

1040EZ

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS



INSTRUCTIONS

2013



makes doing your taxes faster and easier.



is the fast, safe, and free way to prepare and e-file your taxes.
See www.irs.gov/freefile.

Get a faster refund, reduce errors, and save paper. For more information on IRS e-file and Free File, see Options for e-filing your returns in these instructions or click on IRS e-file at IRS.gov.

For details on tax law changes for 2013, see What's New, in these instructions.

FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040EZ and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1040ez.



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Introduction

About These Instructions

We have designed the instructions to make it as simple and clear as possible to file your tax return. We did this by arranging the instructions for Form 1040EZ preparation in the most helpful order.

- “Section 2—Filing Requirements” helps you decide if you even have to file.
- “Section 3—Line Instructions for Form 1040EZ” follows the main sections of the form, starting with “Top of the Form” and ending with “Signing Your Return.” Cut-outs from the form connect the instructions visually to the form.
- “Section 4—After You Have Finished” gives you a checklist for completing a return. It also gives you information about filing the return.
- “Section 6—Getting Tax Help” has topics such as how to get tax help, forms, instructions, and publications. It also gives you other useful information, such as how to check the status of a refund.

Helpful Hints

Future Developments. For the latest information about developments related to Form 1040EZ and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1040ez.

Filing status. We want you to use the proper filing status as you go through the instructions and tables. You can use Form 1040EZ to file as “Single” or “Married filing jointly.”

Section 1—Before You Begin

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. See [Should You Use Another Form](#) in Section 2, later.

What's New

Earned income credit (EIC). You may be able to take the EIC if you earned less than \$14,340 (\$19,680 if married filing jointly). See [Lines 8a and 8b, Earned Income Credit \(EIC\)](#) in Section 3, later.

Identity Protection Personal Identification Number (IP PIN). If we sent you an IP PIN, see [Identity protection PIN](#) under *Signing Your Return* in Section 3, later, to find out how to use it.

Filing status for same-sex married couples. If you have a same-sex spouse who you legally married in a state (or foreign country) that recognizes same-sex marriage, you and your spouse generally must use the married filing jointly filing status on Form 1040EZ. Use this filing status on Form 1040EZ even if you and your spouse now live in a state (or foreign country) that does not recognize same-sex marriage.

If you qualify for another filing status, such as “Head of household” or “Qualifying widow(er) with dependent child,” you may be able to lower your taxes by using Form 1040A or 1040 instead. See Pub. 501 for more information.

Icons. We use icons throughout the booklet to draw your attention to special information. Here are some key icons:



IRS e-file. This alerts you to many online benefits, particularly electronic tax filing, available to you at IRS.gov.



Tip. This lets you know about possible tax benefits, helpful actions to take, or sources for additional information.



Caution. This tells you about special rules, possible consequences to actions, and areas where you need to take special care to make correct entries.

Writing in information. Sometimes we will ask you to make an entry “in the space to the left of line . . .” The following example (using line 1) will help you make the proper entry:

Income	1 Wages, salaries, and tips. This Attach your Form(s) W-2.	W-2.	1
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Do not make the entry here.

Make the entry here.

You May Benefit From Filing Form 1040A or 1040 in 2013

Due to the following tax law changes for 2013, you may benefit from filing Form 1040A or 1040, even if you normally file Form 1040EZ. See the instructions for Form 1040A or 1040, as applicable.

Earned income credit (EIC) if children lived with you. The maximum adjusted gross income (AGI) you can have and still claim the EIC has increased. You may be able to claim the credit if your AGI is less than the amount below that applies to you. The maximum investment income you can have and still claim the credit is \$3,300.

You may be able to claim a larger EIC using Form 1040A or 1040 if:

- Three or more children lived with you and you earned less than \$46,227 (\$51,567 if married filing jointly),
- Two children lived with you and you earned less than \$43,038 (\$48,378 if married filing jointly), or
- One child lived with you and you earned less than \$37,870 (\$43,210 if married filing jointly).

Death of a Taxpayer

If a taxpayer died before filing a return for 2013, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

You can file a joint return even if your spouse died in 2013 as long as you did not remarry in 2013. You can also file a joint return even if your spouse died in 2014 before filing a return for 2013. A joint return should show your spouse's 2013 income before death and your income for all of 2013. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she also must 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 include 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 or see Pub. 559.

Foreign Financial Assets

If you had foreign financial assets in 2013, you may have to file Form 8938 with your return. If you have to file Form 8938, you must use Form 1040. You cannot use Form 1040EZ. For more information about foreign financial assets and the requirements for filing Form 8938, see the Instructions for Form 8938.

Parent of a Kidnapped Child

If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for the head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). But you have to file Form 1040A or 1040 to claim these benefits. For details, see Pub. 501 (Pub. 596 for the EIC).

Section 2—Filing Requirements

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



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

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2013? If you were born on January 1, 1949, you are considered to be age 65 at the end of 2013.

- Yes. Use Pub. 501, Exemptions, Standard Deduction, and Filing Information, to find out if you must file a return. If so, use Form 1040A or 1040.
- No. Use the Filing Requirement Charts, later in this Section 2, to see if you must file a return. See the *Tip* below if you have earned income.

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

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2013 or was a full-time student under age 24 at the end of 2013. To do so, use Forms 1040 and 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 or see Form 8814.

A child born on January 1, 1990, is considered to be age 24 at the end of 2013. Do not use Form 8814 for such a child.

Resident aliens. These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2013.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

When Should You File?

File Form 1040EZ by **April 15, 2014**. If you file after this date, you may have to pay interest and penalties. See [What if You Cannot File on Time?](#) in Section 4, later, for information on how to get more time to file. There is also information about interest and penalties.

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

Checklist for Using Form 1040EZ

You can use Form 1040EZ if **all** the items in the following checklist apply.

- Your filing status is single or married filing jointly. If you were a nonresident alien at any time in 2013, see *Nonresident aliens* below.
- You do not claim any dependents.
- You do not claim any adjustments to income. See the TeleTax topics for *Adjustments to Income* at www.irs.gov/taxtopics.
- If you claim a tax credit, you claim only the earned income credit. See the TeleTax topics for *Tax Credits* at www.irs.gov/taxtopics.
- You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2013. If you were born on January 1, 1949, you are considered to be age 65 at the end of 2013 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.
- If you earned tips, they are included in boxes 5 and 7 of your Form W-2.
- 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.
- You are not a debtor in a chapter 11 bankruptcy case filed after October 16, 2005.

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

Nonresident aliens. If you were a nonresident alien at any time in 2013, 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.

Should You Use Another Form?

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. You can claim the retirement savings contributions credit (saver's credit) only on Form 1040A or 1040. Use TeleTax topic 610.

Tax benefits for education. If you paid higher education expenses, you may be eligible for a tax credit or deduction. You may be eligible to claim a credit (and receive a refund) even if you owe no income tax. You must file Form 1040A or 1040 to claim these tax benefits. For more information on tax benefits for education, see Pub. 970.

Itemized deductions. You can itemize deductions only on Form 1040. You will benefit by itemizing if your itemized deductions total more than your standard deduction. For 2013, the standard deduction is \$6,100 for most single people and \$12,200 for most married people filing a joint return. Use TeleTax topic 501. But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount on line E of the Worksheet for Line 5 on the back of Form 1040EZ.

What Filing Status Can You Use?

Single. Use this filing status if any of the following was true on December 31, 2013.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance. But if, at the end of 2013, your divorce was not final (an interlocutory decree), you are considered married and cannot use the single filing status.
- You were widowed before January 1, 2013, and did not remarry in 2013.

Married filing jointly. Use this filing status if any of the following apply.

- You were married at the end of 2013, even if you did not live with your spouse at the end of 2013.
- Your spouse died in 2013, and you did not remarry in 2013.
- You were married at the end of 2013, and your spouse died in 2014 before filing a 2013 return.

If you and your spouse file jointly, report your combined income and deduct your combined allowable expenses on one return. You can file a joint return even if only one of you had income or if you did not live together all year. However, both of you must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

Same-sex marriage. For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. The term "spouse" includes an individual married to a person of the same sex if the couple is lawfully married under state (or foreign) law. However, individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not considered a marriage under state (or foreign) law are not considered married for federal tax purposes. For more details, see Pub. 501.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. Or, if one spouse does not report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse is not reporting all of his or her income, or
- You do not want to be responsible for any taxes due if your spouse does not have enough tax withheld or does not pay enough estimated tax.

If you want to file separately, you must use Form 1040A or 1040. You cannot use Form 1040EZ. See *Innocent spouse relief* in Section 5, later.

Filing Requirement Charts



Chart A and B users—if you have to file a return, you may be able to file Form 1040EZ. See [Checklist for Using Form 1040EZ](#), earlier.

Chart A—For Most People

IF your filing status is ...	AND your gross income* was at least ...	THEN ...
Single	\$10,000	File a return
Married filing jointly**	\$20,000	File a return

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

***If you did not live with your spouse at the end of 2013 (or on the date your spouse died) and your gross income was at least \$3,900, 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 find out if your parent (or someone else) can claim you as a dependent, see Pub. 501.

File a return if any of the following apply.

- Your **unearned income**¹ was over \$1,000.
- Your **earned income**² was over \$6,100.
- Your **gross income**³ was more than the **larger** of—
 - \$1,000, or
 - Your earned income (up to \$5,750) plus \$350.

¹ **Unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust.

² **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship or fellowship grants.

³ **Gross income** is the total of your unearned and earned income.

Chart C—Other Situations When You Must File

You must file a return using Form 1040A or 1040 if **any** of the following apply for 2013.

- You owe tax from the recapture of an education credit (see **Form 8863**).
- You claim a credit for excess social security or tier 1 RRTA tax withheld.
- You claim a credit for the retirement savings contributions credit (saver's credit) (see **Form 8880**).

You must file a return using Form 1040 if **any** of the following apply for 2013.

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- You owe write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on 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 any recapture taxes, other than from the recapture of an education credit, including repayment of the first-time homebuyer credit (see **Form 5405**).
- You owe additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
- You owe household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040)** by itself.
- You (or your spouse if filing jointly) received Archer MSA, Medicare Advantage MSA, or health savings account distributions.

Where To Report Certain Items From 2013 Forms W-2, 1097, 1098, and 1099

 IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit www.irs.gov/efile or see *Options for e-filing your returns*, later, for details.

Part 1	Items That Can Be Reported on Form 1040EZ	If any federal income tax withheld is shown on the forms in Part 1, 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)	Line 1 See the instructions for Form 1040EZ, line 1
1099-G	Unemployment compensation (box 1)	Line 3
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Tax-exempt interest (box 8)	Line 2 See the instructions for Form 1040EZ, line 2 See the instructions for Form 1040EZ, line 2
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID See the instructions on Form 1099-OID
Part 2	Items That May Require Filing Another Form	
Form	Item and Box in Which it Should Appear	Other Form
W-2	Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to a health savings account (box 12, code W) Amount reported in box 12, code R or Z Uncollected social security and Medicare or RRTA tax (box 12, Code A, B, M, or N)	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) Must file Form 1040 Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1097-BTC	Bond tax credit	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 claim, but first see the instructions on Form 1098-T
1099-C	Canceled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-INT	Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6)	See the instructions for Form 1040EZ, line 2 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	Early withdrawal penalty (box 3)	Must file Form 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040
1099-R	Distributions from pensions, annuities, IRAs, etc.	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.

Section 3—Line Instructions for Form 1040EZ



Visit www.irs.gov/efile for details.

IRS e-file takes the guesswork out of preparing your return. You also may be eligible to use Free File to file your federal income tax return.

Top of the Form

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

A Name and Address

Print or type the information in the spaces provided.



If you filed a joint return for 2012 and you are filing a joint return for 2013 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2012 return.

Name change. If you changed your name because of marriage, divorce, or for any other reason, be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Address change. If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

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

Foreign address. If you have a foreign address, enter the city name on the appropriate line (do not enter any other information on that line), then also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

B Social Security Number (SSN)

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

Check that both the name and SSN on your Forms 1040EZ, W-2, and 1099 agree with your social security card. If they do 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 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 SSA.

IRS individual taxpayer identification numbers (ITINs) for aliens. If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It takes 6 to 10 weeks to get an ITIN.

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

Note. 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, you cannot use Form 1040EZ unless he or she has either an SSN or an ITIN.

C Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse also can have \$3 go to the fund. If you check a box, your tax or refund will not change.

Income	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	
Attach Form(s) W-2 here.				
Enclose, but do not attach, any payment.				
	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 type="checkbox"/> You	<input type="checkbox"/> Spouse		
		If no one can claim you (or your spouse if a joint return), enter \$10,000 if single ; \$20,000 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	

Income (Lines 1–6)

Rounding Off to Whole Dollars

You can 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 2013, you may receive a Form 1099-G.

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

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 2013. For more information, see the Instructions for Form 1040 or Pub. 525.

Social Security Benefits

If you received social security or equivalent railroad retirement benefits, you should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total benefits paid to you in 2013 and the amount of any benefits you repaid in 2013. Use the [Worksheet To See if Any of Your Social Security Benefits Are Taxable](#), later in this Section 3. If any of your benefits are taxable, you must use Form 1040A or 1040. For more details, see Pub. 915.

Nevada, Washington, and California domestic partners

A registered domestic partner in Nevada, Washington, or California generally must report half the combined community income of the individual and his or her domestic partner. See Form

8958 and Pub. 555. If you file Form 8958, you must use Form 1040.

1 Line 1, Wages, Salaries, and Tips

Enter the total of your wages, salaries, and tips. If you are filing a joint return, also include your spouse's wages, salaries, and tips. For most people, the amount to enter on this line should be shown on their Form(s) W-2 in box 1. But you must include all of your wages, salaries, and tips in the total on line 1, even if they are not shown on your Form(s) W-2. For example, the following types of income must 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 \$1,800 in 2013. 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 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown 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. For more information on taxable scholarships and grants, see Pub. 970.



You must use Form 1040A or 1040 if you received dependent care benefits for 2013. You must use Form 1040 if you received employer-provided adoption benefits for 2013.

Missing or incorrect Form W-2? Your employer is required to provide or send Form W-2 to you no later than January 31, 2014. If you do not receive it by early February, use TeleTax topic 154 to find out what to do. Even if you do not get a Form W-2, you still must report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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. _____

2. Is the amount on line 1 more than zero?

No. None of your social security benefits are taxable.

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

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 Form 1040EZ, line 3, later) 3. _____

4. Enter your total interest income, including any tax-exempt interest 4. _____

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

6. If you are:
 • Single, enter \$25,000
 • Married filing jointly, enter \$32,000 } 6. _____

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

No. None of your social security or railroad retirement benefits are taxable this year. You can use Form 1040EZ. **Do not** list your benefits as income.

Yes. Some of your benefits are taxable this year. You **must** use Form 1040A or 1040.

2

Line 2, Taxable Interest

If you received interest payments, you should receive a Form 1099-INT or Form 1099-OID from each payer. Report all of your taxable interest income on line 2 even if you did not receive a Form 1099-INT or 1099-OID. If you are filing a joint return, also include any taxable interest received by your spouse.

Include interest received on amounts deposited with banks, savings and loan associations, credit unions, or similar organizations. If interest was credited in 2013 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 2013 income. But you must use Form 1040A or 1040 to do so. See Pub. 550 for details.



For more information on interest received, use Tele-Tax topic 403.

You should also include taxable interest on bonds and other securities. If you cashed U.S. series EE or I savings bonds in 2013 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 you received taxable interest of more than \$1,500. You also must use Form 1040A or 1040 if any of the following apply.

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2013 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2013.
- You owned or had authority over one or more foreign financial accounts (such as bank accounts) with a combined value over \$10,000 at any time during 2013.

Tax-Exempt Interest

If you received tax-exempt interest, such as interest on municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter "TEI" and the amount in the space to the left of line 2. Do not include tax-exempt interest in the total on line 2.

3

Line 3, Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2013. Report this amount on line 3. If you are filing a joint return, also report on line 3 any unemployment compensation received by your spouse. If you made contributions to a governmental unemployment compensation program or a governmental paid family leave program, reduce the amount you report on line 3 by those contributions.

If you received an overpayment of unemployment compensation in 2013 and you repaid any of it in 2013, subtract the amount you repaid from the total amount you received. Enter the result on line 3. However, if the result is zero or less, enter -0- on line 3.

Payments, Credits, and Tax	7 Federal income tax withheld from Form(s) W-2 and 1099	7
	8a Earned income credit (EIC) (see instructions).	8
	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

Also, enter "Repaid" and the amount you repaid in the space to the left of line 3. If, in 2013, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid; but you must use Form 1040 to do so. See Pub. 525 for details.

Alaska Permanent Fund dividends. If you received Alaska Permanent Fund dividends, include them in the total on line 3. If you are filing a joint return, also report on line 3 any Alaska Permanent Fund dividends received by your spouse. You cannot use Form 1040EZ if you (or your spouse) received any other kind of dividends.

If a child's interest and Alaska Permanent Fund dividends total more than \$2,000, he or she may be required to file Form 8615 and Form 1040A or 1040 instead of Form 1040EZ. The child's parent may, however, be able to include the child's income on the parent's return. If so, the child need not file a return, but the parent must file Form 8814 and Form 1040. For more information, see [Exception for certain children under age 19 or full-time students](#) in Section 2, earlier, and Pub. 929.

6 Line 6, Taxable Income

Your taxable income and filing status will determine the amount of tax you enter on line 10.



Figuring taxable income incorrectly is one of the most common errors on Form 1040EZ. So please take extra care when subtracting line 5 from line 4.

If you received Forms SSA-1099 or RRB-1099 (showing amounts treated as social security) use the [Worksheet To See if Any of Your Social Security Benefits Are Taxable](#), earlier in this Section 3, to determine if you can file Form 1040EZ.

Payments, Credits, and Tax (Lines 7–11)

7 Line 7, Federal Income Tax Withheld

Enter the total amount of federal income tax withheld. This should be shown on your 2013 Form(s) W-2 in box 2.

If you received 2013 Form(s) 1099-INT, 1099-G, or 1099-OID showing federal income tax withheld, include the tax withheld in the total on line 7. This should be shown in box 4 of these forms.

8 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 or did not have any tax withheld.

Note. If you have a qualifying child (defined in Step 1, later), 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 Steps 1 through 3 next.
- Complete the [Earned Income Credit \(EIC\) Worksheet](#), later, or let the IRS figure the credit for you.



For help in determining if you are eligible for the EIC, go to [www.irs.gov/eitc](#) and use the "EITC Assistant." This service is available in English and Spanish.



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 under Definitions and Special Rules, later. You also may have to pay penalties.

Step 1 All Filers

1. Is the amount on Form 1040EZ, line 4, less than \$14,340 (\$19,680 if married filing jointly)?

Yes. Go to question 2. 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 (explained later in [Social security number \(SSN\)](#) under [Definitions and Special Rules](#))?

Yes. Go to question 3. No.

You cannot take the credit. Enter "No" in the space to the left of line 8a.
3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2013? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1948, and before January 2, 1989). If your spouse died in 2013, see Pub. 596 before you answer.

Yes. Go to question 4. No.

You cannot take the credit.
4. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2013? Members of the military stationed outside the United

States, see [Members of the military](#) under *Definitions and Special Rules*, later, before you answer.

Yes. Go to question 5. **No.** 

You cannot take the credit. Enter “No” in the space to the left of line 8a.

5. Are you filing a joint return for 2013?

Yes. Skip questions 6 **No.** Go to question 6. and 7; go to Step 2.

6. Look at the qualifying child conditions next. Could you be a qualifying child of another person in 2013? (Check “No” if the other person is not required to file, and is not filing, a 2013 return or is filing a 2013 return only as a [claim for refund](#) (defined under *Definitions and Special Rules*, later.))

Yes. 

No. Go to question 7.

You cannot take the credit. Enter “No” in the space to the left of line 8a.

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

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

AND

was...

Under age 19 at the end of 2013 and younger than you (or your spouse if filing jointly)

or

Under age 24 at the end of 2013, a [student](#) (defined later), and younger than you (or your spouse if filing jointly)

or

Any age and [permanently and totally disabled](#) (defined later)

AND

Who is not filing a joint return for 2013 or is filing a joint return for 2013 only as a [claim for refund](#) (defined later)

AND

Who lived with you in the United States for more than half of 2013. If the child did not live with you for the required time, see [Exception to time lived with you](#) under *Definitions and Special Rules*, later.



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 or see Pub. 596.

7. Can you be claimed as a dependent on someone else's 2013 tax return?

Yes. 

No. Go to Step 2.

You cannot take the credit.

Step 2 Earned Income

1. Figure earned income:

Form 1040EZ, line 1

- a. **Subtract**, if included in line 1, any:
- Taxable scholarship or fellowship grant not reported on a Form W-2.
 - 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.
 - Amount received for work performed while an inmate in a penal institution (enter “PRI” in the space to the left of line 1 on Form 1040EZ).

{

- b. **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 [Combat pay](#).
- [nontaxable](#) under *Definitions and Special Rules*, later, and the Caution below.

+



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

Earned Income =

2. Is your earned income less than \$14,340 (\$19,680 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](#) under *Definitions and Special Rules*, later. No. Go to the [Earned Income Credit \(EIC\) Worksheet](#).

Earned Income Credit (EIC) Worksheet—Lines 8a and 8b**Keep for Your Records** 

1.	Enter your earned income from Step 2, earlier	1. _____
2.	Look up the amount on line 1 above in the EIC Table, later, to find the credit. Be sure you use the correct column for your filing status (single or married filing jointly).	
Enter the credit here		2. _____
<p>If line 2 is zero,  You cannot take the credit. Enter "No" in the space to the left of line 8a.</p>		
3.	Enter the amount from Form 1040EZ, line 4	3. _____
4.	Are the amounts on lines 3 and 1 the same?	
<p><input type="checkbox"/> Yes. Skip line 5; enter the amount from line 2 on line 6.</p> <p><input type="checkbox"/> No. Go to line 5.</p>		
5.	Is the amount on line 3 less than \$8,000 (\$13,350 if married filing jointly)?	
<p><input type="checkbox"/> Yes. Leave line 5 blank; enter the amount from line 2 on line 6.</p> <p><input type="checkbox"/> No. Look up the amount on line 3 in the EIC Table, later, to find the credit. Be sure you use the correct column for your filing status (single or married filing jointly).</p>		
Enter the credit here		5. _____
Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.		
6.	Earned income credit. Enter this amount on Form 1040EZ, line 8a	6. _____
<p> If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file under Definitions and Special Rules, later, to find out if you must file Form 8862 to take the credit for 2013.</p>		

Definitions and Special Rules

(listed in alphabetical order)

Claim for refund. A claim for refund is a return filed only to get a refund of withheld income tax or estimated tax paid. A return is not a claim for refund if you claim the earned income credit or any other similar refundable credit.

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but does not have to.

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

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*, earlier.
3. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file*, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vaca-

tion, business, medical care, military service, or detention in a juvenile facility, count as time lived with you. A child is considered to have lived with you for more than half of 2013 if the child was born or died in 2013 and your home was this child's home for more than half the time he or she was alive in 2013. Special rules apply to members of the military (see *Members of the military*, later) or if the child was kidnapped (see Pub. 596).

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. You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
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 claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

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

duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2013, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless “Not Valid for Employment” is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if “Valid for Work Only with DHS Authorization” is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see [Social Security Number \(SSN\)](#), earlier, at the beginning of this Section 3. If you will not have an SSN by the date your return is due, see [What if You Cannot File on Time?](#) in Section 4, later.

Student. For purposes of this credit, a student is a child who during any part of 5 calendar months of 2013 was enrolled as a

full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or a school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefits coordinator to find out if your refund will affect your benefits.

9

Line 9

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

Amount paid with request for extension of time to file. If you requested an automatic extension of time to file Form 1040EZ using Form 4868, include on line 9 any amount paid with that form. Also include any amount you paid by electronic funds withdrawal, credit or debit card, or the Electronic Federal Tax Payment System (EFTPS) to get an extension. If you paid by credit or debit 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.



If you pay your taxes by credit or debit card, you may be able to deduct the related credit or debit card convenience fees on your 2014 tax return, but you must file Form 1040 to do so.

10

Line 10, Tax

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

- Yes.** See chapter 30 of Pub. 17 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 later in these instructions.

Refund

If line 11a is under \$1, we will send the refund only on written request.

If you want to check the status of your refund, see [Refund Information](#) in Section 6, later. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically).



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 2014](#) in Section 5, later.

Effect of refund on benefits. Any refund you receive cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, 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 to which you owe the debt.

Injured spouse. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, 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 or see Form 8379.

Lines 11a 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, including an individual retirement arrangement (IRA).

If you want us to directly deposit the amount shown on line 11a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 11b through 11d (if you want your refund deposited to only one account), or
- Check the box on line 11a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 11a. Draw a line through the boxes on lines 11b and 11d. We will send you a check instead.

Do not request a deposit of your refund to an account that is not in your name, such as your tax preparer's account.

Why Use Direct Deposit?

- It is faster. You get your refund faster by direct deposit than you do by check.
- It is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.



If you file a joint return and check the box on line 11a and attach Form 8888 or fill in lines 11b through 11d, your spouse may get at least part of the refund.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or

custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2013). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2013 return during 2014 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2014. If you designate your deposit to be for 2013, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2013.



You and your spouse each may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2013) to a traditional IRA or Roth IRA for 2013. To find the limits for 2014, see Pub. 590. You may owe a penalty if your contributions exceed these limits.

For more information on IRAs, see Pub. 590.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to www.treasurydirect.gov.

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 11a

You cannot file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

Line 11b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check later, the routing number is 250250025. Henry and Naomi Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 11b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 11c

Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the "Savings" box.

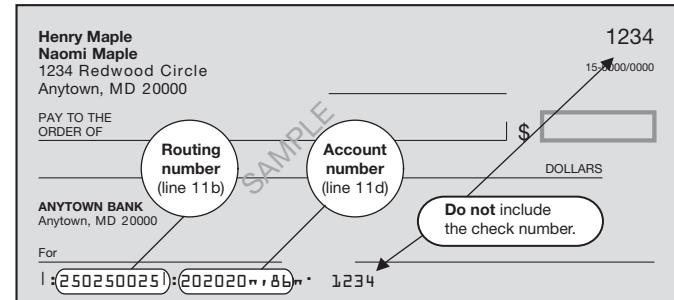
Line 11d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special sym-

bols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Sample Check—Lines 11b Through 11d



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

Reasons Your Direct Deposit Request May Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- Any numbers or letters on lines 11b through 11d are crossed out or whited out.
- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.
- You file your 2013 return after December 31, 2014.



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

Amount You Owe



IRS e-file offers two electronic payment options.

With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or you can pay using a credit or debit card. Visit www.irs.gov/e-pay for details on both options.

Line 12, Amount You Owe



To save interest and penalties, pay your taxes in full by April 15, 2014. You do not have to pay if line 12 is under \$1.

Include any estimated penalty for not paying enough tax during the year (explained later) in the amount you enter on line 12. You can pay online, by phone, or by check or money order. Do

not include any estimated tax payments (for 2013 or 2014) in this payment. Instead, make the estimated tax payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use TeleTax topic 206.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay your taxes online or for more information, go to www.irs.gov/e-pay. Also see *Amount You Owe*, earlier, for information about the Electronic Funds Withdrawal payment option offered when e-filing your return.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay by direct transfer from your bank account, call 1-800-555-4477 (English) or 1-800-244-4829 (Espanol). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829.

To pay using a credit or debit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

WorldPay
1-888-9-PAY-TAX™ (1-888-972-9829)
www.payUSATax.com

Official Payments Corporation
1-888-UPAY-TAX™ (1-888-872-9829)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040™ (1-888-729-1040)
www.PAY1040.com

For the latest details on how to pay by phone, go to www.irs.gov/e-pay.

Pay by Check or Money Order

Make your check or money order payable to "United States Treasury" for the full amount due. Do not attach the payment to your return. Do not send cash. Write "2013 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 us 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 ~~xx~~ ¹⁰⁰").

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment.



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4V, or (c) make estimated tax payments for 2014. See [Income tax withholding and estimated tax payments for 2014](#) in Section 5, later.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 12 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2014. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on "Tools" and then "Online Payment Agreement."

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 15, 2014. You will still be charged interest on the tax not paid by April 15, 2014. An extension generally will not be granted for more than 6 months. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

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 2012 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2012 return and you were a U.S. citizen or resident for all of 2012, or
2. Line 7 on your 2013 return is at least as much as the tax shown on your 2012 return.

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2013 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone

number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2014 tax return. This is April 15, 2015, for most people.

Signing Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse also must sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed for you by a representative, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see [Death of a Taxpayer](#) in Section 1, earlier.

Court-Appointed Conservator, Guardian, or Other Fiduciary. If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040EZ, sign your name for the individual. You should also file Form 56, Notice Concerning Fiduciary Relationship, when you first begin those duties for the individual.

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. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

Identity protection PIN. For 2013, if you received an IRS notice providing you with an Identity Protection Personal Identification Number (IP PIN), enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you did not receive a notice containing an IP PIN, leave these spaces blank.

 *New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2013 tax returns generally were sent in December 2013.*

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN. However, if you are filing electronically, both taxpayers must enter their IP PINs.

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to www.irs.gov/Individuals/Understanding-Your-CP01A-Notice. If you received an IP PIN but misplaced it, call 1-800-908-4490, extension 245.

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it and include their preparer tax identification number (PTIN) 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! To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are filing a joint return, both you and your spouse must create a separate PIN to enter as an electronic signature.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2012 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by the IRS. AGI is the amount shown on your 2012 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2012 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov and click on "Order a Return or Account Transcript." (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2012 return.) You also will be prompted to enter your date of birth (DOB).



You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2013.



If you cannot locate your prior year AGI or prior year PIN, use the Electronic Filing PIN Request. This can be found at IRS.gov. Click on "Request an Electronic Filing PIN." Or you can call 1-866-704-7388.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you are attaching or filing Form 2848 (for an electronic return signed by an agent).

Section 4—After You Have Finished

Return Checklist

This checklist can help you file a correct return. Mistakes can delay your refund or result in notices being sent to you.

Did you:

- 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.
- Use the amount from line 6, and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 10.
- Go through the three steps in the instructions for lines 8a and 8b, if you thought you could take the EIC? If you could take the EIC, did you take special care to use the proper filing status column in the EIC Table?
- 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?
- Check one or both boxes on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2013 return? Did you check the box even if that person chooses not to claim you (or your spouse)? Did you leave the boxes blank if no one can claim you (or your spouse) as a dependent?
- Enter an amount on line 5? If you checked any of the boxes, did you use the worksheet on the back of Form 1040EZ to figure the amount to enter? If you did not check any of the boxes, did you enter \$10,000 if single; \$20,000 if married filing jointly?
- Sign and date Form 1040EZ and enter your occupation(s)?
- Include your apartment number in your address if you live in an apartment?
- Attach your Form(s) W-2 to the left margin of Form 1040EZ?
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 12 in Section 3, earlier.
- File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

Filing the Return

Due Date

File Form 1040EZ by **April 15, 2014**. If you file after this date, you may have to pay interest and penalties, discussed later in this Section 4.

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

What if You Cannot File on Time?

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



An automatic 6-month extension to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

If you make a payment with your extension request, see the instructions for line 9 in Section 3, earlier.

What if You File or Pay Late?

We can charge you interest and penalties on the amount you owe.

Interest. We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you do not file your return by the due date (including extensions), 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, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, there is a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, which is on page 609 of Internal Revenue Bulletin 2010-17 at www.irs.gov/pub/irs-irbs/irb10-17.pdf.

Are there other penalties? Yes. There are penalties for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax

evasion, making a false statement, or identity theft. See Pub. 17 for details.

Where Do You File?

See the last page of these instructions.

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

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

For the IRS mailing address to use if you are using a private delivery service, go to IRS.gov and enter “private delivery service” in the search box.

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

Section 5—General Information

The IRS Mission. Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

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.

Income tax withholding and estimated tax payments for 2014. 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 2014 pay. For details on how to complete Form W-4, see Pub. 505. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.



You can use the IRS Withholding Calculator at www.irs.gov/Individuals/IRS-Withholding-Calculator, instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.

In general, you do not have to make estimated tax payments if you expect that your 2014 tax return will show a tax refund or a tax balance due of less than \$1,000. See Pub. 505 for more details.

Secure your records from identity theft. Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 4535.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet,

let, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate Helpline at 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard of hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339.

You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit IRS.gov and enter “identity theft” in the search box to learn more about identity theft and how to reduce your risk.

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. For more details, see chapter 1 of Pub. 17.

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

How do you get a copy of your tax return? If you need a copy of your tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or 4506T-EZ, visit IRS.gov and click on "Order a Return or Account Transcript," or call us at 1-800-908-9946.

Past due returns. If you or someone you know needs to file past due tax returns, use TeleTax topic 153 or visit www.irs.gov/individuals for help in filing those returns. Send the returns to the address that applies to you in the latest Form 1040EZ instructions. For example, if you are filing a 2010 return in 2014, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040EZ. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-855-851-2009.

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 Fiscal Service." You can send it to:

Bureau of the Fiscal Service
Attn Dept G
P.O. Box 2188
Parkersburg, WV 26106-2188

Or you can enclose the check with your income tax return when you file. In the memo section of the check, note that it is a Gift to reduce the Debt Held by the Public. Do not add your gift to any tax you may owe. See the instructions for line 12 for details on how to pay any tax you owe.

Go to www.publicdebt.treas.gov/index1.htm for information on how to make this gift online.



You may be able to deduct this gift on your 2014 tax return.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is your voice at the IRS. As an independent organization within the IRS, our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you?

We can offer you free help with IRS problems that you can't resolve on your own. We know the tax process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem.

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS to get your problems resolved.
- Our services are free and tailored to meet your needs.
- We have [offices](#) in every state, the District of Columbia, and Puerto Rico.
- Our online tax toolkit can help you understand your rights and options in dealing with the IRS. Go to www.taxpayeradvocate.irs.gov/individuals/get-tax-help.

How can you reach us?

If you think TAS can help you, call your local advocate, whose number is in your phone book and on our website at www.irs.gov/advocate. You can also call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?

TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/sams.

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information, and to find a clinic near you, read the LITC page on

www.irs.gov/litc or Pub. 4134, Low Income Taxpayer Clinic List. You can get this publication at your local IRS office, by visiting IRS.gov, or by calling 1-800-829-3676.

Suggestions for Improving the IRS (Taxpayer Advocacy Panel)

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse

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

Section 6—Getting Tax Help



If you live outside the United States, see Pub. 54 to find out how to get help and tax forms and publications.



Internet. IRS.gov and IRS2Go are ready when you are—24 hours a day, 7 days a week.

IRS2Go mobile app. Download the free IRS2Go mobile app from the iTunes app store or from Google Play. You can use it to do the following.

- Check your refund status.
- Order transcripts of your tax returns or tax account.
- Watch the IRS YouTube channel.
- Get IRS news as soon as it's released to the public.
- Subscribe to filing season updates or daily tax tips.
- Follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.

Online services and help. Go to IRS.gov to obtain information on:

- *Free File* — Use free tax software to prepare and e-file your tax return at www.irs.gov/freefile.
- *Where's My Amended Return* — Check the status of your amended return.
- *Interactive Tax Assistant* — Provides answers to tax law questions using a probe and response process.
- *Online Services* — Conduct business with the IRS electronically.
- *Taxpayer Advocate Service* — Helps taxpayers resolve problems with the IRS.
- *Where's My Refund* — Your refund status anytime from anywhere.
- *Free Tax Return Preparation* — Locate the site nearest you.
- *Recent Tax Changes*
- *Tax Information for Innocent Spouses*
- *Disaster Tax Relief*
- *Identity Theft and Your Tax Records*
- *Online Payment Agreement Application*
- *Applying for Offers in Compromise*

View and download tax forms and publications. Click on "Forms & Pubs" or go to www.irs.gov/formspubs to:

- View or download current and previous year tax forms and publications, or
- Order current year tax forms and publications online.

Online ordering of tax forms and publications. To order tax forms and publications delivered by mail, go to www.irs.gov/

[formspubs](http://www.irs.gov/formspubs) and click on "Order Forms & Pubs." For current year tax forms and publications, click on "Forms and Publications by Mail."



Phone. If you cannot find the answer to your questions in these instructions or online, please call us for assistance. See *Calling Us* next.

Calling Us

There is live and recorded tax help available. You will not be charged for the call unless your phone company charges you for toll-free calls. Live tax help is available Monday through Friday from 7:00 a.m. to 7:00 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. Recorded tax help is available anytime. Callers from Puerto Rico will receive assistance from 8:00 a.m. to 8:00 p.m. local time.



If you want to check the status of your 2013 refund, see [Refund Information](#), later.

Live Tax Help

Making the call. Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard of hearing individuals can also access the IRS through relay services such as the Federal Relay Service at www.gsa.gov/fedrelay. Our menu allows you to speak your responses or use your keypad to select a menu option. Follow the voice prompts.

Information we may need. We 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 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: (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. We use several methods to evaluate our telephone service. For quality assurance purposes only, we may record telephone calls. A random sample of recorded calls is selected for review. We may also listen to live calls in progress. Finally, we randomly select customers for participation in a customer satisfaction survey.

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.

Ordering Tax Forms, Instructions, and Publications

Call 1-800-TAX-FORM (1-800-829-3676). You should receive your order within 10 business days after your request is received.

National Taxpayer Advocate Helpline

Call 1-877-777-4778.

Other Ways To Get Help

Send us your written tax questions. You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard of hearing individuals can also access the IRS through relay services such as the Federal Relay Service at www.gsa.gov/fedrelay. Do not send questions with your return.

Research your tax questions online. You can find answers to many of your tax questions online. Visit www.irs.gov/individuals. Here are some of the methods you may want to try.

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Main index of tax topics. This is an online list of the TeleTax topics.
- Interactive tax assistance (ITA) provides answers to certain tax law questions using a probe and response process.

Free Tax Return Assistance. If you need assistance preparing your return, visit the nearest Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site in your community. There are thousands of sites nationwide and each site is staffed by volunteers who are trained and certified to prepare federal income tax returns. VITA sites are also available at international and domestic military installations.

The VITA Program generally offers free tax help to people who make \$52,000 or less and need assistance in preparing their own tax return. The TCE Program offers free tax help for all

with priority assistance to people who are 60 years of age and older, specializing in questions about pensions and retirement issues unique to seniors.

Available services. Free electronic filing is offered and volunteers will help you claim the earned income credit, child tax credit, credit for the elderly, and other credits and deductions you can take.

What to bring. These are some of the items to bring to the VITA/TCE site to have your tax return prepared.

- Proof of identification.
- Social security cards for you, your spouse, and dependents and/or a social security number verification letter issued by the Social Security Administration.
- Individual taxpayer identification number (ITIN) assignment letter for you, your spouse, and dependents.
- Proof of foreign status, if applying for an ITIN.
- Birth dates for you, your spouse, and any dependents.
- Form(s) W-2, W-2G, 1099-INT, 1099-DIV, and 1099-R.
- A copy of your 2012 federal and state returns, if available.
- A blank check or anything that shows your bank routing and account numbers for direct deposit.
- Total paid to daycare provider and the daycare provider's tax identification number (the provider's social security number or the provider's business employer identification number).

To file taxes electronically on a joint return, both spouses must be present to sign the required forms.

Find a site near you and get additional information. For more information on these programs and a location in your community, go to IRS.gov and enter keyword "VITA" in the search box. You may also call 1-800-906-9887 to locate the nearest volunteer help site, or you can use the VITA Locator Tool on IRS.gov, or download the IRS2Go app.

Through the TCE program, AARP offers the Tax-Aide counseling program. To locate the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669.

Everyday tax solutions. You can walk into your local Taxpayer Assistance Center (TAC) most business days for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you setup a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local TAC where you can talk with an IRS representative face-to-face. No appointment is necessary—just walk in. Before visiting, check www.irs.gov/localcontacts for hours of operation and services provided. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested by calling your local TAC. All other issues will be handled without an appointment. To call your local TAC, go to www.irs.gov/localcontacts or look in the phone book under "United States Government, Internal Revenue Service."

IRS Videos. The IRS Video portal www.IRSvideos.gov contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Help for people with disabilities. People who are deaf, hard of hearing, or have a speech disability and who have access to

TTY/TDD equipment can call 1-800-829-4059. Deaf or hard of hearing individuals can also access the IRS through relay services such as the Federal Relay Service at www.gsa.gov/fedrelay. Braille materials are available at libraries that have special services for people with disabilities.

Tax information in other languages. For taxpayers whose native language is not English, we have the following resources available.

Over-the-Phone Interpreter Service. The IRS Taxpayer Assistance Centers provide telephone interpreter service in over 170 languages, and the service is free to taxpayers. To find the nearest location, see [Everyday tax solutions](#), earlier.

Language websites. Taxpayers can find information on IRS.gov in the following languages:

- Spanish – www.irs.gov/Spanish
- Chinese – www.irs.gov/Chinese
- Korean – www.irs.gov/Korean
- Vietnamese – www.irs.gov/Vietnamese
- Russian – www.irs.gov/Russian

Getting Tax Forms, Instructions, and Publications. In addition to visiting IRS.gov or calling 1-800-TAX-FORM, you can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.

You can also order forms, instructions, and publications from the address below. You should receive a response within 10 business days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Refund Information



Information about your return will generally be available within 24 hours after the IRS receives your

e-filed return, or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



Visit IRS.gov and click on *Where's My Refund?* 24 hours a day, 7 days a week.

To use *Where's My Refund?* have a copy of your tax return handy. You will need to enter the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.

Where's My Refund? includes a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

Where's My Refund? includes information for the most recent return filed in the current year and does not include information about amended returns.



Updates to refund status are made no more than once a day—usually at night.

You can also check the status of your refund on the free IRS2Go phone app.



If you do not have Internet access, many services are available by phone. Call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information.

Note. Our live phone and walk-in assistors can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

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

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

Refund information also is available in Spanish at www.irs.gov/espanol and the phone number listed above.

Recorded Tax Help (TeleTax)

TeleTax is a wide-ranging directory of recorded tax information that is available anytime. A complete list of topics is available online at www.irs.gov/taxtopics and in the instructions for Form 1040A and 1040. Select the number of the topic you want to hear. Then call **1-800-829-4477**. Be ready to take notes.

2013 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 \$3,495. 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	3,488	3,041
26,250	26,300	(3,495)	3,049
26,300	26,350	3,503	3,056
26,350	26,400	3,510	3,064

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	4,000	2,000	3,000	4,000	4,000
5	15	1	1	1,000	2,025	3,050	4,050	2,025	3,050	4,050	4,050
15	25	2	2	1,025	2,050	3,100	4,100	2,050	3,100	4,100	4,100
25	50	4	4	1,050	2,075	3,150	4,150	2,075	3,150	4,150	4,150
50	75	6	6	1,075	2,100	3,200	4,200	2,100	3,200	4,200	4,200
75	100	9	9	1,100	2,125	3,250	4,250	2,125	3,250	4,250	4,250
100	125	11	11	1,125	2,150	3,300	4,300	2,150	3,300	4,300	4,300
125	150	14	14	1,150	2,175	3,350	4,350	2,175	3,350	4,350	4,350
150	175	16	16	1,175	2,200	3,400	4,400	2,200	3,400	4,400	4,400
175	200	19	19	1,200	2,225	3,450	4,450	2,225	3,450	4,450	4,450
200	225	21	21	1,225	2,250	3,500	4,500	2,250	3,500	4,500	4,500
225	250	24	24	1,250	2,275	3,550	4,550	2,275	3,550	4,550	4,550
250	275	26	26	1,275	2,300	3,600	4,600	2,300	3,600	4,600	4,600
275	300	29	29	1,300	2,325	3,650	4,650	2,325	3,650	4,650	4,650
300	325	31	31	1,325	2,350	3,700	4,700	2,350	3,700	4,700	4,700
325	350	34	34	1,350	2,375	3,750	4,750	2,375	3,750	4,750	4,750
350	375	36	36	1,375	2,400	3,800	4,800	2,400	3,800	4,800	4,800
375	400	39	39	1,400	2,425	3,850	4,850	2,425	3,850	4,850	4,850
400	425	41	41	1,425	2,450	3,900	4,900	2,450	3,900	4,900	4,900
425	450	44	44	1,450	2,475	3,950	4,950	2,475	3,950	4,950	4,950
450	475	46	46	1,475	2,500	4,000	4,000	2,500	4,000	4,000	4,000
475	500	49	49	1,500	2,525	4,050	4,050	2,525	4,050	4,050	4,050
500	525	51	51	1,525	2,550	4,100	4,100	2,550	4,100	4,100	4,100
525	550	54	54	1,550	2,575	4,150	4,150	2,575	4,150	4,150	4,150
550	575	56	56	1,575	2,600	4,200	4,200	2,600	4,200	4,200	4,200
575	600	59	59	1,600	2,625	4,250	4,250	2,625	4,250	4,250	4,250
600	625	61	61	1,625	2,650	4,300	4,300	2,650	4,300	4,300	4,300
625	650	64	64	1,650	2,675	4,350	4,350	2,675	4,350	4,350	4,350
650	675	66	66	1,675	2,700	4,400	4,400	2,700	4,400	4,400	4,400
675	700	69	69	1,700	2,725	4,450	4,450	2,725	4,450	4,450	4,450
700	725	71	71	1,725	2,750	4,500	4,500	2,750	4,500	4,500	4,500
725	750	74	74	1,750	2,775	4,550	4,550	2,775	4,550	4,550	4,550
750	775	76	76	1,775	2,800	4,600	4,600	2,800	4,600	4,600	4,600
775	800	79	79	1,800	2,825	4,650	4,650	2,825	4,650	4,650	4,650
800	825	81	81	1,825	2,850	4,700	4,700	2,850	4,700	4,700	4,700
825	850	84	84	1,850	2,875	4,750	4,750	2,875	4,750	4,750	4,750
850	875	86	86	1,875	2,900	4,800	4,800	2,900	4,800	4,800	4,800
875	900	89	89	1,875	2,925	4,850	4,850	2,925	4,850	4,850	4,850
900	925	91	91	1,900	2,950	4,900	4,900	2,950	4,900	4,900	4,900
925	950	94	94	1,925	2,975	4,950	4,950	2,975	4,950	4,950	4,950
950	975	96	96	1,950	3,000	5,000	5,000	2,950	4,950	4,950	4,950
975	1,000	99	99	1,975	3,000	5,000	5,000	2,975	4,950	4,950	4,950

(Continued)

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections.

Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number.

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

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to

other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

We welcome comments on forms. We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on "More Information" and then on "Comment on Tax Forms and Publications." Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

The table, later, shows burden estimates based upon current statutory requirements as of November 2013, for taxpayers filing a 2013 Form 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location. Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. The average for Form 1040EZ filers is about 4 hours and \$30.

If you have comments concerning the time and cost estimates that follow, you can contact us at either one of the addresses shown under [We welcome comments on forms](#), earlier.

Estimated Average Taxpayer Burden for Individuals by Activity

Primary Form Filed	Percentage of Returns	Average Time Burden (Hours)					
		Total Time	Record Keeping	Tax Planning	Form Completion and Submission	All Other	Average Cost (Dollars)
1040EZ	13	4	1	*	2	1	\$30

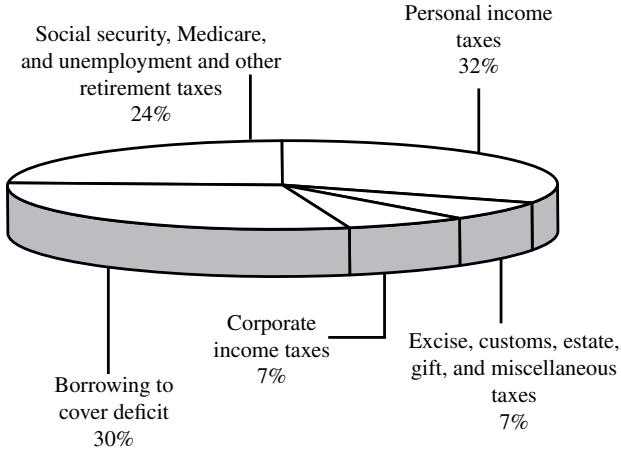
* Rounds to less than 1 hour.

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

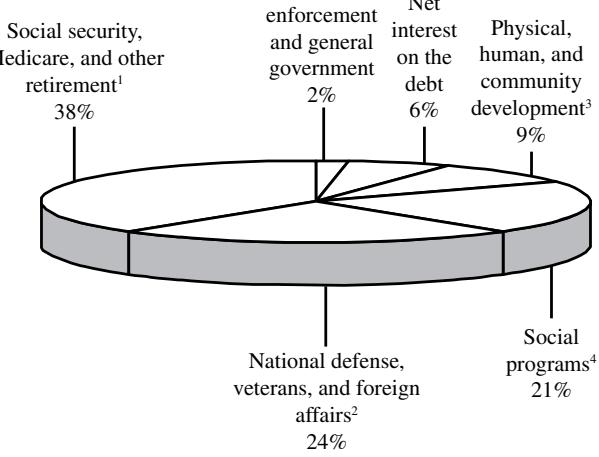
Major Categories of Federal Income and Outlays for Fiscal Year 2012

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2012.

Income



Outlays



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 2012 (which began on October 1, 2011, and ended on September 30, 2012), Federal income was \$2.450 trillion and outlays were \$3.537 trillion, leaving a deficit of \$1.087 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 19% of Federal outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; 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 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.

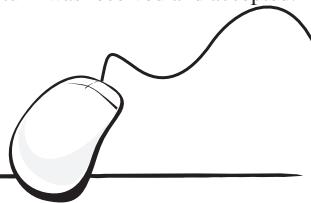
4. Social programs: About 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social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

Note. The percentage calculations in this section and the dollar chart for outlays exclude undistributed offsetting receipts, which were \$104 billion in 2012. 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.

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

Why do 80% of Americans file their taxes electronically?

- **Security**—The IRS uses the latest encryption technology to safeguard your information.
- **Flexible Payments**—File early; pay by April 15.
- **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 Free File.
- **Faster Refunds**—Get your refund faster by e-filing using direct deposit.



IRS e-file: It's Safe. It's Easy. It's Time.

Joining the more than 120 million Americans who already are using e-file is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS e-file is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion e-filed tax returns safely and securely. There's no paper return to be lost or stolen.

Most tax return preparers are now required to use IRS e-file. If you are asked if you want to e-file, just give it a try. IRS e-file is now the norm, not the exception. Most states also use electronic filing.

Free e-file Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under \$52,000 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 *Free Tax Return Assistance*, earlier, for additional information or visit IRS.gov (Keyword: VITA) for a VITA/TCE site near you!

Do Your Taxes for Free

If your adjusted gross income was \$58,000 or less in 2013, 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 14 popular commercial software products and e-file available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit 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 of the approximately 14 free software's criteria for free usage, or use an online tool to find which free software product matched your situation. Some software offers state tax return preparation for free. Free File also is available in English and Spanish.

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.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

Make your tax payments electronically—it's easy!

Do you have a balance due or owe estimated taxes? You can pay electronically either online or by phone, using your bank account or a credit or debit card. If you e-file your return, you can also schedule your payment by Electronic Funds Withdrawal or by credit or debit card.

It's convenient! You control when your payment is submitted and processed, and receive confirmation of your payment.

It's secure! The IRS uses the latest encryption technology to transmit your payment, and does not store your bank information.

It's green! Electronic payments are paperless, so no check to write and no voucher to mail!

Visit www.irs.gov/e-pay for more information or to make a payment.

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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 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, North Carolina, South Carolina, Tennessee, Missouri, New Jersey, 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, 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.