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All early releases of draft forms, instructions, and publications are available at <a href="www.IRS.gov/draftforms">www.IRS.gov/draftforms</a>. All information about forms, instructions, and publications is accessible from <a href="www.IRS.gov/formspubs">www.IRS.gov/formspubs</a>.

If you have any comments on this draft, you can email us at <a href="mailto:taxforms@irs.gov">taxforms@irs.gov</a> or submit them to us on our IRS.gov page titled <a href="mailto:Comment on Forms and Publications">Comment on Forms and Publications</a>. Please include the form or publication number in the subject. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each suggestion. Please note that we may not be able to consider many suggestions until the subsequent revision.

Form **1040EZ**  Department of the Treasury—Internal Revenue Service

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

**2013** 

OMB No. 1545-0074

Your first name and initial			Last name					Your social security number		
If a joint return, spouse's first name and initial			Last name	Last name				Spouse's social security number		
Home address (n	number and s	street). If you have a P.O.	box, see instructions.			A	pt. no.		ure the SSN(s) are correct.	
City, town or post	office, state, a	nd ZIP code. If you have a t	foreign address, also complete	spaces below (se	e instructions).	<u>'</u>		Presidential Ele Check here if you, o	ction Campaign	
Foreign country name Foreign province/state/county Foreign posta						stal code	iointly, want \$3 to go to this fund. Checking			
,					. ,				You Spouse	
Income	1	Wages, salaries, and	l tips. This should be should	own in box 1 o	of your Form	(s) W-2.			, , , , , , , , , , , , , , , , ,	
		Attach your Form(s						1	•	
Attach Form(s) W-2										
here.	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.									
Enclose, but do										
not attach, any	3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).									
payment.	4	4								
	- 4 - 5	Add lines 1, 2, and 3.  If someone can claim		4						
		the applicable box(e	1							
		You	ш.							
			you (or your spouse if a filing jointly. See back			8 1)		5		
	6	Subtract line 5 from								
		This is your taxable	~	_			<b>•</b>	6		
Daymonto	7	Federal income tax	withheld from Form(s)	W-2 and 1099				7		
Payments, Credits,	8a	Earned income cre	edit (EIC) (see instructi	ons).				8a		
and Tax	b	Nontaxable combat	pay election.		8b					
and rax	9		These are your total pa				<b>•</b>	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.									
Refund	11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your <b>refund.</b>									
Have it directly	If Form 8888 is attached, check here ►							11a		
deposited! See instructions and	▶ b	Routing number			▶c Type:	Checking	Savi	ngs		
fill in 11b, 11c,										
and 11d or Form 8888.	▶ d	Account number								
Amount You Owe	12	If line 10 is larger th	an line 9 subtract line 9	from line 10.	This is					
	e ,									
	Do vou	<u> </u>	er person to discuss this			structions)?		12 s. Complete be	low. No	
Third Party	Designed		n person to alcoace time	Phone	(000 m.c		onal identi	•		
Designee	name	<b>&gt;</b>		no.			ber (PIN)	► ►		
Sign			clare that I have examined							
Here		ly lists all amounts and sources of income I received during the tax year. Declaration of preparer (other tha ormation of which the preparer has any knowledge.					ian ine taxpayer)	is basea		
Joint return? See	Your signature			Date	Your occupat	tion	[	Daytime phone no	ımber	
instructions.										
Keep a copy for	Spouse	's signature. If a joint ret	urn, <b>both</b> must sign.	Date	Spouse's occ	cupation		If the IRS sent you an Identity Protection PIN, enter it		
your records.	<b>7</b>					-		nere (see inst.)	OTINI	
Paid	Print/Type	preparer's name	Preparer's signature			Date		Check LIT	PTIN	
Preparer						<del></del>		self-employed		
Use Only	Firm's name ► Firm's EIN ►									
For Disclosure	Firm's add		ction Act Notice, see instr	uctions	Co	Phone no.	7	Form *	<b>1040EZ</b> (2013	

Form 1040EZ (2013) Page **2** 

# Use this form if

• Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.

- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2013. If you were born on January 1, 1949, you are considered to be age 65 at the end of 2013.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use the TeleTax topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the TeleTax topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

# Filling in your return

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

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

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

### Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

<b>A.</b> Amount, if any, from line 1 on front			
	+	350.00 Enter total ▶	<b>A</b> .
<b>B.</b> Minimum standard deduction	<del></del>	В.	
C. Enter the larger of line A or line B here	С.		
<b>D.</b> Maximum standard deduction. If <b>single</b> , enter \$6,100; if <b>m</b>	D.		
E. Enter the smaller of line C or line D here. This is your stan	Е.		
F. Exemption amount.	)		
• If single, enter -0			
<ul> <li>If married filing jointly and —</li> </ul>	F.		
—both you and your spouse can be claimed as dependen	_		
—only one of you can be claimed as a dependent, enter			
G. Add lines E and F. Enter the total here and on line 5 on the	G		

## (keep a copy for your records)

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

- Single, enter \$10,000. This is the total of your standard deduction (\$6,100) and your exemption (\$3,900).
- Married filing jointly, enter \$20,000. This is the total of your standard deduction (\$12,200), your exemption (\$3,900), and your spouse's exemption (\$3,900).

#### Mailing Return

Mail your return by April 15, 2014. Mail it to the address shown on the last page of the instructions.