



Business Finance: The 1040-EZ

The only night of the year the post office is open until midnight is April 15th.



Lesson Objective:

Students will recognize some common tax forms and know how to fill out a 1040-EZ.



The W-2:

d Control number 123456789		a Employee's social security number 123-45-6789		1 Wages, tips, other compensation 19,404.31		2 Federal income tax withheld 2,111.65					
c Employer's name, address, and ZIP code UC, LOS ANGELES PAYROLL OFC, 10920 WILSHIRE BLVD #620 LOS ANGELES, CA 90024-6508			b Employer identification number 95-6006143		3 Social security wages 665.00		4 Social security tax withheld 41.23				
e Employee's name, suffix JOSEPHINE BRUIN 825 WESTWOOD BLVD. LOS ANGELES, CA 90024			f Employee's address and ZIP code 825 WESTWOOD BLVD. LOS ANGELES, CA 90024		5 Medicare wages and tips 20,923.75		6 Medicare tax withheld 303.39				
					9 Advance EIC payment		10 Dependent care benefits				
This information is being furnished to the Internal Revenue Service. OMB No. 1545-0008 Department of the Treasury-Internal Revenue Service				11 Nonqualified plans 13 Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>			Form W-2 Wage and Tax Statement 20YY Copy B, To Be Filed With Employee's FEDERAL Tax Return.				
15 State	Employer's state I.D. No.	16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality	
CA	95-6006143	19,629.58		750.29							

Employers are required to report to the IRS how much income their employees earned and how much tax was withheld from their paychecks for the whole year.

They have until **January 31st** to mail a **W-2** to you which gives you that same information.



The W-2:

d Control number 123456789		a Employee's social security number 123-45-6789		1 Wages, tips, other compensation 19,404.31		2 Federal income tax withheld 2,111.65	
c Employer's name, address, and ZIP code UC, LOS ANGELES PAYROLL OFC, 10920 WILSHIRE BLVD #620 LOS ANGELES, CA 90024-6508				b Employer identification number 95-6006143		3 Social security wages 665.00	
e Employee's name, suffix JOSEPHINE BRUIN 825 WESTWOOD BLVD. LOS ANGELES, CA 90024				f Employee's address and ZIP code LOS ANGELES, CA 90024		4 Social security tax withheld 41.23	
This information is being furnished to the Internal Revenue Service.				11 Nonqualified plans		5 Medicare wages and tips 20,923.75	
OMB No. 1545-0008 Department of the Treasury-Internal Revenue Service				13 Statutory Employee <input type="checkbox"/>		6 Medicare tax withheld 303.39	
				Retirement Plan <input checked="" type="checkbox"/>		9 Advance EIC payment	
				Third-party sick pay <input type="checkbox"/>		10 Dependent care benefits	
				12 See Instrs. for Box 12		14 Other DCP-CAS 1,519.44	
				Form W-2 Wage and Tax Statement 20YY		Copy B, To Be Filed With Employee's FEDERAL Tax Return.	
15 State	Employer's state I.D. No.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality	
CA	95-6006143	19,629.58	750.29				

Box A: Your Social Security Number

Box B: Your Employer's Tax ID number (This is like a social security number for a business).

Box C: Your Employer's Information

Box D: A unique identifying number your employer assigned your W-2.



The W-2:

d Control number 123456789		a Employee's social security number 123-45-6789		1 Wages, tips, other compensation 19,404.31		2 Federal income tax withheld 2,111.65					
c Employer's name, address, and ZIP code UC, LOS ANGELES PAYROLL OFC, 10920 WILSHIRE BLVD #620 LOS ANGELES, CA 90024-6508			b Employer identification number 95-6006143		3 Social security wages 665.00		4 Social security tax withheld 41.23				
e Employee's name, suffix JOSEPHINE BRUIN 825 WESTWOOD BLVD. LOS ANGELES, CA 90024			f Employee's address and ZIP code 825 WESTWOOD BLVD. LOS ANGELES, CA 90024		5 Medicare wages and tips 20,923.75		6 Medicare tax withheld 303.39				
This information is being furnished to the Internal Revenue Service. OMB No. 1545-0008 Department of the Treasury-Internal Revenue Service				11 Nonqualified plans 13 Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>			Form W-2 Wage and Tax Statement 20YY Copy B, To Be Filed With Employee's FEDERAL Tax Return.				
15 State Employer's state I.D. No. CA 95-6006143		16 State wages, tips, etc. 19,629.58		17 State income tax 750.29		18 Local wages, tips, etc.		19 Local income tax		20 Locality	

Box E: Your Name and Address

Box 1: Your Income, as reported to the IRS

Box 2: Your Federal Tax withholdings

The other boxes aren't important for filling out a 1040EZ
But **Boxes 15 through 17** are needed for State Taxes.



The W-2:

d Control number 123456789		a Employee's social security number 123-45-6789		1 Wages, tips, other compensation 19,404.31		2 Federal income tax withheld 2,111.65		
c Employer's name, address, and ZIP code UC, LOS ANGELES PAYROLL OFC, 10920 WILSHIRE BLVD #620 LOS ANGELES, CA 90024-6508			b Employer identification number 95-6006143		3 Social security wages 665.00		4 Social security tax withheld 41.23	
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					9 Advance EIC payment		10 Dependent care benefits	
This information is being furnished to the Internal Revenue Service. OMB No. 1545-0008 Department of the Treasury-Internal Revenue Service				11 Nonqualified plans 13 Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>			Form W-2 Wage and Tax Statement 20YY Copy B, To Be Filed With Employee's FEDERAL Tax Return.	
15 State	Employer's state I.D. No.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality		
CA	95-6006143	19,629.58	750.29					

The other boxes aren't important for filling out a 1040EZ, but...

Boxes 3 through 14 include information you will need if you file a normal 1040.



Front

The 1040-EZ:

Back

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above are correct. Page 2

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/country Foreign postal code **▲** Presidential Election Campaign (Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse)

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**

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.
 You 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**

Payments, Credits, and Tax

7 Federal income tax withheld from Form(s) W-2 and 1099. **7**

8a Earned income credit (EIC) (see instructions). **8a**

8b 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**

Refund

11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**. If Form 8888 is attached, check here **11a**

b Routing number c Type: Checking Savings

d Account number

Amount You Owe

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

Third Party Designee

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

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

Sign Here

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

Joint return? See instructions.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see instructions).

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Paid Preparer Use Only

Firm's name Firm's EIN Phone no. Firm's address

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)

e or married filing jointly. If you are not sure about your filing status, see instructions.

married filing jointly) were under age 65 and not blind at the end of 2013. If you were born on or considered to be age 65 at the end of 2013.

dependents. For information on dependents, see Pub. 501.

e 6) is less than \$100,000.

adjustments to income. For information on adjustments to income, use the TeleTax topics listed under www.irs.gov/taxtopics (see instructions).

an claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe qualifying child to claim the EIC. For information on credits, use the TeleTax topics listed under www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, your credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax Pub. 970.

ries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that nd box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are EIC for a child who received Alaska Permanent Fund dividends, see instructions.

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

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

sure the amount to enter on line 5 if someone can claim you (or your spouse if married ident, even if that person chooses not to do so. To find out if someone can claim you as a

ne 1 on front Enter total **A** **1,000**

ction **B** **1,000**

A or line B here **C**

action. If single, enter \$6,100; if married filing jointly, enter \$12,200 **D**

C or line D here. This is your standard deduction **E**

ly and — **F**

spouse can be claimed as dependents, enter -0-.

in be claimed as a dependent, enter \$3,900.

er the total here and on line 5 on the front **G**

boxes on line 5, enter on line 5 the amount shown below that applies to you.

is is the total of your standard deduction (\$6,100) and your exemption (\$3,900).

er \$20,000. This is the total of your standard deduction (\$12,200), your exemption (\$3,900), and \$3,900.

15, 2014. Mail it to the address shown on the last page of the instructions.

Form **1040EZ** (2013)

The IRS creates a new 1040-EZ every year.

You can get a current copy here: <http://www.irs.gov/pub/irs-pdf/f1040ez.pdf>



The 1040-EZ:

Top Section:
This section is where you enter your name, address, and social security number.

*There is also a box to check if you want the Federal Government to donate \$3 of its tax revenue to the Presidential Candidates in the upcoming Presidential Election. It does not change your taxes, but it does change the government's budget.

Department of the Treasury—Internal Revenue Service
Form 1040EZ **Income Tax Return for Single and Joint Filers With No Dependents** **2013**

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

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

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input 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

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7
8a	Earned income credit (EIC) (see instructions).	8a
b	Nontaxable combat pay election.	8b
9	Add lines 7 and 8a. These are your total payments and credits .	9
10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10

Refund
Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number	

Amount You Owe
12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe**. For details on how to pay, see instructions.

Third Party Designee
Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No
Designee's name Phone no. Personal identification number (PIN)

Sign Here
Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation
If the IRS sent you an Identity Protection PIN, enter it here (see instructions). PTIN
Check if self-employed

Paid Preparer Use Only
Print/Type preparer's name Preparer's signature Date
Firm's name Firm's EIN
Firm's address Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)



The 1040-EZ:

Line 1

Enter the amount from Box 1 of your W-2.

If you have more than one W-2, then add all of the Box 1 amounts together and enter it here.

You should also add any tips or side-jobs that are not included in your W-2.

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number
 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above are correct.
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse
 Foreign country name Foreign province/state/county Foreign postal code

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
Form(s) W-2 here.	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
Enclose, but do not attach, any payment.	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
Payments, Credits, and Tax	7 Federal income tax withheld from Form(s) W-2 and 1099.	7
	8a Earned income credit (EIC) (see instructions).	8a
	b Nontaxable combat pay election. 8b	
	9 Add lines 7 and 8a. These are your total payments and credits .	9
	10 Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10
Refund	11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a
Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number <input type="text"/>	
Amount You Owe	12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see instructions.	12
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No Designee's name <input type="text"/> Phone no. <input type="text"/> Personal identification number (PIN) <input type="text"/>	
Sign Here	Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. Your signature <input type="text"/> Date <input type="text"/> Your occupation <input type="text"/> Daytime phone number <input type="text"/> Spouse's signature. If a joint return, both must sign. <input type="text"/> Date <input type="text"/> Spouse's occupation <input type="text"/> If the IRS sent you an Identity Protection PIN, enter it here (see instr.) <input type="text"/>	
Paid Preparer Use Only	Print/Type preparer's name <input type="text"/> Preparer's signature <input type="text"/> Date <input type="text"/> Check <input type="checkbox"/> if self-employed PTIN <input type="text"/> Firm's name <input type="text"/> Firm's EIN <input type="text"/> Firm's address <input type="text"/> Phone no. <input type="text"/>	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)



The 1040-EZ:

Line 2

If you have a bank account that earns interest, enter the interest earned here.

You should have received a Form 1099-INT showing how much interest you earned.

If so, enter the amount from Box 1.

If not, enter 0.

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/county Foreign postal code Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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**

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.
 You 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**

Payments, Credits, and Tax

7 Federal income tax withheld from Form(s) W-2 and 1099. **7**

8a Earned income credit (EIC) (see instructions). **8a**

b Nontaxable combat pay election. **8b**

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

10 Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. **10**

Refund

11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**. If Form 8888 is attached, check here **11a**

b Routing number **c** Type: Checking Savings

d Account number

Amount You Owe

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

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

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

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

Joint return? See instructions. Yes No

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name Firm's EIN

Firm's address Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)



The 1040-EZ:

Line 3 (part 1)
 If you received any **Unemployment Compensation** because you were injured or lost your job, you will receive a Form 1099-G showing how much you received.

If so, enter the amount from Box 1.

If not, enter 0.

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number
 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above are correct.
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse
 Foreign country name Foreign province/state/county Foreign postal code

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
 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. You 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
Payments, Credits, and Tax
 7 Federal income tax withheld from Form(s) W-2 and 1099. 7
 8a **Earned income credit (EIC)** (see instructions). 8a
 b Nontaxable combat pay election. 8b
 9 Add lines 7 and 8a. These are your **total payments and credits.** 9
 10 **Tax.** Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. 10
Refund
 11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** If Form 8888 is attached, check here 11a
 b Routing number Type: Checking Savings
 d Account number
Amount You Owe
 12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see instructions. 12
Third Party Designee
 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No
 Designee's name Phone no. Personal identification number (PIN)
Sign Here
 Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
 Joint return? See instructions. Yes No
 Your signature Date Your occupation Daytime phone number
 Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see instructions)
Paid Preparer Use Only
 Print/type preparer's name Preparer's signature Date Check if self-employed PTIN
 Firm's name Firm's EIN
 Firm's address Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)



The 1040-EZ:

Line 3 (part 2)

If you have lived in Alaska for a whole year, and plan to always live there, you received a check from the **Alaska Permanent Fund Corporation**. You will also have received a Form 1099-MISC showing you how much you received.

If so, enter the amount from Box 1.

If not, enter 0.

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number
 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲ Make sure the SSN(s) above are correct.**
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse
 Foreign country name Foreign province/state/county Foreign postal code

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
 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. You 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
Payments, Credits, and Tax
 7 Federal income tax withheld from Form(s) W-2 and 1099. 7
 8a **Earned income credit (EIC)** (see instructions). 8a
 b Nontaxable combat pay election. 8b
 9 Add lines 7 and 8a. These are your **total payments and credits**. 9
 10 **Tax**. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. 10
Refund
 11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**. If Form 8888 is attached, check here 11a
 b Routing number Type: Checking Savings
 d Account number
Amount You Owe
 12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe**. For details on how to pay, see instructions. 12
Third Party Designee
 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No
 Designee's name Phone no. Personal identification number (PIN)
Sign Here
 Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
 Your signature Date Your occupation Daytime phone number
 Spouse's signature. If a joint return, both must sign. Date Spouse's occupation
 If the IRS sent you an Identity Protection PIN, enter it here (see instructions). PTIN
 Check if self-employed
Paid Preparer Use Only
 Print/Type preparer's name Preparer's signature Date
 Firm's name Firm's EIN
 Firm's address Phone no.
 For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)



The 1040-EZ:

Line 4

Add together the amounts in boxes 1, 2, and 3.

This is your **Adjusted Gross Income**, or the total amount of money you earned last year.

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number
 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above are correct.
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign
 Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input 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
7	Federal income tax withheld from Form(s) W-2 and 1099.	7
8a	Earned income credit (EIC) (see instructions).	8a
b	Nontaxable combat pay election. 8b	
9	Add lines 7 and 8a. These are your total payments and credits .	9
10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10
11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number <input type="text"/>	
12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see instructions.	12

Payments, Credits, and Tax

Refund
 Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

Amount You Owe

Third Party Designee
 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No
 Designee's name Phone no. Personal identification number (PIN)

Sign Here
 Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
 Joint return? See instructions. Your signature Date Your occupation Daytime phone number
 Spouse's signature. If a joint return, both must sign. Date Spouse's occupation
 If the IRS sent you an Identity Protection PIN, enter it here (see instr.) PTIN

Paid Preparer Use Only
 Print/Type preparer's name Preparer's signature Date Check if self-employed
 Firm's name Firm's EIN
 Firm's address Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)



The 1040-EZ:

Line 5

Did your parents claim you on their taxes as a dependent?

If so, you need to fill out the worksheet on the back of the 1040-EZ before you continue.

If not, enter the appropriate amount for single, or married.

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Foreign country name Foreign province/state/county Foreign postal code

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**

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.
 You 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**

Payments, Credits, and Tax

7 Federal income tax withheld from Form(s) W-2 and 1099. **7**

8a Earned income credit (EIC) (see instructions). **8a**

b Nontaxable combat pay election. **8b**

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

10 Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. **10**

Refund

11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**. If Form 8888 is attached, check here **11a**

b Routing number **c** Type: Checking Savings

d Account number

Amount You Owe

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

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

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

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

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name Firm's EIN

Firm's address Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)



The 1040-EZ: BACK

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

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

A. Amount, if any, from line 1 on front	_____		
	+ 350.00	Enter total ▶	A. _____
B. Minimum standard deduction			B. 1,000
C. Enter the larger of line A or line B here			C. _____
D. Maximum standard deduction. If single , enter \$6,100; if married filing jointly , enter \$12,200			D. _____
E. Enter the smaller of line C or line D here. This is your standard deduction			E. _____
F. Exemption amount.			} F. _____
• If single, enter -0-.			
• If married filing jointly and — —both you and your spouse can be claimed as dependents, enter -0-. —only one of you can be claimed as a dependent, enter \$3,900.			
G. Add lines E and F. Enter the total here and on line 5 on the front			G. _____

(keep a copy for your records)

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

- Single, enter \$10,000. 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).

Line A

Add \$350 to your wages from Line 1 on the front of the form and enter the total here.



The 1040-EZ: BACK

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

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

A. Amount, if any, from line 1 on front	<u> </u>	A. <u> </u>
	+ <u>350.00</u> Enter total ▶	
B. Minimum standard deduction		B. <u>1,000</u>
C. Enter the larger of line A or line B here		C. <u> </u>
D. Maximum standard deduction. If single , enter \$6,100; if married filing jointly , enter \$12,200		D. <u> </u>
E. Enter the smaller of line C or line D here. This is your standard deduction		E. <u> </u>
F. Exemption amount.		
• If single, enter -0-.		} F. <u> </u>
• If married filing jointly and —		
—both you and your spouse can be claimed as dependents, enter -0-.		
—only one of you can be claimed as a dependent, enter \$3,900.		
G. Add lines E and F. Enter the total here and on line 5 on the front		G. <u> </u>

(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).

Line C

Is Line A more than \$1,000?

If so, enter the amount from Line A.

If not, enter the amount from Line B.



The 1040-EZ: BACK

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

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

A. Amount, if any, from line 1 on front	<u> </u>	A. <u> </u>
	+ <u> 350.00 </u> Enter total ▶	
B. Minimum standard deduction		B. <u> 1,000 </u>
C. Enter the larger of line A or line B here		C. <u> </u>
D. Maximum standard deduction. If single, enter \$6,100; if married filing jointly, enter \$12,200		D. <u> </u>
E. Enter the smaller of line C or line D here. This is your standard deduction		E. <u> </u>
F. Exemption amount.		F. <u> </u>
• If single, enter -0-.	}	
• If married filing jointly and —		
—both you and your spouse can be claimed as dependents, enter -0-.		
—only one of you can be claimed as a dependent, enter \$3,900.		
G. Add lines E and F. Enter the total here and on line 5 on the front		G. <u> </u>

(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).

Line D

If you are not married, enter \$6,100.

If you are married, enter \$12,500.



The 1040-EZ: BACK

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

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

A. Amount, if any, from line 1 on front	<u> </u>		A. <u> </u>
	+ <u> 350.00 </u> Enter total ▶		
B. Minimum standard deduction			B. <u> 1,000 </u>
C. Enter the larger of line A or line B here			C. <u> </u>
D. Maximum standard deduction. If single , enter \$6,100; if married filing jointly , enter \$12,200.			D. <u> </u>
E. Enter the smaller of line C or line D here. This is your standard deduction			E. <u> </u>
F. Exemption amount:			
• If single, enter -0-.		}	
• If married filing jointly and —			
—both you and your spouse can be claimed as dependents, enter -0-.			
—only one of you can be claimed as a dependent, enter \$3,900.			F. <u> </u>
G. Add lines E and F. Enter the total here and on line 5 on the front			G. <u> </u>

(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).

Line E

Compare the amounts on Lines C and D.

If C is smaller, enter it here.

If D is smaller, enter it here.



The 1040-EZ: BACK

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

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

A. Amount, if any, from line 1 on front	<u> </u>	A. <u> </u>
	+ <u> 350.00 </u> Enter total ▶	
B. Minimum standard deduction		B. <u> 1,000 </u>
C. Enter the larger of line A or line B here		C. <u> </u>
D. Maximum standard deduction. If single , enter \$6,100; if married filing jointly , enter \$12,200		D. <u> </u>
E. Enter the smaller of line C or line D here. This is your standard deduction		E. <u> </u>
F. Exemption amount.		F. <u> </u>
• If single, enter -0-.		
• If married filing jointly and —		
—both you and your spouse can be claimed as dependents, enter -0-.		
—only one of you can be claimed as a dependent, enter \$3,900.		
G. Add lines E and F. Enter the total here and on line 5 on the front		G. <u> </u>

(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).

Line F

If you are not married, enter -0-.

If you are married, and both of you are claimed as dependents on your parent's taxes, enter -0-.

If you are married, and only one of you is claimed by your parents (on their taxes), enter \$3,900.



The 1040-EZ: BACK

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

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

A. Amount, if any, from line 1 on front	<u> </u>	A. <u> </u>
	+ <u> 350.00 </u> Enter total ▶	B. <u> 1,000 </u>
B. Minimum standard deduction		C. <u> </u>
C. Enter the larger of line A or line B here		D. <u> </u>
D. Maximum standard deduction. If single , enter \$6,100; if married filing jointly , enter \$12,200		E. <u> </u>
E. Enter the smaller of line C or line D here. This is your standard deduction		F. <u> </u>
F. Exemption amount.		
• If single, enter -0-.		
• If married filing jointly and —		
—both you and your spouse can be claimed as dependents, enter -0-.		
—only one of you can be claimed as a dependent, enter \$3,900.		
G. Add lines E and F. Enter the total here and on line 5 on the front		G. <u> </u>

(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).

Line F

Add the amounts on Lines E and F together.

Enter this amount on the front of the 1040-EZ, on Line 5.



The 1040-EZ:

Line 5

If you had to fill out the worksheet on the back, enter the amount here.

If not...

If you are Single, enter \$10,000.

If you are married, and filing this form together, enter \$20,000.

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number
 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above are correct.
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse
 Foreign country name Foreign province/state/county Foreign postal code

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
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

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7
8a	Earned income credit (EIC) (see instructions).	8a
b	Nontaxable combat pay election.	8b
9	Add lines 7 and 8a. These are your total payments and credits .	9
10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10

Refund

Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a
b	Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>	

Amount You Owe

12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe**. For details on how to pay, see instructions. **▶ 12**

Third Party Designee

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

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

Sign Here

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

Joint return? See instructions. Yes No

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name Firm's EIN

Firm's address Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)



The 1040-EZ:

Line 6

Subtract Line 5 from Line 4.

If the number is negative, enter a -0-.

Otherwise, the amount is your Taxable Income.

You will use this number to find your taxes on the Tax Table.

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number
 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above are correct.
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign
 Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input 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

Payments, Credits, and Tax
7 Federal income tax withheld from Form(s) W-2 and 1099. **7**
8a Earned income credit (EIC) (see instructions). **8a**
b Nontaxable combat pay election. **8b**
9 Add lines 7 and 8a. These are your **total payments and credits**. **9**
10 Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. **10**

Refund
 Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.
11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**. If Form 8888 is attached, check here **11a**
b Routing number **c** Type: Checking Savings
d Account number

Amount You Owe
12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe**. For details on how to pay, see instructions. **12**

Third Party Designee
 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No
 Designee's name Phone no. Personal identification number (PIN)

Sign Here
 Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
 Joint return? See instructions. Yes No
 Your signature Date Your occupation Daytime phone number
 Spouse's signature. If a joint return, both must sign. Date Spouse's occupation
 If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only
 Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
 Firm's name Firm's EIN
 Firm's address Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)



The 1040-EZ:

Line 8a

Earned Income Tax is a tax credit given to those who work but have only a low to medium income.

To determine if you enter anything here, complete the Earned Income Credit Worksheet on pages 12-15 of the 2013 Instruction Manual for the 1040-EZ. You can find a current copy at: <http://www.irs.gov/pub/irs-pdf/i1040ez.pdf>

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number
 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above are correct.
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse
 Foreign country name Foreign province/state/county Foreign postal code

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

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input 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
7	Federal income tax withheld from Form(s) W-2 and 1099.	
8a	Earned income credit (EIC) (see instructions).	8a
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
11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number <input type="text"/>	
12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see instructions.	12

Payments, Credits, and Tax

Refund
 Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

Amount You Owe

Third Party Designee
 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No
 Designee's name Phone no. Personal identification number (PIN)

Sign Here
 Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
 Your signature Date Your occupation Daytime phone number
 Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only
 Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
 Firm's name Firm's EIN
 Firm's address Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)



The 1040-EZ:

Lines 11 & 12

If the amount on Line 10 is smaller than the amount on Line 9...

Subtract Line 10 from Line 9. Write the difference on line 11.

Congratulations. This is your refund amount.

If Line 10 is bigger than Line 9, write the difference on Line 12. This is the amount of taxes you still owe.

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number
 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲ Make sure the SSN(s) above are correct.**
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse
 Foreign country name Foreign province/state/county Foreign postal code

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

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input 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
7	Federal income tax withheld from Form(s) W-2 and 1099.	7
8a	Earned income credit (EIC) (see instructions).	8a
b	Nontaxable combat pay election.	8b
9	Add lines 7 and 8a. These are your total payments and credits .	9
10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10
11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number <input type="text"/>	
12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see instructions.	12

Refund
 Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

Amount You Owe

Third Party Designee
 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No
 Designee's name Phone no. Personal identification number (PIN)

Sign Here
 Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
 Your signature Date Your occupation Daytime phone number
 Spouse's signature. If a joint return, both must sign. Date Spouse's occupation
 If the IRS sent you an Identity Protection PIN, enter it here (see instructions)

Paid Preparer Use Only
 Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
 Firm's name Firm's EIN
 Firm's address Phone no.

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The 1040-EZ:

Bottom Section

Last of all, sign your return and mail it in. It must be in the mail and stamped as received by the post office by 11:59pm on April 15th. Don't be late or you will pay a penalty fine.

Department of the Treasury—Internal Revenue Service
Form 1040EZ **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 Spouse's social security number
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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-.	6
7 Federal income tax withheld from Form(s) W-2 and 1099.	7
8a Earned income credit (EIC) (see instructions).	8a
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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
11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a
b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number <input type="text"/>	
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Payments, Credits, and Tax

Refund
 Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

Amount You Owe

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 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No
 Designee's name Phone no. Personal identification number (PIN)

Sign Here
 Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
 Joint return? See instructions. Yes No
 Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only
 Print or type preparer's name Preparer's signature Date Check if self-employed PIN
 Firm's name Firm's EIN
 Firm's address Phone no.

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Review

What does a W-2 show?

What is your Adjusted Gross Income?

When are taxes due?



Review

What does a W-2 show?

How much income you earned and how much tax was withheld from your paychecks for the whole year.

What is your Adjusted Gross Income?

All of your wages, bank interest, tips, and other sources of income added together.

When are taxes due?

April 15th before Midnight.