23,250. First, he finds the \$23,250–23,300 income line. Next, he finds the “Single” column and reads down the column. The amount shown where the income line and filing status column meet is \$3,560. This is the tax amount he must enter on line 9 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
23,200	23,250	3,546	3,484
23,250	23,300	3,560	3,491
23,300	23,350	3,574	3,499
23,350	23,400	3,588	3,506

If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
\$0	\$5	\$0	\$0	1,500	1,525	227	227	3,000		6,000					
5	15	2	2	1,525	1,550	231	231	3,000	3,050	454	454	6,000	6,050	904	904
15	25	3	3	1,550	1,575	234	234	3,050	3,100	461	461	6,050	6,100	911	911
25	50	6	6	1,575	1,600	238	238	3,100	3,150	469	469	6,100	6,150	919	919
50	75	9	9	1,600	1,625	242	242	3,150	3,200	476	476	6,150	6,200	926	926
75	100	13	13	1,625	1,650	246	246	3,200	3,250	484	484	6,200	6,250	934	934
100	125	17	17	1,650	1,675	249	249	3,250	3,300	491	491	6,250	6,300	941	941
125	150	21	21	1,675	1,700	253	253	3,300	3,350	499	499	6,300	6,350	949	949
150	175	24	24	1,700	1,725	257	257	3,350	3,400	506	506	6,350	6,400	956	956
175	200	28	28	1,725	1,750	261	261	3,400	3,450	514	514	6,400	6,450	964	964
200	225	32	32	1,750	1,775	264	264	3,450	3,500	521	521	6,450	6,500	971	971
225	250	36	36	1,775	1,800	268	268	3,500	3,550	529	529	6,500	6,550	979	979
250	275	39	39	1,800	1,825	272	272	3,550	3,600	536	536	6,550	6,600	986	986
275	300	43	43	1,825	1,850	276	276	3,600	3,650	544	544	6,600	6,650	994	994
300	325	47	47	1,850	1,875	279	279	3,650	3,700	551	551	6,650	6,700	1,001	1,001
325	350	51	51	1,875	1,900	283	283	3,700	3,750	559	559	6,700	6,750	1,009	1,009
350	375	54	54	1,900	1,925	287	287	3,750	3,800	566	566	6,750	6,800	1,016	1,016
375	400	58	58	1,925	1,950	291	291	3,800	3,850	574	574	6,800	6,850	1,024	1,024
400	425	62	62	1,950	1,975	294	294	3,850	3,900	581	581	6,850	6,900	1,031	1,031
425	450	66	66	1,975	2,000	298	298	3,900	3,950	589	589	6,900	6,950	1,039	1,039
450	475	69	69	2,000		4,000		7,000							
475	500	73	73	2,000	2,025	302	302	4,000	4,050	604	604	7,000	7,050	1,054	1,054
500	525	77	77	2,025	2,050	306	306	4,050	4,100	611	611	7,050	7,100	1,061	1,061
525	550	81	81	2,050	2,075	309	309	4,100	4,150	619	619	7,100	7,150	1,069	1,069
550	575	84	84	2,075	2,100	313	313	4,150	4,200	626	626	7,150	7,200	1,076	1,076
575	600	88	88	2,100	2,125	317	317	4,200	4,250	634	634	7,200	7,250	1,084	1,084
600	625	92	92	2,125	2,150	321	321	4,250	4,300	641	641	7,250	7,300	1,091	1,091
625	650	96	96	2,150	2,175	324	324	4,300	4,350	649	649	7,300	7,350	1,099	1,099
650	675	99	99	2,175	2,200	328	328	4,350	4,400	656	656	7,350	7,400	1,106	1,106
675	700	103	103	2,200	2,225	332	332	4,400	4,450	664	664	7,400	7,450	1,114	1,114
700	725	107	107	2,225	2,250	336	336	4,450	4,500	671	671	7,450	7,500	1,121	1,121
725	750	111	111	2,250	2,275	339	339	4,500	4,550	679	679	7,500	7,550	1,129	1,129
750	775	114	114	2,275	2,300	343	343	4,550	4,600	686	686	7,550	7,600	1,136	1,136
775	800	118	118	2,300	2,325	347	347	4,600	4,650	694	694	7,600	7,650	1,144	1,144
800	825	122	122	2,325	2,350	351	351	4,650	4,700	701	701	7,650	7,700	1,151	1,151
825	850	126	126	2,350	2,375	354	354	4,700	4,750	709	709	7,700	7,750	1,159	1,159
850	875	129	129	2,375	2,400	358	358	4,750	4,800	716	716	7,750	7,800	1,166	1,166
875	900	133	133	2,400	2,425	362	362	4,800	4,850	724	724	7,800	7,850	1,174	1,174
900	925	137	137	2,425	2,450	366	366	4,850	4,900	731	731	7,850	7,900	1,181	1,181
925	950	141	141	2,450	2,475	369	369	4,900	4,950	739	739	7,900	7,950	1,189	1,189
950	975	144	144	2,475	2,500	373	373	4,950	5,000	746	746	7,950	8,000	1,196	1,196
975	1,000	148	148	1,000		5,000		8,000							
1,000	1,025	152	152	2,500	2,525	377	377	5,000	5,050	754	754	8,000	8,050	1,204	1,204
1,025	1,050	156	156	2,525	2,550	381	381	5,050	5,100	761	761	8,050	8,100	1,211	1,211
1,050	1,075	159	159	2,550	2,575	384	384	5,100	5,150	769	769	8,100	8,150	1,219	1,219
1,075	1,100	163	163	2,575	2,600	388	388	5,150	5,200	776	776	8,150	8,200	1,226	1,226
1,100	1,125	167	167	2,600	2,625	392	392	5,200	5,250	784	784	8,200	8,250	1,234	1,234
1,125	1,150	171	171	2,625	2,650	396	396	5,250	5,300	791	791	8,250	8,300	1,241	1,241
1,150	1,175	174	174	2,650	2,675	399	399	5,300	5,350	799	799	8,300	8,350	1,249	1,249
1,175	1,200	178	178	2,675	2,700	403	403	5,350	5,400	806	806	8,350	8,400	1,256	1,256
1,200	1,225	182	182	2,700	2,725	407	407	5,400	5,450	814	814	8,400	8,450	1,264	1,264
1,225	1,250	186	186	2,725	2,750	411	411	5,450	5,500	821	821	8,450	8,500	1,271	1,271
1,250	1,275	189	189	2,750	2,775	414	414	5,500	5,550	829	829	8,500	8,550	1,279	1,279
1,275	1,300	193	193	2,775	2,800	418	418	5,550	5,600	836	836	8,550	8,600	1,286	1,286
1,300	1,325	197	197	2,800	2,825	422	422	5,600	5,650	844	844	8,600	8,650	1,294	1,294
1,325	1,350	201	201	2,825	2,850	426	426	5,650	5,700	851	851	8,650	8,700	1,301	1,301
1,350	1,375	204	204	2,850	2,875	429	429	5,700	5,750	859	859	8,700	8,750	1,309	1,309
1,375	1,400	208	208	2,875	2,900	433	433	5,750	5,800	866	866	8,750	8,800	1,316	1,316
1,400	1,425	212	212	2,900	2,925	437	437	5,800	5,850	874	874	8,800	8,850	1,324	1,324
1,425	1,450	216	216	2,925	2,950	441	441	5,850	5,900	881	881	8,850	8,900	1,331	1,331
1,450	1,475	219	219	2,950	2,975	444	444	5,900	5,950	889	889	8,900	8,950	1,339	1,339
1,475	1,500	223	223	2,975	3,000	448	448	5,950	6,000	896	896	8,950	9,000	1,346	1,346

1994 1040EZ Tax Table—Continued

If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
		Your tax is—				Your tax is—				Your tax is—					
9,000				12,000				15,000							
9,000	9,050	1,354	1,354	12,000	12,050	1,804	1,804	15,000	15,050	2,254	2,254	18,000	18,050	2,704	2,704
9,050	9,100	1,361	1,361	12,050	12,100	1,811	1,811	15,050	15,100	2,261	2,261	18,050	18,100	2,711	2,711
9,100	9,150	1,369	1,369	12,100	12,150	1,819	1,819	15,100	15,150	2,269	2,269	18,100	18,150	2,719	2,719
9,150	9,200	1,376	1,376	12,150	12,200	1,826	1,826	15,150	15,200	2,276	2,276	18,150	18,200	2,726	2,726
9,200	9,250	1,384	1,384	12,200	12,250	1,834	1,834	15,200	15,250	2,284	2,284	18,200	18,250	2,734	2,734
9,250	9,300	1,391	1,391	12,250	12,300	1,841	1,841	15,250	15,300	2,291	2,291	18,250	18,300	2,741	2,741
9,300	9,350	1,399	1,399	12,300	12,350	1,849	1,849	15,300	15,350	2,299	2,299	18,300	18,350	2,749	2,749
9,350	9,400	1,406	1,406	12,350	12,400	1,856	1,856	15,350	15,400	2,306	2,306	18,350	18,400	2,756	2,756
9,400	9,450	1,414	1,414	12,400	12,450	1,864	1,864	15,400	15,450	2,314	2,314	18,400	18,450	2,764	2,764
9,450	9,500	1,421	1,421	12,450	12,500	1,871	1,871	15,450	15,500	2,321	2,321	18,450	18,500	2,771	2,771
9,500	9,550	1,429	1,429	12,500	12,550	1,879	1,879	15,500	15,550	2,329	2,329	18,500	18,550	2,779	2,779
9,550	9,600	1,436	1,436	12,550	12,600	1,886	1,886	15,550	15,600	2,336	2,336	18,550	18,600	2,786	2,786
9,600	9,650	1,444	1,444	12,600	12,650	1,894	1,894	15,600	15,650	2,344	2,344	18,600	18,650	2,794	2,794
9,650	9,700	1,451	1,451	12,650	12,700	1,901	1,901	15,650	15,700	2,351	2,351	18,650	18,700	2,801	2,801
9,700	9,750	1,459	1,459	12,700	12,750	1,909	1,909	15,700	15,750	2,359	2,359	18,700	18,750	2,809	2,809
9,750	9,800	1,466	1,466	12,750	12,800	1,916	1,916	15,750	15,800	2,366	2,366	18,750	18,800	2,816	2,816
9,800	9,850	1,474	1,474	12,800	12,850	1,924	1,924	15,800	15,850	2,374	2,374	18,800	18,850	2,824	2,824
9,850	9,900	1,481	1,481	12,850	12,900	1,931	1,931	15,850	15,900	2,381	2,381	18,850	18,900	2,831	2,831
9,900	9,950	1,489	1,489	12,900	12,950	1,939	1,939	15,900	15,950	2,389	2,389	18,900	18,950	2,839	2,839
9,950	10,000	1,496	1,496	12,950	13,000	1,946	1,946	15,950	16,000	2,396	2,396	18,950	19,000	2,846	2,846
10,000				13,000				16,000				19,000			
10,000	10,050	1,504	1,504	13,000	13,050	1,954	1,954	16,000	16,050	2,404	2,404	19,000	19,050	2,854	2,854
10,050	10,100	1,511	1,511	13,050	13,100	1,961	1,961	16,050	16,100	2,411	2,411	19,050	19,100	2,861	2,861
10,100	10,150	1,519	1,519	13,100	13,150	1,969	1,969	16,100	16,150	2,419	2,419	19,100	19,150	2,869	2,869
10,150	10,200	1,526	1,526	13,150	13,200	1,976	1,976	16,150	16,200	2,426	2,426	19,150	19,200	2,876	2,876
10,200	10,250	1,534	1,534	13,200	13,250	1,984	1,984	16,200	16,250	2,434	2,434	19,200	19,250	2,884	2,884
10,250	10,300	1,541	1,541	13,250	13,300	1,991	1,991	16,250	16,300	2,441	2,441	19,250	19,300	2,891	2,891
10,300	10,350	1,549	1,549	13,300	13,350	1,999	1,999	16,300	16,350	2,449	2,449	19,300	19,350	2,899	2,899
10,350	10,400	1,556	1,556	13,350	13,400	2,006	2,006	16,350	16,400	2,456	2,456	19,350	19,400	2,906	2,906
10,400	10,450	1,564	1,564	13,400	13,450	2,014	2,014	16,400	16,450	2,464	2,464	19,400	19,450	2,914	2,914
10,450	10,500	1,571	1,571	13,450	13,500	2,021	2,021	16,450	16,500	2,471	2,471	19,450	19,500	2,921	2,921
10,500	10,550	1,579	1,579	13,500	13,550	2,029	2,029	16,500	16,550	2,479	2,479	19,500	19,550	2,929	2,929
10,550	10,600	1,586	1,586	13,550	13,600	2,036	2,036	16,550	16,600	2,486	2,486	19,550	19,600	2,936	2,936
10,600	10,650	1,594	1,594	13,600	13,650	2,044	2,044	16,600	16,650	2,494	2,494	19,600	19,650	2,944	2,944
10,650	10,700	1,601	1,601	13,650	13,700	2,051	2,051	16,650	16,700	2,501	2,501	19,650	19,700	2,951	2,951
10,700	10,750	1,609	1,609	13,700	13,750	2,059	2,059	16,700	16,750	2,509	2,509	19,700	19,750	2,959	2,959
10,750	10,800	1,616	1,616	13,750	13,800	2,066	2,066	16,750	16,800	2,516	2,516	19,750	19,800	2,966	2,966
10,800	10,850	1,624	1,624	13,800	13,850	2,074	2,074	16,800	16,850	2,524	2,524	19,800	19,850	2,974	2,974
10,850	10,900	1,631	1,631	13,850	13,900	2,081	2,081	16,850	16,900	2,531	2,531	19,850	19,900	2,981	2,981
10,900	10,950	1,639	1,639	13,900	13,950	2,089	2,089	16,900	16,950	2,539	2,539	19,900	19,950	2,989	2,989
10,950	11,000	1,646	1,646	13,950	14,000	2,096	2,096	16,950	17,000	2,546	2,546	19,950	20,000	2,996	2,996
11,000				14,000				17,000				20,000			
11,000	11,050	1,654	1,654	14,000	14,050	2,104	2,104	17,000	17,050	2,554	2,554	20,000	20,050	3,004	3,004
11,050	11,100	1,661	1,661	14,050	14,100	2,111	2,111	17,050	17,100	2,561	2,561	20,050	20,100	3,011	3,011
11,100	11,150	1,669	1,669	14,100	14,150	2,119	2,119	17,100	17,150	2,569	2,569	20,100	20,150	3,019	3,019
11,150	11,200	1,676	1,676	14,150	14,200	2,126	2,126	17,150	17,200	2,576	2,576	20,150	20,200	3,026	3,026
11,200	11,250	1,684	1,684	14,200	14,250	2,134	2,134	17,200	17,250	2,584	2,584	20,200	20,250	3,034	3,034
11,250	11,300	1,691	1,691	14,250	14,300	2,141	2,141	17,250	17,300	2,591	2,591	20,250	20,300	3,041	3,041
11,300	11,350	1,699	1,699	14,300	14,350	2,149	2,149	17,300	17,350	2,599	2,599	20,300	20,350	3,049	3,049
11,350	11,400	1,706	1,706	14,350	14,400	2,156	2,156	17,350	17,400	2,606	2,606	20,350	20,400	3,056	3,056
11,400	11,450	1,714	1,714	14,400	14,450	2,164	2,164	17,400	17,450	2,614	2,614	20,400	20,450	3,064	3,064
11,450	11,500	1,721	1,721	14,450	14,500	2,171	2,171	17,450	17,500	2,621	2,621	20,450	20,500	3,071	3,071
11,500	11,550	1,729	1,729	14,500	14,550	2,179	2,179	17,500	17,550	2,629	2,629	20,500	20,550	3,079	3,079
11,550	11,600	1,736	1,736	14,550	14,600	2,186	2,186	17,550	17,600	2,636	2,636	20,550	20,600	3,086	3,086
11,600	11,650	1,744	1,744	14,600	14,650	2,194	2,194	17,600	17,650	2,644	2,644	20,600	20,650	3,094	3,094
11,650	11,700	1,751	1,751	14,650	14,700	2,201	2,201	17,650	17,700	2,651	2,651	20,650	20,700	3,101	3,101
11,700	11,750	1,759	1,759	14,700	14,750	2,209	2,209	17,700	17,750	2,659	2,659	20,700	20,750	3,109	3,109
11,750	11,800	1,766	1,766	14,750	14,800	2,216	2,216	17,750	17,800	2,666	2,666	20,750	20,800	3,116	3,116
11,800	11,850	1,774	1,774	14,800	14,850	2,224	2,224	17,800	17,850	2,674	2,674	20,800	20,850	3,124	3,124
11,850	11,900	1,781	1,781	14,850	14,900	2,231	2,231	17,850	17,900	2,681	2,681	20,850	20,900	3,131	3,131
11,900	11,950	1,789	1,789	14,900	14,950	2,239	2,239	17,900	17,950	2,689	2,689	20,900	20,950	3,139	3,139
11,950	12,000	1,796	1,796	14,950	15,000	2,246	2,246	17,950	18,000	2,696	2,696	20,950	21,000	3,146	3,146

Continued on next page

1994 1040EZ Tax Table—Continued

If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—	
At least	But less than	Single	Married filing jointly												
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
21,000				24,000				27,000				30,000			
21,000	21,050	3,154	3,154	24,000	24,050	3,770	3,604	27,000	27,050	4,610	4,054	30,000	30,050	5,450	4,504
21,050	21,100	3,161	3,161	24,050	24,100	3,784	3,611	27,050	27,100	4,624	4,061	30,050	30,100	5,464	4,511
21,100	21,150	3,169	3,169	24,100	24,150	3,798	3,619	27,100	27,150	4,638	4,069	30,100	30,150	5,478	4,519
21,150	21,200	3,176	3,176	24,150	24,200	3,812	3,626	27,150	27,200	4,652	4,076	30,150	30,200	5,492	4,526
21,200	21,250	3,184	3,184	24,200	24,250	3,826	3,634	27,200	27,250	4,666	4,084	30,200	30,250	5,506	4,534
21,250	21,300	3,191	3,191	24,250	24,300	3,840	3,641	27,250	27,300	4,680	4,091	30,250	30,300	5,520	4,541
21,300	21,350	3,199	3,199	24,300	24,350	3,854	3,649	27,300	27,350	4,694	4,099	30,300	30,350	5,534	4,549
21,350	21,400	3,206	3,206	24,350	24,400	3,868	3,656	27,350	27,400	4,708	4,106	30,350	30,400	5,548	4,556
21,400	21,450	3,214	3,214	24,400	24,450	3,882	3,664	27,400	27,450	4,722	4,114	30,400	30,450	5,562	4,564
21,450	21,500	3,221	3,221	24,450	24,500	3,896	3,671	27,450	27,500	4,736	4,121	30,450	30,500	5,576	4,571
21,500	21,550	3,229	3,229	24,500	24,550	3,910	3,679	27,500	27,550	4,750	4,129	30,500	30,550	5,590	4,579
21,550	21,600	3,236	3,236	24,550	24,600	3,924	3,686	27,550	27,600	4,764	4,136	30,550	30,600	5,604	4,586
21,600	21,650	3,244	3,244	24,600	24,650	3,938	3,694	27,600	27,650	4,778	4,144	30,600	30,650	5,618	4,594
21,650	21,700	3,251	3,251	24,650	24,700	3,952	3,701	27,650	27,700	4,792	4,151	30,650	30,700	5,632	4,601
21,700	21,750	3,259	3,259	24,700	24,750	3,966	3,709	27,700	27,750	4,806	4,159	30,700	30,750	5,646	4,609
21,750	21,800	3,266	3,266	24,750	24,800	3,980	3,716	27,750	27,800	4,820	4,166	30,750	30,800	5,660	4,616
21,800	21,850	3,274	3,274	24,800	24,850	3,994	3,724	27,800	27,850	4,834	4,174	30,800	30,850	5,674	4,624
21,850	21,900	3,281	3,281	24,850	24,900	4,008	3,731	27,850	27,900	4,848	4,181	30,850	30,900	5,688	4,631
21,900	21,950	3,289	3,289	24,900	24,950	4,022	3,739	27,900	27,950	4,862	4,189	30,900	30,950	5,702	4,639
21,950	22,000	3,296	3,296	24,950	25,000	4,036	3,746	27,950	28,000	4,876	4,196	30,950	31,000	5,716	4,646
22,000				25,000				28,000				31,000			
22,000	22,050	3,304	3,304	25,000	25,050	4,050	3,754	28,000	28,050	4,890	4,204	31,000	31,050	5,730	4,654
22,050	22,100	3,311	3,311	25,050	25,100	4,064	3,761	28,050	28,100	4,904	4,211	31,050	31,100	5,744	4,661
22,100	22,150	3,319	3,319	25,100	25,150	4,078	3,769	28,100	28,150	4,918	4,219	31,100	31,150	5,758	4,669
22,150	22,200	3,326	3,326	25,150	25,200	4,092	3,776	28,150	28,200	4,932	4,226	31,150	31,200	5,772	4,676
22,200	22,250	3,334	3,334	25,200	25,250	4,106	3,784	28,200	28,250	4,946	4,234	31,200	31,250	5,786	4,684
22,250	22,300	3,341	3,341	25,250	25,300	4,120	3,791	28,250	28,300	4,960	4,241	31,250	31,300	5,800	4,691
22,300	22,350	3,349	3,349	25,300	25,350	4,134	3,799	28,300	28,350	4,974	4,249	31,300	31,350	5,814	4,699
22,350	22,400	3,356	3,356	25,350	25,400	4,148	3,806	28,350	28,400	4,988	4,256	31,350	31,400	5,828	4,706
22,400	22,450	3,364	3,364	25,400	25,450	4,162	3,814	28,400	28,450	5,002	4,264	31,400	31,450	5,842	4,714
22,450	22,500	3,371	3,371	25,450	25,500	4,176	3,821	28,450	28,500	5,016	4,271	31,450	31,500	5,856	4,721
22,500	22,550	3,379	3,379	25,500	25,550	4,190	3,829	28,500	28,550	5,030	4,279	31,500	31,550	5,870	4,729
22,550	22,600	3,386	3,386	25,550	25,600	4,204	3,836	28,550	28,600	5,044	4,286	31,550	31,600	5,884	4,736
22,600	22,650	3,394	3,394	25,600	25,650	4,218	3,844	28,600	28,650	5,058	4,294	31,600	31,650	5,898	4,744
22,650	22,700	3,401	3,401	25,650	25,700	4,232	3,851	28,650	28,700	5,072	4,301	31,650	31,700	5,912	4,751
22,700	22,750	3,409	3,409	25,700	25,750	4,246	3,859	28,700	28,750	5,086	4,309	31,700	31,750	5,926	4,759
22,750	22,800	3,420	3,416	25,750	25,800	4,260	3,866	28,750	28,800	5,100	4,316	31,750	31,800	5,940	4,766
22,800	22,850	3,434	3,424	25,800	25,850	4,274	3,874	28,800	28,850	5,114	4,324	31,800	31,850	5,954	4,774
22,850	22,900	3,448	3,431	25,850	25,900	4,288	3,881	28,850	28,900	5,128	4,331	31,850	31,900	5,968	4,781
22,900	22,950	3,462	3,439	25,900	25,950	4,302	3,889	28,900	28,950	5,142	4,339	31,900	31,950	5,982	4,789
22,950	23,000	3,476	3,446	25,950	26,000	4,316	3,896	28,950	29,000	5,156	4,346	31,950	32,000	5,996	4,796
23,000				26,000				29,000				32,000			
23,000	23,050	3,490	3,454	26,000	26,050	4,330	3,904	29,000	29,050	5,170	4,354	32,000	32,050	6,010	4,804
23,050	23,100	3,504	3,461	26,050	26,100	4,344	3,911	29,050	29,100	5,184	4,361	32,050	32,100	6,024	4,811
23,100	23,150	3,518	3,469	26,100	26,150	4,358	3,919	29,100	29,150	5,198	4,369	32,100	32,150	6,038	4,819
23,150	23,200	3,532	3,476	26,150	26,200	4,372	3,926	29,150	29,200	5,212	4,376	32,150	32,200	6,052	4,826
23,200	23,250	3,546	3,484	26,200	26,250	4,386	3,934	29,200	29,250	5,226	4,384	32,200	32,250	6,066	4,834
23,250	23,300	3,560	3,491	26,250	26,300	4,400	3,941	29,250	29,300	5,240	4,391	32,250	32,300	6,080	4,841
23,300	23,350	3,574	3,499	26,300	26,350	4,414	3,949	29,300	29,350	5,254	4,399	32,300	32,350	6,094	4,849
23,350	23,400	3,588	3,506	26,350	26,400	4,428	3,956	29,350	29,400	5,268	4,406	32,350	32,400	6,108	4,856
23,400	23,450	3,602	3,514	26,400	26,450	4,442	3,964	29,400	29,450	5,282	4,414	32,400	32,450	6,122	4,864
23,450	23,500	3,616	3,521	26,450	26,500	4,456	3,971	29,450	29,500	5,296	4,421	32,450	32,500	6,136	4,871
23,500	23,550	3,630	3,529	26,500	26,550	4,470	3,979	29,500	29,550	5,310	4,429	32,500	32,550	6,150	4,879
23,550	23,600	3,644	3,536	26,550	26,600	4,484	3,986	29,550	29,600	5,324	4,436	32,550	32,600	6,164	4,886
23,600	23,650	3,658	3,544	26,600	26,650	4,498	3,994	29,600	29,650	5,338	4,444	32,600	32,650	6,178	4,894
23,650	23,700	3,672	3,551	26,650	26,700	4,512	4,001	29,650	29,700	5,352	4,451	32,650	32,700	6,192	4,901
23,700	23,750	3,686	3,559	26,700	26,750	4,526	4,009	29,700	29,750	5,366	4,459	32,700	32,750	6,206	4,909
23,750	23,800	3,700	3,566	26,750	26,800	4,540	4,016	29,750	29,800	5,380	4,466	32,750	32,800	6,220	4,916
23,800	23,850	3,714	3,574	26,800	26,850	4,554	4,024	29,800	29,850	5,394	4,474	32,800	32,850	6,234	4,924
23,850	23,900	3,728	3,581	26,850	26,900	4,568	4,031	29,850	29,900	5,408	4,481	32,850	32,900	6,248	4,931
23,900	23,950	3,742	3,589	26,900	26,950	4,582	4,039	29,900	29,950	5,422	4,489	32,900	32,950	6,262	4,939
23,950	24,000	3,756	3,596	26,950	27,000	4,596	4,046	29,950	30,000	5,436	4,496	32,950	33,000	6,276	4,946

Continued on next page

1994 1040EZ Tax Table—Continued

If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—	
At least	But less than	Single	Married filing jointly												
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
33,000				36,000				39,000				42,000			
33,000	33,050	6,290	4,954	36,000	36,050	7,130	5,404	39,000	39,050	7,970	5,987	42,000	42,050	8,810	6,827
33,050	33,100	6,304	4,961	36,050	36,100	7,144	5,411	39,050	39,100	7,984	6,001	42,050	42,100	8,824	6,841
33,100	33,150	6,318	4,969	36,100	36,150	7,158	5,419	39,100	39,150	7,998	6,015	42,100	42,150	8,838	6,855
33,150	33,200	6,332	4,976	36,150	36,200	7,172	5,426	39,150	39,200	8,012	6,029	42,150	42,200	8,852	6,869
33,200	33,250	6,346	4,984	36,200	36,250	7,186	5,434	39,200	39,250	8,026	6,043	42,200	42,250	8,866	6,883
33,250	33,300	6,360	4,991	36,250	36,300	7,200	5,441	39,250	39,300	8,040	6,057	42,250	42,300	8,880	6,897
33,300	33,350	6,374	4,999	36,300	36,350	7,214	5,449	39,300	39,350	8,054	6,071	42,300	42,350	8,894	6,911
33,350	33,400	6,388	5,006	36,350	36,400	7,228	5,456	39,350	39,400	8,068	6,085	42,350	42,400	8,908	6,925
33,400	33,450	6,402	5,014	36,400	36,450	7,242	5,464	39,400	39,450	8,082	6,099	42,400	42,450	8,922	6,939
33,450	33,500	6,416	5,021	36,450	36,500	7,256	5,471	39,450	39,500	8,096	6,113	42,450	42,500	8,936	6,953
33,500	33,550	6,430	5,029	36,500	36,550	7,270	5,479	39,500	39,550	8,110	6,127	42,500	42,550	8,950	6,967
33,550	33,600	6,444	5,036	36,550	36,600	7,284	5,486	39,550	39,600	8,124	6,141	42,550	42,600	8,964	6,981
33,600	33,650	6,458	5,044	36,600	36,650	7,298	5,494	39,600	39,650	8,138	6,155	42,600	42,650	8,978	6,995
33,650	33,700	6,472	5,051	36,650	36,700	7,312	5,501	39,650	39,700	8,152	6,169	42,650	42,700	8,992	7,009
33,700	33,750	6,486	5,059	36,700	36,750	7,326	5,509	39,700	39,750	8,166	6,183	42,700	42,750	9,006	7,023
33,750	33,800	6,500	5,066	36,750	36,800	7,340	5,516	39,750	39,800	8,180	6,197	42,750	42,800	9,020	7,037
33,800	33,850	6,514	5,074	36,800	36,850	7,354	5,524	39,800	39,850	8,194	6,211	42,800	42,850	9,034	7,051
33,850	33,900	6,528	5,081	36,850	36,900	7,368	5,531	39,850	39,900	8,208	6,225	42,850	42,900	9,048	7,065
33,900	33,950	6,542	5,089	36,900	36,950	7,382	5,539	39,900	39,950	8,222	6,239	42,900	42,950	9,062	7,079
33,950	34,000	6,556	5,096	36,950	37,000	7,396	5,546	39,950	40,000	8,236	6,253	42,950	43,000	9,076	7,093
34,000				37,000				40,000				43,000			
34,000	34,050	6,570	5,104	37,000	37,050	7,410	5,554	40,000	40,050	8,250	6,267	43,000	43,050	9,090	7,107
34,050	34,100	6,584	5,111	37,050	37,100	7,424	5,561	40,050	40,100	8,264	6,281	43,050	43,100	9,104	7,121
34,100	34,150	6,598	5,119	37,100	37,150	7,438	5,569	40,100	40,150	8,278	6,295	43,100	43,150	9,118	7,135
34,150	34,200	6,612	5,126	37,150	37,200	7,452	5,576	40,150	40,200	8,292	6,309	43,150	43,200	9,132	7,149
34,200	34,250	6,626	5,134	37,200	37,250	7,466	5,584	40,200	40,250	8,306	6,323	43,200	43,250	9,146	7,163
34,250	34,300	6,640	5,141	37,250	37,300	7,480	5,591	40,250	40,300	8,320	6,337	43,250	43,300	9,160	7,177
34,300	34,350	6,654	5,149	37,300	37,350	7,494	5,599	40,300	40,350	8,334	6,351	43,300	43,350	9,174	7,191
34,350	34,400	6,668	5,156	37,350	37,400	7,508	5,606	40,350	40,400	8,348	6,365	43,350	43,400	9,188	7,205
34,400	34,450	6,682	5,164	37,400	37,450	7,522	5,614	40,400	40,450	8,362	6,379	43,400	43,450	9,202	7,219
34,450	34,500	6,696	5,171	37,450	37,500	7,536	5,621	40,450	40,500	8,376	6,393	43,450	43,500	9,216	7,233
34,500	34,550	6,710	5,179	37,500	37,550	7,550	5,629	40,500	40,550	8,390	6,407	43,500	43,550	9,230	7,247
34,550	34,600	6,724	5,186	37,550	37,600	7,564	5,636	40,550	40,600	8,404	6,421	43,550	43,600	9,244	7,261
34,600	34,650	6,738	5,194	37,600	37,650	7,578	5,644	40,600	40,650	8,418	6,435	43,600	43,650	9,258	7,275
34,650	34,700	6,752	5,201	37,650	37,700	7,592	5,651	40,650	40,700	8,432	6,449	43,650	43,700	9,272	7,289
34,700	34,750	6,766	5,209	37,700	37,750	7,606	5,659	40,700	40,750	8,446	6,463	43,700	43,750	9,286	7,303
34,750	34,800	6,780	5,216	37,750	37,800	7,620	5,666	40,750	40,800	8,460	6,477	43,750	43,800	9,300	7,317
34,800	34,850	6,794	5,224	37,800	37,850	7,634	5,674	40,800	40,850	8,474	6,491	43,800	43,850	9,314	7,331
34,850	34,900	6,808	5,231	37,850	37,900	7,648	5,681	40,850	40,900	8,488	6,505	43,850	43,900	9,328	7,345
34,900	34,950	6,822	5,239	37,900	37,950	7,662	5,689	40,900	40,950	8,502	6,519	43,900	43,950	9,342	7,359
34,950	35,000	6,836	5,246	37,950	38,000	7,676	5,696	40,950	41,000	8,516	6,533	43,950	44,000	9,356	7,373
35,000				38,000				41,000				44,000			
35,000	35,050	6,850	5,254	38,000	38,050	7,690	5,707	41,000	41,050	8,530	6,547	44,000	44,050	9,370	7,387
35,050	35,100	6,864	5,261	38,050	38,100	7,704	5,721	41,050	41,100	8,544	6,561	44,050	44,100	9,384	7,401
35,100	35,150	6,878	5,269	38,100	38,150	7,718	5,735	41,100	41,150	8,558	6,575	44,100	44,150	9,398	7,415
35,150	35,200	6,892	5,276	38,150	38,200	7,732	5,749	41,150	41,200	8,572	6,589	44,150	44,200	9,412	7,429
35,200	35,250	6,906	5,284	38,200	38,250	7,746	5,763	41,200	41,250	8,586	6,603	44,200	44,250	9,426	7,443
35,250	35,300	6,920	5,291	38,250	38,300	7,760	5,777	41,250	41,300	8,600	6,617	44,250	44,300	9,440	7,457
35,300	35,350	6,934	5,299	38,300	38,350	7,774	5,791	41,300	41,350	8,614	6,631	44,300	44,350	9,454	7,471
35,350	35,400	6,948	5,306	38,350	38,400	7,788	5,805	41,350	41,400	8,628	6,645	44,350	44,400	9,468	7,485
35,400	35,450	6,962	5,314	38,400	38,450	7,802	5,819	41,400	41,450	8,642	6,659	44,400	44,450	9,482	7,499
35,450	35,500	6,976	5,321	38,450	38,500	7,816	5,833	41,450	41,500	8,656	6,673	44,450	44,500	9,496	7,513
35,500	35,550	6,990	5,329	38,500	38,550	7,830	5,847	41,500	41,550	8,670	6,687	44,500	44,550	9,510	7,527
35,550	35,600	7,004	5,336	38,550	38,600	7,844	5,861	41,550	41,600	8,684	6,701	44,550	44,600	9,524	7,541
35,600	35,650	7,018	5,344	38,600	38,650	7,858	5,875	41,600	41,650	8,698	6,715	44,600	44,650	9,538	7,555
35,650	35,700	7,032	5,351	38,650	38,700	7,872	5,889	41,650	41,700	8,712	6,729	44,650	44,700	9,552	7,569
35,700	35,750	7,046	5,359	38,700	38,750	7,886	5,903	41,700	41,750	8,726	6,743	44,700	44,750	9,566	7,583
35,750	35,800	7,060	5,366	38,750	38,800	7,900	5,917	41,750	41,800	8,740	6,757	44,750	44,800	9,580	7,597
35,800	35,850	7,074	5,374	38,800	38,850	7,914	5,931	41,800	41,850	8,754	6,771	44,800	44,850	9,594	7,611
35,850	35,900	7,088	5,381	38,850	38,900	7,928	5,945	41,850	41,900	8,768	6,785	44,850	44,900	9,608	7,625
35,900	35,950	7,102	5,389	38,900	38,950	7,942	5,959	41,900	41,950	8,782	6,799	44,900	44,950	9,622	7,639
35,950	36,000	7,116	5,396	38,950	39,000	7,956	5,973	41,950	42,000	8,796	6,813	44,950	45,000	9,636	7,653

Continued on next page

1994 1040EZ Tax Table—Continued

If Form 1040EZ, line 5, is—		And you are—		If Form 1040EZ, line 5, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—	
45,000				48,000			
45,000	45,050	9,650	7,667	48,000	48,050	10,490	8,507
45,050	45,100	9,664	7,681	48,050	48,100	10,504	8,521
45,100	45,150	9,678	7,695	48,100	48,150	10,518	8,535
45,150	45,200	9,692	7,709	48,150	48,200	10,532	8,549
45,200	45,250	9,706	7,723	48,200	48,250	10,546	8,563
45,250	45,300	9,720	7,737	48,250	48,300	10,560	8,577
45,300	45,350	9,734	7,751	48,300	48,350	10,574	8,591
45,350	45,400	9,748	7,765	48,350	48,400	10,588	8,605
45,400	45,450	9,762	7,779	48,400	48,450	10,602	8,619
45,450	45,500	9,776	7,793	48,450	48,500	10,616	8,633
45,500	45,550	9,790	7,807	48,500	48,550	10,630	8,647
45,550	45,600	9,804	7,821	48,550	48,600	10,644	8,661
45,600	45,650	9,818	7,835	48,600	48,650	10,658	8,675
45,650	45,700	9,832	7,849	48,650	48,700	10,672	8,689
45,700	45,750	9,846	7,863	48,700	48,750	10,686	8,703
45,750	45,800	9,860	7,877	48,750	48,800	10,700	8,717
45,800	45,850	9,874	7,891	48,800	48,850	10,714	8,731
45,850	45,900	9,888	7,905	48,850	48,900	10,728	8,745
45,900	45,950	9,902	7,919	48,900	48,950	10,742	8,759
45,950	46,000	9,916	7,933	48,950	49,000	10,756	8,773
46,000				49,000			
46,000	46,050	9,930	7,947	49,000	49,050	10,770	8,787
46,050	46,100	9,944	7,961	49,050	49,100	10,784	8,801
46,100	46,150	9,958	7,975	49,100	49,150	10,798	8,815
46,150	46,200	9,972	7,989	49,150	49,200	10,812	8,829
46,200	46,250	9,986	8,003	49,200	49,250	10,826	8,843
46,250	46,300	10,000	8,017	49,250	49,300	10,840	8,857
46,300	46,350	10,014	8,031	49,300	49,350	10,854	8,871
46,350	46,400	10,028	8,045	49,350	49,400	10,868	8,885
46,400	46,450	10,042	8,059	49,400	49,450	10,882	8,899
46,450	46,500	10,056	8,073	49,450	49,500	10,896	8,913
46,500	46,550	10,070	8,087	49,500	49,550	10,910	8,927
46,550	46,600	10,084	8,101	49,550	49,600	10,924	8,941
46,600	46,650	10,098	8,115	49,600	49,650	10,938	8,955
46,650	46,700	10,112	8,129	49,650	49,700	10,952	8,969
46,700	46,750	10,126	8,143	49,700	49,750	10,966	8,983
46,750	46,800	10,140	8,157	49,750	49,800	10,980	8,997
46,800	46,850	10,154	8,171	49,800	49,850	10,994	9,011
46,850	46,900	10,168	8,185	49,850	49,900	11,008	9,025
46,900	46,950	10,182	8,199	49,900	49,950	11,022	9,039
46,950	47,000	10,196	8,213	49,950	50,000	11,036	9,053
47,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$50,000 or over— use Form 1040</p> </div>			
47,000	47,050	10,210	8,227				
47,050	47,100	10,224	8,241				
47,100	47,150	10,238	8,255				
47,150	47,200	10,252	8,269				
47,200	47,250	10,266	8,283				
47,250	47,300	10,280	8,297				
47,300	47,350	10,294	8,311				
47,350	47,400	10,308	8,325				
47,400	47,450	10,322	8,339				
47,450	47,500	10,336	8,353				
47,500	47,550	10,350	8,367				
47,550	47,600	10,364	8,381				
47,600	47,650	10,378	8,395				
47,650	47,700	10,392	8,409				
47,700	47,750	10,406	8,423				
47,750	47,800	10,420	8,437				
47,800	47,850	10,434	8,451				
47,850	47,900	10,448	8,465				
47,900	47,950	10,462	8,479				
47,950	48,000	10,476	8,493				

Section 6—After you fill in Form 1040EZ

Where do I file?

If an addressed envelope came with your booklet, please use it. If you do not have one, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.** Envelopes with insufficient postage will be returned by the post office.

Alabama—Memphis, TN 37501

Alaska—Ogden, UT 84201

Arizona—Ogden, UT 84201

Arkansas—Memphis, TN 37501

California—*Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba*—

Ogden, UT 84201

All other counties—Fresno, CA 93888

Colorado—Ogden, UT 84201

Connecticut—Andover, MA 05501

Delaware—Philadelphia, PA 19255

District of Columbia—

Philadelphia, PA 19255

Florida—Atlanta, GA 39901

Georgia—Atlanta, GA 39901

Hawaii—Fresno, CA 93888

Idaho—Ogden, UT 84201

Illinois—Kansas City, MO 64999

Indiana—Cincinnati, OH 45999

Iowa—Kansas City, MO 64999

Kansas—Austin, TX 73301

Kentucky—Cincinnati, OH 45999

Louisiana—Memphis, TN 37501

Maine—Andover, MA 05501

Maryland—Philadelphia, PA 19255

Massachusetts—Andover, MA 05501

Michigan—Cincinnati, OH 45999

Minnesota—Kansas City, MO 64999

Mississippi—Memphis, TN 37501

Missouri—Kansas City, MO 64999

Montana—Ogden, UT 84201

Nebraska—Ogden, UT 84201

Nevada—Ogden, UT 84201

New Hampshire—Andover, MA 05501

New Jersey—Holtsville, NY 00501

New Mexico—Austin, TX 73301

New York—*New York City and counties of Nassau, Rockland, Suffolk, and Westchester*—

Holtsville, NY 00501

All other counties—Andover, MA 05501

North Carolina—Memphis, TN 37501

North Dakota—Ogden, UT 84201

Ohio—Cincinnati, OH 45999

Oklahoma—Austin, TX 73301

Oregon—Ogden, UT 84201

Pennsylvania—Philadelphia, PA 19255

Rhode Island—Andover, MA 05501

South Carolina—Atlanta, GA 39901

South Dakota—Ogden, UT 84201

Tennessee—Memphis, TN 37501

Texas—Austin, TX 73301

Utah—Ogden, UT 84201

Vermont—Andover, MA 05501

Virginia—Philadelphia, PA 19255

Washington—Ogden, UT 84201

West Virginia—Cincinnati, OH 45999

Wisconsin—Kansas City, MO 64999

Wyoming—Ogden, UT 84201

American Samoa—Philadelphia, PA 19255

Guam: Permanent residents—
Department of Revenue
and Taxation

Government of Guam
378 Chalan San Antonio
Tamuning, GU 96911

Guam: Nonpermanent residents—
Philadelphia, PA 19255

Puerto Rico—Philadelphia, PA 19255

Virgin Islands: Nonpermanent residents—Philadelphia, PA 19255

Virgin Islands: Permanent residents—
V.I. Bureau of Internal Revenue
Lockhart Gardens No. 1-A
Charlotte Amalie
St. Thomas, VI 00802

Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563—
Philadelphia, PA 19255

All APO and FPO addresses—
Philadelphia, PA 19255

What do I need if I write to the IRS?

If you write to the IRS, include your social security number on your correspondence. If you don't include it, it may take us longer to reply.

What should I do if I move?

If you move after you file your return, always notify, in writing, the Internal Revenue Service Center where you filed your last return or the Chief, Taxpayer Service Division, in your local IRS district office. You can use Form 8822 to notify us of your new address. If you are expecting a refund, you should also

notify the post office serving your old address. This will help forward your check to your new address.

How long should I keep my tax return?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as W-2 and 1099 forms) 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 (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, get Pub. 552.

Income tax withholding and estimated tax payments for 1995

If the amount you owe the IRS (line 11) or the refund the IRS owes you (line 10) is large, you may want to file a new Form W-4 with your employer to change the amount of income tax to be withheld from your pay.

In general, you do not have to make estimated tax payments if you expect that your 1995 tax return will show a tax refund OR a tax balance due the IRS of less than \$500.

Get Pub. 505 for more details.

How do I amend my tax return?

Use Form 1040X to change the return you already filed. If you filed a joint return, you may not, after the due date of that return, amend it to file as married filing a separate return. 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.

Index to
instructions

- A**
 Address Change **12, 33**
 Addresses of Internal Revenue Service Centers **33**
 Allocated Tip Income **14**
 Amended Return **34**
 Amount You Owe **20**
- B**
 Backup Withholding **15**
- C**
 Checklist for Common Mistakes **21**
 Corresponding With the IRS **33**
 Customer Service Standards **3**
- D**
 Death of Spouse **9**
 Death of Taxpayer **9**
 Debt, Gift To Reduce the Public **8**
 Dependent Care Benefits **13**
 Desert Storm **10**
- E**
 Earned Income Credit **8, 15-18**
 Earned Income Credit Table **19**
 Electronic Filing **5**
 Employer-Provided Vehicle **13**
 Extensions of Time To File **10, 20**
- F**
 Filing Instructions—
 When To File **10**
 Where To File **33**
 Filing Requirements **10**
 Filing Status **7**
 Form W-2 **14**
 Forms W-2 and 1099, Where To Report Certain Items From **6**
 Forms, How To Get **22-24**
 Frequently Asked Questions, Answers to **6**
- H**
 Help (free) **8, 25-27**
- I**
 Income Tax Withheld (Federal) **15**
 Injured Spouse Claim **20**
 Installment Payments **20**
 Interest Income—
 Taxable **14**
 Tax-Exempt **15**
 Interest—Late Payment of Tax **10**
- L**
 Line Instructions **12-21**
- M**
 Married Persons **7**
- N**
 Name, Address, and Social Security Number **12**
 Name Change **9, 12**
 Nonresident Alien **7, 10, 12**
- O**
 Order Blank **23**
- P**
 Payments and Tax **15**
 Penalty—
 Late Filing **10**
 Late Payment **10**
 Underpayment of Tax **21**
 Preparer, Tax Return **21**
 Presidential Election—\$3 Check-Off **12**
 Privacy and Paperwork Reduction Act Notice **4**
 Problems, Unresolved Tax **9**
 Public Debt, Gift To Reduce the **8**
 Publications, How To Get **22-24**
- R**
 Railroad Retirement Benefits Treated as Social Security **13**
 Recordkeeping **34**
 Refund of Tax **20**
 Refunds of State and Local Income Taxes **13**
 Rights of Taxpayers **4**
 Rounding Off to Whole Dollars **12**
- S**
 Salaries **13**
 Scholarship and Fellowship Grants **14**
 Sign Your Return **21**
 Single Person **7**
 Social Security Benefits **13**
 Social Security Number **8, 9, 12**
 State and Local Income Taxes, Refunds of **13**
- T**
 Tax Assistance **8, 25-27**
 Tax-Exempt Interest **15**
 Tax Figured by the IRS **15**
 Tax Table **28-32**
 Telephone Assistance—
 Federal Tax Information **25-27**
 Tele-Tax **26-27**
 Tip Income **14**
- W**
 Wages **13**
 When To File **10**
 Where To File **33**
 Who Can Use Form 1040EZ **7**
 Who Must File **10**
 Who Should File **10**
 Withholding and Estimated Tax Payments for 1995 **34**

Major categories of Federal income and outlays for fiscal year 1993

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 deficit for the Federal Government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and the deficit. Individual spending and revenue bills are then enacted consistent with the goals of the budget resolution.

In fiscal year 1993 (which began on October 1, 1992, and ended on September 30, 1993), Federal income was \$1,154 billion and outlays were \$1,408 billion, leaving a deficit of \$255 billion.

Federal income

Income and social insurance taxes are, by far, the largest source of receipts. In 1993, individuals paid \$510 billion in income taxes and corporations paid \$118 billion. Social security and other insurance and retirement contributions were \$428 billion. Excise taxes were \$48 billion. The remaining \$50 billion of receipts were from Federal Reserve deposits, customs duties, estate and gift taxes, and other miscellaneous receipts.

Federal outlays

About 82% of total outlays were financed by tax receipts and the remaining 18% were financed by borrowing. Government receipts and borrowing finance a wide range of public services. The following is the breakdown of total outlays for fiscal year 1993:*

1. Social security, Medicare, and other retirement: \$500 billion. These programs were 35% of total outlays. These programs provide income support for the retired and disabled and medical care for the elderly.

2. National defense, veterans, and foreign affairs: \$344 billion. About 20% of total outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities; about 3% went for veterans benefits and services; and about 1% went for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. Net interest: \$199 billion. About 14% of total outlays were for net interest payments on the public debt.

4. Physical, human, and community development: \$119 billion. About 8% of total outlays were for agriculture; natural resources and environmental programs; transportation programs; aid for elementary and secondary education and direct assistance to college students; job training

programs; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

5. Social programs: \$254 billion. The Federal Government spent 11% of total outlays to fund Medicaid, food stamps, aid to families with dependent children, supplemental security income, and related programs. Over 6% was spent for health research and public health programs,

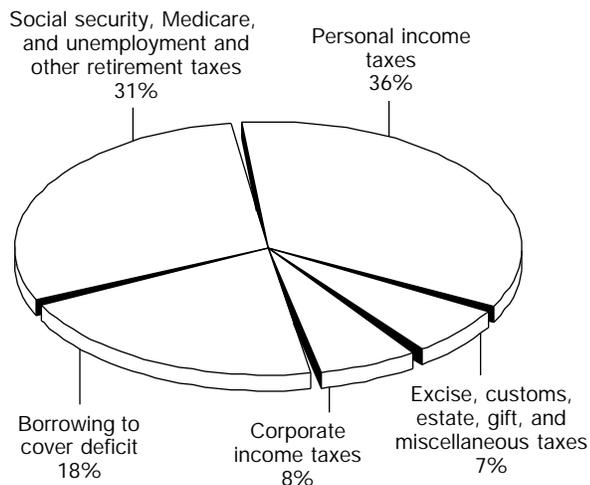
unemployment compensation, assisted housing, and social services.

6. Law enforcement and general government: \$28 billion. About 2% of total outlays were for judicial activities, Federal law enforcement, and prisons; and to provide for the general costs of the Federal Government, including the collection of taxes and legislative activities.

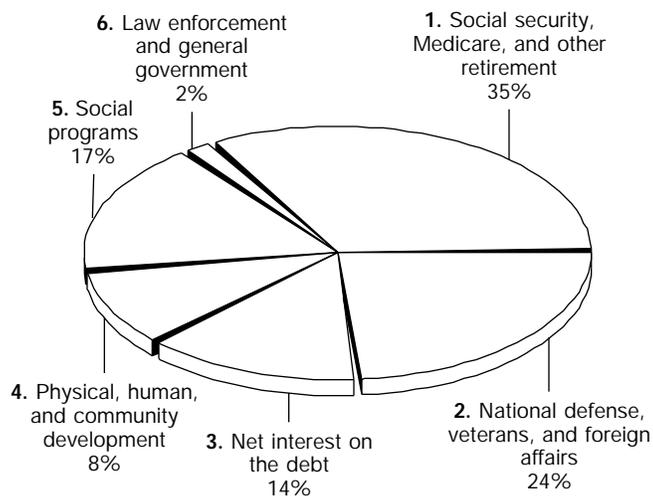
Note: The above outlay amounts do not total \$1,408 billion due to rounding.

Income and outlays—These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 1993.

Where the income came from:



What the outlays were:



* The percentages on this page exclude undistributed offsetting receipts, which were -\$37 billion in fiscal year 1993. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are primarily for the U.S. Government's share of its employee retirement programs and rents and royalties on the Outer Continental Shelf.