

Tax Simulation Activity

Complete the following tax simulation activity:

1. Handout the sample W-2 (\$20k in wages). Review the sample W-2, focusing primarily on the fields with data. Your goal is to keep this simple and build student confidence on completing their own tax return.
2. Review the Anatomy of a Tax Return (based on the \$20k W-2). Review the various components and call out boxes in a logical order from top to bottom. The 2016 tax tables are included for reference. Be sure to involve students in the discussion and ask students about their experience completing a tax return

NOTE: Some students may have tax withholding, but have never filed a return to see if they would get a refund. Most, if not all, would get a refund because their income is below the standard deduction of \$6300 (2016).

3. Student Activity: Handout the W-2 detailing \$2500 in wages and a blank 1040 EZ and have them complete the tax form. You may need to help them with the worksheet on the back to determine their standard deduction. **(We have provided you with an answer sheet.)** Walk the room as they are working on their return and provide assistance as needed.

Upon completion, ask students to provide the answers field by field and confirm all students have the form completed accurately.

4. Hold a Q&A session as needed.

PREP NOTES

Sample W2

You will compare the tax you had withheld during the year to what your tax return (complete form 1040EZ) indicates you should have paid. If your tax return says you owe less than the amount you paid in, you will get a refund! If you owe more, you will need to pay the federal government (IRS) what you owe them.

22222		Void <input type="checkbox"/>	a Employee's social security number 111-22-3333		1 Wages, tips, other compensation 20000		2 Federal income tax withheld 1200	
b Employer identification number (EIN)					3 Social security wages 20000		4 Social security tax withheld 1240	
c Employer's name, address, and ZIP code					5 Medicare wages and tips 20000		6 Medicare tax withheld 290	
					7 Social security tips			
d Control number					9			
e Employee's first name and initial		Last name		Suff.	11 Nonqualified plans		12a See instructions	
f Employee's address and ZIP code					13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
					14 Other		12c	
							12d	
15 State	Employer's state ID number		16 State wages, tips, etc. 20000	17 State income tax 400	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

> 6.20% of every dollar you make goes to social security taxes. This is not refundable.

> 1.45% of every dollar you make goes to medicare taxes. This is not refundable.

You will compare the tax you had withheld during the year to what your STATE tax return indicates you should have paid. If you return say you owe less than the amount you paid in, you will get a refund. If you owe more, you will need to pay the state what you owe them.

Form W-2 Wage and Tax Statement

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Department of the Treasury — Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page

Anatomy of a Tax Return

Department of the Treasury—Internal Revenue Service

Enter your personal information here.

Form **1040EZ**

Income Tax Return for Single and Joint Filers With No Dependents (99)

2016

OMB No. 1545-0074

Your first name and initial Sample Single		Last name Person	Your social security number 1 2 3 4 5 6 7 8 9	
If a joint return, spouse's first name and initial		Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	▲ Make sure the SSN(s) above are correct. This number is on your W-2.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				
Foreign country name		Foreign province/state/county	Foreign postal code	Sign if filing Checking tax or Spouse

Income

Attach Form(s) W-2 here.

Enclose, but do not staple.

This is really important! It determines how much you can lower your taxable income by. In this example we assume no one can claim you as a dependent.

If you were claimed as a dependent, you would get a maximum deduction of \$6300. (See page 2 for the worksheet calculation.)

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.		20000
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.		0
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).		0
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4	20000
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,350 if single; \$20,700 if married filing jointly . See back for explanation.	5	10350
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6	9650
7	Federal income tax withheld from Form(s) W-2 and 1099.	7	1200
8a	Earned income credit (EIC) (see instructions)	8a	
b	Nontaxable combat pay election.	8b	
9	Add lines 7 and 8a. These are your total payments and credits .	9	
10	Tax . Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	988
11	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	11	
12	Add lines 10 and 11. This is your total tax .	12	988
13a	If line 9 is larger than line 12, subtract line 12 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	13a	212
b	Routing number	If Form 1040EZ, line 6, is-	
d	Account number	And you are-	
		Your tax is-	

Refund

Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.

Amount You Owe

Third Party Designee

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Paid Preparer Use Only

Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> No				
Designee's name	Phone no.	Personal identification number (PIN)		
Your signature	Date	Your occupation	Daytime phone number	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	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 instructions.
 - You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2016. If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016.
 - You do not claim any dependents. For information on dependents, see Pub. 501.
 - 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 the Tax Topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
 - The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the Tax Topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.
- Caution:** If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2016, you must use Form 1040A or Form 1040.
- 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 instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions 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.

For tips on how to avoid common mistakes, see instructions.

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 Line 5 — Dependents Who Checked One or Both Boxes

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, see Pub. 501.

A. Amount, if any, from line 1 on front	20000				
	+	350.00	Enter total ▶		
B. Minimum standard deduction			A .	20350	
C. Enter the larger of line A or line B here			B .	1,050	
D. Maximum standard deduction. If single , enter \$6,300; if married filing jointly , enter \$12,600			C .	20350	
E. Enter the smaller of line C or line D here. This is your standard deduction			D .	6300	
F. Exemption amount.			E .	6300	
• If single, enter -0-.			}		
• If married filing jointly and —				F .	0
—both you and your spouse can be claimed as dependents, enter -0-.					
—only one of you can be claimed as a dependent, enter \$4,050.					
G. Add lines E and F. Enter the total here and on line 5 on the front			G .	6300	

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

- Single, enter \$10,350. This is the total of your standard deduction (\$6,300) and your exemption (\$4,050).
- Married filing jointly, enter \$20,700. This is the total of your standard deduction (\$12,600), your exemption (\$4,050), and your spouse's exemption (\$4,050).

If you were claimed as a dependent and checked the box on the tax form, you would complete this worksheet to determine your standard deduction.

Mailing Return

Mail your return by **April 18, 2017**. Mail it to the address shown on the last page of the instructions.

2016 Tax Table

Example. Mr. Brown is single. His **taxable income** on line 6 of Form 1040EZ is \$26,250. He follows two easy steps to figure his tax: **1.** He finds the \$26,250-26,300 taxable income line. **2.** He finds the Single filing status column and reads down the column. The **tax** amount shown where the taxable income line and the filing status line meet is \$3,478. He enters this amount on line 10 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
		Your tax is—	
26,200	26,250	3,470	3,006
26,250	26,300	3,478	3,014
26,300	26,350	3,485	3,021
26,350	26,400	3,493	3,029

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

(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—	
5,000				8,000				11,000				14,000			
5,000	5,050	503	503	8,000	8,050	803	803	11,000	11,050	1,190	1,103	14,000	14,050	1,640	1,403
5,050	5,100	508	508	8,050	8,100	808	808	11,050	11,100	1,198	1,108	14,050	14,100	1,648	1,408
5,100	5,150	513	513	8,100	8,150	813	813	11,100	11,150	1,205	1,113	14,100	14,150	1,655	1,413
5,150	5,200	518	518	8,150	8,200	818	818	11,150	11,200	1,213	1,118	14,150	14,200	1,663	1,418
5,200	5,250	523	523	8,200	8,250	823	823	11,200	11,250	1,220	1,123	14,200	14,250	1,670	1,423
5,250	5,300	528	528	8,250	8,300	828	828	11,250	11,300	1,228	1,128	14,250	14,300	1,678	1,428
5,300	5,350	533	533	8,300	8,350	833	833	11,300	11,350	1,235	1,133	14,300	14,350	1,685	1,433
5,350	5,400	538	538	8,350	8,400	838	838	11,350	11,400	1,243	1,138	14,350	14,400	1,693	1,438
5,400	5,450	543	543	8,400	8,450	843	843	11,400	11,450	1,250	1,143	14,400	14,450	1,700	1,443
5,450	5,500	548	548	8,450	8,500	848	848	11,450	11,500	1,258	1,148	14,450	14,500	1,708	1,448
5,500	5,550	553	553	8,500	8,550	853	853	11,500	11,550	1,265	1,153	14,500	14,550	1,715	1,453
5,550	5,600	558	558	8,550	8,600	858	858	11,550	11,600	1,273	1,158	14,550	14,600	1,723	1,458
5,600	5,650	563	563	8,600	8,650	863	863	11,600	11,650	1,280	1,163	14,600	14,650	1,730	1,463
5,650	5,700	568	568	8,650	8,700	868	868	11,650	11,700	1,288	1,168	14,650	14,700	1,738	1,468
5,700	5,750	573	573	8,700	8,750	873	873	11,700	11,750	1,295	1,173	14,700	14,750	1,745	1,473
5,750	5,800	578	578	8,750	8,800	878	878	11,750	11,800	1,303	1,178	14,750	14,800	1,753	1,478
5,800	5,850	583	583	8,800	8,850	883	883	11,800	11,850	1,310	1,183	14,800	14,850	1,760	1,483
5,850	5,900	588	588	8,850	8,900	888	888	11,850	11,900	1,318	1,188	14,850	14,900	1,768	1,488
5,900	5,950	593	593	8,900	8,950	893	893	11,900	11,950	1,325	1,193	14,900	14,950	1,775	1,493
5,950	6,000	598	598	8,950	9,000	898	898	11,950	12,000	1,333	1,198	14,950	15,000	1,783	1,498
6,000				9,000				12,000				15,000			
6,000	6,050	603	603	9,000	9,050	903	903	12,000	12,050	1,340	1,203	15,000	15,050	1,790	1,503
6,050	6,100	608	608	9,050	9,100	908	908	12,050	12,100	1,348	1,208	15,050	15,100	1,798	1,508
6,100	6,150	613	613	9,100	9,150	913	913	12,100	12,150	1,355	1,213	15,100	15,150	1,805	1,513
6,150	6,200	618	618	9,150	9,200	918	918	12,150	12,200	1,363	1,218	15,150	15,200	1,813	1,518
6,200	6,250	623	623	9,200	9,250	923	923	12,200	12,250	1,370	1,223	15,200	15,250	1,820	1,523
6,250	6,300	628	628	9,250	9,300	928	928	12,250	12,300	1,378	1,228	15,250	15,300	1,828	1,528
6,300	6,350	633	633	9,300	9,350	933	933	12,300	12,350	1,385	1,233	15,300	15,350	1,835	1,533
6,350	6,400	638	638	9,350	9,400	938	938	12,350	12,400	1,393	1,238	15,350	15,400	1,843	1,538
6,400	6,450	643	643	9,400	9,450	943	943	12,400	12,450	1,400	1,243	15,400	15,450	1,850	1,543
6,450	6,500	648	648	9,450	9,500	948	948	12,450	12,500	1,408	1,248	15,450	15,500	1,858	1,548
6,500	6,550	653	653	9,500	9,550	953	953	12,500	12,550	1,415	1,253	15,500	15,550	1,865	1,553
6,550	6,600	658	658	9,550	9,600	958	958	12,550	12,600	1,423	1,258	15,550	15,600	1,873	1,558
6,600	6,650	663	663	9,600	9,650	963	963	12,600	12,650	1,430	1,263	15,600	15,650	1,880	1,563
6,650	6,700	668	668	9,650	9,700	968	968	12,650	12,700	1,438	1,268	15,650	15,700	1,888	1,568
6,700	6,750	673	673	9,700	9,750	973	973	12,700	12,750	1,445	1,273	15,700	15,750	1,895	1,573
6,750	6,800	678	678	9,750	9,800	978	978	12,750	12,800	1,453	1,278	15,750	15,800	1,903	1,578
6,800	6,850	683	683	9,800	9,850	983	983	12,800	12,850	1,460	1,283	15,800	15,850	1,910	1,583
6,850	6,900	688	688	9,850	9,900	988	988	12,850	12,900	1,468	1,288	15,850	15,900	1,918	1,588
6,900	6,950	693	693	9,900	9,950	993	993	12,900	12,950	1,475	1,293	15,900	15,950	1,925	1,593
6,950	7,000	698	698	9,950	10,000	998	998	12,950	13,000	1,483	1,298	15,950	16,000	1,933	1,598
7,000				10,000				13,000				16,000			
7,000	7,050	703	703	10,000	10,050	1,040	1,003	13,000	13,050	1,490	1,303	16,000	16,050	1,940	1,603
7,050	7,100	708	708	10,050	10,100	1,048	1,008	13,050	13,100	1,498	1,308	16,050	16,100	1,948	1,608
7,100	7,150	713	713	10,100	10,150	1,055	1,013	13,100	13,150	1,505	1,313	16,100	16,150	1,955	1,613
7,150	7,200	718	718	10,150	10,200	1,063	1,018	13,150	13,200	1,513	1,318	16,150	16,200	1,963	1,618
7,200	7,250	723	723	10,200	10,250	1,070	1,023	13,200	13,250	1,520	1,323	16,200	16,250	1,970	1,623
7,250	7,300	728	728	10,250	10,300	1,078	1,028	13,250	13,300	1,528	1,328	16,250	16,300	1,978	1,628
7,300	7,350	733	733	10,300	10,350	1,085	1,033	13,300	13,350	1,535	1,333	16,300	16,350	1,985	1,633
7,350	7,400	738	738	10,350	10,400	1,093	1,038	13,350	13,400	1,543	1,338	16,350	16,400	1,993	1,638
7,400	7,450	743	743	10,400	10,450	1,100	1,043	13,400	13,450	1,550	1,343	16,400	16,450	2,000	1,643
7,450	7,500	748	748	10,450	10,500	1,108	1,048	13,450	13,500	1,558	1,348	16,450	16,500	2,008	1,648
7,500	7,550	753	753	10,500	10,550	1,115	1,053	13,500	13,550	1,565	1,353	16,500	16,550	2,015	1,653
7,550	7,600	758	758	10,550	10,600	1,123	1,058	13,550	13,600	1,573	1,358	16,550	16,600	2,023	1,658
7,600	7,650	763	763	10,600	10,650	1,130	1,063	13,600	13,650	1,580	1,363	16,600	16,650	2,030	1,663
7,650	7,700	768	768	10,650	10,700	1,138	1,068	13,650	13,700	1,588	1,368	16,650	16,700	2,038	1,668
7,700	7,750	773	773	10,700	10,750	1,145	1,073	13,700	13,750	1,595	1,373	16,700	16,750	2,045	1,673
7,750	7,800	778	778	10,750	10,800	1,153	1,078	13,750	13,800	1,603	1,378	16,750	16,800	2,053	1,678
7,800	7,850	783	783	10,800	10,850	1,160	1,083	13,800	13,850	1,610	1,383	16,800	16,850	2,060	1,683
7,850	7,900	788	788	10,850	10,900	1,168	1,088	13,850	13,900	1,618	1,388	16,850	16,900	2,068	1,688
7,900	7,950	793	793	10,900	10,950	1,175	1,093	13,900	13,950	1,625	1,393	16,900	16,950	2,075	1,693
7,950	8,000	798	798	10,950	11,000	1,183	1,098	13,950	14,000	1,633	1,398	16,950	17,000	2,083	1,698

(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—	
89,000				92,000				95,000				98,000			
89,000	89,050	18,028	13,799	92,000	92,050	18,804	14,549	95,000	95,050	19,644	15,299	98,000	98,050	20,484	16,049
89,050	89,100	18,040	13,811	92,050	92,100	18,818	14,561	95,050	95,100	19,658	15,311	98,050	98,100	20,498	16,061
89,100	89,150	18,053	13,824	92,100	92,150	18,832	14,574	95,100	95,150	19,672	15,324	98,100	98,150	20,512	16,074
89,150	89,200	18,065	13,836	92,150	92,200	18,846	14,586	95,150	95,200	19,686	15,336	98,150	98,200	20,526	16,086
89,200	89,250	18,078	13,849	92,200	92,250	18,860	14,599	95,200	95,250	19,700	15,349	98,200	98,250	20,540	16,099
89,250	89,300	18,090	13,861	92,250	92,300	18,874	14,611	95,250	95,300	19,714	15,361	98,250	98,300	20,554	16,111
89,300	89,350	18,103	13,874	92,300	92,350	18,888	14,624	95,300	95,350	19,728	15,374	98,300	98,350	20,568	16,124
89,350	89,400	18,115	13,886	92,350	92,400	18,902	14,636	95,350	95,400	19,742	15,386	98,350	98,400	20,582	16,136
89,400	89,450	18,128	13,899	92,400	92,450	18,916	14,649	95,400	95,450	19,756	15,399	98,400	98,450	20,596	16,149
89,450	89,500	18,140	13,911	92,450	92,500	18,930	14,661	95,450	95,500	19,770	15,411	98,450	98,500	20,610	16,161
89,500	89,550	18,153	13,924	92,500	92,550	18,944	14,674	95,500	95,550	19,784	15,424	98,500	98,550	20,624	16,174
89,550	89,600	18,165	13,936	92,550	92,600	18,958	14,686	95,550	95,600	19,798	15,436	98,550	98,600	20,638	16,186
89,600	89,650	18,178	13,949	92,600	92,650	18,972	14,699	95,600	95,650	19,812	15,449	98,600	98,650	20,652	16,199
89,650	89,700	18,190	13,961	92,650	92,700	18,986	14,711	95,650	95,700	19,826	15,461	98,650	98,700	20,666	16,211
89,700	89,750	18,203	13,974	92,700	92,750	19,000	14,724	95,700	95,750	19,840	15,474	98,700	98,750	20,680	16,224
89,750	89,800	18,215	13,986	92,750	92,800	19,014	14,736	95,750	95,800	19,854	15,486	98,750	98,800	20,694	16,236
89,800	89,850	18,228	13,999	92,800	92,850	19,028	14,749	95,800	95,850	19,868	15,499	98,800	98,850	20,708	16,249
89,850	89,900	18,240	14,011	92,850	92,900	19,042	14,761	95,850	95,900	19,882	15,511	98,850	98,900	20,722	16,261
89,900	89,950	18,253	14,024	92,900	92,950	19,056	14,774	95,900	95,950	19,896	15,524	98,900	98,950	20,736	16,274
89,950	90,000	18,265	14,036	92,950	93,000	19,070	14,786	95,950	96,000	19,910	15,536	98,950	99,000	20,750	16,286
90,000				93,000				96,000				99,000			
90,000	90,050	18,278	14,049	93,000	93,050	19,084	14,799	96,000	96,050	19,924	15,549	99,000	99,050	20,764	16,299
90,050	90,100	18,290	14,061	93,050	93,100	19,098	14,811	96,050	96,100	19,938	15,561	99,050	99,100	20,778	16,311
90,100	90,150	18,303	14,074	93,100	93,150	19,112	14,824	96,100	96,150	19,952	15,574	99,100	99,150	20,792	16,324
90,150	90,200	18,315	14,086	93,150	93,200	19,126	14,836	96,150	96,200	19,966	15,586	99,150	99,200	20,806	16,336
90,200	90,250	18,328	14,099	93,200	93,250	19,140	14,849	96,200	96,250	19,980	15,599	99,200	99,250	20,820	16,349
90,250	90,300	18,340	14,111	93,250	93,300	19,154	14,861	96,250	96,300	19,994	15,611	99,250	99,300	20,834	16,361
90,300	90,350	18,353	14,124	93,300	93,350	19,168	14,874	96,300	96,350	20,008	15,624	99,300	99,350	20,848	16,374
90,350	90,400	18,365	14,136	93,350	93,400	19,182	14,886	96,350	96,400	20,022	15,636	99,350	99,400	20,862	16,386
90,400	90,450	18,378	14,149	93,400	93,450	19,196	14,899	96,400	96,450	20,036	15,649	99,400	99,450	20,876	16,399
90,450	90,500	18,390	14,161	93,450	93,500	19,210	14,911	96,450	96,500	20,050	15,661	99,450	99,500	20,890	16,411
90,500	90,550	18,403	14,174	93,500	93,550	19,224	14,924	96,500	96,550	20,064	15,674	99,500	99,550	20,904	16,424
90,550	90,600	18,415	14,186	93,550	93,600	19,238	14,936	96,550	96,600	20,078	15,686	99,550	99,600	20,918	16,436
90,600	90,650	18,428	14,199	93,600	93,650	19,252	14,949	96,600	96,650	20,092	15,699	99,600	99,650	20,932	16,449
90,650	90,700	18,440	14,211	93,650	93,700	19,266	14,961	96,650	96,700	20,106	15,711	99,650	99,700	20,946	16,461
90,700	90,750	18,453	14,224	93,700	93,750	19,280	14,974	96,700	96,750	20,120	15,724	99,700	99,750	20,960	16,474
90,750	90,800	18,465	14,236	93,750	93,800	19,294	14,986	96,750	96,800	20,134	15,736	99,750	99,800	20,974	16,486
90,800	90,850	18,478	14,249	93,800	93,850	19,308	14,999	96,800	96,850	20,148	15,749	99,800	99,850	20,988	16,499
90,850	90,900	18,490	14,261	93,850	93,900	19,322	15,011	96,850	96,900	20,162	15,761	99,850	99,900	21,002	16,511
90,900	90,950	18,503	14,274	93,900	93,950	19,336	15,024	96,900	96,950	20,176	15,774	99,900	99,950	21,016	16,524
90,950	91,000	18,515	14,286	93,950	94,000	19,350	15,036	96,950	97,000	20,190	15,786	99,950	100,000	21,030	16,536
91,000				94,000				97,000				\$100,000 or over — use Form 1040			
91,000	91,050	18,528	14,299	94,000	94,050	19,364	15,049	97,000	97,050	20,204	15,799				
91,050	91,100	18,540	14,311	94,050	94,100	19,378	15,061	97,050	97,100	20,218	15,811				
91,100	91,150	18,553	14,324	94,100	94,150	19,392	15,074	97,100	97,150	20,232	15,824				
91,150	91,200	18,566	14,336	94,150	94,200	19,406	15,086	97,150	97,200	20,246	15,836				
91,200	91,250	18,580	14,349	94,200	94,250	19,420	15,099	97,200	97,250	20,260	15,849				
91,250	91,300	18,594	14,361	94,250	94,300	19,434	15,111	97,250	97,300	20,274	15,861				
91,300	91,350	18,608	14,374	94,300	94,350	19,448	15,124	97,300	97,350	20,288	15,874				
91,350	91,400	18,622	14,386	94,350	94,400	19,462	15,136	97,350	97,400	20,302	15,886				
91,400	91,450	18,636	14,399	94,400	94,450	19,476	15,149	97,400	97,450	20,316	15,899				
91,450	91,500	18,650	14,411	94,450	94,500	19,490	15,161	97,450	97,500	20,330	15,911				
91,500	91,550	18,664	14,424	94,500	94,550	19,504	15,174	97,500	97,550	20,344	15,924				
91,550	91,600	18,678	14,436	94,550	94,600	19,518	15,186	97,550	97,600	20,358	15,936				
91,600	91,650	18,692	14,449	94,600	94,650	19,532	15,199	97,600	97,650	20,372	15,949				
91,650	91,700	18,706	14,461	94,650	94,700	19,546	15,211	97,650	97,700	20,386	15,961				
91,700	91,750	18,720	14,474	94,700	94,750	19,560	15,224	97,700	97,750	20,400	15,974				
91,750	91,800	18,734	14,486	94,750	94,800	19,574	15,236	97,750	97,800	20,414	15,986				
91,800	91,850	18,748	14,499	94,800	94,850	19,588	15,249	97,800	97,850	20,428	15,999				
91,850	91,900	18,762	14,511	94,850	94,900	19,602	15,261	97,850	97,900	20,442	16,011				
91,900	91,950	18,776	14,524	94,900	94,950	19,616	15,274	97,900	97,950	20,456	16,024				
91,950	92,000	18,790	14,536	94,950	95,000	19,630	15,286	97,950	98,000	20,470	16,036				

Estimated Average Taxpayer Burden for Individuals by Activity

Primary Form Filed	Percentage of Returns	Average Time Burden (Hours)					Average Cost (Dollars)
		Total Time	Record Keeping	Tax Planning	Form Completion and Submission	All Other	
1040EZ	12%	5	2	*	3	1	\$40

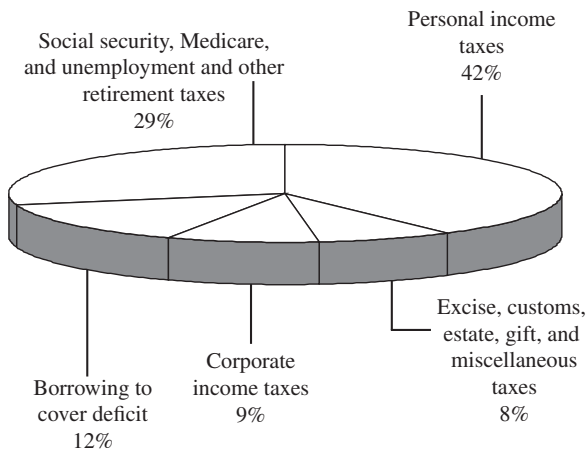
*Rounds to less than one hour.

Detail may not add to total time due to rounding. Dollars rounded to the nearest \$10.

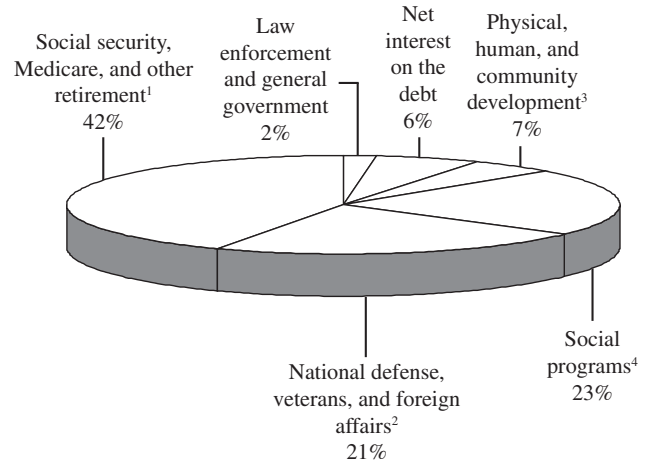
Major Categories of Federal Income and Outlays for Fiscal Year 2015

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2015.

Income



Outlays*



* Numbers may not total to 100% due to rounding.

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

In fiscal year 2015 (which began on October 1, 2014, and ended on September 30, 2015), federal income was \$3.250 trillion and outlays were \$3.688 trillion, leaving a deficit of \$438 billion.

Footnotes for Certain Federal Outlays

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

2. **National defense, veterans, and foreign affairs:** About 15% of federal outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; 4% 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 United States 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 17% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentage calculations in this section and the dollar chart for outlays exclude undistributed offsetting receipts, which were \$116 billion in 2015. In the budget, these receipts are offset against spending in the calculation of the outlay total. 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.

Free Software Options for Doing Your Taxes

Why have 49 million Americans used Free File?

- *Security*—Free File uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 18, 2017.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through [IRS.gov/freefile](https://www.irs.gov/freefile).
- *Faster Refunds*—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.



Do Your Taxes for Free

If your adjusted gross income was \$64,000 or less in 2016, you can use free tax software to prepare and *e-file* your tax return. Earned more? Use Free File Fillable Forms.

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately a dozen brand name commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit [IRS.gov/freefile](https://www.irs.gov/freefile) for details. Free File combines all the benefits of *e-file* and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free.

Free File Fillable Forms. The IRS offers electronic versions of IRS paper forms that also can be *e-filed* for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

Free Tax Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under \$54,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See *How To Get Tax Help* near the end of these instructions for additional information or visit [IRS.gov](https://www.irs.gov) (Keyword: VITA) for a VITA/TCE site near you!

[IRS.gov](https://www.irs.gov) is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at [IRS.gov/forms](https://www.irs.gov/forms).

Make your tax payments electronically—it's easy.

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store the bank account number you use to submit your payment. When you use any of the IRS electronic payment options, it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. It's easy, secure, and much quicker than mailing in a check or money order. Go to [IRS.gov/payments](https://www.irs.gov/payments) to see all your electronic payment options.

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Where Do You File?



Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see [Private delivery services](#) in Section 4, earlier. Envelopes without enough postage will be returned to you by the post office. Also, include your complete return address.

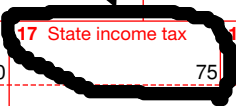
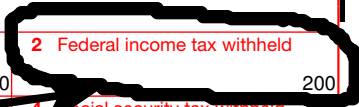
IF you live in...	THEN use this address if you:	
	Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0014	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0014	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

* If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.

Student Activity: Use W2 to complete a blank 1040EZ

22222	Void <input type="checkbox"/>	a Employee's social security number	For Official Use Only ▶ OMB No. 1545-0008		
b Employer identification number (EIN)		1 Wages, tips, other compensation 2500		2 Federal income tax withheld 200	
c Employer's name, address, and ZIP code		3 Social security wages 2500		4 Social security tax withheld 155	
		5 Medicare wages and tips 2500		6 Medicare tax withheld 36	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	
f Employee's address and ZIP code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State	Employer's state ID number	16 State wages, tips, etc. 2500	17 State income tax 75	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

You need to file a federal tax return (1040EZ) and state tax return to get these dollars refunded to you.



Do Not Cut, Fold, or Staple Forms on This Page

Department of the Treasury—Internal Revenue Service

Form
1040EZ

**Income Tax Return for Single and
Joint Filers With No Dependents** (99)

2016

OMB No. 1545-0074

Your first name and initial		Last name	Your social security number	
If a joint return, spouse's first name and initial		Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).			Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name		Foreign province/state/county	Foreign postal code	

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

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 instructions).	3
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,350 if single ; \$20,700 if married filing jointly . See back for explanation.	5
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7
8a	Earned income credit (EIC) (see instructions)	8a
b	Nontaxable combat pay election. 8b	
9	Add lines 7 and 8a. These are your total payments and credits .	9
10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10
11	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	11
12	Add lines 10 and 11. This is your total tax .	12

Refund

Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.

13a	If line 9 is larger than line 12, subtract line 12 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	13a
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

14	If line 12 is larger than line 9, subtract line 9 from line 12. This is the amount you owe . For details on how to pay, see instructions.	14
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Third Party Designee

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

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

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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	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 instructions.
 - You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2016. If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016.
 - You do not claim any dependents. For information on dependents, see Pub. 501.
 - 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 the Tax Topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
 - The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the Tax Topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.
- Caution:** If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2016, you must use Form 1040A or Form 1040.
- 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 instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions 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.

For tips on how to avoid common mistakes, see instructions.

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 Line 5 — Dependents Who Checked One or Both Boxes

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, see Pub. 501.

A. Amount, if any, from line 1 on front	_____			
	+ 350.00	Enter total ▶	A .	_____
B. Minimum standard deduction			B .	1,050
C. Enter the larger of line A or line B here			C .	_____
D. Maximum standard deduction. If single , enter \$6,300; if married filing jointly , enter \$12,600			D .	_____
E. Enter the smaller of line C or line D here. This is your standard deduction			E .	_____
F. Exemption amount.			} F .	_____
• If single, enter -0-.				
• If married filing jointly and — —both you and your spouse can be claimed as dependents, enter -0-. —only one of you can be claimed as a dependent, enter \$4,050.				
G. Add lines E and F. Enter the total here and on line 5 on the front			G .	_____

(keep a copy for your records)

- If you did not check any boxes on line 5**, enter on line 5 the amount shown below that applies to you.
- Single, enter \$10,350. This is the total of your standard deduction (\$6,300) and your exemption (\$4,050).
 - Married filing jointly, enter \$20,700. This is the total of your standard deduction (\$12,600), your exemption (\$4,050), and your spouse's exemption (\$4,050).

Mailing Return

Mail your return by **April 18, 2017**. Mail it to the address shown on the last page of the instructions.

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
 - You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2016. If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016.
 - You do not claim any dependents. For information on dependents, see Pub. 501.
 - 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 the Tax Topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
 - The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the Tax Topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.
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- 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 instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

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For tips on how to avoid common mistakes, see instructions.

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 Line 5 — Dependents Who Checked One or Both Boxes

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, see Pub. 501.

A. Amount, if any, from line 1 on front	2500				
	+	350.00	Enter total ▶		
B. Minimum standard deduction			A .	2850	
C. Enter the larger of line A or line B here			B .	1,050	
D. Maximum standard deduction. If single , enter \$6,300; if married filing jointly , enter \$12,600			C .	2850	
E. Enter the smaller of line C or line D here. This is your standard deduction			D .	6300	
F. Exemption amount.			E .	2850	
• If single, enter -0-.			}		
• If married filing jointly and —				F .	0
—both you and your spouse can be claimed as dependents, enter -0-.					
—only one of you can be claimed as a dependent, enter \$4,050.					
G. Add lines E and F. Enter the total here and on line 5 on the front			G .	2850	

(keep a copy for your records)

- If you did not check any boxes on line 5**, enter on line 5 the amount shown below that applies to you.
- Single, enter \$10,350. This is the total of your standard deduction (\$6,300) and your exemption (\$4,050).
 - Married filing jointly, enter \$20,700. This is the total of your standard deduction (\$12,600), your exemption (\$4,050), and your spouse's exemption (\$4,050).

Mailing Return

Mail your return by **April 18, 2017**. Mail it to the address shown on the last page of the instructions.