

- Use this form if**
- Your filing status is single or married filing jointly.
 - You do not claim any dependents.
 - You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, qualified state tuition program earnings, or Alaska Permanent Fund dividends, and your taxable interest income was not over \$400. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 11. If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 11.
 - You did not receive any advance earned income credit payments.
 - If you are not sure about your filing status, see page 10. If you have questions about dependents, use TeleTax topic 354 (see page 6). If you cannot use this form, use TeleTax topic 352 (see page 6).

Filing in your return
For tips on how to avoid common mistakes, see page 2b.

Enter your (and your spouse's if married) social security number on the front. Because this form is read by a machine, please print your numbers inside the boxes like this:

9 8 7 6 5 4 3 2 1 0

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 W-2 form 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

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) 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).

A. Amount, if any, from line 1 on front **2,250.00** Enter total **A. 2,250.00**

B. Minimum standard deduction **700.00** Enter **B. 700.00**

C. Enter the LARGER of line A or line B here **2,500.00** Enter **C. 2,500.00**

D. Maximum standard deduction. If single, enter 4,300.00; if married, enter 7,200.00 **4,300.00** Enter **D. 4,300.00**

E. Enter the SMALLER of line C or line D here. This is your standard deduction **2,500.00** Enter **E. 2,500.00**

F. Exemption amount **0.00** Enter **F. 0.00**

G. Add lines E and F. Enter the total here and on line 5 on the front **2,500.00** Enter **G. 2,500.00**

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

- Single, enter 7,050.00. This is the total of your standard deduction (4,300.00) and your exemption (2,750.00).
- Married, enter 12,700.00. This is the total of your standard deduction (7,200.00), your exemption (2,750.00), and your spouse's exemption (2,750.00).

Mailing return
Mail your return by April 17, 2000. Use the envelope that came with your booklet. If you do not have that envelope, see page 2b for the address to use.

Paid preparer's use only
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 received during the tax year. This declaration is based on all information of which I have any knowledge.

Preparer's signature: _____ Date: _____

Preparer's SSN or PIN: _____

Check if preparer is self-employed: EIN: _____ ZIP code: _____

Your first name and initial: **Joseph K.** Last name: **Red**

Your social security number: **9876543210**

Spouse's social security number: _____

Home address (number and street): **615 Poplar Drive** Apt. no.: _____

City, town, or post office, state, and ZIP code: **Ayrtown, OH 45201**

IMPORTANT! You must enter your SSN(s) above.

Do you want \$3 to go to this fund? Yes No

If a joint return, does your spouse want \$3 to go to this fund? Yes No

Income

1 Total wages, salaries, and tips. This should be entered on line 1 of your W-2 form(s). Attach your W-2 form(s).

2 Taxable interest. If the total is over \$400, you cannot use Form 1040EZ.

3 Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends (see page 11).

4 Add lines 1, 2, and 3. This is your adjusted gross income.

5 Can your parents (or someone else) claim you on their return? Yes, Enter amount from worksheet **12,700.00**. If married, enter 12,700.00. No, See back for explanation.

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your taxable income. **12,700.00**

Payments and tax

7 Enter your Federal income tax withheld from box 2 of your W-2 form(s).

8a Earned income credit (see page 12). Type: **0** \$ _____

8b Nontaxable earned income: enter type and amount below.

9 Add lines 7 and 8a. These are your total payments.

10 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 20-24 of the booklet. Then, enter the tax from the table on this line.

Refund

11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund.

11b If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 17 for details on how to pay.

Amount you owe

12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 17 for details on how to pay.

Sign here

Your signature: **Joseph K. Red**

Your occupation: _____ Date: _____

Spouse's occupation: _____ Date: _____

Spouse's signature if joint return: See page 10.

CASE STUDY C

Form
1040EZ

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents 1999

OMB No. 1545-0675

Use the IRS label here	Your first name and initial Susan A.	Last name Black
	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 10.	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 10.	

Your social security number

9	8	7	0
0	0	2	0
8	0	8	0

Spouse's social security number

Presidential Election Campaign
(See page 10.)

Note: Checking "Yes" will not change your tax or reduce your refund.

Do you want \$3 to go to this fund? ▶

If a joint return, does your spouse want \$3 to go to this fund? ▶

▲ IMPORTANT! ▲

You must enter your SSN(s) above.

Income

Attach Copy B of Form(s) W-2 here.
Enclose, but do not staple, any payment.

1	Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s).	1
2	Taxable interest. If the total is over \$400, you cannot use Form 1040EZ.	2
3	Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends (see page 11).	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. <input type="checkbox"/> No. If single , enter 7,050.00. If married , enter 12,700.00. See back for explanation. <input checked="" type="checkbox"/>	5
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your taxable income .	6

	Dollars	Cents
	9,990	00
	45	00
	10,035	00
	7,050	00
	2,985	00
	745	00
	745	00
	448	00
	297	00

Note: You must check Yes or No.

Payments and tax

7	Enter your Federal income tax withheld from box 2 of your W-2 form(s).	7
8a	Earned income credit (see page 12).	8a
8b	Nontaxable earned income: enter type and amount below.	8b
	Type <input type="text"/> \$ <input type="text"/>	
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 20–24 of the booklet. Then, enter the tax from the table on this line.	10

Refund

Have it directly deposited! See page 15 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 ▶	
▶ c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Account number	

	Dollars	Cents
	745	00
	745	00
	448	00
	297	00

Amount you owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . See page 17 for details on how to pay.	12
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	Dollars	Cents

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

Sign here	Your signature <i>Susan A. Black</i>	Spouse's signature if joint return. See page 10.
Keep copy for your records.	Date 4-03-00	Your occupation Receptionist
	Date	Spouse's occupation

For Official Use Only

1	2	3	4	5
6	7	8	9	10

Form 1040A U.S. Individual Income Tax Return 1999

Department of the Treasury—Internal Revenue Service

OMB No. 1545-0045

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

Label (See page 19.)

Your first name and initial: **Lisa M**
 Last name: **White**
 Your social security number: **821 00 1234**
 Spouse's social security number: _____

Use the IRS label. Cut along the dashed line, please print or type.

Home address (number and street, if you have a P.O. box, see page 18):
215 Rogers Street
Garden, LA 70132

City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.

Act. no. _____

Presidential Election Campaign Fund (See page 20.)
 Do you want \$3 to go to this fund? Yes No
 If a joint return, does your spouse want \$3 to go to this fund? Yes No

Filing status

1 Single
 2 Married filing joint return (even if only one had income)
 3 Married filing separate return. Enter spouse's social security number above and full name here. ▶
 4 Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
 5 Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 22.)
 6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.
 b Spouse
 c **Dependents:** (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) If qualifying child for child tax credit (see page 25)

If more than seven dependents, see page 22.

Exemptions

d Total number of exemptions claimed. **0**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2. **7 1950 00**
 8a Taxable interest. Attach Schedule 1, if required. **8a 817 00**
 b Tax-exempt interest. DO NOT include on line 8a. **8b _____**
 9 Ordinary dividends. Attach Schedule 1 if required. **9 _____**
 10a Total IRA distributions. **10a _____** 10b Taxable amount (see page 25). **10b _____**
 11a Total pensions and annuities. **11a _____** 11b Taxable amount (see page 26). **11b _____**
 12 Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends. **12 _____**
 13a Social security benefits. **13a _____** 13b Taxable amount (see page 29). **13b _____**

14 Add lines 7 through 13b (far right column). This is your total income. ▶ 14 **2767 00**
 15 IRA deduction (see page 30). **15 _____**
 16 Student loan interest deduction (see page 31). **16 _____**
 17 Add lines 15 and 16. These are your total adjustments. **17 _____**
 18 Subtract line 17 from line 14. This is your adjusted gross income. ▶ 18 **2767 00**

Adjusted gross income

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 54. **1989 Form 1040A**

1999 Form 1040A page 2

19 Enter the amount from line 18. **19 2767 00**

Taxable income

20a Check You were 65 or older Blind Enter number of boxes checked ▶ 20a
 if: Spouse was 65 or older Blind

b If you are married filing separately and your spouse itemizes deductions, see page 32, and check here 20b

21 Enter the standard deduction for your filing status. But see page 33 if you checked any box on line 20a or 20b OR if someone can claim you as a dependent.
 • Single—\$4,300 • Married filing jointly or Qualifying widow(er)—\$7,200
 • Head of household—\$6,350 • Married filing separately—\$3,600
 22 Subtract line 21 from line 19. If line 21 is more than line 19, enter -0- **22 2200 00**
 23 Multiply \$2,750 by the total number of exemptions claimed on line 6d. **23 567 00**
 24 Subtract line 23 from line 22. If line 23 is more than line 22, enter -0-. **24 567 00**
 25 This is your taxable income. **25 841 00**

Tax, credits, and payments

26 Find the tax on the amount on line 24 (see page 33). **26 _____**
 Attach Schedule 2.
 27 Credit for the elderly or the disabled. Attach Schedule 3. **27 _____**
 28 Child tax credit (see page 35). **28 _____**
 29 Education credits. Attach Form 8863. **29 _____**
 30 Adoption credit. Attach Form 8839. **30 _____**
 31 Add lines 26 through 30. These are your total credits. **31 _____**
 32 Subtract line 31 from line 25. If line 31 is more than line 25, enter -0-. **32 84 00**
 33 Advance earned income credit payments from Form(s) W-2. **33 _____**
 34 Add lines 32 and 33. This is your total tax. **34 84 00**

35 Total Federal income tax withheld from Forms W-2 and 1099. **35 12 00**
 36 1999 estimated tax payments and amount applied from 1998 return. **36 _____**
 37a Earned income credit. Attach Schedule EIC if you have a qualifying child. **37a _____**
 b Nontaxable earned income: amount ▶ and type ▶
 38 Additional child tax credit. Attach Form 8812. **38 _____**
 39 Add lines 35, 36, 37a, and 38. These are your total payments. ▶ 39 **12 00**
 40 If line 39 is more than line 34, subtract line 34 from line 39. **40 _____**
 41a Amount of line 40 you want refunded to you. **41a _____**
 ▶ b Routing number ▶ c type: Checking Savings
 ▶ d Account number

42 Amount of line 40 you want applied to your 2000 estimated tax. **42 _____**
 43 If line 34 is more than line 39, subtract line 39 from line 34. This is the amount you owe. For details on how to pay, see page 49. **43 72 00**
 44 Estimated tax penalty (see page 49). **44 _____**

Sign here

Sign return? Joint return? See page 20.
 Keep copy for your records.

Your signature: **Lisa M White** Date: **4-12-2000** Your occupation: **Clerk**
 Date: _____ Date: _____ Spouse's occupation: _____
 Spouse's signature, if joint return, BOTH must sign.

Paid preparer's use only

Printed name: _____ Date: _____ Check if self-employed
 Print name for return if self-employed and address: _____ EIN: _____
 ZIP code: _____

Printed on recycled paper

NOTES