



Federal IRS Income Tax Form for Tax Year 2004 (1/1/2004-12/31/2004)

You can no longer efile this tax form for Tax Year 2004 (Jan. 1, 2004 - Dec. 31, 2004)

You can complete your back taxes or tax returns for previous tax years through an efile.com Tax Professional.
Please [contact efile.com](http://efile.com) for further information.

efile.com provides a wide range of [IRS Tax Publications and Tax Information](#).

View a complete list of [Federal Tax Forms](#) that can be prepared online and efiled together with [State Tax Forms](#).

[Estimate Federal Income Taxes for Free](#)--for [back taxes](#) or the for current tax year--with the [Federal Income Tax Calculator](#).

Download Federal IRS Tax Forms by Tax Year:

[IRS Tax Forms for Tax Year 2011](#)

[IRS Tax Forms for Tax Year 2010](#)

[IRS Tax Forms for Tax Year 2009](#)

[IRS Tax Forms for Tax Year 2008, 2007, 2006, 2005, 2004](#)

Get [electronic filing support](#) and find [answers to your tax questions](#).

For further help with preparing or efilng your tax return, please [contact an efile.com tax representative](#).

Label
(See page 11.)
Use the IRS label.
Otherwise, please print or type.

L
A
B
E
L

H
E
R
E

| | |
|---|-----------|
| Your first name and initial | Last name |
| If a joint return, spouse's first name and initial | Last name |
| Home address (number and street). If you have a P.O. box, see page 11. | Apt. no. |
| City, town or post office, state, and ZIP code. If you have a foreign address, see page 11. | |

Your social security number

Spouse's social security number

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

Presidential Election Campaign
(page 11) ▶

Note. Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if a joint return, want \$3 to go to this fund? ▶

You Spouse
 Yes No Yes No

Income

Attach Form(s) W-2 here.
Enclose, but do not attach, any payment.

Note. You must check Yes or No.

| | |
|---|---|
| 1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. | 1 |
| 2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. | 2 |
| 3 Unemployment compensation and Alaska Permanent Fund dividends (see page 13). | 3 |
| 4 Add lines 1, 2, and 3. This is your adjusted gross income . | 4 |
| 5 Can your parents (or someone else) claim you on their return? Yes. Enter amount from worksheet on back. No. If single , enter \$7,950. If married filing jointly , enter \$15,900. See back for explanation. | 5 |
| 6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income . | 6 |

Payments and tax

| | |
|--|----|
| 7 Federal income tax withheld from box 2 of your Form(s) W-2. | 7 |
| 8a Earned income credit (EIC). | 8a |
| b Nontaxable combat pay election. | 8b |
| 9 Add lines 7 and 8a. These are your total payments . | 9 |
| 10 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line. | 10 |

Refund

Have it directly deposited! See page 18 and fill in 11b, 11c, and 11d.

| | |
|---|--|
| 11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . | 11a |
| b Routing number | <input type="text"/> |
| c Type: | <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| d Account number | <input type="text"/> |

Amount you owe

| | |
|---|----|
| 12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see page 19. | 12 |
|---|----|

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 19)? **Yes**. Complete the following. **No**

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

Sign here

Joint return? See page 11. Keep a copy for your records.

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

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

Paid preparer's use only

| | | | |
|--|------|---|------------------------|
| Preparer's signature ▶ | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code ▶ | EIN | Phone no. () | |

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see page 11.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2004. If you were born on January 1, 1940, you are considered to be age 65 at the end of 2004.
- You do not claim any dependents. For information on dependents, use TeleTax topic 354 (see page 6).
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use TeleTax topics 451-458 (see page 6).
- The only tax credit you can claim is the earned income credit. For information on credits, use TeleTax topics 601-608 and 610 (see page 6).
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see page 12). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 13.
- You did not receive any advance earned income credit payments. If you cannot use this form, use TeleTax topic 352 (see page 6).

Filling in your return

For tips on how to avoid common mistakes, see page 20.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for dependents who checked "Yes" on line 5

(keep a copy for your records)

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 6).

| | |
|---|--|
| <p>A. Amount, if any, from line 1 on front _____</p> <p style="text-align: right;">+ 250.00 Enter total ►</p> | <p>A. _____</p> |
| <p>B. Minimum standard deduction</p> | <p>B. <u>800.00</u></p> |
| <p>C. Enter the larger of line A or line B here</p> | <p>C. _____</p> |
| <p>D. Maximum standard deduction. If single, enter \$4,850; if married filing jointly, enter \$9,700</p> | <p>D. _____</p> |
| <p>E. Enter the smaller of line C or line D here. This is your standard deduction</p> | <p>E. _____</p> |
| <p>F. Exemption amount.</p> <ul style="list-style-type: none"> ● If single, enter -0-. ● If married filing jointly and— <ul style="list-style-type: none"> —both you and your spouse can be claimed as dependents, enter -0-. —only one of you can be claimed as a dependent, enter \$3,100. | <p style="font-size: 3em; line-height: 1;">}</p> <p>F. _____</p> |
| <p>G. Add lines E and F. Enter the total here and on line 5 on the front . . .</p> | <p>G. _____</p> |

If you checked "No" on line 5 because no one can claim you (or your spouse if married filing jointly) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter \$7,950. This is the total of your standard deduction (\$4,850) and your exemption (\$3,100).
- Married filing jointly, enter \$15,900. This is the total of your standard deduction (\$9,700), your exemption (\$3,100), and your spouse's exemption (\$3,100).

Mailing return

Mail your return by **April 15, 2005**. Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.

Refund Information

You can check on the status of your 2004 refund if it has been at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).

Be sure to have a copy of your 2004 tax return available because you will need to know the exact whole-dollar amount of your refund. You will also need to know your filing status. Then, do one of the following.

- Go to www.irs.gov and click on *Where's My Refund*.
- Call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.
- Call 1-800-829-1954 during the hours shown below under *Calling the IRS*.



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

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

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

Calling the IRS

If you cannot find the answer to your question using one of the methods listed on page 5, please call us for assistance at 1-800-829-1040. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Beginning January 29, 2005, through April 9, 2005, assistance will also be available on Saturday from 10:00 a.m. to 3:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



If you want to check the status of your 2004 refund, see Refund Information above.

Before You Call

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

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available: (a) your social security number, date of birth, or personal identification number (PIN) if you have one, and (b) the amount of refund shown on your tax return, your filing status, the "Caller ID Number" shown at the top of any notice you received, the numbers in your street address, or your ZIP code. If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040 (for TTY/TDD help, call 1-800-829-4059). Our menus allow callers with pulse or rotary dial telephones to speak their responses when requested to do so. First, you will be provided a series of options that will request touch-tone responses. If a touch-tone response is not received, you will then hear a series of options and be asked to speak your selections. After your touch-tone or spoken response is received, the system will direct your call to the appropriate assistance. You can do the following within the system: (a) order tax forms and publications, (b) find out what you owe, (c) determine if we have adjusted your account or received payments you made, (d) request a transcript of your tax return or account, (e) find out where to send your tax return or payment, (f) request more time to pay or set up a monthly installment agreement, and (g) find out if you qualify for innocent spouse relief.

Before You Hang Up

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

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

What Is TeleTax?

Recorded Tax Information

A complete list of topics is on the next page. Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet

TeleTax topics are also available on the IRS website at www.irs.gov.

| TeleTax Topics | | | | Topic No. | Subject | Topic No. | Subject | Topic No. | Subject |
|--------------------------------------|---|---|---|------------------------------|---|--|---|--|---|
| All topics are available in Spanish. | | | | 420 | Bartering income | 556 | Alternative minimum tax | 759 | Form 940 and 940-EZ—Deposit requirements |
| Topic No. | Subject | Topic No. | Subject | 421 | Scholarship and fellowship grants | 557 | Tax on early distributions from traditional and Roth IRAs | 760 | Form 940 and Form 940-EZ—Employer's Annual Federal Unemployment Tax Returns |
| IRS Help Available | | 302 | Highlights of tax changes | 422 | Nontaxable income | 558 | Tax on early distributions from retirement plans | 761 | Tips—Withholding and reporting |
| 101 | IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs | 303 | Checklist of common errors when preparing your tax return | 423 | Social security and equivalent railroad retirement benefits | | | 762 | Independent contractor vs. employee |
| 102 | Tax assistance for individuals with disabilities and the hearing impaired | 304 | Extensions of time to file your tax return | 424 | 401(k) plans | Tax Credits | | | |
| 103 | Tax assistance for small businesses/self-employed | 305 | Recordkeeping | 425 | Passive activities—Losses and credits | 601 | Earned income credit (EIC) | Magnetic Media Filers—1099 Series and Related Information Returns | |
| 104 | Taxpayer Advocate program—Help for problem situations | 306 | Penalty for underpayment of estimated tax | 426 | Other income | 602 | Child and dependent care credit | 801 | Who must file magnetically |
| IRS Procedures | | 307 | Backup withholding | 427 | Stock options | 603 | Credit for the elderly or the disabled | 802 | Applications, forms, and information |
| 151 | Your appeal rights | 308 | Amended returns | 428 | Roth IRA distributions | 604 | Advance earned income credit | 803 | Waivers and extensions |
| 152 | Refunds—How long they should take | 309 | Roth IRA contributions | 429 | Traders in securities (information for Form 1040 filers) | 605 | Education credits | 804 | Test files and combined federal and state filing |
| 153 | What to do if you haven't filed your tax return | 310 | Coverdell education savings accounts | 430 | Exchange of policyholder interest for stock | 606 | Child tax credits | 805 | Electronic filing of information returns |
| 154 | 2004 Form W-2 and Form 1099-R—What to do if not received | 311 | Power of attorney information | Adjustments to Income | | | | | |
| 155 | Forms and publications—How to order | 312 | Disclosure authorizations | 451 | Individual retirement arrangements (IRAs) | 607 | Adoption credit | Tax Information for Aliens and U.S. Citizens Living Abroad | |
| 156 | Copy of your tax return—How to get one | 313 | Qualified tuition programs (QTPs) | 452 | Alimony paid | 608 | Excess social security and RRTA tax withheld | 851 | Resident and nonresident aliens |
| 157 | Change of address—How to notify IRS | Filing Requirements, Filing Status, and Exemptions | | 453 | Bad debt deduction | 610 | Retirement savings contributions credit | 852 | Dual-status alien |
| 158 | Ensuring proper credit of payments | 351 | Who must file? | 454 | Tax shelters | IRS Notices | | | |
| 159 | Prior year(s) Form W-2—How to get a copy of | 352 | Which form—1040, 1040A, or 1040EZ? | 455 | Moving expenses | 651 | Notices—What to do | 853 | Foreign earned income—CP 2000 |
| Collection | | 353 | What is your filing status? | 456 | Student loan interest deduction | 652 | Notice of underreported income—CP 2000 | 854 | Foreign earned income exclusion—Who qualifies? |
| 201 | The collection process | 354 | Dependents | 457 | Tuition and fees deduction | 653 | IRS notices and bills, penalties, and interest charges | 855 | Foreign earned income exclusion—What qualifies? |
| 202 | What to do if you can't pay your tax | 355 | Estimated tax | 458 | Educator expense deduction | Basis of Assets, Depreciation, and Sale of Assets | | | |
| 203 | Failure to pay child support and federal nontax and state income tax obligations | 356 | Decedents | Itemized Deductions | | | | | |
| 204 | Offers in compromise | 357 | Tax information for parents of kidnapped children | 501 | Should I itemize? | 701 | Sale of your home | 856 | Foreign tax credit |
| 205 | Innocent spouse relief (and separation of liability and equitable relief) | Types of Income | | 502 | Medical and dental expenses | 703 | Basis of assets | 857 | Individual taxpayer identification number (ITIN)—Form W-7 |
| Alternative Filing Methods | | 401 | Wages and salaries | 503 | Deductible taxes | 704 | Depreciation | 858 | Alien tax clearance |
| 251 | Electronic signatures | 402 | Tips | 504 | Home mortgage points | 705 | Installment sales | Tax Information for Puerto Rico Residents (in Spanish only) | |
| 252 | Electronic filing | 403 | Interest received | 505 | Interest expense | Employer Tax Information | | | |
| 253 | Substitute tax forms | 404 | Dividends | 506 | Contributions | 751 | Social security and Medicare withholding rates | 901 | Who must file a U.S. income tax return in Puerto Rico |
| 254 | How to choose a paid tax preparer | 405 | Refunds of state and local taxes | 507 | Casualty and theft losses | 752 | Form W-2—Where, when, and how to file | 902 | Deductions and credits for Puerto Rico filers |
| 255 | TeleFile | 406 | Alimony received | 508 | Miscellaneous expenses | 753 | Form W-4—Employee's Withholding Allowance Certificate | 903 | Federal employment taxes in Puerto Rico |
| 256 | Filing business returns electronically | 407 | Business income | 509 | Business use of home | 754 | Form W-5—Advance earned income credit | 904 | Tax assistance for Puerto Rico residents |
| General Information | | 408 | Sole proprietorship | 510 | Business use of car | 755 | Employer identification number (EIN)—How to apply | Topic numbers are effective January 1, 2005 | |
| 301 | When, where, and how to file | 409 | Capital gains and losses | 511 | Business travel expenses | 756 | Employment taxes for household employees | | |
| | | 410 | Pensions and annuities | 512 | Business entertainment expenses | 757 | Form 941—Deposit requirements | | |
| | | 411 | Pensions—The general rule and the simplified method | 513 | Educational expenses | 758 | Form 941—Employer's Quarterly Federal Tax Return | | |
| | | 412 | Lump-sum distributions | 514 | Employee business expenses | | | | |
| | | 413 | Rollovers from retirement plans | 515 | Casualty, disaster, and theft losses | | | | |
| | | 414 | Rental income and expenses | Tax Computation | | | | | |
| | | 415 | Renting residential and vacation property | 551 | Standard deduction | | | | |
| | | 416 | Farming and fishing income | 552 | Tax and credits figured by the IRS | | | | |
| | | 417 | Earnings for clergy | 553 | Tax on a child's investment income | | | | |
| | | 418 | Unemployment compensation | 554 | Self-employment tax | | | | |
| | | 419 | Gambling income and expenses | 555 | Ten-year tax option for lump-sum distributions | | | | |

Before You Fill In Form 1040EZ



For details on these and other changes for 2004 and 2005, see Pub. 553.

What's New for 2004

Tax Table Expanded

If your taxable income is less than \$100,000, you may be able to use Form 1040EZ. See *Who Can Use Form 1040EZ?* on page 10.

Health Savings Account (HSA) Deduction

You may be able to take a deduction if contributions (other than employer contributions) were made to your HSA for 2004. But you must use Form 1040 to take the deduction.

Mailing Your Return

You may be mailing your return to a different address this year because the IRS has changed the filing location for several areas. If

you received an envelope with your tax package, please use it. Otherwise, see *Where Do You File?* on the back cover.

Earned Income Credit (EIC)

You may be able to take the EIC if you earned less than \$11,490 (\$12,490 if married filing jointly). If you were a member of the U.S. Armed Forces who served in a combat zone, you may be able to include your nontaxable combat pay in earned income when figuring the EIC. See the instructions for lines 8a and 8b that begin on page 14.

What's New for 2005

EIC Phaseout Amount Increased for Joint Filers

The maximum amount of earned income that joint filers can have and still take the EIC will be \$2,000 more than that for other filers.

Filing Requirements

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

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2004? If you were born on January 1, 1940, you are considered to be age 65 at the end of 2004.

- Yes.** Use TeleTax topic 351 (see page 6) to find out if you must file a return. If you do, you must use Form 1040A or 1040.
- No.** Use Chart A, B, or C on page 9 to see if you must file a return.



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



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

Exception for children under age 14. If you are planning to file a tax return for your child who was under age 14 at the end of 2004 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 does not have to file a return. For details, use TeleTax topic 553 (see page 6) or see Form 8814.

A child born on January 1, 1991, is considered to be age 14 at the end of 2004. Do not use Form 8814 for such a child.

Nonresident aliens and dual-status aliens. These rules also apply to nonresident aliens and dual-status aliens who were married to U.S. citizens or residents at the end of 2004 and who have elected to be taxed as resident aliens. Specific rules apply to determine if you are a resident or nonresident alien. See Pub. 519 for details.

When Should You File?

Not later than **April 15, 2005**. If you file after this date, you may have to pay interest and penalties. See below.



If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone, qualified hazardous duty area, or a contingency operation (for example, you were in the Afghanistan, Bosnia, Kosovo, or Persian Gulf area), see Pub. 3.

What If You Cannot File on Time?

You can get an automatic 4-month extension if, no later than April 15, 2005, you either file for an extension by phone or you file Form 4868. For details, including how to file by phone, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 15, 2005. If you make a payment with your extension request, see the instructions for line 9 on page 18.

What If You File or Pay Late?

The IRS can charge you interest and penalties on the amount you owe.

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% (more in some cases) 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 ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return.

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. See 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.

Where Do You File?

See the back cover.

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

- **DHL Express (DHL):** DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- **Federal Express (FedEx):** FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- **United Parcel Service (UPS):** UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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

Chart A—For Most People

| IF your filing status is . . . | THEN file a return if your gross income* was at least . . . |
|--------------------------------|---|
| Single | \$ 7,950 |
| Married filing jointly** | \$15,900 |

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

**If you did not live with your spouse at the end of 2004 (or on the date your spouse died) and your gross income was at least \$3,100, you must file a return.

Chart B—For Children and Other Dependents

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

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.



If your gross income was \$3,100 or more, you usually cannot be claimed as a dependent unless you were under age 19 or a student and under age 24. For details, use TeleTax topic 354 (see page 6).

You must file a return if **any** of the following apply.

- Your **unearned income** was over \$800.
- Your **earned income** was over \$4,850.
- Your **gross income** was more than the **larger** of—
 - \$800, or
 - Your earned income (up to \$4,600) plus \$250.

Chart C—Other Situations When You Must File

You must file a return using Form 1040A or 1040 if **either** of the following applies for 2004.

• You received any advance earned income credit payments from your employer. These payments are shown in box 9 of your Form W-2.

- You owe tax from the recapture of an education credit (see **Form 8863**).

You must file a return using Form 1040 if **any** of the following apply for 2004.

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

Who Can Use Form 1040EZ?

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

- Your filing status is single or married filing jointly (see page 11). If you were a nonresident alien at any time in 2004, see *Nonresident aliens* on page 11.
- You do not claim any dependents.
- You do not claim any adjustments to income, use TeleTax topics 451-458 (see page 6).
- The only tax credit you can claim is the earned income credit, use TeleTax topics 601-608 and 610 (see page 6).
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2004. If you were born on January 1, 1940, you are considered to be age 65 at the end of 2004 and cannot use Form 1040EZ.
- Your taxable income (line 6 of Form 1040EZ) is less than \$100,000.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.


- You did not receive any advance earned income credit payments.

- You do not owe any household employment taxes on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 6).

If you do not meet all of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 6) to find out which form to use.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. Use TeleTax topic 353 (see page 6). 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 \$4,850 for most single people and \$9,700 for most married people filing a joint return. Use TeleTax topic 501 (see page 6). 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 page 2 of Form 1040EZ.

Where To Report Certain Items From 2004 Forms W-2, 1098, and 1099

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

If any **federal income tax withheld** is shown on these forms, include the tax withheld on Form 1040EZ, line 7.

| Form | Item and Box in Which it Should Appear | Where To Report on Form 1040EZ |
|-----------|---|---|
| W-2 | Wages, tips, other compensation (box 1) Allocated tips (box 8) Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to an Archer MSA (box 12, code R) Employer contributions to a health savings account (box 12, code W) | Line 1 See <i>Tip income</i> on page 12 Must file Form 1040A or 1040 Must file Form 1040 Must file Form 1040 if required to file Form 8889 (see the instructions for Form 8889) |
| W-2G | Gambling winnings (box 1) | Must file Form 1040 |
| 1098-E | Student loan interest (box 1) | Must file Form 1040A or 1040 to deduct |
| 1098-T | Qualified tuition and related expenses (box 1) | Must file Form 1040A or 1040 to deduct or take a credit for the tuition and related expenses |
| 1099-C | Canceled debt (box 2) | Must file Form 1040 if taxable (see the instructions on Form 1099-C) |
| 1099-DIV | Dividends and distributions | Must file Form 1040A or 1040 |
| 1099-G | Unemployment compensation (box 1) | Line 3. But if you repaid any unemployment compensation in 2004, see the instructions for line 3 on page 13 |
| 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 6) | Line 2 See the instructions for line 2 on page 13 Must file Form 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax |
| 1099-LTC | Long-term care and accelerated death benefits | Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853) |
| 1099-MISC | Miscellaneous income | Must file Form 1040 |
| 1099-OID | 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 to deduct |
| 1099-Q | Qualified education program payments | Must file Form 1040 |
| 1099-R | Distributions from Coverdell ESAs Distributions from pensions, annuities, IRAs, etc. | Must file Form 1040 Must file Form 1040A or 1040 |
| 1099-SA | Distributions from HSAs and MSAs* | Must file Form 1040 |

*This includes distributions from Archer and Medicare Advantage MSAs.

Nonresident aliens. If you were a nonresident alien at any time in 2004, your filing status must be married filing jointly to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use Form 1040NR or 1040NR-EZ. Specific rules apply to determine if you were a nonresident or resident alien. See Pub. 519 for details, including the rules for students and scholars who are aliens.

Single

You can use this filing status if any of the following was true on December 31, 2004.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2004, and did not remarry in 2004.

Married Filing Jointly

You can use this filing status if any of the following apply.

- You were married as of December 31, 2004, even if you did not live with your spouse at the end of 2004.
- Your spouse died in 2004 and you did not remarry in 2004.
- You were married as of December 31, 2004, and your spouse died in 2005 before filing a 2004 return.

A husband and wife can file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. If you file a joint return for 2004, you cannot, after the due date for filing that return, amend it to file as married filing separately.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent spouse relief* on page 20.

Line Instructions for Form 1040EZ



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

Name and Address

Use the Peel-Off Label

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

Address Change

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

Name Change

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

What if You Do Not Have a Label?

Print the information in the spaces provided.



If you filed a joint return for 2003 and you are filing a joint return for 2004 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2003 return.

P.O. Box

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

Foreign Address

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

Social Security Number (SSN)

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

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 21 for more details.

IRS individual taxpayer identification numbers (ITINs) for aliens. If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It usually takes about 4-6 weeks to get an ITIN.

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



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

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

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. If you want \$3 to go to this fund, check the "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

Rounding Off to Whole Dollars

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

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2004, you may receive a Form 1099-G.

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

- Yes.** None of your refund is taxable.
- No.** You may have to report part or all of the refund as income on Form 1040 for 2004. For details, use TeleTax topic 405 (see page 6).

Social Security Benefits

You should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2004 and the amount of any

benefits you repaid in 2004. Use the worksheet below to see if any of your benefits are taxable. If they are, you must use Form 1040A or 1040. For more details, see Pub. 915.

Line 1

Wages, Salaries, and Tips

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

- Wages received as a **household employee** for which you did not receive a Form W-2 because your employer paid you less than \$1,400 in 2004. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.

- **Tip income** you did not report to your employer. But you must use Form 1040 and Form 4137 if: (a) you received tips of \$20 or more in any month and did not report the full amount to your employer, or (b) your Form(s) W-2 show **allocated tips** that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown on your Form(s) W-2 in box 8. They are not included as income in box 1. See Pub. 531 for more details.

- **Scholarship and fellowship grants** not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. However, if you were a degree candidate, include on line 1 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1.



You must use Form 1040A or 1040 if you received dependent care benefits or employer-provided adoption benefits for 2004.

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

Keep for Your Records



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

| | |
|--|---|
| 1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 | 1. <input style="width: 100px; height: 20px;" type="text"/> |
| 2. Is the amount on line 1 more than zero? | |
| <input type="checkbox"/> No. None of your social security benefits are taxable. | |
| <input type="checkbox"/> Yes. Enter one-half of line 1 | 2. <input style="width: 100px; height: 20px;" type="text"/> |
| 3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see the instructions for line 3 on page 13) | 3. <input style="width: 100px; height: 20px;" type="text"/> |
| 4. Enter your total interest income, including any tax-exempt interest | 4. <input style="width: 100px; height: 20px;" type="text"/> |
| 5. Add lines 2, 3, and 4 | 5. <input style="width: 100px; height: 20px;" type="text"/> |
| 6. If you are: | 6. <input style="width: 100px; height: 20px;" type="text"/> |
| <ul style="list-style-type: none"> • Single, enter \$25,000 • Married filing jointly, enter \$32,000 | } |
| 7. Is the amount on line 6 less than the amount on line 5? | |
| <input type="checkbox"/> No. None of your social security benefits are taxable this year. You can use Form 1040EZ. Do not list your benefits as income. | |
| <input type="checkbox"/> Yes. Some of your benefits are taxable this year. You must use Form 1040A or 1040. | |

Missing or Incorrect Form W-2?

If you do not get a Form W-2 from your employer by January 31, 2005, use TeleTax topic 154 (see page 6) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 2**Taxable Interest**

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

Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. If interest was credited in 2004 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 2004 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.

If you cashed series EE or I U.S. savings bonds in 2004 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 8815 and Form 1040A or 1040 to do so.

You must use Form 1040A or 1040 if 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).
- You received a 2004 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2004.

Tax-Exempt Interest

If you received tax-exempt interest, such as from municipal bonds, enter "TEI" and the amount in the space to the left of line 2. Do not add tax-exempt interest in the total on line 2.

Line 3**Unemployment Compensation and Alaska Permanent Fund Dividends**

Unemployment compensation. You should receive a Form 1099-G showing the total unemployment compensation paid to you in 2004.

If you received an overpayment of unemployment compensation in 2004 and you repaid any of it in 2004, subtract the amount you repaid from the total amount you received. Include the result in the total on line 3. Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If you repaid unemployment compensation in 2004 that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was under age 14 at the end of 2004 if the child's dividends are more than \$1,600. Instead, you must file Form 8615 and Form 1040A or 1040 for the child. You must also use Form 8615 and Form 1040A or 1040 for the child if the child's dividends and taxable interest (line 2) total more than \$1,600. A child born on January 1, 1991, is considered to be age 14 at the end of 2004. Do not use Form 8615 for such a child.

Payments and Tax**Line 7****Federal Income Tax Withheld**

Enter the total amount of federal income tax withheld. This should be shown on your 2004 Form(s) W-2 in box 2.

If you received a 2004 Form 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

If federal income tax was withheld from your Alaska Permanent Fund dividends, include the tax withheld in the total on line 7.

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

What Is the EIC?

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



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

To Take the EIC:

- Follow the steps below.
- Complete the worksheet on page 16 or let the IRS figure the credit for you.



If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, Who must file, on page 15. You may also have to pay penalties.

Step 1 All Filers

1. Is the amount on Form 1040EZ, line 4, less than \$11,490 (\$12,490 if married filing jointly)?

Yes. Continue **No.** You cannot take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 15)?

Yes. Continue **No.** You cannot take the credit. Enter "No" in the space to the left of line 8a.

3. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2004 tax return?

Yes. You cannot take the credit. **No.** Continue

4. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2004?

Yes. Go to question 5. **No.** You cannot take the credit.

5. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2004? Members of the military stationed outside the United States, see page 15 before you answer.

Yes. Continue **No.** You cannot take the credit. Enter "No" in the space to the left of line 8a.

6. Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2004?

Yes. You cannot take the credit. Enter "No" in the space to the left of line 8a. **No.** Go to Step 2 on page 15.

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

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

or

Brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew) whom you cared for as you would your own child

or

Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child)

AND

was at the end of 2004...

Under age 19

or

Under age 24 and a student

or

Any age and permanently and totally disabled

AND

who...

Either lived with you in the United States for more than half of 2004 or was born or died in 2004 and your home was the child's home for the entire time he or she was alive in 2004.



Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 6) or see Pub. 596.

Continued from page 14

Step 2 Earned Income

1. Figure earned income:

| | | |
|---|-------------------------------------|---|
| <p style="text-align: right;">Form 1040EZ, line 1 _____</p> <p>Subtract, if included in line 1, any:</p> <ul style="list-style-type: none"> • Taxable scholarship or fellowship grant not reported on a Form W-2. • Amount paid to an inmate in a penal institution for work (enter "PRI" in the space to the left of line 1 on Form 1040EZ). • Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown on your Form W-2 in box 11. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity. <p>Add all of your nontaxable combat pay if you elect to include it in earned income.* Also enter this amount on Form 1040EZ, line 8b. See <i>Combat pay, Nontaxable</i> on this page.</p> | <p>—</p> <p>—</p> <p>—</p> <p>+</p> | <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> |
|---|-------------------------------------|---|



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

Earned Income =

*The election cannot be made on the return of a taxpayer whose tax year ended before October 5, 2004, due to his or her death.

2. Is your earned income less than \$11,490 (\$12,490 if married filing jointly)?

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

You cannot take the credit.

Step 3 How To Figure the Credit

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

- Yes.** See *Credit figured by the IRS* on this page. **No.** Go to the worksheet on page 16.

Definitions and Special Rules

(listed in alphabetical order)

Combat pay, Nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in Form(s) W-2, box 14, with code Q.

Credit figured by the IRS. To have the IRS figure the credit for you:

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

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

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

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

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

Members of the military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you serve fewer than 90 days.

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

To find out how to get an SSN, see page 11. If you will not have an SSN by April 15, 2005, see *What If You Cannot File on Time?* on page 8.

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

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).
- Food stamps and low-income housing.

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

Keep for Your Records



Part 1

All Filers

1. Enter your earned income from Step 2 on page 15.

| | |
|----------|--|
| 1 | |
|----------|--|

2. Look up the amount on line 1 above in the EIC Table on page 17 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here.

| | |
|----------|--|
| 2 | |
|----------|--|

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

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

| | |
|----------|--|
| 3 | |
|----------|--|

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

Part 2

Filers Who Answered “No” on Line 4

5. Is the amount on line 3 less than \$6,400 (\$7,400 if married filing jointly)?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
 No. Look up the amount on line 3 in the EIC Table on page 17 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here.

| | |
|----------|--|
| 5 | |
|----------|--|

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

Part 3

Your Earned Income Credit

6. **This is your earned income credit.**

| | |
|----------|--|
| 6 | |
|----------|--|

Enter this amount on Form 1040EZ, line 8a.



If your EIC for a year after 1996 was reduced or disallowed, see page 15 to find out if you must file Form 8862 to take the credit for 2004.

2004 Earned Income Credit (EIC) Table



This is not a tax table.

1. To find your credit, read down the “At least—But less than” columns and find the line that includes the amount you were told to look up from your EIC Worksheet on page 16.

2. Then, read across to the column for your filing status. Enter the credit from that column on your EIC Worksheet.

| If the amount you are looking up from the worksheet is— | | And your filing status is— | | If the amount you are looking up from the worksheet is— | | And your filing status is— | | If the amount you are looking up from the worksheet is— | | And your filing status is— | | If the amount you are looking up from the worksheet is— | | And your filing status is— | | If the amount you are looking up from the worksheet is— | | And your filing status is— | |
|---|---------------|----------------------------|------------------------|---|---------------|----------------------------|------------------------|---|---------------|----------------------------|------------------------|---|---------------|----------------------------|------------------------|---|---------------|----------------------------|------------------------|
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
| Your credit is— | | Your credit is— | | Your credit is— | | Your credit is— | | Your credit is— | | Your credit is— | | Your credit is— | | Your credit is— | | Your credit is— | | Your credit is— | |
| \$1 | \$50 | \$2 | \$2 | 2,600 | 2,650 | 201 | 201 | 5,200 | 5,250 | 390 | 390 | 7,800 | 7,850 | 280 | 357 | 10,400 | 10,450 | 81 | 158 |
| 50 | 100 | 6 | 6 | 2,650 | 2,700 | 205 | 205 | 5,250 | 5,300 | 390 | 390 | 7,850 | 7,900 | 277 | 353 | 10,450 | 10,500 | 78 | 154 |
| 100 | 150 | 10 | 10 | 2,700 | 2,750 | 208 | 208 | 5,300 | 5,350 | 390 | 390 | 7,900 | 7,950 | 273 | 349 | 10,500 | 10,550 | 74 | 150 |
| 150 | 200 | 13 | 13 | 2,750 | 2,800 | 212 | 212 | 5,350 | 5,400 | 390 | 390 | 7,950 | 8,000 | 269 | 345 | 10,550 | 10,600 | 70 | 146 |
| 200 | 250 | 17 | 17 | 2,800 | 2,850 | 216 | 216 | 5,400 | 5,450 | 390 | 390 | 8,000 | 8,050 | 265 | 342 | 10,600 | 10,650 | 66 | 143 |
| 250 | 300 | 21 | 21 | 2,850 | 2,900 | 220 | 220 | 5,450 | 5,500 | 390 | 390 | 8,050 | 8,100 | 261 | 338 | 10,650 | 10,700 | 62 | 139 |
| 300 | 350 | 25 | 25 | 2,900 | 2,950 | 224 | 224 | 5,500 | 5,550 | 390 | 390 | 8,100 | 8,150 | 257 | 334 | 10,700 | 10,750 | 59 | 135 |
| 350 | 400 | 29 | 29 | 2,950 | 3,000 | 228 | 228 | 5,550 | 5,600 | 390 | 390 | 8,150 | 8,200 | 254 | 330 | 10,750 | 10,800 | 55 | 131 |
| 400 | 450 | 33 | 33 | 3,000 | 3,050 | 231 | 231 | 5,600 | 5,650 | 390 | 390 | 8,200 | 8,250 | 250 | 326 | 10,800 | 10,850 | 51 | 127 |
| 450 | 500 | 36 | 36 | 3,050 | 3,100 | 235 | 235 | 5,650 | 5,700 | 390 | 390 | 8,250 | 8,300 | 246 | 322 | 10,850 | 10,900 | 47 | 124 |
| 500 | 550 | 40 | 40 | 3,100 | 3,150 | 239 | 239 | 5,700 | 5,750 | 390 | 390 | 8,300 | 8,350 | 242 | 319 | 10,900 | 10,950 | 43 | 120 |
| 550 | 600 | 44 | 44 | 3,150 | 3,200 | 243 | 243 | 5,750 | 5,800 | 390 | 390 | 8,350 | 8,400 | 238 | 315 | 10,950 | 11,000 | 39 | 116 |
| 600 | 650 | 48 | 48 | 3,200 | 3,250 | 247 | 247 | 5,800 | 5,850 | 390 | 390 | 8,400 | 8,450 | 234 | 311 | 11,000 | 11,050 | 36 | 112 |
| 650 | 700 | 52 | 52 | 3,250 | 3,300 | 251 | 251 | 5,850 | 5,900 | 390 | 390 | 8,450 | 8,500 | 231 | 307 | 11,050 | 11,100 | 32 | 108 |
| 700 | 750 | 55 | 55 | 3,300 | 3,350 | 254 | 254 | 5,900 | 5,950 | 390 | 390 | 8,500 | 8,550 | 227 | 303 | 11,100 | 11,150 | 28 | 104 |
| 750 | 800 | 59 | 59 | 3,350 | 3,400 | 258 | 258 | 5,950 | 6,000 | 390 | 390 | 8,550 | 8,600 | 223 | 299 | 11,150 | 11,200 | 24 | 101 |
| 800 | 850 | 63 | 63 | 3,400 | 3,450 | 262 | 262 | 6,000 | 6,050 | 390 | 390 | 8,600 | 8,650 | 219 | 296 | 11,200 | 11,250 | 20 | 97 |
| 850 | 900 | 67 | 67 | 3,450 | 3,500 | 266 | 266 | 6,050 | 6,100 | 390 | 390 | 8,650 | 8,700 | 215 | 292 | 11,250 | 11,300 | 16 | 93 |
| 900 | 950 | 71 | 71 | 3,500 | 3,550 | 270 | 270 | 6,100 | 6,150 | 390 | 390 | 8,700 | 8,750 | 212 | 288 | 11,300 | 11,350 | 13 | 89 |
| 950 | 1,000 | 75 | 75 | 3,550 | 3,600 | 273 | 273 | 6,150 | 6,200 | 390 | 390 | 8,750 | 8,800 | 208 | 284 | 11,350 | 11,400 | 9 | 85 |
| 1,000 | 1,050 | 78 | 78 | 3,600 | 3,650 | 277 | 277 | 6,200 | 6,250 | 390 | 390 | 8,800 | 8,850 | 204 | 280 | 11,400 | 11,450 | 5 | 81 |
| 1,050 | 1,100 | 82 | 82 | 3,650 | 3,700 | 281 | 281 | 6,250 | 6,300 | 390 | 390 | 8,850 | 8,900 | 200 | 277 | 11,450 | 11,500 | * | 78 |
| 1,100 | 1,150 | 86 | 86 | 3,700 | 3,750 | 285 | 285 | 6,300 | 6,350 | 390 | 390 | 8,900 | 8,950 | 196 | 273 | 11,500 | 11,550 | 0 | 74 |
| 1,150 | 1,200 | 90 | 90 | 3,750 | 3,800 | 289 | 289 | 6,350 | 6,400 | 390 | 390 | 8,950 | 9,000 | 192 | 269 | 11,550 | 11,600 | 0 | 70 |
| 1,200 | 1,250 | 94 | 94 | 3,800 | 3,850 | 293 | 293 | 6,400 | 6,450 | 387 | 390 | 9,000 | 9,050 | 189 | 265 | 11,600 | 11,650 | 0 | 66 |
| 1,250 | 1,300 | 98 | 98 | 3,850 | 3,900 | 296 | 296 | 6,450 | 6,500 | 384 | 390 | 9,050 | 9,100 | 185 | 261 | 11,650 | 11,700 | 0 | 62 |
| 1,300 | 1,350 | 101 | 101 | 3,900 | 3,950 | 300 | 300 | 6,500 | 6,550 | 380 | 390 | 9,100 | 9,150 | 181 | 257 | 11,700 | 11,750 | 0 | 59 |
| 1,350 | 1,400 | 105 | 105 | 3,950 | 4,000 | 304 | 304 | 6,550 | 6,600 | 376 | 390 | 9,150 | 9,200 | 177 | 254 | 11,750 | 11,800 | 0 | 55 |
| 1,400 | 1,450 | 109 | 109 | 4,000 | 4,050 | 308 | 308 | 6,600 | 6,650 | 372 | 390 | 9,200 | 9,250 | 173 | 250 | 11,800 | 11,850 | 0 | 51 |
| 1,450 | 1,500 | 113 | 113 | 4,050 | 4,100 | 312 | 312 | 6,650 | 6,700 | 368 | 390 | 9,250 | 9,300 | 169 | 246 | 11,850 | 11,900 | 0 | 47 |
| 1,500 | 1,550 | 117 | 117 | 4,100 | 4,150 | 316 | 316 | 6,700 | 6,750 | 365 | 390 | 9,300 | 9,350 | 166 | 242 | 11,900 | 11,950 | 0 | 43 |
| 1,550 | 1,600 | 120 | 120 | 4,150 | 4,200 | 319 | 319 | 6,750 | 6,800 | 361 | 390 | 9,350 | 9,400 | 162 | 238 | 11,950 | 12,000 | 0 | 39 |
| 1,600 | 1,650 | 124 | 124 | 4,200 | 4,250 | 323 | 323 | 6,800 | 6,850 | 357 | 390 | 9,400 | 9,450 | 158 | 234 | 12,000 | 12,050 | 0 | 36 |
| 1,650 | 1,700 | 128 | 128 | 4,250 | 4,300 | 327 | 327 | 6,850 | 6,900 | 353 | 390 | 9,450 | 9,500 | 154 | 231 | 12,050 | 12,100 | 0 | 32 |
| 1,700 | 1,750 | 132 | 132 | 4,300 | 4,350 | 331 | 331 | 6,900 | 6,950 | 349 | 390 | 9,500 | 9,550 | 150 | 227 | 12,100 | 12,150 | 0 | 28 |
| 1,750 | 1,800 | 136 | 136 | 4,350 | 4,400 | 335 | 335 | 6,950 | 7,000 | 345 | 390 | 9,550 | 9,600 | 146 | 223 | 12,150 | 12,200 | 0 | 24 |
| 1,800 | 1,850 | 140 | 140 | 4,400 | 4,450 | 339 | 339 | 7,000 | 7,050 | 342 | 390 | 9,600 | 9,650 | 143 | 219 | 12,200 | 12,250 | 0 | 20 |
| 1,850 | 1,900 | 143 | 143 | 4,450 | 4,500 | 342 | 342 | 7,050 | 7,100 | 338 | 390 | 9,650 | 9,700 | 139 | 215 | 12,250 | 12,300 | 0 | 16 |
| 1,900 | 1,950 | 147 | 147 | 4,500 | 4,550 | 346 | 346 | 7,100 | 7,150 | 334 | 390 | 9,700 | 9,750 | 135 | 212 | 12,300 | 12,350 | 0 | 13 |
| 1,950 | 2,000 | 151 | 151 | 4,550 | 4,600 | 350 | 350 | 7,150 | 7,200 | 330 | 390 | 9,750 | 9,800 | 131 | 208 | 12,350 | 12,400 | 0 | 9 |
| 2,000 | 2,050 | 155 | 155 | 4,600 | 4,650 | 354 | 354 | 7,200 | 7,250 | 326 | 390 | 9,800 | 9,850 | 127 | 204 | 12,400 | 12,450 | 0 | 5 |
| 2,050 | 2,100 | 159 | 159 | 4,650 | 4,700 | 358 | 358 | 7,250 | 7,300 | 322 | 390 | 9,850 | 9,900 | 124 | 200 | 12,450 | 12,500 | 0 | * |
| 2,100 | 2,150 | 163 | 163 | 4,700 | 4,750 | 361 | 361 | 7,300 | 7,350 | 319 | 390 | 9,900 | 9,950 | 120 | 196 | 12,500 | or more | 0 | 0 |
| 2,150 | 2,200 | 166 | 166 | 4,750 | 4,800 | 365 | 365 | 7,350 | 7,400 | 315 | 390 | 9,950 | 10,000 | 116 | 192 | | | | |
| 2,200 | 2,250 | 170 | 170 | 4,800 | 4,850 | 369 | 369 | 7,400 | 7,450 | 311 | 387 | 10,000 | 10,050 | 112 | 189 | | | | |
| 2,250 | 2,300 | 174 | 174 | 4,850 | 4,900 | 373 | 373 | 7,450 | 7,500 | 307 | 384 | 10,050 | 10,100 | 108 | 185 | | | | |
| 2,300 | 2,350 | 178 | 178 | 4,900 | 4,950 | 377 | 377 | 7,500 | 7,550 | 303 | 380 | 10,100 | 10,150 | 104 | 181 | | | | |
| 2,350 | 2,400 | 182 | 182 | 4,950 | 5,000 | 381 | 381 | 7,550 | 7,600 | 299 | 376 | 10,150 | 10,200 | 101 | 177 | | | | |
| 2,400 | 2,450 | 186 | 186 | 5,000 | 5,050 | 384 | 384 | 7,600 | 7,650 | 296 | 372 | 10,200 | 10,250 | 97 | 173 | | | | |
| 2,450 | 2,500 | 189 | 189 | 5,050 | 5,100 | 388 | 388 | 7,650 | 7,700 | 292 | 368 | 10,250 | 10,300 | 93 | 169 | | | | |
| 2,500 | 2,550 | 193 | 193 | 5,100 | 5,150 | 390 | 390 | 7,700 | 7,750 | 288 | 365 | 10,300 | 10,350 | 89 | 166 | | | | |
| 2,550 | 2,600 | 197 | 197 | 5,150 | 5,200 | 390 | 390 | 7,750 | 7,800 | 284 | 361 | 10,350 | 10,400 | 85 | 162 | | | | |

*If the amount you are looking up from the worksheet is at least \$11,450 (\$12,450 if married filing jointly) but less than \$11,490 (\$12,490 if married filing jointly), your credit is \$2. Otherwise, you cannot take the credit.

Line 9

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

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 9 any amount you paid with that form or by electronic funds withdrawal or credit card. If you paid by credit card, do not include on line 9 the convenience fee you were charged. To the left of line 9, enter "Form 4868" and show the amount paid. Also, include any amount paid with Form 2688.

Line 10**Tax**

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

- Yes.** See Pub. 967 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
- No.** Use the Tax Table that starts on page 24.

Refund**Line 11a**

If line 11a is under \$1, we will send the refund only if you request it when you file your return. If you want to check the status of your refund, please wait at least 6 weeks (3 weeks if you filed electronically) from the date you filed to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically). See page 6 for details.



If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2005 on page 21.

Refund Offset

If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the refund on line 11a may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have a question about it, contact the agency(ies) you owe the debt to.

Injured spouse claim. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the refund on line 11a may be used (offset) to pay the past-due amount. But your part of the refund may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 6) or see Form 8379.

Lines 11b Through 11d**DIRECT DEPOSIT**

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically into your checking or savings account.

Complete lines 11b through 11d if you want us to directly deposit the amount shown on line 11a into your checking or savings account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States instead of sending you a check.

Note. If you do not want your refund directly deposited into your account, draw a line through the boxes on lines 11b and 11d.

Why Use Direct Deposit?

- You get your refund fast—in half the time as paper filers if you *e-file*.
- Payment is more secure—there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.



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

If you file a joint return and fill in lines 11b through 11d, you are appointing your spouse as an agent to receive the refund. This appointment cannot be changed later.

Line 11b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on page 19, the routing number is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 11b.

Line 11d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on page 19, the account number is 20202086. Do not include the check number.



Some financial institutions will not allow a joint refund to be deposited into an individual account. The IRS is not responsible if a financial institution rejects a direct deposit. If the direct deposit is rejected, a check will be sent instead.

Sample Check—Lines 11b Through 11d

William Maple
Doris Maple
1234 Redwood Circle
Anytown, MD 20000

PAY TO THE ORDER OF

1234
\$ 1234.00

ROUTING number (line 11b): 250250025
Account number (line 11d): 202020188

ANYTOWN BANK
Anytown, MD 20000

For

1 250250025 202020188 1234

Do not include the check number.



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

Amount You Owe

IRS e-file IRS e-file offers an additional payment option: Electronic funds withdrawal. This option allows you to file your return early and schedule your payment for withdrawal from your checking or savings account on a future date up to and including April 15, 2005. IRS e-file also provides proof of receipt of your return and payment by email or through your software package. Visit www.irs.gov/efile for details.

Line 12



Pay your taxes in full by April 15, 2005, to save interest and penalties. You do not have to pay if line 12 is under \$1.

You can pay by check, money order, or credit card.

To pay by check or money order. Enclose in the envelope with your return a check or money order payable to the “United States Treasury” for the full amount when you file. Do not attach the payment to your return. Do not send cash. Write “2004 Form 1040EZ” and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

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

To pay by credit card. You may use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll free or visit the website of either service provider listed on this page and follow the instructions. A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider’s toll-free automated customer service number or visiting the provider’s website shown on this page.

Paying before you file. If you pay by credit card before filing your return, please enter on page 1 of Form 1040EZ in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation
1-800-2PAY-TAXSM
(1-800-272-9829)
1-877-754-4413
(Customer Service)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040SM
(1-888-729-1040)
1-888-658-5465
(Customer Service)
www.PAY1040.com



You may need to increase the amount of income tax withheld from your pay by filing a new Form W-4. See Income tax withholding and estimated tax payments for 2005 on page 21.

What if You Cannot Pay?

Installment payments. If you cannot pay the full amount shown on line 12 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2005, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, use Form 9465. 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 12 is at least \$1,000 and it is more than 10% of the tax shown on your return. The “tax shown on your return” is the amount on line 10 minus the amount on line 8a. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or 1040 to do so.

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

Exceptions to the penalty. You will not owe the penalty if your 2003 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax liability for 2003 and you were a U.S. citizen or resident for all of 2003, or
2. Line 7 on your 2004 return is at least as much as the tax liability shown on your 2003 return.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2004 tax return with the IRS, check the “Yes” box in the “Third party designee” area of your return. Also, enter the designee’s name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter “Preparer” in the space for the designee’s name. You do not have to provide the other information requested.

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

- Give the IRS any information that is missing from your return,

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2005 tax return. This is April 17, 2006, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

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. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see *Death of a taxpayer* on page 21.

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

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

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it in the space provided. The

preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.



Electronic return signatures! Create your own personal identification number (PIN) and file a paperless return electronically or use a tax professional. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2. For more details, visit www.irs.gov/efile and click on "e-file for Individual Taxpayers."

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2003 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X). AGI is the amount shown on your 2003 Form 1040, line 35; Form 1040A, line 22; Form 1040EZ, line 4; and on the TeleFile Tax Record, line I. If you do not have your 2003 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. You will also be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual social security statement.



You cannot sign your return electronically if you are a first-time filer under age 16 at the end of 2004.

If you use a paid preparer, ask to sign your return electronically!

Forms 8453 and 8453-OL. Your return is not complete without your signature. If you are not eligible or choose not to sign your return electronically, you must complete, sign, and file Form 8453 or Form 8453-OL, whichever applies.

General Information

How to avoid common mistakes. Mistakes may delay your refund or result in notices being sent to you.

1. Be sure to enter the correct social security number for you and your spouse if married in the space provided on Form 1040EZ. Check that your name and SSN agree with your social security card.
2. Use the amount from line 6 to find your tax in the tax table. Be sure you enter the correct tax on line 10.
3. If you think you can take the earned income credit, read the instructions for lines 8a and 8b that begin on page 14 to make sure you qualify. If you do, make sure you use the correct column of the EIC Table for your filing status.
4. Check your math, especially when figuring your taxable income, federal income tax withheld, earned income credit, total payments, and your refund or amount you owe.
5. Check the "Yes" box on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2004 return. Check "Yes" even if that person chooses not to claim you (or your spouse). If no one can claim you (or your spouse) as a dependent, check "No."
6. Enter an amount on line 5. If you check the "Yes" box, use the worksheet on the back of Form 1040EZ to figure the amount to enter. If you check the "No" box, enter \$7,950 if single; \$15,900 if married filing jointly.
7. Remember to sign and date Form 1040EZ and enter your occupation(s).

8. If you got a peel-off label, make sure it shows the correct name(s) and address. If not, enter the correct information. If you did not get a label, enter your name and address in the spaces provided on Form 1040EZ. Check that your name agrees with your social security card.

9. Attach your Form(s) W-2 to the left margin of Form 1040EZ.

10. If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 12 on page 19 for details.

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

Innocent spouse relief. You may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. See Form 8857 or Pub. 971 for more details.

Income tax withholding and estimated tax payments for 2005. If the amount you owe or your refund is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2005 pay. For details on how to complete Form W-4, see Pub. 919. In general, you do not have to make estimated tax payments if you expect that your 2005 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

How long should you keep your tax return? Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. See Pub. 552 for details.

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

How do you make a gift to reduce debt held by the public? If you wish to do so, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file.



You may be able to deduct this gift on your 2005 tax return.

How do you get a copy of your tax return? Use TeleTax topic 156 (see page 6) or see Form 4506.

Parent of a kidnapped child. The parent of a child who is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member may be able to take the child into account in determining his or her eligibility for the head of household or qualifying widow(er) filing status, deduction for dependents, child tax credit, and the earned income credit (EIC). For details, use TeleTax topic 357 (see page 6) or see Pub. 501 (Pub. 596 for the EIC).

Do both the name and social security number (SSN) on your tax forms agree with your social security card? If not, your exemption(s) and any earned income credit may be disallowed, your refund may be delayed, and you may not receive credit for your social security earnings. If your Form W-2, Form 1099, or other tax document shows an incorrect name or SSN, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213.

Death of a taxpayer. If a taxpayer died before filing a return for 2004, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, the processing of your return may be delayed.

If your spouse died in 2004 and you did not remarry in 2004, or if your spouse died in 2005 before filing a return for 2004, you can file a joint return. A joint return should show your spouse's 2004 income before death and your income for all of 2004. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

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

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

For more details, use TeleTax topic 356 (see page 6) or see Pub. 559.

Other Ways To Get Help

Send your written tax questions to the IRS. You should get an answer in about 30 days. If you do not have the mailing address, call us. See page 6 for the number. Do not send questions with your return.

Research your tax questions online. You can find answers to many of your tax questions online in several ways by accessing the IRS website at www.irs.gov/help and then clicking on "Help with Tax Questions." Here are some of the methods you may want to try.

- Frequently asked questions. This section contains an extensive list of questions and answers. You may select your question by category or keyword.
 - Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
 - Tax topics. This section provides a broad picture of tax topics beginning with 17 main categories. Each topic link leads to further categories and then to a discussion of the topic.
-

Free help with your return. Free help in preparing your return is available nationwide from IRS-sponsored volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return. Many VITA sites offer free electronic filing and all volunteers will let you know about the credits and deductions that you may be entitled to claim. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone benefits, at an office within your installation. For more information on these programs, go to www.irs.gov and enter keyword "VITA" in the upper right corner. Or call us. See page 6 for the number. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/taxaide or call 1-888-227-7669.

When you go for help, take your photo ID and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2003 tax return (if available), all your Forms W-2 and 1099 for 2004, and any other information about your 2004 income and expenses.

Everyday tax solutions. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under “United States Government, Internal Revenue Service.”

Online services. If you subscribe to an online service, ask about online filing or tax information.

Help for people with disabilities. Telephone help is available using TTY/TDD equipment by calling 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or

requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information which we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

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**, 4 min.; **Learning about the law or the form**, 1 hr., 41 min.; **Preparing the form**, 1 hr., 41 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min. The total is 3 hr., 46 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 email us at **taxforms@irs.gov*. Please put "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. Do not send your return to this address. Instead, see *Where Do You File?* on the back cover.

2004 Tax Table

Example. Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is \$26,250. First, he finds the \$26,250–26,300 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 \$3,584. This is the tax amount he should enter on line 10 of Form 1040EZ.

| | | Single | Married filing jointly |
|----------|---------------|---------------------|------------------------|
| At least | But less than | Your tax is— | |
| 26,200 | 26,250 | 3,576 | 3,219 |
| 26,250 | 26,300 | (3,584) | 3,226 |
| 26,300 | 26,350 | 3,591 | 3,234 |
| 26,350 | 26,400 | 3,599 | 3,241 |

| If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | | | | |
|-----------------------------|---------------|---------------------|------------------------|-----------------------------|---------------|---------------------|------------------------|-----------------------------|---------------|---------------------|------------------------|-------|-------|-----|-----|
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | | | | |
| | | Your tax is— | | | | Your tax is— | | | | Your tax is— | | | | | |
| 0 | 5 | 0 | 0 | 1,500 | 1,525 | 151 | 151 | 3,000 | | 6,000 | | | | | |
| 5 | 15 | 1 | 1 | 1,525 | 1,550 | 154 | 154 | 3,000 | 3,050 | 303 | 303 | 6,000 | 6,050 | 603 | 603 |
| 15 | 25 | 2 | 2 | 1,550 | 1,575 | 156 | 156 | 3,050 | 3,100 | 308 | 308 | 6,050 | 6,100 | 608 | 608 |
| 25 | 50 | 4 | 4 | 1,575 | 1,600 | 159 | 159 | 3,100 | 3,150 | 313 | 313 | 6,100 | 6,150 | 613 | 613 |
| 50 | 75 | 6 | 6 | 1,600 | 1,625 | 161 | 161 | 3,150 | 3,200 | 318 | 318 | 6,150 | 6,200 | 618 | 618 |
| 75 | 100 | 9 | 9 | 1,625 | 1,650 | 164 | 164 | 3,200 | 3,250 | 323 | 323 | 6,200 | 6,250 | 623 | 623 |
| 100 | 125 | 11 | 11 | 1,650 | 1,675 | 166 | 166 | 3,250 | 3,300 | 328 | 328 | 6,250 | 6,300 | 628 | 628 |
| 125 | 150 | 14 | 14 | 1,675 | 1,700 | 169 | 169 | 3,300 | 3,350 | 333 | 333 | 6,300 | 6,350 | 633 | 633 |
| 150 | 175 | 16 | 16 | 1,700 | 1,725 | 171 | 171 | 3,350 | 3,400 | 338 | 338 | 6,350 | 6,400 | 638 | 638 |
| 175 | 200 | 19 | 19 | 1,725 | 1,750 | 174 | 174 | 3,400 | 3,450 | 343 | 343 | 6,400 | 6,450 | 643 | 643 |
| 200 | 225 | 21 | 21 | 1,750 | 1,775 | 176 | 176 | 3,450 | 3,500 | 348 | 348 | 6,450 | 6,500 | 648 | 648 |
| 225 | 250 | 24 | 24 | 1,775 | 1,800 | 179 | 179 | 3,500 | 3,550 | 353 | 353 | 6,500 | 6,550 | 653 | 653 |
| 250 | 275 | 26 | 26 | 1,800 | 1,825 | 181 | 181 | 3,550 | 3,600 | 358 | 358 | 6,550 | 6,600 | 658 | 658 |
| 275 | 300 | 29 | 29 | 1,825 | 1,850 | 184 | 184 | 3,600 | 3,650 | 363 | 363 | 6,600 | 6,650 | 663 | 663 |
| 300 | 325 | 31 | 31 | 1,850 | 1,875 | 186 | 186 | 3,650 | 3,700 | 368 | 368 | 6,650 | 6,700 | 668 | 668 |
| 325 | 350 | 34 | 34 | 1,875 | 1,900 | 189 | 189 | 3,700 | 3,750 | 373 | 373 | 6,700 | 6,750 | 673 | 673 |
| 350 | 375 | 36 | 36 | 1,900 | 1,925 | 191 | 191 | 3,750 | 3,800 | 378 | 378 | 6,750 | 6,800 | 678 | 678 |
| 375 | 400 | 39 | 39 | 1,925 | 1,950 | 194 | 194 | 3,800 | 3,850 | 383 | 383 | 6,800 | 6,850 | 683 | 683 |
| 400 | 425 | 41 | 41 | 1,950 | 1,975 | 196 | 196 | 3,850 | 3,900 | 388 | 388 | 6,850 | 6,900 | 688 | 688 |
| 425 | 450 | 44 | 44 | 1,975 | 2,000 | 199 | 199 | 3,900 | 3,950 | 393 | 393 | 6,900 | 6,950 | 693 | 693 |
| 450 | 475 | 46 | 46 | | | | | 3,950 | 4,000 | 398 | 398 | 6,950 | 7,000 | 698 | 698 |
| 475 | 500 | 49 | 49 | 2,000 | | 4,000 | | 7,000 | | | | | | | |
| 500 | 525 | 51 | 51 | 2,000 | 2,025 | 201 | 201 | 4,000 | 4,050 | 403 | 403 | 7,000 | 7,050 | 703 | 703 |
| 525 | 550 | 54 | 54 | 2,025 | 2,050 | 204 | 204 | 4,050 | 4,100 | 408 | 408 | 7,050 | 7,100 | 708 | 708 |
| 550 | 575 | 56 | 56 | 2,050 | 2,075 | 206 | 206 | 4,100 | 4,150 | 413 | 413 | 7,100 | 7,150 | 713 | 713 |
| 575 | 600 | 59 | 59 | 2,075 | 2,100 | 209 | 209 | 4,150 | 4,200 | 418 | 418 | 7,150 | 7,200 | 719 | 719 |
| 600 | 625 | 61 | 61 | 2,100 | 2,125 | 211 | 211 | 4,200 | 4,250 | 423 | 423 | 7,200 | 7,250 | 726 | 726 |
| 625 | 650 | 64 | 64 | 2,125 | 2,150 | 214 | 214 | 4,250 | 4,300 | 428 | 428 | 7,250 | 7,300 | 734 | 734 |
| 650 | 675 | 66 | 66 | 2,150 | 2,175 | 216 | 216 | 4,300 | 4,350 | 433 | 433 | 7,300 | 7,350 | 741 | 741 |
| 675 | 700 | 69 | 69 | 2,175 | 2,200 | 219 | 219 | 4,350 | 4,400 | 438 | 438 | 7,350 | 7,400 | 749 | 749 |
| 700 | 725 | 71 | 71 | 2,200 | 2,225 | 221 | 221 | 4,400 | 4,450 | 443 | 443 | 7,400 | 7,450 | 756 | 756 |
| 725 | 750 | 74 | 74 | 2,225 | 2,250 | 224 | 224 | 4,450 | 4,500 | 448 | 448 | 7,450 | 7,500 | 764 | 764 |
| 750 | 775 | 76 | 76 | 2,250 | 2,275 | 226 | 226 | 4,500 | 4,550 | 453 | 453 | 7,500 | 7,550 | 771 | 771 |
| 775 | 800 | 79 | 79 | 2,275 | 2,300 | 229 | 229 | 4,550 | 4,600 | 458 | 458 | 7,550 | 7,600 | 779 | 779 |
| 800 | 825 | 81 | 81 | 2,300 | 2,325 | 231 | 231 | 4,600 | 4,650 | 463 | 463 | 7,600 | 7,650 | 786 | 786 |
| 825 | 850 | 84 | 84 | 2,325 | 2,350 | 234 | 234 | 4,650 | 4,700 | 468 | 468 | 7,650 | 7,700 | 794 | 794 |
| 850 | 875 | 86 | 86 | 2,350 | 2,375 | 236 | 236 | 4,700 | 4,750 | 473 | 473 | 7,700 | 7,750 | 801 | 801 |
| 875 | 900 | 89 | 89 | 2,375 | 2,400 | 239 | 239 | 4,750 | 4,800 | 478 | 478 | 7,750 | 7,800 | 809 | 809 |
| 900 | 925 | 91 | 91 | 2,400 | 2,425 | 241 | 241 | 4,800 | 4,850 | 483 | 483 | 7,800 | 7,850 | 816 | 816 |
| 925 | 950 | 94 | 94 | 2,425 | 2,450 | 244 | 244 | 4,850 | 4,900 | 488 | 488 | 7,850 | 7,900 | 824 | 824 |
| 950 | 975 | 96 | 96 | 2,450 | 2,475 | 246 | 246 | 4,900 | 4,950 | 493 | 493 | 7,900 | 7,950 | 831 | 831 |
| 975 | 1,000 | 99 | 99 | 2,475 | 2,500 | 249 | 249 | 4,950 | 5,000 | 498 | 498 | 7,950 | 8,000 | 839 | 839 |
| 1,000 | | | | 2,500 | | 5,000 | | 8,000 | | | | | | | |
| 1,000 | 1,025 | 101 | 101 | 2,500 | 2,525 | 251 | 251 | 5,000 | 5,050 | 503 | 503 | 8,000 | 8,050 | 846 | 846 |
| 1,025 | 1,050 | 104 | 104 | 2,525 | 2,550 | 254 | 254 | 5,050 | 5,100 | 508 | 508 | 8,050 | 8,100 | 854 | 854 |
| 1,050 | 1,075 | 106 | 106 | 2,550 | 2,575 | 256 | 256 | 5,100 | 5,150 | 513 | 513 | 8,100 | 8,150 | 861 | 861 |
| 1,075 | 1,100 | 109 | 109 | 2,575 | 2,600 | 259 | 259 | 5,150 | 5,200 | 518 | 518 | 8,150 | 8,200 | 869 | 869 |
| 1,100 | 1,125 | 111 | 111 | 2,600 | 2,625 | 261 | 261 | 5,200 | 5,250 | 523 | 523 | 8,200 | 8,250 | 876 | 876 |
| 1,125 | 1,150 | 114 | 114 | 2,625 | 2,650 | 264 | 264 | 5,250 | 5,300 | 528 | 528 | 8,250 | 8,300 | 884 | 884 |
| 1,150 | 1,175 | 116 | 116 | 2,650 | 2,675 | 266 | 266 | 5,300 | 5,350 | 533 | 533 | 8,300 | 8,350 | 891 | 891 |
| 1,175 | 1,200 | 119 | 119 | 2,675 | 2,700 | 269 | 269 | 5,350 | 5,400 | 538 | 538 | 8,350 | 8,400 | 899 | 899 |
| 1,200 | 1,225 | 121 | 121 | 2,700 | 2,725 | 271 | 271 | 5,400 | 5,450 | 543 | 543 | 8,400 | 8,450 | 906 | 906 |
| 1,225 | 1,250 | 124 | 124 | 2,725 | 2,750 | 274 | 274 | 5,450 | 5,500 | 548 | 548 | 8,450 | 8,500 | 914 | 914 |
| 1,250 | 1,275 | 126 | 126 | 2,750 | 2,775 | 276 | 276 | 5,500 | 5,550 | 553 | 553 | 8,500 | 8,550 | 921 | 921 |
| 1,275 | 1,300 | 129 | 129 | 2,775 | 2,800 | 279 | 279 | 5,550 | 5,600 | 558 | 558 | 8,550 | 8,600 | 929 | 929 |
| 1,300 | 1,325 | 131 | 131 | 2,800 | 2,825 | 281 | 281 | 5,600 | 5,650 | 563 | 563 | 8,600 | 8,650 | 936 | 936 |
| 1,325 | 1,350 | 134 | 134 | 2,825 | 2,850 | 284 | 284 | 5,650 | 5,700 | 568 | 568 | 8,650 | 8,700 | 944 | 944 |
| 1,350 | 1,375 | 136 | 136 | 2,850 | 2,875 | 286 | 286 | 5,700 | 5,750 | 573 | 573 | 8,700 | 8,750 | 951 | 951 |
| 1,375 | 1,400 | 139 | 139 | 2,875 | 2,900 | 289 | 289 | 5,750 | 5,800 | 578 | 578 | 8,750 | 8,800 | 959 | 959 |
| 1,400 | 1,425 | 141 | 141 | 2,900 | 2,925 | 291 | 291 | 5,800 | 5,850 | 583 | 583 | 8,800 | 8,850 | 966 | 966 |
| 1,425 | 1,450 | 144 | 144 | 2,925 | 2,950 | 294 | 294 | 5,850 | 5,900 | 588 | 588 | 8,850 | 8,900 | 974 | 974 |
| 1,450 | 1,475 | 146 | 146 | 2,950 | 2,975 | 296 | 296 | 5,900 | 5,950 | 593 | 593 | 8,900 | 8,950 | 981 | 981 |
| 1,475 | 1,500 | 149 | 149 | 2,975 | 3,000 | 299 | 299 | 5,950 | 6,000 | 598 | 598 | 8,950 | 9,000 | 989 | 989 |

Continued on page 25

2004 1040EZ Tax Table—Continued

| If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | |
|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
| Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— | |
| 9,000 | | | | 12,000 | | | | 15,000 | | | | 18,000 | | | |
| 9,000 | 9,050 | 996 | 903 | 12,000 | 12,050 | 1,446 | 1,203 | 15,000 | 15,050 | 1,896 | 1,539 | 18,000 | 18,050 | 2,346 | 1,989 |
| 9,050 | 9,100 | 1,004 | 908 | 12,050 | 12,100 | 1,454 | 1,208 | 15,050 | 15,100 | 1,904 | 1,546 | 18,050 | 18,100 | 2,354 | 1,996 |
| 9,100 | 9,150 | 1,011 | 913 | 12,100 | 12,150 | 1,461 | 1,213 | 15,100 | 15,150 | 1,911 | 1,554 | 18,100 | 18,150 | 2,361 | 2,004 |
| 9,150 | 9,200 | 1,019 | 918 | 12,150 | 12,200 | 1,469 | 1,218 | 15,150 | 15,200 | 1,919 | 1,561 | 18,150 | 18,200 | 2,369 | 2,011 |
| 9,200 | 9,250 | 1,026 | 923 | 12,200 | 12,250 | 1,476 | 1,223 | 15,200 | 15,250 | 1,926 | 1,569 | 18,200 | 18,250 | 2,376 | 2,019 |
| 9,250 | 9,300 | 1,034 | 928 | 12,250 | 12,300 | 1,484 | 1,228 | 15,250 | 15,300 | 1,934 | 1,576 | 18,250 | 18,300 | 2,384 | 2,026 |
| 9,300 | 9,350 | 1,041 | 933 | 12,300 | 12,350 | 1,491 | 1,233 | 15,300 | 15,350 | 1,941 | 1,584 | 18,300 | 18,350 | 2,391 | 2,034 |
| 9,350 | 9,400 | 1,049 | 938 | 12,350 | 12,400 | 1,499 | 1,238 | 15,350 | 15,400 | 1,949 | 1,591 | 18,350 | 18,400 | 2,399 | 2,041 |
| 9,400 | 9,450 | 1,056 | 943 | 12,400 | 12,450 | 1,506 | 1,243 | 15,400 | 15,450 | 1,956 | 1,599 | 18,400 | 18,450 | 2,406 | 2,049 |
| 9,450 | 9,500 | 1,064 | 948 | 12,450 | 12,500 | 1,514 | 1,248 | 15,450 | 15,500 | 1,964 | 1,606 | 18,450 | 18,500 | 2,414 | 2,056 |
| 9,500 | 9,550 | 1,071 | 953 | 12,500 | 12,550 | 1,521 | 1,253 | 15,500 | 15,550 | 1,971 | 1,614 | 18,500 | 18,550 | 2,421 | 2,064 |
| 9,550 | 9,600 | 1,079 | 958 | 12,550 | 12,600 | 1,529 | 1,258 | 15,550 | 15,600 | 1,979 | 1,621 | 18,550 | 18,600 | 2,429 | 2,071 |
| 9,600 | 9,650 | 1,086 | 963 | 12,600 | 12,650 | 1,536 | 1,263 | 15,600 | 15,650 | 1,986 | 1,629 | 18,600 | 18,650 | 2,436 | 2,079 |
| 9,650 | 9,700 | 1,094 | 968 | 12,650 | 12,700 | 1,544 | 1,268 | 15,650 | 15,700 | 1,994 | 1,636 | 18,650 | 18,700 | 2,444 | 2,086 |
| 9,700 | 9,750 | 1,101 | 973 | 12,700 | 12,750 | 1,551 | 1,273 | 15,700 | 15,750 | 2,001 | 1,644 | 18,700 | 18,750 | 2,451 | 2,094 |
| 9,750 | 9,800 | 1,109 | 978 | 12,750 | 12,800 | 1,559 | 1,278 | 15,750 | 15,800 | 2,009 | 1,651 | 18,750 | 18,800 | 2,459 | 2,101 |
| 9,800 | 9,850 | 1,116 | 983 | 12,800 | 12,850 | 1,566 | 1,283 | 15,800 | 15,850 | 2,016 | 1,659 | 18,800 | 18,850 | 2,466 | 2,109 |
| 9,850 | 9,900 | 1,124 | 988 | 12,850 | 12,900 | 1,574 | 1,288 | 15,850 | 15,900 | 2,024 | 1,666 | 18,850 | 18,900 | 2,474 | 2,116 |
| 9,900 | 9,950 | 1,131 | 993 | 12,900 | 12,950 | 1,581 | 1,293 | 15,900 | 15,950 | 2,031 | 1,674 | 18,900 | 18,950 | 2,481 | 2,124 |
| 9,950 | 10,000 | 1,139 | 998 | 12,950 | 13,000 | 1,589 | 1,298 | 15,950 | 16,000 | 2,039 | 1,681 | 18,950 | 19,000 | 2,489 | 2,131 |
| 10,000 | | | | 13,000 | | | | 16,000 | | | | 19,000 | | | |
| 10,000 | 10,050 | 1,146 | 1,003 | 13,000 | 13,050 | 1,596 | 1,303 | 16,000 | 16,050 | 2,046 | 1,689 | 19,000 | 19,050 | 2,496 | 2,139 |
| 10,050 | 10,100 | 1,154 | 1,008 | 13,050 | 13,100 | 1,604 | 1,308 | 16,050 | 16,100 | 2,054 | 1,696 | 19,050 | 19,100 | 2,504 | 2,146 |
| 10,100 | 10,150 | 1,161 | 1,013 | 13,100 | 13,150 | 1,611 | 1,313 | 16,100 | 16,150 | 2,061 | 1,704 | 19,100 | 19,150 | 2,511 | 2,154 |
| 10,150 | 10,200 | 1,169 | 1,018 | 13,150 | 13,200 | 1,619 | 1,318 | 16,150 | 16,200 | 2,069 | 1,711 | 19,150 | 19,200 | 2,519 | 2,161 |
| 10,200 | 10,250 | 1,176 | 1,023 | 13,200 | 13,250 | 1,626 | 1,323 | 16,200 | 16,250 | 2,076 | 1,719 | 19,200 | 19,250 | 2,526 | 2,169 |
| 10,250 | 10,300 | 1,184 | 1,028 | 13,250 | 13,300 | 1,634 | 1,328 | 16,250 | 16,300 | 2,084 | 1,726 | 19,250 | 19,300 | 2,534 | 2,176 |
| 10,300 | 10,350 | 1,191 | 1,033 | 13,300 | 13,350 | 1,641 | 1,333 | 16,300 | 16,350 | 2,091 | 1,734 | 19,300 | 19,350 | 2,541 | 2,184 |
| 10,350 | 10,400 | 1,199 | 1,038 | 13,350 | 13,400 | 1,649 | 1,338 | 16,350 | 16,400 | 2,099 | 1,741 | 19,350 | 19,400 | 2,549 | 2,191 |
| 10,400 | 10,450 | 1,206 | 1,043 | 13,400 | 13,450 | 1,656 | 1,343 | 16,400 | 16,450 | 2,106 | 1,749 | 19,400 | 19,450 | 2,556 | 2,199 |
| 10,450 | 10,500 | 1,214 | 1,048 | 13,450 | 13,500 | 1,664 | 1,348 | 16,450 | 16,500 | 2,114 | 1,756 | 19,450 | 19,500 | 2,564 | 2,206 |
| 10,500 | 10,550 | 1,221 | 1,053 | 13,500 | 13,550 | 1,671 | 1,353 | 16,500 | 16,550 | 2,121 | 1,764 | 19,500 | 19,550 | 2,571 | 2,214 |
| 10,550 | 10,600 | 1,229 | 1,058 | 13,550 | 13,600 | 1,679 | 1,358 | 16,550 | 16,600 | 2,129 | 1,771 | 19,550 | 19,600 | 2,579 | 2,221 |
| 10,600 | 10,650 | 1,236 | 1,063 | 13,600 | 13,650 | 1,686 | 1,363 | 16,600 | 16,650 | 2,136 | 1,779 | 19,600 | 19,650 | 2,586 | 2,229 |
| 10,650 | 10,700 | 1,244 | 1,068 | 13,650 | 13,700 | 1,694 | 1,368 | 16,650 | 16,700 | 2,144 | 1,786 | 19,650 | 19,700 | 2,594 | 2,236 |
| 10,700 | 10,750 | 1,251 | 1,073 | 13,700 | 13,750 | 1,701 | 1,373 | 16,700 | 16,750 | 2,151 | 1,794 | 19,700 | 19,750 | 2,601 | 2,244 |
| 10,750 | 10,800 | 1,259 | 1,078 | 13,750 | 13,800 | 1,709 | 1,378 | 16,750 | 16,800 | 2,159 | 1,801 | 19,750 | 19,800 | 2,609 | 2,251 |
| 10,800 | 10,850 | 1,266 | 1,083 | 13,800 | 13,850 | 1,716 | 1,383 | 16,800 | 16,850 | 2,166 | 1,809 | 19,800 | 19,850 | 2,616 | 2,259 |
| 10,850 | 10,900 | 1,274 | 1,088 | 13,850 | 13,900 | 1,724 | 1,388 | 16,850 | 16,900 | 2,174 | 1,816 | 19,850 | 19,900 | 2,624 | 2,266 |
| 10,900 | 10,950 | 1,281 | 1,093 | 13,900 | 13,950 | 1,731 | 1,393 | 16,900 | 16,950 | 2,181 | 1,824 | 19,900 | 19,950 | 2,631 | 2,274 |
| 10,950 | 11,000 | 1,289 | 1,098 | 13,950 | 14,000 | 1,739 | 1,398 | 16,950 | 17,000 | 2,189 | 1,831 | 19,950 | 20,000 | 2,639 | 2,281 |
| 11,000 | | | | 14,000 | | | | 17,000 | | | | 20,000 | | | |
| 11,000 | 11,050 | 1,296 | 1,103 | 14,000 | 14,050 | 1,746 | 1,403 | 17,000 | 17,050 | 2,196 | 1,839 | 20,000 | 20,050 | 2,646 | 2,289 |
| 11,050 | 11,100 | 1,304 | 1,108 | 14,050 | 14,100 | 1,754 | 1,408 | 17,050 | 17,100 | 2,204 | 1,846 | 20,050 | 20,100 | 2,654 | 2,296 |
| 11,100 | 11,150 | 1,311 | 1,113 | 14,100 | 14,150 | 1,761 | 1,413 | 17,100 | 17,150 | 2,211 | 1,854 | 20,100 | 20,150 | 2,661 | 2,304 |
| 11,150 | 11,200 | 1,319 | 1,118 | 14,150 | 14,200 | 1,769 | 1,418 | 17,150 | 17,200 | 2,219 | 1,861 | 20,150 | 20,200 | 2,669 | 2,311 |
| 11,200 | 11,250 | 1,326 | 1,123 | 14,200 | 14,250 | 1,776 | 1,423 | 17,200 | 17,250 | 2,226 | 1,869 | 20,200 | 20,250 | 2,676 | 2,319 |
| 11,250 | 11,300 | 1,334 | 1,128 | 14,250 | 14,300 | 1,784 | 1,428 | 17,250 | 17,300 | 2,234 | 1,876 | 20,250 | 20,300 | 2,684 | 2,326 |
| 11,300 | 11,350 | 1,341 | 1,133 | 14,300 | 14,350 | 1,791 | 1,434 | 17,300 | 17,350 | 2,241 | 1,884 | 20,300 | 20,350 | 2,691 | 2,334 |
| 11,350 | 11,400 | 1,349 | 1,138 | 14,350 | 14,400 | 1,799 | 1,441 | 17,350 | 17,400 | 2,249 | 1,891 | 20,350 | 20,400 | 2,699 | 2,341 |
| 11,400 | 11,450 | 1,356 | 1,143 | 14,400 | 14,450 | 1,806 | 1,449 | 17,400 | 17,450 | 2,256 | 1,899 | 20,400 | 20,450 | 2,706 | 2,349 |
| 11,450 | 11,500 | 1,364 | 1,148 | 14,450 | 14,500 | 1,814 | 1,456 | 17,450 | 17,500 | 2,264 | 1,906 | 20,450 | 20,500 | 2,714 | 2,356 |
| 11,500 | 11,550 | 1,371 | 1,153 | 14,500 | 14,550 | 1,821 | 1,464 | 17,500 | 17,550 | 2,271 | 1,914 | 20,500 | 20,550 | 2,721 | 2,364 |
| 11,550 | 11,600 | 1,379 | 1,158 | 14,550 | 14,600 | 1,829 | 1,471 | 17,550 | 17,600 | 2,279 | 1,921 | 20,550 | 20,600 | 2,729 | 2,371 |
| 11,600 | 11,650 | 1,386 | 1,163 | 14,600 | 14,650 | 1,836 | 1,479 | 17,600 | 17,650 | 2,286 | 1,929 | 20,600 | 20,650 | 2,736 | 2,379 |
| 11,650 | 11,700 | 1,394 | 1,168 | 14,650 | 14,700 | 1,844 | 1,486 | 17,650 | 17,700 | 2,294 | 1,936 | 20,650 | 20,700 | 2,744 | 2,386 |
| 11,700 | 11,750 | 1,401 | 1,173 | 14,700 | 14,750 | 1,851 | 1,494 | 17,700 | 17,750 | 2,301 | 1,944 | 20,700 | 20,750 | 2,751 | 2,394 |
| 11,750 | 11,800 | 1,409 | 1,178 | 14,750 | 14,800 | 1,859 | 1,501 | 17,750 | 17,800 | 2,309 | 1,951 | 20,750 | 20,800 | 2,759 | 2,401 |
| 11,800 | 11,850 | 1,416 | 1,183 | 14,800 | 14,850 | 1,866 | 1,509 | 17,800 | 17,850 | 2,316 | 1,959 | 20,800 | 20,850 | 2,766 | 2,409 |
| 11,850 | 11,900 | 1,424 | 1,188 | 14,850 | 14,900 | 1,874 | 1,516 | 17,850 | 17,900 | 2,324 | 1,966 | 20,850 | 20,900 | 2,774 | 2,416 |
| 11,900 | 11,950 | 1,431 | 1,193 | 14,900 | 14,950 | 1,881 | 1,524 | 17,900 | 17,950 | 2,331 | 1,974 | 20,900 | 20,950 | 2,781 | 2,424 |
| 11,950 | 12,000 | 1,439 | 1,198 | 14,950 | 15,000 | 1,889 | 1,531 | 17,950 | 18,000 | 2,339 | 1,981 | 20,950 | 21,000 | 2,789 | 2,431 |

Continued on page 26

2004 1040EZ Tax Table—Continued

| If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | |
|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
| Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— | |
| 21,000 | | | | 24,000 | | | | 27,000 | | | | 30,000 | | | |
| 21,000 | 21,050 | 2,796 | 2,439 | 24,000 | 24,050 | 3,246 | 2,889 | 27,000 | 27,050 | 3,696 | 3,339 | 30,000 | 30,050 | 4,244 | 3,789 |
| 21,050 | 21,100 | 2,804 | 2,446 | 24,050 | 24,100 | 3,254 | 2,896 | 27,050 | 27,100 | 3,704 | 3,346 | 30,050 | 30,100 | 4,256 | 3,796 |
| 21,100 | 21,150 | 2,811 | 2,454 | 24,100 | 24,150 | 3,261 | 2,904 | 27,100 | 27,150 | 3,711 | 3,354 | 30,100 | 30,150 | 4,269 | 3,804 |
| 21,150 | 21,200 | 2,819 | 2,461 | 24,150 | 24,200 | 3,269 | 2,911 | 27,150 | 27,200 | 3,719 | 3,361 | 30,150 | 30,200 | 4,281 | 3,811 |
| 21,200 | 21,250 | 2,826 | 2,469 | 24,200 | 24,250 | 3,276 | 2,919 | 27,200 | 27,250 | 3,726 | 3,369 | 30,200 | 30,250 | 4,294 | 3,819 |
| 21,250 | 21,300 | 2,834 | 2,476 | 24,250 | 24,300 | 3,284 | 2,926 | 27,250 | 27,300 | 3,734 | 3,376 | 30,250 | 30,300 | 4,306 | 3,826 |
| 21,300 | 21,350 | 2,841 | 2,484 | 24,300 | 24,350 | 3,291 | 2,934 | 27,300 | 27,350 | 3,741 | 3,384 | 30,300 | 30,350 | 4,319 | 3,834 |
| 21,350 | 21,400 | 2,849 | 2,491 | 24,350 | 24,400 | 3,299 | 2,941 | 27,350 | 27,400 | 3,749 | 3,391 | 30,350 | 30,400 | 4,331 | 3,841 |
| 21,400 | 21,450 | 2,856 | 2,499 | 24,400 | 24,450 | 3,306 | 2,949 | 27,400 | 27,450 | 3,756 | 3,399 | 30,400 | 30,450 | 4,344 | 3,849 |
| 21,450 | 21,500 | 2,864 | 2,506 | 24,450 | 24,500 | 3,314 | 2,956 | 27,450 | 27,500 | 3,764 | 3,406 | 30,450 | 30,500 | 4,356 | 3,856 |
| 21,500 | 21,550 | 2,871 | 2,514 | 24,500 | 24,550 | 3,321 | 2,964 | 27,500 | 27,550 | 3,771 | 3,414 | 30,500 | 30,550 | 4,369 | 3,864 |
| 21,550 | 21,600 | 2,879 | 2,521 | 24,550 | 24,600 | 3,329 | 2,971 | 27,550 | 27,600 | 3,779 | 3,421 | 30,550 | 30,600 | 4,381 | 3,871 |
| 21,600 | 21,650 | 2,886 | 2,529 | 24,600 | 24,650 | 3,336 | 2,979 | 27,600 | 27,650 | 3,786 | 3,429 | 30,600 | 30,650 | 4,394 | 3,879 |
| 21,650 | 21,700 | 2,894 | 2,536 | 24,650 | 24,700 | 3,344 | 2,986 | 27,650 | 27,700 | 3,794 | 3,436 | 30,650 | 30,700 | 4,406 | 3,886 |
| 21,700 | 21,750 | 2,901 | 2,544 | 24,700 | 24,750 | 3,351 | 2,994 | 27,700 | 27,750 | 3,801 | 3,444 | 30,700 | 30,750 | 4,419 | 3,894 |
| 21,750 | 21,800 | 2,909 | 2,551 | 24,750 | 24,800 | 3,359 | 3,001 | 27,750 | 27,800 | 3,809 | 3,451 | 30,750 | 30,800 | 4,431 | 3,901 |
| 21,800 | 21,850 | 2,916 | 2,559 | 24,800 | 24,850 | 3,366 | 3,009 | 27,800 | 27,850 | 3,816 | 3,459 | 30,800 | 30,850 | 4,444 | 3,909 |
| 21,850 | 21,900 | 2,924 | 2,566 | 24,850 | 24,900 | 3,374 | 3,016 | 27,850 | 27,900 | 3,824 | 3,466 | 30,850 | 30,900 | 4,456 | 3,916 |
| 21,900 | 21,950 | 2,931 | 2,574 | 24,900 | 24,950 | 3,381 | 3,024 | 27,900 | 27,950 | 3,831 | 3,474 | 30,900 | 30,950 | 4,469 | 3,924 |
| 21,950 | 22,000 | 2,939 | 2,581 | 24,950 | 25,000 | 3,389 | 3,031 | 27,950 | 28,000 | 3,839 | 3,481 | 30,950 | 31,000 | 4,481 | 3,931 |
| 22,000 | | | | 25,000 | | | | 28,000 | | | | 31,000 | | | |
| 22,000 | 22,050 | 2,946 | 2,589 | 25,000 | 25,050 | 3,396 | 3,039 | 28,000 | 28,050 | 3,846 | 3,489 | 31,000 | 31,050 | 4,494 | 3,939 |
| 22,050 | 22,100 | 2,954 | 2,596 | 25,050 | 25,100 | 3,404 | 3,046 | 28,050 | 28,100 | 3,854 | 3,496 | 31,050 | 31,100 | 4,506 | 3,946 |
| 22,100 | 22,150 | 2,961 | 2,604 | 25,100 | 25,150 | 3,411 | 3,054 | 28,100 | 28,150 | 3,861 | 3,504 | 31,100 | 31,150 | 4,519 | 3,954 |
| 22,150 | 22,200 | 2,969 | 2,611 | 25,150 | 25,200 | 3,419 | 3,061 | 28,150 | 28,200 | 3,869 | 3,511 | 31,150 | 31,200 | 4,531 | 3,961 |
| 22,200 | 22,250 | 2,976 | 2,619 | 25,200 | 25,250 | 3,426 | 3,069 | 28,200 | 28,250 | 3,876 | 3,519 | 31,200 | 31,250 | 4,544 | 3,969 |
| 22,250 | 22,300 | 2,984 | 2,626 | 25,250 | 25,300 | 3,434 | 3,076 | 28,250 | 28,300 | 3,884 | 3,526 | 31,250 | 31,300 | 4,556 | 3,976 |
| 22,300 | 22,350 | 2,991 | 2,634 | 25,300 | 25,350 | 3,441 | 3,084 | 28,300 | 28,350 | 3,891 | 3,534 | 31,300 | 31,350 | 4,569 | 3,984 |
| 22,350 | 22,400 | 2,999 | 2,641 | 25,350 | 25,400 | 3,449 | 3,091 | 28,350 | 28,400 | 3,899 | 3,541 | 31,350 | 31,400 | 4,581 | 3,991 |
| 22,400 | 22,450 | 3,006 | 2,649 | 25,400 | 25,450 | 3,456 | 3,099 | 28,400 | 28,450 | 3,906 | 3,549 | 31,400 | 31,450 | 4,594 | 3,999 |
| 22,450 | 22,500 | 3,014 | 2,656 | 25,450 | 25,500 | 3,464 | 3,106 | 28,450 | 28,500 | 3,914 | 3,556 | 31,450 | 31,500 | 4,606 | 4,006 |
| 22,500 | 22,550 | 3,021 | 2,664 | 25,500 | 25,550 | 3,471 | 3,114 | 28,500 | 28,550 | 3,921 | 3,564 | 31,500 | 31,550 | 4,619 | 4,014 |
| 22,550 | 22,600 | 3,029 | 2,671 | 25,550 | 25,600 | 3,479 | 3,121 | 28,550 | 28,600 | 3,929 | 3,571 | 31,550 | 31,600 | 4,631 | 4,021 |
| 22,600 | 22,650 | 3,036 | 2,679 | 25,600 | 25,650 | 3,486 | 3,129 | 28,600 | 28,650 | 3,936 | 3,579 | 31,600 | 31,650 | 4,644 | 4,029 |
| 22,650 | 22,700 | 3,044 | 2,686 | 25,650 | 25,700 | 3,494 | 3,136 | 28,650 | 28,700 | 3,944 | 3,586 | 31,650 | 31,700 | 4,656 | 4,036 |
| 22,700 | 22,750 | 3,051 | 2,694 | 25,700 | 25,750 | 3,501 | 3,144 | 28,700 | 28,750 | 3,951 | 3,594 | 31,700 | 31,750 | 4,669 | 4,044 |
| 22,750 | 22,800 | 3,059 | 2,701 | 25,750 | 25,800 | 3,509 | 3,151 | 28,750 | 28,800 | 3,959 | 3,601 | 31,750 | 31,800 | 4,681 | 4,051 |
| 22,800 | 22,850 | 3,066 | 2,709 | 25,800 | 25,850 | 3,516 | 3,159 | 28,800 | 28,850 | 3,966 | 3,609 | 31,800 | 31,850 | 4,694 | 4,059 |
| 22,850 | 22,900 | 3,074 | 2,716 | 25,850 | 25,900 | 3,524 | 3,166 | 28,850 | 28,900 | 3,974 | 3,616 | 31,850 | 31,900 | 4,706 | 4,066 |
| 22,900 | 22,950 | 3,081 | 2,724 | 25,900 | 25,950 | 3,531 | 3,174 | 28,900 | 28,950 | 3,981 | 3,624 | 31,900 | 31,950 | 4,719 | 4,074 |
| 22,950 | 23,000 | 3,089 | 2,731 | 25,950 | 26,000 | 3,539 | 3,181 | 28,950 | 29,000 | 3,989 | 3,631 | 31,950 | 32,000 | 4,731 | 4,081 |
| 23,000 | | | | 26,000 | | | | 29,000 | | | | 32,000 | | | |
| 23,000 | 23,050 | 3,096 | 2,739 | 26,000 | 26,050 | 3,546 | 3,189 | 29,000 | 29,050 | 3,996 | 3,639 | 32,000 | 32,050 | 4,744 | 4,089 |
| 23,050 | 23,100 | 3,104 | 2,746 | 26,050 | 26,100 | 3,554 | 3,196 | 29,050 | 29,100 | 4,006 | 3,646 | 32,050 | 32,100 | 4,756 | 4,096 |
| 23,100 | 23,150 | 3,111 | 2,754 | 26,100 | 26,150 | 3,561 | 3,204 | 29,100 | 29,150 | 4,019 | 3,654 | 32,100 | 32,150 | 4,769 | 4,104 |
| 23,150 | 23,200 | 3,119 | 2,761 | 26,150 | 26,200 | 3,569 | 3,211 | 29,150 | 29,200 | 4,031 | 3,661 | 32,150 | 32,200 | 4,781 | 4,111 |
| 23,200 | 23,250 | 3,126 | 2,769 | 26,200 | 26,250 | 3,576 | 3,219 | 29,200 | 29,250 | 4,044 | 3,669 | 32,200 | 32,250 | 4,794 | 4,119 |
| 23,250 | 23,300 | 3,134 | 2,776 | 26,250 | 26,300 | 3,584 | 3,226 | 29,250 | 29,300 | 4,056 | 3,676 | 32,250 | 32,300 | 4,806 | 4,126 |
| 23,300 | 23,350 | 3,141 | 2,784 | 26,300 | 26,350 | 3,591 | 3,234 | 29,300 | 29,350 | 4,069 | 3,684 | 32,300 | 32,350 | 4,819 | 4,134 |
| 23,350 | 23,400 | 3,149 | 2,791 | 26,350 | 26,400 | 3,599 | 3,241 | 29,350 | 29,400 | 4,081 | 3,691 | 32,350 | 32,400 | 4,831 | 4,141 |
| 23,400 | 23,450 | 3,156 | 2,799 | 26,400 | 26,450 | 3,606 | 3,249 | 29,400 | 29,450 | 4,094 | 3,699 | 32,400 | 32,450 | 4,844 | 4,149 |
| 23,450 | 23,500 | 3,164 | 2,806 | 26,450 | 26,500 | 3,614 | 3,256 | 29,450 | 29,500 | 4,106 | 3,706 | 32,450 | 32,500 | 4,856 | 4,156 |
| 23,500 | 23,550 | 3,171 | 2,814 | 26,500 | 26,550 | 3,621 | 3,264 | 29,500 | 29,550 | 4,119 | 3,714 | 32,500 | 32,550 | 4,869 | 4,164 |
| 23,550 | 23,600 | 3,179 | 2,821 | 26,550 | 26,600 | 3,629 | 3,271 | 29,550 | 29,600 | 4,131 | 3,721 | 32,550 | 32,600 | 4,881 | 4,171 |
| 23,600 | 23,650 | 3,186 | 2,829 | 26,600 | 26,650 | 3,636 | 3,279 | 29,600 | 29,650 | 4,144 | 3,729 | 32,600 | 32,650 | 4,894 | 4,179 |
| 23,650 | 23,700 | 3,194 | 2,836 | 26,650 | 26,700 | 3,644 | 3,286 | 29,650 | 29,700 | 4,156 | 3,736 | 32,650 | 32,700 | 4,906 | 4,186 |
| 23,700 | 23,750 | 3,201 | 2,844 | 26,700 | 26,750 | 3,651 | 3,294 | 29,700 | 29,750 | 4,169 | 3,744 | 32,700 | 32,750 | 4,919 | 4,194 |
| 23,750 | 23,800 | 3,209 | 2,851 | 26,750 | 26,800 | 3,659 | 3,301 | 29,750 | 29,800 | 4,181 | 3,751 | 32,750 | 32,800 | 4,931 | 4,201 |
| 23,800 | 23,850 | 3,216 | 2,859 | 26,800 | 26,850 | 3,666 | 3,309 | 29,800 | 29,850 | 4,194 | 3,759 | 32,800 | 32,850 | 4,944 | 4,209 |
| 23,850 | 23,900 | 3,224 | 2,866 | 26,850 | 26,900 | 3,674 | 3,316 | 29,850 | 29,900 | 4,206 | 3,766 | 32,850 | 32,900 | 4,956 | 4,216 |
| 23,900 | 23,950 | 3,231 | 2,874 | 26,900 | 26,950 | 3,681 | 3,324 | 29,900 | 29,950 | 4,219 | 3,774 | 32,900 | 32,950 | 4,969 | 4,224 |
| 23,950 | 24,000 | 3,239 | 2,881 | 26,950 | 27,000 | 3,689 | 3,331 | 29,950 | 30,000 | 4,231 | 3,781 | 32,950 | 33,000 | 4,981 | 4,231 |

Continued on page 27

2004 1040EZ Tax Table—Continued

| If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | |
|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
| | | Your tax is— | | | | Your tax is— | | | | Your tax is— | | | | Your tax is— | |
| 33,000 | | | | 36,000 | | | | 39,000 | | | | 42,000 | | | |
| 33,000 | 33,050 | 4,994 | 4,239 | 36,000 | 36,050 | 5,744 | 4,689 | 39,000 | 39,050 | 6,494 | 5,139 | 42,000 | 42,050 | 7,244 | 5,589 |
| 33,050 | 33,100 | 5,006 | 4,246 | 36,050 | 36,100 | 5,756 | 4,696 | 39,050 | 39,100 | 6,506 | 5,146 | 42,050 | 42,100 | 7,256 | 5,596 |
| 33,100 | 33,150 | 5,019 | 4,254 | 36,100 | 36,150 | 5,769 | 4,704 | 39,100 | 39,150 | 6,519 | 5,154 | 42,100 | 42,150 | 7,269 | 5,604 |
| 33,150 | 33,200 | 5,031 | 4,261 | 36,150 | 36,200 | 5,781 | 4,711 | 39,150 | 39,200 | 6,531 | 5,161 | 42,150 | 42,200 | 7,281 | 5,611 |
| 33,200 | 33,250 | 5,044 | 4,269 | 36,200 | 36,250 | 5,794 | 4,719 | 39,200 | 39,250 | 6,544 | 5,169 | 42,200 | 42,250 | 7,294 | 5,619 |
| 33,250 | 33,300 | 5,056 | 4,276 | 36,250 | 36,300 | 5,806 | 4,726 | 39,250 | 39,300 | 6,556 | 5,176 | 42,250 | 42,300 | 7,306 | 5,626 |
| 33,300 | 33,350 | 5,069 | 4,284 | 36,300 | 36,350 | 5,819 | 4,734 | 39,300 | 39,350 | 6,569 | 5,184 | 42,300 | 42,350 | 7,319 | 5,634 |
| 33,350 | 33,400 | 5,081 | 4,291 | 36,350 | 36,400 | 5,831 | 4,741 | 39,350 | 39,400 | 6,581 | 5,191 | 42,350 | 42,400 | 7,331 | 5,641 |
| 33,400 | 33,450 | 5,094 | 4,299 | 36,400 | 36,450 | 5,844 | 4,749 | 39,400 | 39,450 | 6,594 | 5,199 | 42,400 | 42,450 | 7,344 | 5,649 |
| 33,450 | 33,500 | 5,106 | 4,306 | 36,450 | 36,500 | 5,856 | 4,756 | 39,450 | 39,500 | 6,606 | 5,206 | 42,450 | 42,500 | 7,356 | 5,656 |
| 33,500 | 33,550 | 5,119 | 4,314 | 36,500 | 36,550 | 5,869 | 4,764 | 39,500 | 39,550 | 6,619 | 5,214 | 42,500 | 42,550 | 7,369 | 5,664 |
| 33,550 | 33,600 | 5,131 | 4,321 | 36,550 | 36,600 | 5,881 | 4,771 | 39,550 | 39,600 | 6,631 | 5,221 | 42,550 | 42,600 | 7,381 | 5,671 |
| 33,600 | 33,650 | 5,144 | 4,329 | 36,600 | 36,650 | 5,894 | 4,779 | 39,600 | 39,650 | 6,644 | 5,229 | 42,600 | 42,650 | 7,394 | 5,679 |
| 33,650 | 33,700 | 5,156 | 4,336 | 36,650 | 36,700 | 5,906 | 4,786 | 39,650 | 39,700 | 6,656 | 5,236 | 42,650 | 42,700 | 7,406 | 5,686 |
| 33,700 | 33,750 | 5,169 | 4,344 | 36,700 | 36,750 | 5,919 | 4,794 | 39,700 | 39,750 | 6,669 | 5,244 | 42,700 | 42,750 | 7,419 | 5,694 |
| 33,750 | 33,800 | 5,181 | 4,351 | 36,750 | 36,800 | 5,931 | 4,801 | 39,750 | 39,800 | 6,681 | 5,251 | 42,750 | 42,800 | 7,431 | 5,701 |
| 33,800 | 33,850 | 5,194 | 4,359 | 36,800 | 36,850 | 5,944 | 4,809 | 39,800 | 39,850 | 6,694 | 5,259 | 42,800 | 42,850 | 7,444 | 5,709 |
| 33,850 | 33,900 | 5,206 | 4,366 | 36,850 | 36,900 | 5,956 | 4,816 | 39,850 | 39,900 | 6,706 | 5,266 | 42,850 | 42,900 | 7,456 | 5,716 |
| 33,900 | 33,950 | 5,219 | 4,374 | 36,900 | 36,950 | 5,969 | 4,824 | 39,900 | 39,950 | 6,719 | 5,274 | 42,900 | 42,950 | 7,469 | 5,724 |
| 33,950 | 34,000 | 5,231 | 4,381 | 36,950 | 37,000 | 5,981 | 4,831 | 39,950 | 40,000 | 6,731 | 5,281 | 42,950 | 43,000 | 7,481 | 5,731 |
| 34,000 | | | | 37,000 | | | | 40,000 | | | | 43,000 | | | |
| 34,000 | 34,050 | 5,244 | 4,389 | 37,000 | 37,050 | 5,994 | 4,839 | 40,000 | 40,050 | 6,744 | 5,289 | 43,000 | 43,050 | 7,494 | 5,739 |
| 34,050 | 34,100 | 5,256 | 4,396 | 37,050 | 37,100 | 6,006 | 4,846 | 40,050 | 40,100 | 6,756 | 5,296 | 43,050 | 43,100 | 7,506 | 5,746 |
| 34,100 | 34,150 | 5,269 | 4,404 | 37,100 | 37,150 | 6,019 | 4,854 | 40,100 | 40,150 | 6,769 | 5,304 | 43,100 | 43,150 | 7,519 | 5,754 |
| 34,150 | 34,200 | 5,281 | 4,411 | 37,150 | 37,200 | 6,031 | 4,861 | 40,150 | 40,200 | 6,781 | 5,311 | 43,150 | 43,200 | 7,531 | 5,761 |
| 34,200 | 34,250 | 5,294 | 4,419 | 37,200 | 37,250 | 6,044 | 4,869 | 40,200 | 40,250 | 6,794 | 5,319 | 43,200 | 43,250 | 7,544 | 5,769 |
| 34,250 | 34,300 | 5,306 | 4,426 | 37,250 | 37,300 | 6,056 | 4,876 | 40,250 | 40,300 | 6,806 | 5,326 | 43,250 | 43,300 | 7,556 | 5,776 |
| 34,300 | 34,350 | 5,319 | 4,434 | 37,300 | 37,350 | 6,069 | 4,884 | 40,300 | 40,350 | 6,819 | 5,334 | 43,300 | 43,350 | 7,569 | 5,784 |
| 34,350 | 34,400 | 5,331 | 4,441 | 37,350 | 37,400 | 6,081 | 4,891 | 40,350 | 40,400 | 6,831 | 5,341 | 43,350 | 43,400 | 7,581 | 5,791 |
| 34,400 | 34,450 | 5,344 | 4,449 | 37,400 | 37,450 | 6,094 | 4,899 | 40,400 | 40,450 | 6,844 | 5,349 | 43,400 | 43,450 | 7,594 | 5,799 |
| 34,450 | 34,500 | 5,356 | 4,456 | 37,450 | 37,500 | 6,106 | 4,906 | 40,450 | 40,500 | 6,856 | 5,356 | 43,450 | 43,500 | 7,606 | 5,806 |
| 34,500 | 34,550 | 5,369 | 4,464 | 37,500 | 37,550 | 6,119 | 4,914 | 40,500 | 40,550 | 6,869 | 5,364 | 43,500 | 43,550 | 7,619 | 5,814 |
| 34,550 | 34,600 | 5,381 | 4,471 | 37,550 | 37,600 | 6,131 | 4,921 | 40,550 | 40,600 | 6,881 | 5,371 | 43,550 | 43,600 | 7,631 | 5,821 |
| 34,600 | 34,650 | 5,394 | 4,479 | 37,600 | 37,650 | 6,144 | 4,929 | 40,600 | 40,650 | 6,894 | 5,379 | 43,600 | 43,650 | 7,644 | 5,829 |
| 34,650 | 34,700 | 5,406 | 4,486 | 37,650 | 37,700 | 6,156 | 4,936 | 40,650 | 40,700 | 6,906 | 5,386 | 43,650 | 43,700 | 7,656 | 5,836 |
| 34,700 | 34,750 | 5,419 | 4,494 | 37,700 | 37,750 | 6,169 | 4,944 | 40,700 | 40,750 | 6,919 | 5,394 | 43,700 | 43,750 | 7,669 | 5,844 |
| 34,750 | 34,800 | 5,431 | 4,501 | 37,750 | 37,800 | 6,181 | 4,951 | 40,750 | 40,800 | 6,931 | 5,401 | 43,750 | 43,800 | 7,681 | 5,851 |
| 34,800 | 34,850 | 5,444 | 4,509 | 37,800 | 37,850 | 6,194 | 4,959 | 40,800 | 40,850 | 6,944 | 5,409 | 43,800 | 43,850 | 7,694 | 5,859 |
| 34,850 | 34,900 | 5,456 | 4,516 | 37,850 | 37,900 | 6,206 | 4,966 | 40,850 | 40,900 | 6,956 | 5,416 | 43,850 | 43,900 | 7,706 | 5,866 |
| 34,900 | 34,950 | 5,469 | 4,524 | 37,900 | 37,950 | 6,219 | 4,974 | 40,900 | 40,950 | 6,969 | 5,424 | 43,900 | 43,950 | 7,719 | 5,874 |
| 34,950 | 35,000 | 5,481 | 4,531 | 37,950 | 38,000 | 6,231 | 4,981 | 40,950 | 41,000 | 6,981 | 5,431 | 43,950 | 44,000 | 7,731 | 5,881 |
| 35,000 | | | | 38,000 | | | | 41,000 | | | | 44,000 | | | |
| 35,000 | 35,050 | 5,494 | 4,539 | 38,000 | 38,050 | 6,244 | 4,989 | 41,000 | 41,050 | 6,994 | 5,439 | 44,000 | 44,050 | 7,744 | 5,889 |
| 35,050 | 35,100 | 5,506 | 4,546 | 38,050 | 38,100 | 6,256 | 4,996 | 41,050 | 41,100 | 7,006 | 5,446 | 44,050 | 44,100 | 7,756 | 5,896 |
| 35,100 | 35,150 | 5,519 | 4,554 | 38,100 | 38,150 | 6,269 | 5,004 | 41,100 | 41,150 | 7,019 | 5,454 | 44,100 | 44,150 | 7,769 | 5,904 |
| 35,150 | 35,200 | 5,531 | 4,561 | 38,150 | 38,200 | 6,281 | 5,011 | 41,150 | 41,200 | 7,031 | 5,461 | 44,150 | 44,200 | 7,781 | 5,911 |
| 35,200 | 35,250 | 5,544 | 4,569 | 38,200 | 38,250 | 6,294 | 5,019 | 41,200 | 41,250 | 7,044 | 5,469 | 44,200 | 44,250 | 7,794 | 5,919 |
| 35,250 | 35,300 | 5,556 | 4,576 | 38,250 | 38,300 | 6,306 | 5,026 | 41,250 | 41,300 | 7,056 | 5,476 | 44,250 | 44,300 | 7,806 | 5,926 |
| 35,300 | 35,350 | 5,569 | 4,584 | 38,300 | 38,350 | 6,319 | 5,034 | 41,300 | 41,350 | 7,069 | 5,484 | 44,300 | 44,350 | 7,819 | 5,934 |
| 35,350 | 35,400 | 5,581 | 4,591 | 38,350 | 38,400 | 6,331 | 5,041 | 41,350 | 41,400 | 7,081 | 5,491 | 44,350 | 44,400 | 7,831 | 5,941 |
| 35,400 | 35,450 | 5,594 | 4,599 | 38,400 | 38,450 | 6,344 | 5,049 | 41,400 | 41,450 | 7,094 | 5,499 | 44,400 | 44,450 | 7,844 | 5,949 |
| 35,450 | 35,500 | 5,606 | 4,606 | 38,450 | 38,500 | 6,356 | 5,056 | 41,450 | 41,500 | 7,106 | 5,506 | 44,450 | 44,500 | 7,856 | 5,956 |
| 35,500 | 35,550 | 5,619 | 4,614 | 38,500 | 38,550 | 6,369 | 5,064 | 41,500 | 41,550 | 7,119 | 5,514 | 44,500 | 44,550 | 7,869 | 5,964 |
| 35,550 | 35,600 | 5,631 | 4,621 | 38,550 | 38,600 | 6,381 | 5,071 | 41,550 | 41,600 | 7,131 | 5,521 | 44,550 | 44,600 | 7,881 | 5,971 |
| 35,600 | 35,650 | 5,644 | 4,629 | 38,600 | 38,650 | 6,394 | 5,079 | 41,600 | 41,650 | 7,144 | 5,529 | 44,600 | 44,650 | 7,894 | 5,979 |
| 35,650 | 35,700 | 5,656 | 4,636 | 38,650 | 38,700 | 6,406 | 5,086 | 41,650 | 41,700 | 7,156 | 5,536 | 44,650 | 44,700 | 7,906 | 5,986 |
| 35,700 | 35,750 | 5,669 | 4,644 | 38,700 | 38,750 | 6,419 | 5,094 | 41,700 | 41,750 | 7,169 | 5,544 | 44,700 | 44,750 | 7,919 | 5,994 |
| 35,750 | 35,800 | 5,681 | 4,651 | 38,750 | 38,800 | 6,431 | 5,101 | 41,750 | 41,800 | 7,181 | 5,551 | 44,750 | 44,800 | 7,931 | 6,001 |
| 35,800 | 35,850 | 5,694 | 4,659 | 38,800 | 38,850 | 6,444 | 5,109 | 41,800 | 41,850 | 7,194 | 5,559 | 44,800 | 44,850 | 7,944 | 6,009 |
| 35,850 | 35,900 | 5,706 | 4,666 | 38,850 | 38,900 | 6,456 | 5,116 | 41,850 | 41,900 | 7,206 | 5,566 | 44,850 | 44,900 | 7,956 | 6,016 |
| 35,900 | 35,950 | 5,719 | 4,674 | 38,900 | 38,950 | 6,469 | 5,124 | 41,900 | 41,950 | 7,219 | 5,574 | 44,900 | 44,950 | 7,969 | 6,024 |
| 35,950 | 36,000 | 5,731 | 4,681 | 38,950 | 39,000 | 6,481 | 5,131 | 41,950 | 42,000 | 7,231 | 5,581 | 44,950 | 45,000 | 7,981 | 6,031 |

Continued on page 28

| If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | |
|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
| | | Your tax is— | | | | Your tax is— | | | | Your tax is— | | | | Your tax is— | |
| 45,000 | | | | 48,000 | | | | 51,000 | | | | 54,000 | | | |
| 45,000 | 45,050 | 7,994 | 6,039 | 48,000 | 48,050 | 8,744 | 6,489 | 51,000 | 51,050 | 9,494 | 6,939 | 54,000 | 54,050 | 10,244 | 7,389 |
| 45,050 | 45,100 | 8,006 | 6,046 | 48,050 | 48,100 | 8,756 | 6,496 | 51,050 | 51,100 | 9,506 | 6,946 | 54,050 | 54,100 | 10,256 | 7,396 |
| 45,100 | 45,150 | 8,019 | 6,054 | 48,100 | 48,150 | 8,769 | 6,504 | 51,100 | 51,150 | 9,519 | 6,954 | 54,100 | 54,150 | 10,269 | 7,404 |
| 45,150 | 45,200 | 8,031 | 6,061 | 48,150 | 48,200 | 8,781 | 6,511 | 51,150 | 51,200 | 9,531 | 6,961 | 54,150 | 54,200 | 10,281 | 7,411 |
| 45,200 | 45,250 | 8,044 | 6,069 | 48,200 | 48,250 | 8,794 | 6,519 | 51,200 | 51,250 | 9,544 | 6,969 | 54,200 | 54,250 | 10,294 | 7,419 |
| 45,250 | 45,300 | 8,056 | 6,076 | 48,250 | 48,300 | 8,806 | 6,526 | 51,250 | 51,300 | 9,556 | 6,976 | 54,250 | 54,300 | 10,306 | 7,426 |
| 45,300 | 45,350 | 8,069 | 6,084 | 48,300 | 48,350 | 8,819 | 6,534 | 51,300 | 51,350 | 9,569 | 6,984 | 54,300 | 54,350 | 10,319 | 7,434 |
| 45,350 | 45,400 | 8,081 | 6,091 | 48,350 | 48,400 | 8,831 | 6,541 | 51,350 | 51,400 | 9,581 | 6,991 | 54,350 | 54,400 | 10,331 | 7,441 |
| 45,400 | 45,450 | 8,094 | 6,099 | 48,400 | 48,450 | 8,844 | 6,549 | 51,400 | 51,450 | 9,594 | 6,999 | 54,400 | 54,450 | 10,344 | 7,449 |
| 45,450 | 45,500 | 8,106 | 6,106 | 48,450 | 48,500 | 8,856 | 6,556 | 51,450 | 51,500 | 9,606 | 7,006 | 54,450 | 54,500 | 10,356 | 7,456 |
| 45,500 | 45,550 | 8,119 | 6,114 | 48,500 | 48,550 | 8,869 | 6,564 | 51,500 | 51,550 | 9,619 | 7,014 | 54,500 | 54,550 | 10,369 | 7,464 |
| 45,550 | 45,600 | 8,131 | 6,121 | 48,550 | 48,600 | 8,881 | 6,571 | 51,550 | 51,600 | 9,631 | 7,021 | 54,550 | 54,600 | 10,381 | 7,471 |
| 45,600 | 45,650 | 8,144 | 6,129 | 48,600 | 48,650 | 8,894 | 6,579 | 51,600 | 51,650 | 9,644 | 7,029 | 54,600 | 54,650 | 10,394 | 7,479 |
| 45,650 | 45,700 | 8,156 | 6,136 | 48,650 | 48,700 | 8,906 | 6,586 | 51,650 | 51,700 | 9,656 | 7,036 | 54,650 | 54,700 | 10,406 | 7,486 |
| 45,700 | 45,750 | 8,169 | 6,144 | 48,700 | 48,750 | 8,919 | 6,594 | 51,700 | 51,750 | 9,669 | 7,044 | 54,700 | 54,750 | 10,419 | 7,494 |
| 45,750 | 45,800 | 8,181 | 6,151 | 48,750 | 48,800 | 8,931 | 6,601 | 51,750 | 51,800 | 9,681 | 7,051 | 54,750 | 54,800 | 10,431 | 7,501 |
| 45,800 | 45,850 | 8,194 | 6,159 | 48,800 | 48,850 | 8,944 | 6,609 | 51,800 | 51,850 | 9,694 | 7,059 | 54,800 | 54,850 | 10,444 | 7,509 |
| 45,850 | 45,900 | 8,206 | 6,166 | 48,850 | 48,900 | 8,956 | 6,616 | 51,850 | 51,900 | 9,706 | 7,066 | 54,850 | 54,900 | 10,456 | 7,516 |
| 45,900 | 45,950 | 8,219 | 6,174 | 48,900 | 48,950 | 8,969 | 6,624 | 51,900 | 51,950 | 9,719 | 7,074 | 54,900 | 54,950 | 10,469 | 7,524 |
| 45,950 | 46,000 | 8,231 | 6,181 | 48,950 | 49,000 | 8,981 | 6,631 | 51,950 | 52,000 | 9,731 | 7,081 | 54,950 | 55,000 | 10,481 | 7,531 |
| 46,000 | | | | 49,000 | | | | 52,000 | | | | 55,000 | | | |
| 46,000 | 46,050 | 8,244 | 6,189 | 49,000 | 49,050 | 8,994 | 6,639 | 52,000 | 52,050 | 9,744 | 7,089 | 55,000 | 55,050 | 10,494 | 7,539 |
| 46,050 | 46,100 | 8,256 | 6,196 | 49,050 | 49,100 | 9,006 | 6,646 | 52,050 | 52,100 | 9,756 | 7,096 | 55,050 | 55,100 | 10,506 | 7,546 |
| 46,100 | 46,150 | 8,269 | 6,204 | 49,100 | 49,150 | 9,019 | 6,654 | 52,100 | 52,150 | 9,769 | 7,104 | 55,100 | 55,150 | 10,519 | 7,554 |
| 46,150 | 46,200 | 8,281 | 6,211 | 49,150 | 49,200 | 9,031 | 6,661 | 52,150 | 52,200 | 9,781 | 7,111 | 55,150 | 55,200 | 10,531 | 7,561 |
| 46,200 | 46,250 | 8,294 | 6,219 | 49,200 | 49,250 | 9,044 | 6,669 | 52,200 | 52,250 | 9,794 | 7,119 | 55,200 | 55,250 | 10,544 | 7,569 |
| 46,250 | 46,300 | 8,306 | 6,226 | 49,250 | 49,300 | 9,056 | 6,676 | 52,250 | 52,300 | 9,806 | 7,126 | 55,250 | 55,300 | 10,556 | 7,576 |
| 46,300 | 46,350 | 8,319 | 6,234 | 49,300 | 49,350 | 9,069 | 6,684 | 52,300 | 52,350 | 9,819 | 7,134 | 55,300 | 55,350 | 10,569 | 7,584 |
| 46,350 | 46,400 | 8,331 | 6,241 | 49,350 | 49,400 | 9,081 | 6,691 | 52,350 | 52,400 | 9,831 | 7,141 | 55,350 | 55,400 | 10,581 | 7,591 |
| 46,400 | 46,450 | 8,344 | 6,249 | 49,400 | 49,450 | 9,094 | 6,699 | 52,400 | 52,450 | 9,844 | 7,149 | 55,400 | 55,450 | 10,594 | 7,599 |
| 46,450 | 46,500 | 8,356 | 6,256 | 49,450 | 49,500 | 9,106 | 6,706 | 52,450 | 52,500 | 9,856 | 7,156 | 55,450 | 55,500 | 10,606 | 7,606 |
| 46,500 | 46,550 | 8,369 | 6,264 | 49,500 | 49,550 | 9,119 | 6,714 | 52,500 | 52,550 | 9,869 | 7,164 | 55,500 | 55,550 | 10,619 | 7,614 |
| 46,550 | 46,600 | 8,381 | 6,271 | 49,550 | 49,600 | 9,131 | 6,721 | 52,550 | 52,600 | 9,881 | 7,171 | 55,550 | 55,600 | 10,631 | 7,621 |
| 46,600 | 46,650 | 8,394 | 6,279 | 49,600 | 49,650 | 9,144 | 6,729 | 52,600 | 52,650 | 9,894 | 7,179 | 55,600 | 55,650 | 10,644 | 7,629 |
| 46,650 | 46,700 | 8,406 | 6,286 | 49,650 | 49,700 | 9,156 | 6,736 | 52,650 | 52,700 | 9,906 | 7,186 | 55,650 | 55,700 | 10,656 | 7,636 |
| 46,700 | 46,750 | 8,419 | 6,294 | 49,700 | 49,750 | 9,169 | 6,744 | 52,700 | 52,750 | 9,919 | 7,194 | 55,700 | 55,750 | 10,669 | 7,644 |
| 46,750 | 46,800 | 8,431 | 6,301 | 49,750 | 49,800 | 9,181 | 6,751 | 52,750 | 52,800 | 9,931 | 7,201 | 55,750 | 55,800 | 10,681 | 7,651 |
| 46,800 | 46,850 | 8,444 | 6,309 | 49,800 | 49,850 | 9,194 | 6,759 | 52,800 | 52,850 | 9,944 | 7,209 | 55,800 | 55,850 | 10,694 | 7,659 |
| 46,850 | 46,900 | 8,456 | 6,316 | 49,850 | 49,900 | 9,206 | 6,766 | 52,850 | 52,900 | 9,956 | 7,216 | 55,850 | 55,900 | 10,706 | 7,666 |
| 46,900 | 46,950 | 8,469 | 6,324 | 49,900 | 49,950 | 9,219 | 6,774 | 52,900 | 52,950 | 9,969 | 7,224 | 55,900 | 55,950 | 10,719 | 7,674 |
| 46,950 | 47,000 | 8,481 | 6,331 | 49,950 | 50,000 | 9,231 | 6,781 | 52,950 | 53,000 | 9,981 | 7,231 | 55,950 | 56,000 | 10,731 | 7,681 |
| 47,000 | | | | 50,000 | | | | 53,000 | | | | 56,000 | | | |
| 47,000 | 47,050 | 8,494 | 6,339 | 50,000 | 50,050 | 9,244 | 6,789 | 53,000 | 53,050 | 9,994 | 7,239 | 56,000 | 56,050 | 10,744 | 7,689 |
| 47,050 | 47,100 | 8,506 | 6,346 | 50,050 | 50,100 | 9,256 | 6,796 | 53,050 | 53,100 | 10,006 | 7,246 | 56,050 | 56,100 | 10,756 | 7,696 |
| 47,100 | 47,150 | 8,519 | 6,354 | 50,100 | 50,150 | 9,269 | 6,804 | 53,100 | 53,150 | 10,019 | 7,254 | 56,100 | 56,150 | 10,769 | 7,704 |
| 47,150 | 47,200 | 8,531 | 6,361 | 50,150 | 50,200 | 9,281 | 6,811 | 53,150 | 53,200 | 10,031 | 7,261 | 56,150 | 56,200 | 10,781 | 7,711 |
| 47,200 | 47,250 | 8,544 | 6,369 | 50,200 | 50,250 | 9,294 | 6,819 | 53,200 | 53,250 | 10,044 | 7,269 | 56,200 | 56,250 | 10,794 | 7,719 |
| 47,250 | 47,300 | 8,556 | 6,376 | 50,250 | 50,300 | 9,306 | 6,826 | 53,250 | 53,300 | 10,056 | 7,276 | 56,250 | 56,300 | 10,806 | 7,726 |
| 47,300 | 47,350 | 8,569 | 6,384 | 50,300 | 50,350 | 9,319 | 6,834 | 53,300 | 53,350 | 10,069 | 7,284 | 56,300 | 56,350 | 10,819 | 7,734 |
| 47,350 | 47,400 | 8,581 | 6,391 | 50,350 | 50,400 | 9,331 | 6,841 | 53,350 | 53,400 | 10,081 | 7,291 | 56,350 | 56,400 | 10,831 | 7,741 |
| 47,400 | 47,450 | 8,594 | 6,399 | 50,400 | 50,450 | 9,344 | 6,849 | 53,400 | 53,450 | 10,094 | 7,299 | 56,400 | 56,450 | 10,844 | 7,749 |
| 47,450 | 47,500 | 8,606 | 6,406 | 50,450 | 50,500 | 9,356 | 6,856 | 53,450 | 53,500 | 10,106 | 7,306 | 56,450 | 56,500 | 10,856 | 7,756 |
| 47,500 | 47,550 | 8,619 | 6,414 | 50,500 | 50,550 | 9,369 | 6,864 | 53,500 | 53,550 | 10,119 | 7,314 | 56,500 | 56,550 | 10,869 | 7,764 |
| 47,550 | 47,600 | 8,631 | 6,421 | 50,550 | 50,600 | 9,381 | 6,871 | 53,550 | 53,600 | 10,131 | 7,321 | 56,550 | 56,600 | 10,881 | 7,771 |
| 47,600 | 47,650 | 8,644 | 6,429 | 50,600 | 50,650 | 9,394 | 6,879 | 53,600 | 53,650 | 10,144 | 7,329 | 56,600 | 56,650 | 10,894 | 7,779 |
| 47,650 | 47,700 | 8,656 | 6,436 | 50,650 | 50,700 | 9,406 | 6,886 | 53,650 | 53,700 | 10,156 | 7,336 | 56,650 | 56,700 | 10,906 | 7,786 |
| 47,700 | 47,750 | 8,669 | 6,444 | 50,700 | 50,750 | 9,419 | 6,894 | 53,700 | 53,750 | 10,169 | 7,344 | 56,700 | 56,750 | 10,919 | 7,794 |
| 47,750 | 47,800 | 8,681 | 6,451 | 50,750 | 50,800 | 9,431 | 6,901 | 53,750 | 53,800 | 10,181 | 7,351 | 56,750 | 56,800 | 10,931 | 7,801 |
| 47,800 | 47,850 | 8,694 | 6,459 | 50,800 | 50,850 | 9,444 | 6,909 | 53,800 | 53,850 | 10,194 | 7,359 | 56,800 | 56,850 | 10,944 | 7,809 |
| 47,850 | 47,900 | 8,706 | 6,466 | 50,850 | 50,900 | 9,456 | 6,916 | 53,850 | 53,900 | 10,206 | 7,366 | 56,850 | 56,900 | 10,956 | 7,816 |
| 47,900 | 47,950 | 8,719 | 6,474 | 50,900 | 50,950 | 9,469 | 6,924 | 53,900 | 53,950 | 10,219 | 7,374 | 56,900 | 56,950 | 10,969 | 7,824 |
| 47,950 | 48,000 | 8,731 | 6,481 | 50,950 | 51,000 | 9,481 | 6,931 | 53,950 | 54,000 | 10,231 | 7,381 | 56,950 | 57,000 | 10,981 | 7,831 |

Continued on page 29

2004 1040EZ Tax Table—Continued

| If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | |
|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
| | | Your tax is— | | | | Your tax is— | | | | Your tax is— | | | | Your tax is— | |
| 57,000 | | | | 60,000 | | | | 63,000 | | | | 66,000 | | | |
| 57,000 | 57,050 | 10,994 | 7,839 | 60,000 | 60,050 | 11,744 | 8,481 | 63,000 | 63,050 | 12,494 | 9,231 | 66,000 | 66,050 | 13,244 | 9,981 |
| 57,050 | 57,100 | 11,006 | 7,846 | 60,050 | 60,100 | 11,756 | 8,494 | 63,050 | 63,100 | 12,506 | 9,244 | 66,050 | 66,100 | 13,256 | 9,994 |
| 57,100 | 57,150 | 11,019 | 7,854 | 60,100 | 60,150 | 11,769 | 8,506 | 63,100 | 63,150 | 12,519 | 9,256 | 66,100 | 66,150 | 13,269 | 10,006 |
| 57,150 | 57,200 | 11,031 | 7,861 | 60,150 | 60,200 | 11,781 | 8,519 | 63,150 | 63,200 | 12,531 | 9,269 | 66,150 | 66,200 | 13,281 | 10,019 |
| 57,200 | 57,250 | 11,044 | 7,869 | 60,200 | 60,250 | 11,794 | 8,531 | 63,200 | 63,250 | 12,544 | 9,281 | 66,200 | 66,250 | 13,294 | 10,031 |
| 57,250 | 57,300 | 11,056 | 7,876 | 60,250 | 60,300 | 11,806 | 8,544 | 63,250 | 63,300 | 12,556 | 9,294 | 66,250 | 66,300 | 13,306 | 10,044 |
| 57,300 | 57,350 | 11,069 | 7,884 | 60,300 | 60,350 | 11,819 | 8,556 | 63,300 | 63,350 | 12,569 | 9,306 | 66,300 | 66,350 | 13,319 | 10,056 |
| 57,350 | 57,400 | 11,081 | 7,891 | 60,350 | 60,400 | 11,831 | 8,569 | 63,350 | 63,400 | 12,581 | 9,319 | 66,350 | 66,400 | 13,331 | 10,069 |
| 57,400 | 57,450 | 11,094 | 7,899 | 60,400 | 60,450 | 11,844 | 8,581 | 63,400 | 63,450 | 12,594 | 9,331 | 66,400 | 66,450 | 13,344 | 10,081 |
| 57,450 | 57,500 | 11,106 | 7,906 | 60,450 | 60,500 | 11,856 | 8,594 | 63,450 | 63,500 | 12,606 | 9,344 | 66,450 | 66,500 | 13,356 | 10,094 |
| 57,500 | 57,550 | 11,119 | 7,914 | 60,500 | 60,550 | 11,869 | 8,606 | 63,500 | 63,550 | 12,619 | 9,356 | 66,500 | 66,550 | 13,369 | 10,106 |
| 57,550 | 57,600 | 11,131 | 7,921 | 60,550 | 60,600 | 11,881 | 8,619 | 63,550 | 63,600 | 12,631 | 9,369 | 66,550 | 66,600 | 13,381 | 10,119 |
| 57,600 | 57,650 | 11,144 | 7,929 | 60,600 | 60,650 | 11,894 | 8,631 | 63,600 | 63,650 | 12,644 | 9,381 | 66,600 | 66,650 | 13,394 | 10,131 |
| 57,650 | 57,700 | 11,156 | 7,936 | 60,650 | 60,700 | 11,906 | 8,644 | 63,650 | 63,700 | 12,656 | 9,394 | 66,650 | 66,700 | 13,406 | 10,144 |
| 57,700 | 57,750 | 11,169 | 7,944 | 60,700 | 60,750 | 11,919 | 8,656 | 63,700 | 63,750 | 12,669 | 9,406 | 66,700 | 66,750 | 13,419 | 10,156 |
| 57,750 | 57,800 | 11,181 | 7,951 | 60,750 | 60,800 | 11,931 | 8,669 | 63,750 | 63,800 | 12,681 | 9,419 | 66,750 | 66,800 | 13,431 | 10,169 |
| 57,800 | 57,850 | 11,194 | 7,959 | 60,800 | 60,850 | 11,944 | 8,681 | 63,800 | 63,850 | 12,694 | 9,431 | 66,800 | 66,850 | 13,444 | 10,181 |
| 57,850 | 57,900 | 11,206 | 7,966 | 60,850 | 60,900 | 11,956 | 8,694 | 63,850 | 63,900 | 12,706 | 9,444 | 66,850 | 66,900 | 13,456 | 10,194 |
| 57,900 | 57,950 | 11,219 | 7,974 | 60,900 | 60,950 | 11,969 | 8,706 | 63,900 | 63,950 | 12,719 | 9,456 | 66,900 | 66,950 | 13,469 | 10,206 |
| 57,950 | 58,000 | 11,231 | 7,981 | 60,950 | 61,000 | 11,981 | 8,719 | 63,950 | 64,000 | 12,731 | 9,469 | 66,950 | 67,000 | 13,481 | 10,219 |
| 58,000 | | | | 61,000 | | | | 64,000 | | | | 67,000 | | | |
| 58,000 | 58,050 | 11,244 | 7,989 | 61,000 | 61,050 | 11,994 | 8,731 | 64,000 | 64,050 | 12,744 | 9,481 | 67,000 | 67,050 | 13,494 | 10,231 |
| 58,050 | 58,100 | 11,256 | 7,996 | 61,050 | 61,100 | 12,006 | 8,744 | 64,050 | 64,100 | 12,756 | 9,494 | 67,050 | 67,100 | 13,506 | 10,244 |
| 58,100 | 58,150 | 11,269 | 8,006 | 61,100 | 61,150 | 12,019 | 8,756 | 64,100 | 64,150 | 12,769 | 9,506 | 67,100 | 67,150 | 13,519 | 10,256 |
| 58,150 | 58,200 | 11,281 | 8,019 | 61,150 | 61,200 | 12,031 | 8,769 | 64,150 | 64,200 | 12,781 | 9,519 | 67,150 | 67,200 | 13,531 | 10,269 |
| 58,200 | 58,250 | 11,294 | 8,031 | 61,200 | 61,250 | 12,044 | 8,781 | 64,200 | 64,250 | 12,794 | 9,531 | 67,200 | 67,250 | 13,544 | 10,281 |
| 58,250 | 58,300 | 11,306 | 8,044 | 61,250 | 61,300 | 12,056 | 8,794 | 64,250 | 64,300 | 12,806 | 9,544 | 67,250 | 67,300 | 13,556 | 10,294 |
| 58,300 | 58,350 | 11,319 | 8,056 | 61,300 | 61,350 | 12,069 | 8,806 | 64,300 | 64,350 | 12,819 | 9,556 | 67,300 | 67,350 | 13,569 | 10,306 |
| 58,350 | 58,400 | 11,331 | 8,069 | 61,350 | 61,400 | 12,081 | 8,819 | 64,350 | 64,400 | 12,831 | 9,569 | 67,350 | 67,400 | 13,581 | 10,319 |
| 58,400 | 58,450 | 11,344 | 8,081 | 61,400 | 61,450 | 12,094 | 8,831 | 64,400 | 64,450 | 12,844 | 9,581 | 67,400 | 67,450 | 13,594 | 10,331 |
| 58,450 | 58,500 | 11,356 | 8,094 | 61,450 | 61,500 | 12,106 | 8,844 | 64,450 | 64,500 | 12,856 | 9,594 | 67,450 | 67,500 | 13,606 | 10,344 |
| 58,500 | 58,550 | 11,369 | 8,106 | 61,500 | 61,550 | 12,119 | 8,856 | 64,500 | 64,550 | 12,869 | 9,606 | 67,500 | 67,550 | 13,619 | 10,356 |
| 58,550 | 58,600 | 11,381 | 8,119 | 61,550 | 61,600 | 12,131 | 8,869 | 64,550 | 64,600 | 12,881 | 9,619 | 67,550 | 67,600 | 13,631 | 10,369 |
| 58,600 | 58,650 | 11,394 | 8,131 | 61,600 | 61,650 | 12,144 | 8,881 | 64,600 | 64,650 | 12,894 | 9,631 | 67,600 | 67,650 | 13,644 | 10,381 |
| 58,650 | 58,700 | 11,406 | 8,144 | 61,650 | 61,700 | 12,156 | 8,894 | 64,650 | 64,700 | 12,906 | 9,644 | 67,650 | 67,700 | 13,656 | 10,394 |
| 58,700 | 58,750 | 11,419 | 8,156 | 61,700 | 61,750 | 12,169 | 8,906 | 64,700 | 64,750 | 12,919 | 9,656 | 67,700 | 67,750 | 13,669 | 10,406 |
| 58,750 | 58,800 | 11,431 | 8,169 | 61,750 | 61,800 | 12,181 | 8,919 | 64,750 | 64,800 | 12,931 | 9,669 | 67,750 | 67,800 | 13,681 | 10,419 |
| 58,800 | 58,850 | 11,444 | 8,181 | 61,800 | 61,850 | 12,194 | 8,931 | 64,800 | 64,850 | 12,944 | 9,681 | 67,800 | 67,850 | 13,694 | 10,431 |
| 58,850 | 58,900 | 11,456 | 8,194 | 61,850 | 61,900 | 12,206 | 8,944 | 64,850 | 64,900 | 12,956 | 9,694 | 67,850 | 67,900 | 13,706 | 10,444 |
| 58,900 | 58,950 | 11,469 | 8,206 | 61,900 | 61,950 | 12,219 | 8,956 | 64,900 | 64,950 | 12,969 | 9,706 | 67,900 | 67,950 | 13,719 | 10,456 |
| 58,950 | 59,000 | 11,481 | 8,219 | 61,950 | 62,000 | 12,231 | 8,969 | 64,950 | 65,000 | 12,981 | 9,719 | 67,950 | 68,000 | 13,731 | 10,469 |
| 59,000 | | | | 62,000 | | | | 65,000 | | | | 68,000 | | | |
| 59,000 | 59,050 | 11,494 | 8,231 | 62,000 | 62,050 | 12,244 | 8,981 | 65,000 | 65,050 | 12,994 | 9,731 | 68,000 | 68,050 | 13,744 | 10,481 |
| 59,050 | 59,100 | 11,506 | 8,244 | 62,050 | 62,100 | 12,256 | 8,994 | 65,050 | 65,100 | 13,006 | 9,744 | 68,050 | 68,100 | 13,756 | 10,494 |
| 59,100 | 59,150 | 11,519 | 8,256 | 62,100 | 62,150 | 12,269 | 9,006 | 65,100 | 65,150 | 13,019 | 9,756 | 68,100 | 68,150 | 13,769 | 10,506 |
| 59,150 | 59,200 | 11,531 | 8,269 | 62,150 | 62,200 | 12,281 | 9,019 | 65,150 | 65,200 | 13,031 | 9,769 | 68,150 | 68,200 | 13,781 | 10,519 |
| 59,200 | 59,250 | 11,544 | 8,281 | 62,200 | 62,250 | 12,294 | 9,031 | 65,200 | 65,250 | 13,044 | 9,781 | 68,200 | 68,250 | 13,794 | 10,531 |
| 59,250 | 59,300 | 11,556 | 8,294 | 62,250 | 62,300 | 12,306 | 9,044 | 65,250 | 65,300 | 13,056 | 9,794 | 68,250 | 68,300 | 13,806 | 10,544 |
| 59,300 | 59,350 | 11,569 | 8,306 | 62,300 | 62,350 | 12,319 | 9,056 | 65,300 | 65,350 | 13,069 | 9,806 | 68,300 | 68,350 | 13,819 | 10,556 |
| 59,350 | 59,400 | 11,581 | 8,319 | 62,350 | 62,400 | 12,331 | 9,069 | 65,350 | 65,400 | 13,081 | 9,819 | 68,350 | 68,400 | 13,831 | 10,569 |
| 59,400 | 59,450 | 11,594 | 8,331 | 62,400 | 62,450 | 12,344 | 9,081 | 65,400 | 65,450 | 13,094 | 9,831 | 68,400 | 68,450 | 13,844 | 10,581 |
| 59,450 | 59,500 | 11,606 | 8,344 | 62,450 | 62,500 | 12,356 | 9,094 | 65,450 | 65,500 | 13,106 | 9,844 | 68,450 | 68,500 | 13,856 | 10,594 |
| 59,500 | 59,550 | 11,619 | 8,356 | 62,500 | 62,550 | 12,369 | 9,106 | 65,500 | 65,550 | 13,119 | 9,856 | 68,500 | 68,550 | 13,869 | 10,606 |
| 59,550 | 59,600 | 11,631 | 8,369 | 62,550 | 62,600 | 12,381 | 9,119 | 65,550 | 65,600 | 13,131 | 9,869 | 68,550 | 68,600 | 13,881 | 10,619 |
| 59,600 | 59,650 | 11,644 | 8,381 | 62,600 | 62,650 | 12,394 | 9,131 | 65,600 | 65,650 | 13,144 | 9,881 | 68,600 | 68,650 | 13,894 | 10,631 |
| 59,650 | 59,700 | 11,656 | 8,394 | 62,650 | 62,700 | 12,406 | 9,144 | 65,650 | 65,700 | 13,156 | 9,894 | 68,650 | 68,700 | 13,906 | 10,644 |
| 59,700 | 59,750 | 11,669 | 8,406 | 62,700 | 62,750 | 12,419 | 9,156 | 65,700 | 65,750 | 13,169 | 9,906 | 68,700 | 68,750 | 13,919 | 10,656 |
| 59,750 | 59,800 | 11,681 | 8,419 | 62,750 | 62,800 | 12,431 | 9,169 | 65,750 | 65,800 | 13,181 | 9,919 | 68,750 | 68,800 | 13,931 | 10,669 |
| 59,800 | 59,850 | 11,694 | 8,431 | 62,800 | 62,850 | 12,444 | 9,181 | 65,800 | 65,850 | 13,194 | 9,931 | 68,800 | 68,850 | 13,944 | 10,681 |
| 59,850 | 59,900 | 11,706 | 8,444 | 62,850 | 62,900 | 12,456 | 9,194 | 65,850 | 65,900 | 13,206 | 9,944 | 68,850 | 68,900 | 13,956 | 10,694 |
| 59,900 | 59,950 | 11,719 | 8,456 | 62,900 | 62,950 | 12,469 | 9,206 | 65,900 | 65,950 | 13,219 | 9,956 | 68,900 | 68,950 | 13,969 | 10,706 |
| 59,950 | 60,000 | 11,731 | 8,469 | 62,950 | 63,000 | 12,481 | 9,219 | 65,950 | 66,000 | 13,231 | 9,969 | 68,950 | 69,000 | 13,981 | 10,719 |

Continued on page 30

| If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | |
|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
| | | Your tax is— | | | | Your tax is— | | | | Your tax is— | | | | Your tax is— | |
| 69,000 | | | | 72,000 | | | | 75,000 | | | | 78,000 | | | |
| 69,000 | 69,050 | 13,994 | 10,731 | 72,000 | 72,050 | 14,794 | 11,481 | 75,000 | 75,050 | 15,634 | 12,231 | 78,000 | 78,050 | 16,474 | 12,981 |
| 69,050 | 69,100 | 14,006 | 10,744 | 72,050 | 72,100 | 14,808 | 11,494 | 75,050 | 75,100 | 15,648 | 12,244 | 78,050 | 78,100 | 16,488 | 12,994 |
| 69,100 | 69,150 | 14,019 | 10,756 | 72,100 | 72,150 | 14,822 | 11,506 | 75,100 | 75,150 | 15,662 | 12,256 | 78,100 | 78,150 | 16,502 | 13,006 |
| 69,150 | 69,200 | 14,031 | 10,769 | 72,150 | 72,200 | 14,836 | 11,519 | 75,150 | 75,200 | 15,676 | 12,269 | 78,150 | 78,200 | 16,516 | 13,019 |
| 69,200 | 69,250 | 14,044 | 10,781 | 72,200 | 72,250 | 14,850 | 11,531 | 75,200 | 75,250 | 15,690 | 12,281 | 78,200 | 78,250 | 16,530 | 13,031 |
| 69,250 | 69,300 | 14,056 | 10,794 | 72,250 | 72,300 | 14,864 | 11,544 | 75,250 | 75,300 | 15,704 | 12,294 | 78,250 | 78,300 | 16,544 | 13,044 |
| 69,300 | 69,350 | 14,069 | 10,806 | 72,300 | 72,350 | 14,878 | 11,556 | 75,300 | 75,350 | 15,718 | 12,306 | 78,300 | 78,350 | 16,558 | 13,056 |
| 69,350 | 69,400 | 14,081 | 10,819 | 72,350 | 72,400 | 14,892 | 11,569 | 75,350 | 75,400 | 15,732 | 12,319 | 78,350 | 78,400 | 16,572 | 13,069 |
| 69,400 | 69,450 | 14,094 | 10,831 | 72,400 | 72,450 | 14,906 | 11,581 | 75,400 | 75,450 | 15,746 | 12,331 | 78,400 | 78,450 | 16,586 | 13,081 |
| 69,450 | 69,500 | 14,106 | 10,844 | 72,450 | 72,500 | 14,920 | 11,594 | 75,450 | 75,500 | 15,760 | 12,344 | 78,450 | 78,500 | 16,600 | 13,094 |
| 69,500 | 69,550 | 14,119 | 10,856 | 72,500 | 72,550 | 14,934 | 11,606 | 75,500 | 75,550 | 15,774 | 12,356 | 78,500 | 78,550 | 16,614 | 13,106 |
| 69,550 | 69,600 | 14,131 | 10,869 | 72,550 | 72,600 | 14,948 | 11,619 | 75,550 | 75,600 | 15,788 | 12,369 | 78,550 | 78,600 | 16,628 | 13,119 |
| 69,600 | 69,650 | 14,144 | 10,881 | 72,600 | 72,650 | 14,962 | 11,631 | 75,600 | 75,650 | 15,802 | 12,381 | 78,600 | 78,650 | 16,642 | 13,131 |
| 69,650 | 69,700 | 14,156 | 10,894 | 72,650 | 72,700 | 14,976 | 11,644 | 75,650 | 75,700 | 15,816 | 12,394 | 78,650 | 78,700 | 16,656 | 13,144 |
| 69,700 | 69,750 | 14,169 | 10,906 | 72,700 | 72,750 | 14,990 | 11,656 | 75,700 | 75,750 | 15,830 | 12,406 | 78,700 | 78,750 | 16,670 | 13,156 |
| 69,750 | 69,800 | 14,181 | 10,919 | 72,750 | 72,800 | 15,004 | 11,669 | 75,750 | 75,800 | 15,844 | 12,419 | 78,750 | 78,800 | 16,684 | 13,169 |
| 69,800 | 69,850 | 14,194 | 10,931 | 72,800 | 72,850 | 15,018 | 11,681 | 75,800 | 75,850 | 15,858 | 12,431 | 78,800 | 78,850 | 16,698 | 13,181 |
| 69,850 | 69,900 | 14,206 | 10,944 | 72,850 | 72,900 | 15,032 | 11,694 | 75,850 | 75,900 | 15,872 | 12,444 | 78,850 | 78,900 | 16,712 | 13,194 |
| 69,900 | 69,950 | 14,219 | 10,956 | 72,900 | 72,950 | 15,046 | 11,706 | 75,900 | 75,950 | 15,886 | 12,456 | 78,900 | 78,950 | 16,726 | 13,206 |
| 69,950 | 70,000 | 14,231 | 10,969 | 72,950 | 73,000 | 15,060 | 11,719 | 75,950 | 76,000 | 15,900 | 12,469 | 78,950 | 79,000 | 16,740 | 13,219 |
| 70,000 | | | | 73,000 | | | | 76,000 | | | | 79,000 | | | |
| 70,000 | 70,050 | 14,244 | 10,981 | 73,000 | 73,050 | 15,074 | 11,731 | 76,000 | 76,050 | 15,914 | 12,481 | 79,000 | 79,050 | 16,754 | 13,231 |
| 70,050 | 70,100 | 14,256 | 10,994 | 73,050 | 73,100 | 15,088 | 11,744 | 76,050 | 76,100 | 15,928 | 12,494 | 79,050 | 79,100 | 16,768 | 13,244 |
| 70,100 | 70,150 | 14,269 | 11,006 | 73,100 | 73,150 | 15,102 | 11,756 | 76,100 | 76,150 | 15,942 | 12,506 | 79,100 | 79,150 | 16,782 | 13,256 |
| 70,150 | 70,200 | 14,281 | 11,019 | 73,150 | 73,200 | 15,116 | 11,769 | 76,150 | 76,200 | 15,956 | 12,519 | 79,150 | 79,200 | 16,796 | 13,269 |
| 70,200 | 70,250 | 14,294 | 11,031 | 73,200 | 73,250 | 15,130 | 11,781 | 76,200 | 76,250 | 15,970 | 12,531 | 79,200 | 79,250 | 16,810 | 13,281 |
| 70,250 | 70,300 | 14,306 | 11,044 | 73,250 | 73,300 | 15,144 | 11,794 | 76,250 | 76,300 | 15,984 | 12,544 | 79,250 | 79,300 | 16,824 | 13,294 |
| 70,300 | 70,350 | 14,319 | 11,056 | 73,300 | 73,350 | 15,158 | 11,806 | 76,300 | 76,350 | 15,998 | 12,556 | 79,300 | 79,350 | 16,838 | 13,306 |
| 70,350 | 70,400 | 14,332 | 11,069 | 73,350 | 73,400 | 15,172 | 11,819 | 76,350 | 76,400 | 16,012 | 12,569 | 79,350 | 79,400 | 16,852 | 13,319 |
| 70,400 | 70,450 | 14,346 | 11,081 | 73,400 | 73,450 | 15,186 | 11,831 | 76,400 | 76,450 | 16,026 | 12,581 | 79,400 | 79,450 | 16,866 | 13,331 |
| 70,450 | 70,500 | 14,360 | 11,094 | 73,450 | 73,500 | 15,200 | 11,844 | 76,450 | 76,500 | 16,040 | 12,594 | 79,450 | 79,500 | 16,880 | 13,344 |
| 70,500 | 70,550 | 14,374 | 11,106 | 73,500 | 73,550 | 15,214 | 11,856 | 76,500 | 76,550 | 16,054 | 12,606 | 79,500 | 79,550 | 16,894 | 13,356 |
| 70,550 | 70,600 | 14,388 | 11,119 | 73,550 | 73,600 | 15,228 | 11,869 | 76,550 | 76,600 | 16,068 | 12,619 | 79,550 | 79,600 | 16,908 | 13,369 |
| 70,600 | 70,650 | 14,402 | 11,131 | 73,600 | 73,650 | 15,242 | 11,881 | 76,600 | 76,650 | 16,082 | 12,631 | 79,600 | 79,650 | 16,922 | 13,381 |
| 70,650 | 70,700 | 14,416 | 11,144 | 73,650 | 73,700 | 15,256 | 11,894 | 76,650 | 76,700 | 16,096 | 12,644 | 79,650 | 79,700 | 16,936 | 13,394 |
| 70,700 | 70,750 | 14,430 | 11,156 | 73,700 | 73,750 | 15,270 | 11,906 | 76,700 | 76,750 | 16,110 | 12,656 | 79,700 | 79,750 | 16,950 | 13,406 |
| 70,750 | 70,800 | 14,444 | 11,169 | 73,750 | 73,800 | 15,284 | 11,919 | 76,750 | 76,800 | 16,124 | 12,669 | 79,750 | 79,800 | 16,964 | 13,419 |
| 70,800 | 70,850 | 14,458 | 11,181 | 73,800 | 73,850 | 15,298 | 11,931 | 76,800 | 76,850 | 16,138 | 12,681 | 79,800 | 79,850 | 16,978 | 13,431 |
| 70,850 | 70,900 | 14,472 | 11,194 | 73,850 | 73,900 | 15,312 | 11,944 | 76,850 | 76,900 | 16,152 | 12,694 | 79,850 | 79,900 | 16,992 | 13,444 |
| 70,900 | 70,950 | 14,486 | 11,206 | 73,900 | 73,950 | 15,326 | 11,956 | 76,900 | 76,950 | 16,166 | 12,706 | 79,900 | 79,950 | 17,006 | 13,456 |
| 70,950 | 71,000 | 14,500 | 11,219 | 73,950 | 74,000 | 15,340 | 11,969 | 76,950 | 77,000 | 16,180 | 12,719 | 79,950 | 80,000 | 17,020 | 13,469 |
| 71,000 | | | | 74,000 | | | | 77,000 | | | | 80,000 | | | |
| 71,000 | 71,050 | 14,514 | 11,231 | 74,000 | 74,050 | 15,354 | 11,981 | 77,000 | 77,050 | 16,194 | 12,731 | 80,000 | 80,050 | 17,034 | 13,481 |
| 71,050 | 71,100 | 14,528 | 11,244 | 74,050 | 74,100 | 15,368 | 11,994 | 77,050 | 77,100 | 16,208 | 12,744 | 80,050 | 80,100 | 17,048 | 13,494 |
| 71,100 | 71,150 | 14,542 | 11,256 | 74,100 | 74,150 | 15,382 | 12,006 | 77,100 | 77,150 | 16,222 | 12,756 | 80,100 | 80,150 | 17,062 | 13,506 |
| 71,150 | 71,200 | 14,556 | 11,269 | 74,150 | 74,200 | 15,396 | 12,019 | 77,150 | 77,200 | 16,236 | 12,769 | 80,150 | 80,200 | 17,076 | 13,519 |
| 71,200 | 71,250 | 14,570 | 11,281 | 74,200 | 74,250 | 15,410 | 12,031 | 77,200 | 77,250 | 16,250 | 12,781 | 80,200 | 80,250 | 17,090 | 13,531 |
| 71,250 | 71,300 | 14,584 | 11,294 | 74,250 | 74,300 | 15,424 | 12,044 | 77,250 | 77,300 | 16,264 | 12,794 | 80,250 | 80,300 | 17,104 | 13,544 |
| 71,300 | 71,350 | 14,598 | 11,306 | 74,300 | 74,350 | 15,438 | 12,056 | 77,300 | 77,350 | 16,278 | 12,806 | 80,300 | 80,350 | 17,118 | 13,556 |
| 71,350 | 71,400 | 14,612 | 11,319 | 74,350 | 74,400 | 15,452 | 12,069 | 77,350 | 77,400 | 16,292 | 12,819 | 80,350 | 80,400 | 17,132 | 13,569 |
| 71,400 | 71,450 | 14,626 | 11,331 | 74,400 | 74,450 | 15,466 | 12,081 | 77,400 | 77,450 | 16,306 | 12,831 | 80,400 | 80,450 | 17,146 | 13,581 |
| 71,450 | 71,500 | 14,640 | 11,344 | 74,450 | 74,500 | 15,480 | 12,094 | 77,450 | 77,500 | 16,320 | 12,844 | 80,450 | 80,500 | 17,160 | 13,594 |
| 71,500 | 71,550 | 14,654 | 11,356 | 74,500 | 74,550 | 15,494 | 12,106 | 77,500 | 77,550 | 16,334 | 12,856 | 80,500 | 80,550 | 17,174 | 13,606 |
| 71,550 | 71,600 | 14,668 | 11,369 | 74,550 | 74,600 | 15,508 | 12,119 | 77,550 | 77,600 | 16,348 | 12,869 | 80,550 | 80,600 | 17,188 | 13,619 |
| 71,600 | 71,650 | 14,682 | 11,381 | 74,600 | 74,650 | 15,522 | 12,131 | 77,600 | 77,650 | 16,362 | 12,881 | 80,600 | 80,650 | 17,202 | 13,631 |
| 71,650 | 71,700 | 14,696 | 11,394 | 74,650 | 74,700 | 15,536 | 12,144 | 77,650 | 77,700 | 16,376 | 12,894 | 80,650 | 80,700 | 17,216 | 13,644 |
| 71,700 | 71,750 | 14,710 | 11,406 | 74,700 | 74,750 | 15,550 | 12,156 | 77,700 | 77,750 | 16,390 | 12,906 | 80,700 | 80,750 | 17,230 | 13,656 |
| 71,750 | 71,800 | 14,724 | 11,419 | 74,750 | 74,800 | 15,564 | 12,169 | 77,750 | 77,800 | 16,404 | 12,919 | 80,750 | 80,800 | 17,244 | 13,669 |
| 71,800 | 71,850 | 14,738 | 11,431 | 74,800 | 74,850 | 15,578 | 12,181 | 77,800 | 77,850 | 16,418 | 12,931 | 80,800 | 80,850 | 17,258 | 13,681 |
| 71,850 | 71,900 | 14,752 | 11,444 | 74,850 | 74,900 | 15,592 | 12,194 | 77,850 | 77,900 | 16,432 | 12,944 | 80,850 | 80,900 | 17,272 | 13,694 |
| 71,900 | 71,950 | 14,766 | 11,456 | 74,900 | 74,950 | 15,606 | 12,206 | 77,900 | 77,950 | 16,446 | 12,956 | 80,900 | 80,950 | 17,286 | 13,706 |
| 71,950 | 72,000 | 14,780 | 11,469 | 74,950 | 75,000 | 15,620 | 12,219 | 77,950 | 78,000 | 16,460 | 12,969 | 80,950 | 81,000 | 17,300 | 13,719 |

Continued on page 31

2004 1040EZ Tax Table—Continued

| If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | |
|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|
| At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly | At least | But less than | Single | Married filing jointly |
| | | Your tax is— | | | | Your tax is— | | | | Your tax is— | | | | Your tax is— | |
| 81,000 | | | | 84,000 | | | | 87,000 | | | | 90,000 | | | |
| 81,000 | 81,050 | 17,314 | 13,731 | 84,000 | 84,050 | 18,154 | 14,481 | 87,000 | 87,050 | 18,994 | 15,231 | 90,000 | 90,050 | 19,834 | 15,981 |
| 81,050 | 81,100 | 17,328 | 13,744 | 84,050 | 84,100 | 18,168 | 14,494 | 87,050 | 87,100 | 19,008 | 15,244 | 90,050 | 90,100 | 19,848 | 15,994 |
| 81,100 | 81,150 | 17,342 | 13,756 | 84,100 | 84,150 | 18,182 | 14,506 | 87,100 | 87,150 | 19,022 | 15,256 | 90,100 | 90,150 | 19,862 | 16,006 |
| 81,150 | 81,200 | 17,356 | 13,769 | 84,150 | 84,200 | 18,196 | 14,519 | 87,150 | 87,200 | 19,036 | 15,269 | 90,150 | 90,200 | 19,876 | 16,019 |
| 81,200 | 81,250 | 17,370 | 13,781 | 84,200 | 84,250 | 18,210 | 14,531 | 87,200 | 87,250 | 19,050 | 15,281 | 90,200 | 90,250 | 19,890 | 16,031 |
| 81,250 | 81,300 | 17,384 | 13,794 | 84,250 | 84,300 | 18,224 | 14,544 | 87,250 | 87,300 | 19,064 | 15,294 | 90,250 | 90,300 | 19,904 | 16,044 |
| 81,300 | 81,350 | 17,398 | 13,806 | 84,300 | 84,350 | 18,238 | 14,556 | 87,300 | 87,350 | 19,078 | 15,306 | 90,300 | 90,350 | 19,918 | 16,056 |
| 81,350 | 81,400 | 17,412 | 13,819 | 84,350 | 84,400 | 18,252 | 14,569 | 87,350 | 87,400 | 19,092 | 15,319 | 90,350 | 90,400 | 19,932 | 16,069 |
| 81,400 | 81,450 | 17,426 | 13,831 | 84,400 | 84,450 | 18,266 | 14,581 | 87,400 | 87,450 | 19,106 | 15,331 | 90,400 | 90,450 | 19,946 | 16,081 |
| 81,450 | 81,500 | 17,440 | 13,844 | 84,450 | 84,500 | 18,280 | 14,594 | 87,450 | 87,500 | 19,120 | 15,344 | 90,450 | 90,500 | 19,960 | 16,094 |
| 81,500 | 81,550 | 17,454 | 13,856 | 84,500 | 84,550 | 18,294 | 14,606 | 87,500 | 87,550 | 19,134 | 15,356 | 90,500 | 90,550 | 19,974 | 16,106 |
| 81,550 | 81,600 | 17,468 | 13,869 | 84,550 | 84,600 | 18,308 | 14,619 | 87,550 | 87,600 | 19,148 | 15,369 | 90,550 | 90,600 | 19,988 | 16,119 |
| 81,600 | 81,650 | 17,482 | 13,881 | 84,600 | 84,650 | 18,322 | 14,631 | 87,600 | 87,650 | 19,162 | 15,381 | 90,600 | 90,650 | 20,002 | 16,131 |
| 81,650 | 81,700 | 17,496 | 13,894 | 84,650 | 84,700 | 18,336 | 14,644 | 87,650 | 87,700 | 19,176 | 15,394 | 90,650 | 90,700 | 20,016 | 16,144 |
| 81,700 | 81,750 | 17,510 | 13,906 | 84,700 | 84,750 | 18,350 | 14,656 | 87,700 | 87,750 | 19,190 | 15,406 | 90,700 | 90,750 | 20,030 | 16,156 |
| 81,750 | 81,800 | 17,524 | 13,919 | 84,750 | 84,800 | 18,364 | 14,669 | 87,750 | 87,800 | 19,204 | 15,419 | 90,750 | 90,800 | 20,044 | 16,169 |
| 81,800 | 81,850 | 17,538 | 13,931 | 84,800 | 84,850 | 18,378 | 14,681 | 87,800 | 87,850 | 19,218 | 15,431 | 90,800 | 90,850 | 20,058 | 16,181 |
| 81,850 | 81,900 | 17,552 | 13,944 | 84,850 | 84,900 | 18,392 | 14,694 | 87,850 | 87,900 | 19,232 | 15,444 | 90,850 | 90,900 | 20,072 | 16,194 |
| 81,900 | 81,950 | 17,566 | 13,956 | 84,900 | 84,950 | 18,406 | 14,706 | 87,900 | 87,950 | 19,246 | 15,456 | 90,900 | 90,950 | 20,086 | 16,206 |
| 81,950 | 82,000 | 17,580 | 13,969 | 84,950 | 85,000 | 18,420 | 14,719 | 87,950 | 88,000 | 19,260 | 15,469 | 90,950 | 91,000 | 20,100 | 16,219 |
| 82,000 | | | | 85,000 | | | | 88,000 | | | | 91,000 | | | |
| 82,000 | 82,050 | 17,594 | 13,981 | 85,000 | 85,050 | 18,434 | 14,731 | 88,000 | 88,050 | 19,274 | 15,481 | 91,000 | 91,050 | 20,114 | 16,231 |
| 82,050 | 82,100 | 17,608 | 13,994 | 85,050 | 85,100 | 18,448 | 14,744 | 88,050 | 88,100 | 19,288 | 15,494 | 91,050 | 91,100 | 20,128 | 16,244 |
| 82,100 | 82,150 | 17,622 | 14,006 | 85,100 | 85,150 | 18,462 | 14,756 | 88,100 | 88,150 | 19,302 | 15,506 | 91,100 | 91,150 | 20,142 | 16,256 |
| 82,150 | 82,200 | 17,636 | 14,019 | 85,150 | 85,200 | 18,476 | 14,769 | 88,150 | 88,200 | 19,316 | 15,519 | 91,150 | 91,200 | 20,156 | 16,269 |
| 82,200 | 82,250 | 17,650 | 14,031 | 85,200 | 85,250 | 18,490 | 14,781 | 88,200 | 88,250 | 19,330 | 15,531 | 91,200 | 91,250 | 20,170 | 16,281 |
| 82,250 | 82,300 | 17,664 | 14,044 | 85,250 | 85,300 | 18,504 | 14,794 | 88,250 | 88,300 | 19,344 | 15,544 | 91,250 | 91,300 | 20,184 | 16,294 |
| 82,300 | 82,350 | 17,678 | 14,056 | 85,300 | 85,350 | 18,518 | 14,806 | 88,300 | 88,350 | 19,358 | 15,556 | 91,300 | 91,350 | 20,198 | 16,306 |
| 82,350 | 82,400 | 17,692 | 14,069 | 85,350 | 85,400 | 18,532 | 14,819 | 88,350 | 88,400 | 19,372 | 15,569 | 91,350 | 91,400 | 20,212 | 16,319 |
| 82,400 | 82,450 | 17,706 | 14,081 | 85,400 | 85,450 | 18,546 | 14,831 | 88,400 | 88,450 | 19,386 | 15,581 | 91,400 | 91,450 | 20,226 | 16,331 |
| 82,450 | 82,500 | 17,720 | 14,094 | 85,450 | 85,500 | 18,560 | 14,844 | 88,450 | 88,500 | 19,400 | 15,594 | 91,450 | 91,500 | 20,240 | 16,344 |
| 82,500 | 82,550 | 17,734 | 14,106 | 85,500 | 85,550 | 18,574 | 14,856 | 88,500 | 88,550 | 19,414 | 15,606 | 91,500 | 91,550 | 20,254 | 16,356 |
| 82,550 | 82,600 | 17,748 | 14,119 | 85,550 | 85,600 | 18,588 | 14,869 | 88,550 | 88,600 | 19,428 | 15,619 | 91,550 | 91,600 | 20,268 | 16,369 |
| 82,600 | 82,650 | 17,762 | 14,131 | 85,600 | 85,650 | 18,602 | 14,881 | 88,600 | 88,650 | 19,442 | 15,631 | 91,600 | 91,650 | 20,282 | 16,381 |
| 82,650 | 82,700 | 17,776 | 14,144 | 85,650 | 85,700 | 18,616 | 14,894 | 88,650 | 88,700 | 19,456 | 15,644 | 91,650 | 91,700 | 20,296 | 16,394 |
| 82,700 | 82,750 | 17,790 | 14,156 | 85,700 | 85,750 | 18,630 | 14,906 | 88,700 | 88,750 | 19,470 | 15,656 | 91,700 | 91,750 | 20,310 | 16,406 |
| 82,750 | 82,800 | 17,804 | 14,169 | 85,750 | 85,800 | 18,644 | 14,919 | 88,750 | 88,800 | 19,484 | 15,669 | 91,750 | 91,800 | 20,324 | 16,419 |
| 82,800 | 82,850 | 17,818 | 14,181 | 85,800 | 85,850 | 18,658 | 14,931 | 88,800 | 88,850 | 19,498 | 15,681 | 91,800 | 91,850 | 20,338 | 16,431 |
| 82,850 | 82,900 | 17,832 | 14,194 | 85,850 | 85,900 | 18,672 | 14,944 | 88,850 | 88,900 | 19,512 | 15,694 | 91,850 | 91,900 | 20,352 | 16,444 |
| 82,900 | 82,950 | 17,846 | 14,206 | 85,900 | 85,950 | 18,686 | 14,956 | 88,900 | 88,950 | 19,526 | 15,706 | 91,900 | 91,950 | 20,366 | 16,456 |
| 82,950 | 83,000 | 17,860 | 14,219 | 85,950 | 86,000 | 18,700 | 14,969 | 88,950 | 89,000 | 19,540 | 15,719 | 91,950 | 92,000 | 20,380 | 16,469 |
| 83,000 | | | | 86,000 | | | | 89,000 | | | | 92,000 | | | |
| 83,000 | 83,050 | 17,874 | 14,231 | 86,000 | 86,050 | 18,714 | 14,981 | 89,000 | 89,050 | 19,554 | 15,731 | 92,000 | 92,050 | 20,394 | 16,481 |
| 83,050 | 83,100 | 17,888 | 14,244 | 86,050 | 86,100 | 18,728 | 14,994 | 89,050 | 89,100 | 19,568 | 15,744 | 92,050 | 92,100 | 20,408 | 16,494 |
| 83,100 | 83,150 | 17,902 | 14,256 | 86,100 | 86,150 | 18,742 | 15,006 | 89,100 | 89,150 | 19,582 | 15,756 | 92,100 | 92,150 | 20,422 | 16,506 |
| 83,150 | 83,200 | 17,916 | 14,269 | 86,150 | 86,200 | 18,756 | 15,019 | 89,150 | 89,200 | 19,596 | 15,769 | 92,150 | 92,200 | 20,436 | 16,519 |
| 83,200 | 83,250 | 17,930 | 14,281 | 86,200 | 86,250 | 18,770 | 15,031 | 89,200 | 89,250 | 19,610 | 15,781 | 92,200 | 92,250 | 20,450 | 16,531 |
| 83,250 | 83,300 | 17,944 | 14,294 | 86,250 | 86,300 | 18,784 | 15,044 | 89,250 | 89,300 | 19,624 | 15,794 | 92,250 | 92,300 | 20,464 | 16,544 |
| 83,300 | 83,350 | 17,958 | 14,306 | 86,300 | 86,350 | 18,798 | 15,056 | 89,300 | 89,350 | 19,638 | 15,806 | 92,300 | 92,350 | 20,478 | 16,556 |
| 83,350 | 83,400 | 17,972 | 14,319 | 86,350 | 86,400 | 18,812 | 15,069 | 89,350 | 89,400 | 19,652 | 15,819 | 92,350 | 92,400 | 20,492 | 16,569 |
| 83,400 | 83,450 | 17,986 | 14,331 | 86,400 | 86,450 | 18,826 | 15,081 | 89,400 | 89,450 | 19,666 | 15,831 | 92,400 | 92,450 | 20,506 | 16,581 |
| 83,450 | 83,500 | 18,000 | 14,344 | 86,450 | 86,500 | 18,840 | 15,094 | 89,450 | 89,500 | 19,680 | 15,844 | 92,450 | 92,500 | 20,520 | 16,594 |
| 83,500 | 83,550 | 18,014 | 14,356 | 86,500 | 86,550 | 18,854 | 15,106 | 89,500 | 89,550 | 19,694 | 15,856 | 92,500 | 92,550 | 20,534 | 16,606 |
| 83,550 | 83,600 | 18,028 | 14,369 | 86,550 | 86,600 | 18,868 | 15,119 | 89,550 | 89,600 | 19,708 | 15,869 | 92,550 | 92,600 | 20,548 | 16,619 |
| 83,600 | 83,650 | 18,042 | 14,381 | 86,600 | 86,650 | 18,882 | 15,131 | 89,600 | 89,650 | 19,722 | 15,881 | 92,600 | 92,650 | 20,562 | 16,631 |
| 83,650 | 83,700 | 18,056 | 14,394 | 86,650 | 86,700 | 18,896 | 15,144 | 89,650 | 89,700 | 19,736 | 15,894 | 92,650 | 92,700 | 20,576 | 16,644 |
| 83,700 | 83,750 | 18,070 | 14,406 | 86,700 | 86,750 | 18,910 | 15,156 | 89,700 | 89,750 | 19,750 | 15,906 | 92,700 | 92,750 | 20,590 | 16,656 |
| 83,750 | 83,800 | 18,084 | 14,419 | 86,750 | 86,800 | 18,924 | 15,169 | 89,750 | 89,800 | 19,764 | 15,919 | 92,750 | 92,800 | 20,604 | 16,669 |
| 83,800 | 83,850 | 18,098 | 14,431 | 86,800 | 86,850 | 18,938 | 15,181 | 89,800 | 89,850 | 19,778 | 15,931 | 92,800 | 92,850 | 20,618 | 16,681 |
| 83,850 | 83,900 | 18,112 | 14,444 | 86,850 | 86,900 | 18,952 | 15,194 | 89,850 | 89,900 | 19,792 | 15,944 | 92,850 | 92,900 | 20,632 | 16,694 |
| 83,900 | 83,950 | 18,126 | 14,456 | 86,900 | 86,950 | 18,966 | 15,206 | 89,900 | 89,950 | 19,806 | 15,956 | 92,900 | 92,950 | 20,646 | 16,706 |
| 83,950 | 84,000 | 18,140 | 14,469 | 86,950 | 87,000 | 18,980 | 15,219 | 89,950 | 90,000 | 19,820 | 15,969 | 92,950 | 93,000 | 20,660 | 16,719 |

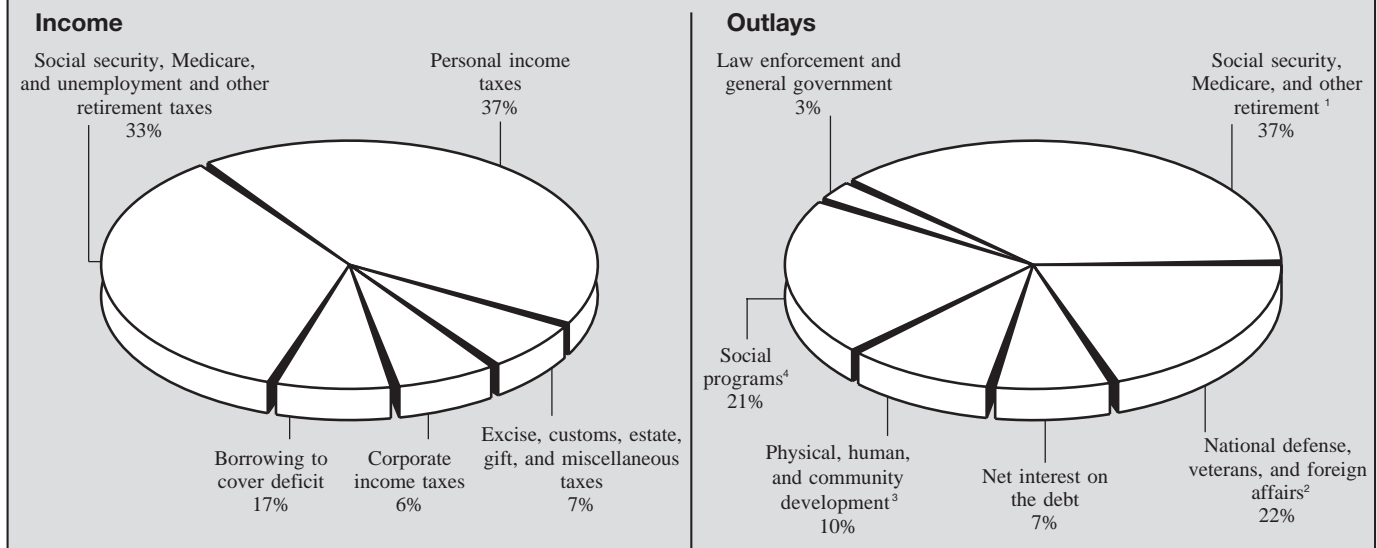
Continued on page 32

2004 1040EZ Tax Table—Continued

| If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | | If Form 1040EZ, line 6, is— | | And you are— | |
|--------------------------------|---------------|--------------|------------------------|--------------------------------|---------------|--------------|------------------------|---|---------------|--------------|------------------------|
| 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— | |
| 93,000 | | | | 96,000 | | | | 99,000 | | | |
| 93,000 | 93,050 | 20,674 | 16,731 | 96,000 | 96,050 | 21,514 | 17,481 | 99,000 | 99,050 | 22,354 | 18,231 |
| 93,050 | 93,100 | 20,688 | 16,744 | 96,050 | 96,100 | 21,528 | 17,494 | 99,050 | 99,100 | 22,368 | 18,244 |
| 93,100 | 93,150 | 20,702 | 16,756 | 96,100 | 96,150 | 21,542 | 17,506 | 99,100 | 99,150 | 22,382 | 18,256 |
| 93,150 | 93,200 | 20,716 | 16,769 | 96,150 | 96,200 | 21,556 | 17,519 | 99,150 | 99,200 | 22,396 | 18,269 |
| 93,200 | 93,250 | 20,730 | 16,781 | 96,200 | 96,250 | 21,570 | 17,531 | 99,200 | 99,250 | 22,410 | 18,281 |
| 93,250 | 93,300 | 20,744 | 16,794 | 96,250 | 96,300 | 21,584 | 17,544 | 99,250 | 99,300 | 22,424 | 18,294 |
| 93,300 | 93,350 | 20,758 | 16,806 | 96,300 | 96,350 | 21,598 | 17,556 | 99,300 | 99,350 | 22,438 | 18,306 |
| 93,350 | 93,400 | 20,772 | 16,819 | 96,350 | 96,400 | 21,612 | 17,569 | 99,350 | 99,400 | 22,452 | 18,319 |
| 93,400 | 93,450 | 20,786 | 16,831 | 96,400 | 96,450 | 21,626 | 17,581 | 99,400 | 99,450 | 22,466 | 18,331 |
| 93,450 | 93,500 | 20,800 | 16,844 | 96,450 | 96,500 | 21,640 | 17,594 | 99,450 | 99,500 | 22,480 | 18,344 |
| 93,500 | 93,550 | 20,814 | 16,856 | 96,500 | 96,550 | 21,654 | 17,606 | 99,500 | 99,550 | 22,494 | 18,356 |
| 93,550 | 93,600 | 20,828 | 16,869 | 96,550 | 96,600 | 21,668 | 17,619 | 99,550 | 99,600 | 22,508 | 18,369 |
| 93,600 | 93,650 | 20,842 | 16,881 | 96,600 | 96,650 | 21,682 | 17,631 | 99,600 | 99,650 | 22,522 | 18,381 |
| 93,650 | 93,700 | 20,856 | 16,894 | 96,650 | 96,700 | 21,696 | 17,644 | 99,650 | 99,700 | 22,536 | 18,394 |
| 93,700 | 93,750 | 20,870 | 16,906 | 96,700 | 96,750 | 21,710 | 17,656 | 99,700 | 99,750 | 22,550 | 18,406 |
| 93,750 | 93,800 | 20,884 | 16,919 | 96,750 | 96,800 | 21,724 | 17,669 | 99,750 | 99,800 | 22,564 | 18,419 |
| 93,800 | 93,850 | 20,898 | 16,931 | 96,800 | 96,850 | 21,738 | 17,681 | 99,800 | 99,850 | 22,578 | 18,431 |
| 93,850 | 93,900 | 20,912 | 16,944 | 96,850 | 96,900 | 21,752 | 17,694 | 99,850 | 99,900 | 22,592 | 18,444 |
| 93,900 | 93,950 | 20,926 | 16,956 | 96,900 | 96,950 | 21,766 | 17,706 | 99,900 | 99,950 | 22,606 | 18,456 |
| 93,950 | 94,000 | 20,940 | 16,969 | 96,950 | 97,000 | 21,780 | 17,719 | 99,950 | 100,000 | 22,620 | 18,469 |
| 94,000 | | | | 97,000 | | | | <div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: 100px; margin: 0 auto;"> <p>\$100,000 or over— use Form 1040</p> </div> | | | |
| 94,000 | 94,050 | 20,954 | 16,981 | 97,000 | 97,050 | 21,794 | 17,731 | | | | |
| 94,050 | 94,100 | 20,968 | 16,994 | 97,050 | 97,100 | 21,808 | 17,744 | | | | |
| 94,100 | 94,150 | 20,982 | 17,006 | 97,100 | 97,150 | 21,822 | 17,756 | | | | |
| 94,150 | 94,200 | 20,996 | 17,019 | 97,150 | 97,200 | 21,836 | 17,769 | | | | |
| 94,200 | 94,250 | 21,010 | 17,031 | 97,200 | 97,250 | 21,850 | 17,781 | | | | |
| 94,250 | 94,300 | 21,024 | 17,044 | 97,250 | 97,300 | 21,864 | 17,794 | | | | |
| 94,300 | 94,350 | 21,038 | 17,056 | 97,300 | 97,350 | 21,878 | 17,806 | | | | |
| 94,350 | 94,400 | 21,052 | 17,069 | 97,350 | 97,400 | 21,892 | 17,819 | | | | |
| 94,400 | 94,450 | 21,066 | 17,081 | 97,400 | 97,450 | 21,906 | 17,831 | | | | |
| 94,450 | 94,500 | 21,080 | 17,094 | 97,450 | 97,500 | 21,920 | 17,844 | | | | |
| 94,500 | 94,550 | 21,094 | 17,106 | 97,500 | 97,550 | 21,934 | 17,856 | | | | |
| 94,550 | 94,600 | 21,108 | 17,119 | 97,550 | 97,600 | 21,948 | 17,869 | | | | |
| 94,600 | 94,650 | 21,122 | 17,131 | 97,600 | 97,650 | 21,962 | 17,881 | | | | |
| 94,650 | 94,700 | 21,136 | 17,144 | 97,650 | 97,700 | 21,976 | 17,894 | | | | |
| 94,700 | 94,750 | 21,150 | 17,156 | 97,700 | 97,750 | 21,990 | 17,906 | | | | |
| 94,750 | 94,800 | 21,164 | 17,169 | 97,750 | 97,800 | 22,004 | 17,919 | | | | |
| 94,800 | 94,850 | 21,178 | 17,181 | 97,800 | 97,850 | 22,018 | 17,931 | | | | |
| 94,850 | 94,900 | 21,192 | 17,194 | 97,850 | 97,900 | 22,032 | 17,944 | | | | |
| 94,900 | 94,950 | 21,206 | 17,206 | 97,900 | 97,950 | 22,046 | 17,956 | | | | |
| 94,950 | 95,000 | 21,220 | 17,219 | 97,950 | 98,000 | 22,060 | 17,969 | | | | |
| 95,000 | | | | 98,000 | | | | | | | |
| 95,000 | 95,050 | 21,234 | 17,231 | 98,000 | 98,050 | 22,074 | 17,981 | | | | |
| 95,050 | 95,100 | 21,248 | 17,244 | 98,050 | 98,100 | 22,088 | 17,994 | | | | |
| 95,100 | 95,150 | 21,262 | 17,256 | 98,100 | 98,150 | 22,102 | 18,006 | | | | |
| 95,150 | 95,200 | 21,276 | 17,269 | 98,150 | 98,200 | 22,116 | 18,019 | | | | |
| 95,200 | 95,250 | 21,290 | 17,281 | 98,200 | 98,250 | 22,130 | 18,031 | | | | |
| 95,250 | 95,300 | 21,304 | 17,294 | 98,250 | 98,300 | 22,144 | 18,044 | | | | |
| 95,300 | 95,350 | 21,318 | 17,306 | 98,300 | 98,350 | 22,158 | 18,056 | | | | |
| 95,350 | 95,400 | 21,332 | 17,319 | 98,350 | 98,400 | 22,172 | 18,069 | | | | |
| 95,400 | 95,450 | 21,346 | 17,331 | 98,400 | 98,450 | 22,186 | 18,081 | | | | |
| 95,450 | 95,500 | 21,360 | 17,344 | 98,450 | 98,500 | 22,200 | 18,094 | | | | |
| 95,500 | 95,550 | 21,374 | 17,356 | 98,500 | 98,550 | 22,214 | 18,106 | | | | |
| 95,550 | 95,600 | 21,388 | 17,369 | 98,550 | 98,600 | 22,228 | 18,119 | | | | |
| 95,600 | 95,650 | 21,402 | 17,381 | 98,600 | 98,650 | 22,242 | 18,131 | | | | |
| 95,650 | 95,700 | 21,416 | 17,394 | 98,650 | 98,700 | 22,256 | 18,144 | | | | |
| 95,700 | 95,750 | 21,430 | 17,406 | 98,700 | 98,750 | 22,270 | 18,156 | | | | |
| 95,750 | 95,800 | 21,444 | 17,419 | 98,750 | 98,800 | 22,284 | 18,169 | | | | |
| 95,800 | 95,850 | 21,458 | 17,431 | 98,800 | 98,850 | 22,298 | 18,181 | | | | |
| 95,850 | 95,900 | 21,472 | 17,444 | 98,850 | 98,900 | 22,312 | 18,194 | | | | |
| 95,900 | 95,950 | 21,486 | 17,456 | 98,900 | 98,950 | 22,326 | 18,206 | | | | |
| 95,950 | 96,000 | 21,500 | 17,469 | 98,950 | 99,000 | 22,340 | 18,219 | | | | |

Major Categories of Federal Income and Outlays for Fiscal Year 2003

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2003.



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

In fiscal year 2003 (which began on October 1, 2002, and ended on September 30, 2003), federal income was \$1.8 trillion and outlays were \$2.2 trillion, leaving a deficit of \$0.4 trillion.

Footnotes for Certain Federal Outlays

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

2. **National defense, veterans, and foreign affairs:** About 18% of outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

4. **Social programs:** About 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages on this page exclude undistributed offsetting receipts, which were \$54 billion in fiscal year 2003. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

Index to Instructions

| | |
|--|-----------------------------|
| A | |
| Address Change | 11 |
| Addresses of IRS Centers | Back Cover |
| Alaska Permanent Fund Dividends | 13 |
| Allocated Tip Income | 12 |
| Amended Return | 21 |
| Amount You Owe | 19 |
| C | |
| Commissioner's Message | 2 |
| Common Mistakes, How To Avoid | 20 |
| Customer Service Standards | 4 |
| D | |
| Death of Spouse | 21 |
| Death of Taxpayer | 21 |
| Debt Held by the Public, Gift To Reduce | 21 |
| Direct Deposit of Refund | 18 |
| E | |
| Earned Income Credit | 8, 14-16 |
| Combat pay, Nontaxable | 15 |
| Earned Income Credit Table | 17 |
| Electronic Filing (<i>e-file</i>) | 3, 5, 8, 10, 11, 18, 19, 20 |
| Everyday Tax Solutions | 22 |
| Extension of Time To File | 8, 18 |
| F | |
| Filing Instructions: | |
| When to File | 8 |
| Where to File | Back Cover |
| Filing Requirements | 8 |
| Filing Status | 11 |
| Form W-2 | 13 |
| Forms W-2, 1098, and 1099, Where To Report Certain Items From | 10 |
| Forms, How To Get | 5 |
| H | |
| Health Savings Account Deduction | 8 |
| Help (free) | 5, 6, 21 |
| Help With Unresolved Tax Issues | 4 |
| Household Employment Taxes | 10 |
| I | |
| Income Tax Withheld (Federal) | 13 |
| Injured Spouse Claim | 18 |
| Innocent Spouse Relief | 20 |
| Installment Payments | 19 |
| Interest Income: | |
| Tax-Exempt | 13 |
| Taxable | 13 |
| Interest, Late Payment of Tax | 8, 19 |
| K | |
| Kidnapped Child, Parent of | 21 |
| L | |
| Line Instructions | 11-20 |
| M | |
| Married Persons | 11 |
| N | |
| Name and Address | 11 |
| Name Change | 11, 21 |
| Nonresident Alien | 8, 10, 11 |
| P | |
| Payments and Tax: | |
| Amount You Owe | 19 |
| What if You Cannot Pay? | 19 |
| Penalty: | |
| Late Filing | 8 |
| Late Payment | 8 |
| Underpayment of Tax | 19 |
| Preparer, Tax Return | 20 |
| Presidential Election \$3 Check-Off | 11 |
| Private Delivery Services | 9 |
| Public Debt, Gift To Reduce the | 21 |
| Publications, How To Get | 5 |
| R | |
| Railroad Retirement Benefits Treated as Social Security | 12 |
| Recordkeeping | 21 |
| Refund | 6, 18 |
| Refunds of State and Local Income Taxes | 12 |
| Rights of Taxpayers | 20 |
| Rounding Off to Whole Dollars | 12 |
| S | |
| Salaries | 12 |
| Scholarship and Fellowship Grants | 12 |
| Sign Your Return | 20 |
| Single Person | 11 |
| Social Security Benefits | 12 |
| Social Security Number | 11, 21 |
| State and Local Income Taxes, Refunds of | 12 |
| T | |
| Tax Assistance | 5, 6, 21 |
| Tax Figured by the IRS | 18 |
| Tax Table | 24-32 |
| Tax-Exempt Interest | 13 |
| Taxpayer Advocate, Office of | 4 |
| Telephone Assistance, Federal Tax Information | 5, 6 |
| TeleTax | 5, 6, 7 |
| Third Party Designee | 19 |
| Tip Income | 12 |
| U | |
| Unemployment Compensation | 13 |
| W | |
| Wages | 12 |
| When To File | 8 |
| Where To File | Back Cover |
| Who Can Use Form 1040EZ? | 10 |
| Who Must File | 8 |
| Who Should File | 8 |
| Withholding and Estimated Tax Payments for 2005 | 21 |



Where Do You File?

If an envelope addressed to “Internal Revenue Service Center” came with this booklet, please use it. If you do not have one or if you moved during the year, mail your return to the

Internal Revenue Service Center shown that applies to you. Envelopes without enough postage will be returned to you by the post office.

| IF you live in... | THEN use this address if you: | |
|--|---|---|
| | Are not enclosing a check or money order... | Are enclosing a check or money order... |
| Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia | Internal Revenue Service Center Atlanta, GA 39901-0014 | Internal Revenue Service Center Atlanta, GA 39901-0114 |
| Maine, Massachusetts, New Hampshire, New York, Vermont | Internal Revenue Service Center Andover, MA 05501-0014 | Internal Revenue Service Center Andover, MA 05501-0114 |
| Connecticut, Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin | Internal Revenue Service Center Kansas City, MO 64999-0014 | Internal Revenue Service Center Kansas City, MO 64999-0114 |
| District of Columbia, Maryland, New Jersey, Pennsylvania | Internal Revenue Service Center Philadelphia, PA 19255-0014 | Internal Revenue Service Center Philadelphia, PA 19255-0114 |
| Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas | Internal Revenue Service Center Austin, TX 73301-0014 | Internal Revenue Service Center Austin, TX 73301-0114 |
| Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Virginia, Washington, Wyoming | Internal Revenue Service Center Fresno, CA 93888-0014 | Internal Revenue Service Center Fresno, CA 93888-0114 |
| Ohio* | Internal Revenue Service Center Memphis, TN 37501-0014 | Internal Revenue Service Center Memphis, TN 37501-0114 |
| All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563 | Internal Revenue Service Center Philadelphia, PA 19255-0215 USA | Internal Revenue Service Center Philadelphia, PA 19255-0215 USA |

* If you live in Ohio and file your return after June 30, 2005, use: Internal Revenue Service Center, Fresno, CA 93888-0014 (if you are not enclosing a check or money order); or Internal Revenue Service Center, Fresno, CA, 93888-0114 (if you are enclosing a check or money order).

** Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

What's Inside?

IRS e-file and free file options (page 3)
Commissioner's message (page 2)
When to file (page 8)
What's new for 2004 (page 8)
Index (page 34)
How to comment on forms (page 23)
How to avoid common mistakes (page 20)

Help with unresolved tax issues (page 4)
Free tax help (pages 5, 6, and 21)
How to get forms and publications (page 5)
Tax table (page 24)
How to make a gift to reduce debt held by the public (page 21)