IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Note. This booklet does not contain any tax forms.

1999 1040A

Instructions

Including Instructions for Schedules 1 and 2

TaxpayerNews

See page 6 for details.

Need Help?

Quick and easy access to tax help and forms. See page 7.

Explore

IRS e-file

CLICK.ZIP.FAST ROUND TRIP

The *Fastest, Most Accurate* Way To File Your Taxes

Increased Tax Benefits!

Larger Child Tax Credits!

You may be able to claim credits of up to $500 for each child under 17. See page 12.

More Student Loan Interest Deductible!

You may be able to deduct up to $1,500. See page 12.

Cat. No. 12088U

Tax Return Page References

Questions about what to put on a line? Help is on the page number in the circle.

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

U.S. Individual Income Tax Return 1999

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

OMB No. 1545-0085

Label (See page 19.)

Use the IRS label. Otherwise, please print or type.

(19) LABEL HERE

Your first name and initial | Last name | **Your social security number** (20)

If a joint return, spouse's first name and initial | Last name | **Spouse's social security number** (20)

FOR REFERENCE ONLY—DO NOT FILE

Home address (number and street). If you have a P.O. box, see page 20. | Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.

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

Presidential Election Campaign Fund (See page 20.)

(20) Do you want $3 to go to this fund? . . . . . | Yes ☐ | No ☐

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

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

Filing status (20)

Check only one box.

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security number above and full name here. ▶ _____

4 ☐ Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____

5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 22.)

Exemptions

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a.

(22) b ☐ **Spouse**

No. of boxes checked on 6a and 6b _____

c **Dependents:**

If more than seven dependents, see page 22. (22)

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 23)
	(23)		☐
			☐
			☐
			☐
			☐
			☐
			☐

No. of your children on 6c who:

- **lived with you** (23) _____
- **did not live with you due to divorce or separation (see page 24)** (24) _____

Dependents on 6c not entered above _____

d Total number of exemptions claimed.

Add numbers entered on lines above ☐

Income

Attach Copy B of your Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld. (49)

If you did not get a W-2, see page 25. (25)

Enclose, but do not staple, any payment. (48)

7	Wages, salaries, tips, etc. Attach Form(s) W-2.			7	(24)
8a	**Taxable** interest. Attach Schedule 1 if required.			8a	(25)
b	**Tax-exempt** interest. DO NOT include on line 8a.	8b	(25)		
9	Ordinary dividends. Attach Schedule 1 if required.			9	(25)
10a	Total IRA distributions.	10a	(25)	**10b** Taxable amount (see page 25). 10b	(25)
11a	Total pensions and annuities.	11a	(26)	**11b** Taxable amount (see page 26). 11b	(26)
12	Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends.			12	(28)
13a	Social security benefits.	13a	(28)	**13b** Taxable amount (see page 28). 13b	(28)
14	Add lines 7 through 13b (far right column). This is your **total income.** ▶			14	

Adjusted gross income

15	IRA deduction (see page 30).	15	(30)		
16	Student loan interest deduction (see page 30).	16	(30)		
17	Add lines 15 and 16. These are your **total adjustments.**			17	
18	Subtract line 17 from line 14. This is your **adjusted gross income.** ▶			18	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 53. Cat. No. 11327A Form **1040A** (1999)

Tax Return Page References

Questions about what to put on a line? Help is on the page number in the circle.

Taxable income

19 Enter the amount from line 18. 19

20a Check if: ☐ **You** were 65 or older ☐ Blind ☐ **Spouse** was 65 or older ☐ Blind **Enter number of boxes checked** ▶ 20a ☐ (32)

b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here . . . . . ▶ 20b ☐ (32)

21 Enter the **standard deduction** for your filing status. **But** see page 33 if you checked any box on line 20a or 20b **OR** if someone can claim you as a dependent.
- Single—$4,300 • Married filing jointly or Qualifying widow(er)—$7,200
- Head of household—$6,350 • Married filing separately—$3,600

21 (33)

22 Subtract line 21 from line 19. If line 21 is more than line 19, enter -0-. 22

23 Multiply $2,750 by the total number of exemptions claimed on line 6d. 23

24 Subtract line 23 from line 22. If line 23 is more than line 22, enter -0-. This is your **taxable income.** ▶ 24

Tax, credits, and payments

25 Find the tax on the amount on line 24 (see page 34). 25 (34)

26 Credit for child and dependent care expenses. Attach Schedule 2. 26 (34)

27 Credit for the elderly or the disabled. Attach Schedule 3. 27 (34)

28 Child tax credit (see page 35). 28 (35)

29 Education credits. Attach Form 8863. 29 (37)

30 Adoption credit. Attach Form 8839. 30 (37)

31 Add lines 26 through 30. These are your **total credits.** 31

32 Subtract line 31 from line 25. If line 31 is more than line 25, enter -0-. 32

33 Advance earned income credit payments from Form(s) W-2. 33 (37)

34 Add lines 32 and 33. This is your **total tax.** ▶ 34 (37)

35 Total Federal income tax withheld from Forms W-2 and 1099. 35 (38)

36 1999 estimated tax payments and amount applied from 1998 return. 36 (38)

37a **Earned income credit.** Attach Schedule EIC if you have a qualifying child. 37a (39)

b Nontaxable earned income: amount ▶ (41) and type ▶ (41)

38 Additional child tax credit. Attach Form 8812. 38 (47)

39 Add lines 35, 36, 37a, and 38. These are your **total payments.** ▶ 39 (47)

Refund

Have it directly deposited! See page 47 and fill in 41b, 41c, and 41d.

40 If line 39 is more than line 34, subtract line 34 from line 39. This is the amount you **overpaid.** 40 (47)

41a Amount of line 40 you want **refunded to you.** 41a

▶ **b** Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings (47)

▶ **d** Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

42 Amount of line 40 you want **applied to your 2000 estimated tax.** 42 (48)

Amount you owe

43 If line 34 is more than line 39, subtract line 39 from line 34. This is the **amount you owe.** For details on how to pay, see page 48. 43 (48)

44 Estimated tax penalty (see page 48). 44 (48)

Sign here

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list 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 (49)	Date	Your occupation	Daytime telephone number (optional) ( ) (49)
Spouse's signature. If joint return, BOTH must sign.	Date	Spouse's occupation	

Paid preparer's use only

Preparer's signature ▶ (49)	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed) and address ▶			EIN ZIP code

A Message From the Commissioner

Dear Taxpayer,

As we begin the year 2000 tax filing season, the IRS continues to work to put service first for America's taxpayers. We want to build on the strong foundation we established last year and give you more support and help than ever before. Our goal is to provide the easiest and most efficient ways for you to get the information, service, and assistance you need not only during the tax filing season, but throughout the year.

Last year, we expanded our toll-free telephone hours to times that met your needs and busy schedules. More than 250 IRS offices across the nation also offered Saturday service on 13 weekends at times and locations convenient to you. We are also working to ensure that you receive complete and accurate service as well as correct information on your tax law questions and your account.

We now have a vigorous electronic tax filing program in place. On-line filing last year ran 161 percent ahead of the previous year's pace as more taxpayers discovered the advantages of electronically filing their returns. It is not only fast, safe, and virtually error free, but taxpayers filing by our *e-file* program receive refunds in half the time of paper returns—even faster with direct deposit.

If you used your personal computer to file last year, you may also have the opportunity for totally paperless filing. In addition, Form 1040 e-filers with a balance due can once again pay their taxes with a credit card.

We are also making it easier for taxpayers to get forms and information, whether it is by mail, toll-free telephone, our web site (www.irs.gov), fax machine, or CD-ROMs. In addition, we hope to be able to add even more services as we bring new technology online, and just as importantly, measure your satisfaction with our services.

As we enter the new millennium, the IRS is engaged in its most fundamental reorganization in almost a half century that will require change in almost every aspect of the agency. The modernized IRS will be built around serving taxpayer groups with specific needs such as yours. Through these changes we can succeed in producing an IRS that better serves America's taxpayers—both individually and collectively—but there are no quick fixes. This process will take years to accomplish, but we are convinced of the necessity and value to you of reaching this higher level of performance.

Thank you.

Sincerely,

Charles O. Rossotti

Charles O. Rossotti

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.

IRS Customer Service Standards

At the IRS our goal is to continually improve the quality of our services. To achieve that goal, we have developed customer service standards in the following areas:

- **Easier filing and payment options**
- **Access to information**
- **Accuracy**
- **Prompt refunds**
- **Initial contact resolution**
- **Canceling penalties**
- **Resolving problems**
- **Simpler forms**

If you would like information about the IRS standards and a report of our accomplishments, see **Pub. 2183.**

Help With Unresolved Tax Issues

Office of the Taxpayer Advocate

Contacting Your Taxpayer Advocate

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

Handling Your Tax Problems

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advocate to provide you with:

- A "fresh look" at your problem
- Timely acknowledgment
- The name and phone number of the individual assigned to your case
- Updates on progress
- Timeframes for action
- Speedy resolution
- Courteous service

Information You Should Be Prepared To Provide

- Your name, address, and social security number (or employer identification number)
- Your telephone number and hours you can be reached
- The type of tax return and year(s) involved
- A detailed description of your problem
- Your previous attempts to solve the problem and the office you contacted, and
- Description of the hardship you are facing (if applicable)

How To Contact Your Taxpayer Advocate

- Call the Taxpayer Advocate's toll-free number: **1-877-777-4778**
- Call the general IRS toll-free number (1-800-829-1040) and ask for Taxpayer Advocate assistance
- Call, write, or fax the Taxpayer Advocate office in your area (see **Pub. 1546** for addresses and phone numbers)
- TTY/TDD help is available by calling 1-800-829-4059

Filing Your Taxes Was Never Easier!

Click into the 21st Century with

CLICK. ZIP. FAST ROUND TRIP

Take advantage of the benefits of IRS *e-file!*

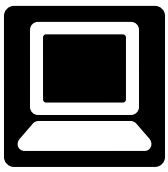
- Get your refund in half the time, even faster with Direct Deposit
- File now and pay later — you can pay your balance due with a credit card or Direct Debit up until April 17, 2000
- Reduce your chance of receiving an error notice from the IRS — IRS *e-file* is more accurate than a paper return
- File your Federal and state tax returns together
- Get proof within 48 hours that your return has been accepted
- Use free or low-cost alternatives — on the IRS Web Site click on "Electronic Services" and then on "IRS *e-file* Partners"
- Privacy and security are assured

The *Fastest, Most Accurate* Way To File Your Taxes

Get all the details on page 13 or check out the IRS Web Site at www.irs.gov.

Quick and Easy Access to Tax Help and Forms

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



PERSONAL COMPUTER

You can access the IRS's Internet Web Site 24 hours a day, 7 days a week, at **www.irs.gov** to:

- Download Forms, Instructions, and Publications
- See Answers to Frequently Asked Tax Questions
- Search Publications On-Line by Topic or Keyword
- Figure Your Withholding Allowances Using our W-4 Calculator
- Send us Comments or Request Help by E-Mail
- Sign up to Receive Local and National Tax News by E-Mail

You can also reach us using File Transfer Protocol at ftp.irs.gov

FAX

You can get over 100 of the most requested forms and instructions 24 hours a day, 7 days a week, by fax. Just call **703-368-9694** from the telephone connected to the fax machine. See page 8 for a partial list of the items available.

MAIL

You can order forms, instructions, and publications by completing the order blank on page 51. You should receive your order within 10 days after we receive your request.

PHONE

You can get forms, publications, and automated information 24 hours a day, 7 days a week, by phone.

Forms and Publications

Call **1-800-TAX-FORM** (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 days.

TeleTax Topics

Call **1-800-829-4477** to listen to pre-recorded messages covering about 150 tax topics. See pages 9 and 10 for a list of the topics.

Refund Information

You can check the status of your 1999 refund using TeleTax's Refund Information service. See page 9.

WALK-IN

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some IRS offices and libraries have an extensive collection of products available to photocopy or print from a CD-ROM.

CD-ROM

Order **Pub. 1796,** Federal Tax Products on CD-ROM, and get:

- Current Year Forms, Instructions, and Publications
- Prior Year Forms, Instructions, and Publications
- Popular Tax Forms That May Be Filled in Electronically, Printed out for Submission, and Saved for Recordkeeping
- The Internal Revenue Bulletin

Buy the CD-ROM on the Internet at **www.irs.gov/cdorders** from the National Technical Information Service (**NTIS**) for $16 (plus a $5 handling fee), and save 30% or call **1-877-CDFORMS** (1-877-233-6767) toll free to buy the CD-ROM for $23 (plus a $5 handling fee).

You can also get help in other ways—See page 50 for information.

You can get the following items from the IRS or at participating post offices or libraries.

Form 1040
Instructions for Form 1040 & Schedules

Schedule A for itemized deductions

Schedule B for interest and ordinary dividends if over $400, and for answering the foreign accounts or foreign trusts questions

Schedule EIC qualifying child information for the earned income credit

Form 1040A
Instructions for Form 1040A & Schedules

Schedule 1 for Form 1040A filers to report interest and ordinary dividends

Schedule 2 for Form 1040A filers to report child and dependent care expenses

Form 1040EZ
Instructions for Form 1040EZ

Many libraries also carry reference sets of forms and publications that can be photocopied and used for filing. Ask the reference librarian for **Pub. 1132,** Reproducible Federal Tax Forms for Use in Libraries, and **Pub. 1194,** A Selection of IRS Tax Information Publications.

Partial List of Forms Available by Fax

The following forms and instructions are available through our **Tax Fax** service 24 hours a day, 7 days a week. Just call **703-368-9694** from the telephone connected to the fax machine. When you call, you will hear instructions on how to use the service. Select the option for getting forms. Then, enter the **Catalog Number** (Cat. No.) shown below for each item you want. When you hang up the phone, the fax will begin.

Name of Form or Instructions	Title of Form or Instructions	Cat. No.	No. of Pages
Form SS-4	Application for Employer Identification Number	16055	4
Form W-4	Employee's Withholding Allowance Certificate	10220	2
Form W-5	Earned Income Credit Advance Payment Certificate	10227	3
Form W-7	Application for IRS Individual Taxpayer Identification Number	10229	3
Form W-7P	Application for Preparer Tax Identification Number	26781	1
Form W-9	Request for Taxpayer Identification Number and Certification	10231	2
Instr. W-9		20479	2
Form W-10	Dependent Care Provider's Identification and Certification	10437	1
Form 1040	U.S. Individual Income Tax Return	11320	2
Instr. 1040	Line Instructions for Form 1040	11325	33
Instr. 1040	General Information for Form 1040	24811	26
Tax Table and Tax Rate Sch.	Tax Table and Tax Rate Schedules (Form 1040)	24327	13
Schedules A&B (Form 1040)	Itemized Deductions & Interest and Ordinary Dividends	11330	2
Instr. Sch. A&B		24328	8
Schedule C (Form 1040)	Profit or Loss From Business (Sole Proprietorship)	11334	2
Instr. Sch. C		24329	9
Schedule C-EZ (Form 1040)	Net Profit From Business (Sole Proprietorship)	14374	2
Schedule D (Form 1040)	Capital Gains and Losses	11338	2
Instr. Sch. D		24331	7
Schedule E (Form 1040)	Supplemental Income and Loss	11344	2
Instr. Sch. E		24332	6
Schedule EIC (Form 1040A or 1040)	Earned Income Credit	13339	2
Schedule SE (Form 1040)	Self-Employment Tax	11358	2
Instr. Sch. SE		24334	4
Form 1040A	U.S. Individual Income Tax Return	11327	2
Schedule 1 (Form 1040A)	Interest and Ordinary Dividends for Form 1040A Filers	12075	1
Schedule 2 (Form 1040A)	Child and Dependent Care Expenses for Form 1040A Filers	10749	2
Schedule 3 (Form 1040A)	Credit for the Elderly or the Disabled for Form 1040A Filers	12064	2
Instr. Sch. 3		12059	4
Form 1040-ES	Estimated Tax for Individuals	11340	7
Form 1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	11329	2
Form 2106	Employee Business Expenses	11700	2
Instr. 2106		64188	4
Form 2106-EZ	Unreimbursed Employee Business Expenses	20604	2
Form 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts	11744	3
Instr. 2210		63610	5
Form 2441	Child and Dependent Care Expenses	11862	2
Instr. 2441		10842	3
Form 2848	Power of Attorney and Declaration of Representative	11980	2
Instr. 2848		11981	3
Form 3903	Moving Expenses	12490	2
Form 4562	Depreciation and Amortization	12906	2
Instr. 4562		12907	11
Form 4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	13141	4
Form 4952	Investment Interest Expense Deduction	13177	2
Form 8332	Release of Claim to Exemption for Child of Divorced or Separated Parents	13910	1
Form 8379	Injured Spouse Claim and Allocation	62474	2
Form 8606	Nondeductible IRAs	63966	2
Instr. 8606		25399	6
Form 8812	Additional Child Tax Credit	10644	2
Form 8814	Parents' Election To Report Child's Interest and Dividends	10750	2
Form 8822	Change of Address	12081	2
Form 8829	Expenses for Business Use of Your Home	13232	1
Instr. 8829		15683	4
Form 8857	Request for Innocent Spouse Relief	24647	4
Form 8862	Information To Claim Earned Income Credit After Disallowance	25145	2
Instr. 8862		25343	2
Form 8863	Education Credits	25379	4
Form 9465	Installment Agreement Request	14842	2

What Is TeleTax?

Call TeleTax at **1-800-829-4477** for:

Refund information. Check the status of your **1999** refund.

Recorded tax information. There are about 150 topics that answer many Federal tax questions. You can listen to up to three topics on each call you make.

How Do You Use TeleTax?

Refund Information

Refund information is not available until at least 4 weeks after you file your return (3 weeks if you file electronically), and sometimes is not available for up to 6 weeks. Please wait at least 4 weeks from the date you filed before calling to check the status of your refund. Do not send in a copy of your return unless asked to do so.

Be sure to have a copy of your 1999 tax return available because you will need to know the first social security number shown on your return, the filing status, and the **exact** whole-dollar amount of your refund.

Then, call **1-800-829-4477** and follow the recorded instructions.

The IRS updates refund information every 7 days, over the weekend. Refunds are sent out weekly, on Fridays. If you call to check the status of your refund and are not given the date it will be issued, please wait until the next week before calling back.

Recorded Tax Information

Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call **1-800-829-4477.** Have paper and pencil handy to take notes.

Topics by Personal Computer

TeleTax topics are also available using a personal computer and modem (connect to **www.irs.gov**).

TeleTax Topics—All topics are available in Spanish

Topic No.	Subject
	IRS Help Available
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
102	Tax assistance for individuals with disabilities and the hearing impaired
103	Small Business Tax Education Program (STEP)—Tax help for small businesses
104	Taxpayer Advocate Service—Help for problem situations
105	Public libraries—Tax information tapes and reproducible tax forms
	IRS Procedures
151	Your appeal rights
152	Refunds—How long they should take
153	What to do if you haven't filed your tax return (Nonfilers)
154	Form W-2—What to do if not received
155	Forms and Publications—How to order
156	Copy of your tax return—How to get one
157	Change of address—How to notify IRS
158	Ensuring proper credit of payments
	Collection
201	The collection process
202	What to do if you can't pay your tax
203	Failure to pay child support and other Federal obligations
204	Offers in compromise
205	Innocent spouse relief
	Alternative Filing Methods
251	Form 1040PC tax return
252	Electronic filing
253	Substitute tax forms
254	How to choose a tax preparer
255	TeleFile
	General Information
301	When, where, and how to file
302	Highlights of tax changes
303	Checklist of common errors when preparing your tax return
304	Extensions of time to file your tax return
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Education IRA contributions
311	Power of attorney information
	Filing Requirements, Filing Status, and Exemptions
351	Who must file?
352	Which form—1040, 1040A, or 1040EZ?
353	What is your filing status?
354	Dependents
355	Estimated tax
356	Decedents
	Types of Income
401	Wages and salaries
402	Tips
403	Interest received
404	Dividends
405	Refunds of state and local taxes
406	Alimony received
407	Business income
408	Sole proprietorship
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting vacation property and renting to relatives

TeleTax Topics

(Continued)

Topic No.	Subject
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and expenses
420	Bartering income
421	Scholarship and fellowship grants
422	Nontaxable income
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
426	Other income
427	Stock options
428	Roth IRA distributions
	Adjustments to Income
451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
454	Tax shelters
455	Moving expenses
456	Student loan interest deduction
	Itemized Deductions
501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Contributions
507	Casualty losses
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Disaster area losses
	Tax Computation
551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment income
554	Self-employment tax
555	Five- or ten-year tax options for lump-sum distributions
556	Alternative minimum tax
557	Tax on early distributions from traditional and Roth IRAs
558	Tax on early distributions from retirement plans
	Tax Credits
601	Earned income credit (EIC)
602	Child and dependent care credit
603	Credit for the elderly or the disabled
604	Advance earned income credit
605	Education credits
606	Child tax credits
607	Adoption credit
608	Excess social security and RRTA tax withheld
	IRS Notices
651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalty, and interest charges
	Basis of Assets, Depreciation, and Sale of Assets
701	Sale of your home after May 6, 1997
702	Sale of your home before May 7, 1997
703	Basis of assets
704	Depreciation
705	Installment sales
	Employer Tax Information
751	Social security and Medicare withholding rates
752	Form W-2—Where, when, and how to file
753	Form W-4—Employee's Withholding Allowance Certificate
754	Form W-5—Advance earned income credit
755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Form 941—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return
759	Form 940 and 940-EZ—Deposit requirements
760	Form 940 and Form 940-EZ—Employer's Annual Federal Unemployment Tax Return
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
	Magnetic Media Filers—1099 Series and Related Information Returns
801	Who must file magnetically
802	Applications, forms, and information
803	Waivers and extensions
804	Test files and combined Federal and State filing
805	Electronic filing of information returns
	Tax Information for Aliens and U.S. Citizens Living Abroad
851	Resident and nonresident aliens
852	Dual-status alien
853	Foreign earned income exclusion—General
854	Foreign earned income exclusion—Who qualifies?
855	Foreign earned income exclusion—What qualifies?
856	Foreign tax credit
857	IRS Individual Taxpayer Identification Number—Form W-7
858	Alien tax clearance
	Tax Information for Puerto Rico Residents (in Spanish only)
901	Who must file a U.S. income tax return in Puerto Rico
902	Deductions and credits for Puerto Rico filers
903	Federal employment taxes in Puerto Rico
904	Tax assistance for Puerto Rico residents

Topic numbers are effective January 1, 2000.

Calling the IRS

If you cannot answer your question by using one of the methods listed on page 7, please call us for assistance at **1-800-829-1040.** You will not be charged for the call unless your phone company charges you for local calls. This service is available 24 hours a day, 7 days a week, from January 3, 2000, through April 17, 2000. Beginning April 18, 2000, this service is available Monday through Saturday from 7:00 a.m. until 11:00 p.m. local time. Holiday hours may vary.

If you want to check the status of your **1999 refund,** call **TeleTax** at **1-800-829-4477** (see page 9 for instructions).

Before You Call

IRS representatives care about the quality of the service we provide 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 answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- 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, which you should also have available.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The "Caller ID Number" shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.
- 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. The IRS uses several methods to evaluate the quality of this telephone service. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

Making the Call

Call **1-800-829-1040.** (For TTY/TDD help, call 1-800-829-4059.) If you have a pulse or rotary dial phone, stay on the line and one of our assisters will answer.

If you have a touch-tone phone, press **1** to enter our automated system. You can press the number for your topic as soon as you hear it. The system will direct you to the appropriate assistance. You may not need to speak to a representative to get your answers. You can do the following within the system.

- Order tax forms and publications.
- Find out the status of your refund or what you owe.
- Determine if we have adjusted your account or received payments you made.
- Request a transcript of your account.
- Find out where to send your tax return or payment.
- Request more time to pay or set up a monthly installment agreement.

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.

Before You Fill In Form 1040A

For details on these and other changes, see **Pub. 553** or see **What's Hot** at www.irs.gov.

What's New for 1999?

Child Tax Credits

If you have a child who was under age 17 at the end of 1999, you may be able to claim either or both of these credits:

- The Child Tax Credit.
- The Additional Child Tax Credit.

The total of these credits can be as much as $500 for each qualifying child. To find out if you have a qualifying child, see the instructions for line 6c, column (4), on page 23. Figure the **child tax credit** first. See the instructions for line 28 on page 35.

If you have three or more qualifying children and you are not able to claim the full $500 child tax credit for each child, you may be able to claim the **additional child tax credit.** See the instructions for line 38 on page 47. The additional child tax credit is refundable; that is, it may give you a refund even if you do not owe any tax. Use **Form 8812** to figure this credit.

Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to $1,500 of the interest on line 16. See the instructions for line 16 on page 30.

Did You Convert Part or All of an IRA to a Roth IRA in 1998?

If you did and you chose to report the taxable amount over 4 years, you must report the amount that is taxable in 1999 on line 10b. See **1998 Roth IRA Conversions** on page 26.

IRA Deduction Allowed to More People Covered by Retirement Plans

You may be able to take an IRA deduction if you were covered by a retirement plan and your modified adjusted gross income is less than the amount shown below that applies to you.

- Single, head of household, or married filing separately and you lived apart from your spouse for all of 1999—$41,000.
- Married filing jointly or qualifying widow(er)—$61,000.

See the instructions for line 15 on page 30.

Tax From Recapture of Education Credits

You may owe this tax if you claimed an education credit on your 1998 tax return and, in 1999, you, your spouse if filing jointly, or your dependent received:

- A refund of qualified tuition and related expenses, or
- Tax-free educational assistance.

See **Form 8863** for details.

Earned Income Credit (EIC)

You may be able to take this credit if you earned less than $30,580 (less than $10,200 if you do not have any qualifying children). See the instructions for lines 37a and 37b that begin on page 39.

New Look for Child Tax Credit and EIC Instructions

You may notice that those instructions look different from the others in this booklet. We are trying this new approach as a way of simplifying our instructions to serve you better. To help us evaluate the effectiveness of the new instructions, we are interested in hearing your comments. See page 53 for details on how to send us your comments.

Photographs of Missing Children

The IRS is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling **1-800-THE-LOST** (1-800-843-5678) if you recognize a child.

What To Look for in 2000

Student Loan Interest Deduction

You may be able to deduct up to $2,000 of the interest you pay on a qualified student loan.

IRA Deduction Allowed to More People Covered by Retirement Plans

You may be able to take an IRA deduction if you are covered by a retirement plan and your 2000 modified adjusted gross income is less than the amount shown below that applies to you.

- Single, head of household, or married filing separately and you live apart from your spouse for all of 2000—$42,000.
- Married filing jointly or qualifying widow(er)—$62,000.

CLICK. ZIP. FAST ROUND TRIP

Explore IRS *e-file*!

•Fast

•Accurate

•Secure

Millions of people just like you file their tax returns electronically using an IRS *e-file* option because of the many advantages:

- A fast refund in half the time—even faster with Direct Deposit
- File now, pay later—with a credit card or Direct Debit you can wait to pay up until April 17, 2000
- Less chance of receiving an error notice from the IRS because IRS *e-file* is more accurate than a paper return
- File your Federal and state tax returns together
- An acknowledgment of IRS receipt within 48 hours
- Free and low-cost alternatives available
- Privacy and security are assured
- Chance of an audit is not greater than a paper return

Here's How You Can Participate With IRS *e-file*

Use an Authorized IRS *e-file* Provider

Many tax professionals file tax returns electronically for their clients. You can prepare your own return and have a professional electronically transmit it to the IRS or you can have your return prepared and transmitted by the tax professional. Depending on the tax professional and the specific services requested, a fee may be charged. Look for the "Authorized IRS *e-file* Provider" sign.

IRS *e-file* Through Your Personal Computer

You can file your tax return in a fast, convenient way through your personal computer right from home. Tax preparation software is available at your local computer retailer or through various web sites over the Internet. For a list of participating software companies, go to www.irs.gov, click on "Electronic Services" and then click on "On-line Filing Companies." You can also find a list of IRS partners that provide free or low-cost IRS *e-file* options by clicking on "Electronic Services" and then on "IRS *e-file* Partners." Depending on which software program you use to file your taxes, you will need a modem and/or Internet access. You can file 24 hours a day, 7 days a week.

IRS *e-file* Using a Telephone

For millions of eligible taxpayers, TeleFile is the easiest way to file. TeleFile allows you to file your simple Federal tax return using a touch-tone phone. Only taxpayers who receive the TeleFile Tax Package in the mail are eligible to use this IRS *e-file* option. Just fill in the tax record in the booklet, pick up a phone, and call the toll-free number any time day or night. TeleFile is completely paperless—there are no forms to mail. It usually takes about 10 minutes and is absolutely free. **Parents! If your children receive a TeleFile Tax Package, please encourage them to use TeleFile!**

IRS *e-file* Through Employers and Financial Institutions

Some businesses offer free e-filing to their employees. Others offer it for a fee to customers. Ask your employer or financial institution if they offer IRS *e-file* to employees, members, or customers.

Visit a VITA or TCE Site

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites are open to low-income individuals, others who need help with their tax returns, and the elderly. Both programs are free and can be found in community locations such as libraries, colleges, universities, shopping malls, and retirement and senior centers. Ask for IRS *e-file* at these sites.

Electronic Payment Options

If you have a balance due, you can make your payment electronically. To pay by credit card, call **1-888-2PAY-TAX** (1-888-272-9829). You can also pay by authorizing a Direct Debit from your checking or savings account on the date you choose—any time up to April 17, 2000.

What if a Taxpayer Died?

If a taxpayer died before filing a return for 1999, 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 should enter **"DECEASED,"** the deceased taxpayer's name, and the date of death across the top of the return.

If your spouse died in 1999 and you did not remarry in 1999, or if your spouse died in 2000 before filing a return for 1999, you can file a joint return. A joint return should show your spouse's 1999 income before death and your income for all of 1999. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also 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 attach 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 (see page 9) or see **Pub. 559.**

What Are the Filing Dates, Penalties, and Extensions?

If you were in the Balkans or the Persian Gulf area (for example, you participated in Operation Joint Forge or Operation Allied Force), see **Pub. 3.**

When Is Your Tax Return Due?

Not later than **April 17, 2000.**

What if You Cannot File on Time?

You can get an automatic 4-month extension if, by April 17, 2000, you **either** file **Form 4868** or pay part or all of the tax you expect to owe for 1999 by phone using your credit card (American Express® Card, MasterCard®, or Discover® Card). For details on how to get an extension with your credit card, see Form 4868. If you later find that you still need more time, **Form 2688** may get you an additional extension. However, even if you get an extension, the tax you owe is still due April 17, 2000. If you make a payment with your extension request, see the instructions for line 39 on page 47.

What if You File or Pay Late?

The IRS can charge you interest and penalties on the amount you owe.

If you file late, 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, attach it to your return. The penalty can be as much as 25% (more in some cases) of the tax due. We will charge you interest on the penalty from the due date of the return (including extensions). If your return is more than 60 days late, the minimum penalty will be $100 or the amount of any tax you owe, whichever is smaller.

If you pay your taxes late, the penalty is usually ½ 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.

Are There Other Penalties?

Yes. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. We will charge you interest on these penalties from the due date of the return (including extensions). Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See **Pub. 17** for details.

In addition to any other penalties, the law imposes a penalty of $500 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.

Where Do You File?

See the back cover for filing instructions and addresses.

Private Delivery Services. You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in August 1999. The list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, and FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, and UPS 2nd Day Air A.M.

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

Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

How Do You Get a Copy of Your Tax Return?

If you need a copy of your tax return, use **Form 4506.** If you have questions about your account, call or write your local IRS office. If you want a printed copy of your account, it will be mailed to you free of charge.

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

Do You Have To File?

Use **Chart A, B,** or **C** to see if you must file a return.

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

Exception for Children Under Age 14. If you are planning to file a return for your child who was under age 14 on January 1, 2000, and certain other conditions apply, you may elect to include your child's income on your return. But you must use Form 1040 and **Form 8814** to do so. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 9) or see Form 8814.

Nonresident Aliens and Dual-Status Aliens. These rules also apply to nonresident aliens and dual-status aliens who were married to U.S. citizens or residents at the end of 1999 and who have elected to be taxed as resident aliens. Other nonresident aliens and dual-status aliens have different filing requirements. They may have to file **Form 1040NR** or **Form 1040NR-EZ.** Specific rules apply to determine if you are a resident or nonresident alien. See **Pub. 519** for details, including the rules for students and scholars who are aliens.

Chart A—For Most People

IF your filing status is . . .	AND at the end of 1999 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 65 or older	$7,050 8,100
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$12,700 13,550 14,400
Married filing separately	any age	$2,750
Head of household (see page 21)	under 65 65 or older	$9,100 10,150
Qualifying widow(er) with dependent child (see page 22)	under 65 65 or older	$9,950 10,800

** If you turned 65 on January 1, 2000, you are considered to be age 65 at the end of 1999.*

*** **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 (even if you may exclude all or part of it). **Do not** include social security benefits unless you are married filing a separate return and you lived with your spouse at any time during 1999.*

**** If you did not live with your spouse at the end of 1999 (or on the date your spouse died) and your gross income was at least $2,750, you must file a return regardless of your age.*

(Continued on page 16)

Chart B—For Children and Other Dependents

See the instructions for line 6c that begin on page 22 to find out if someone can claim you as a dependent.

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

If your gross income was $2,750 or more, you usually cannot be claimed as a dependent unless you were under age 19 **or** a student under age 24. For details, see **Test 4—Income** on page 22.

Single dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.

- Your **unearned income** was over $700.
- Your **earned income** was over $4,300.
- Your **gross income** was more than the **larger** of—
  - $700, **or**
  - Your earned income (up to $4,050) plus $250.

☐ **Yes.** You must file a return if **any** of the following apply.

- Your unearned income was over $1,750 ($2,800 if 65 or older **and** blind).
- Your earned income was over $5,350 ($6,400 if 65 or older **and** blind).
- Your gross income was more than—

The larger of:	PLUS	This amount:
• $700, **or** • Your earned income (up to $4,050) plus $250.	}	$1,050 ($2,100 if 65 or older **and** blind)

Married dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.

- Your unearned income was over $700.
- Your earned income was over $3,600.
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
  - $700, **or**
  - Your earned income (up to $3,350) plus $250.

☐ **Yes.** You must file a return if **any** of the following apply.

- Your unearned income was over $1,550 ($2,400 if 65 or older **and** blind).
- Your earned income was over $4,450 ($5,300 if 65 or older **and** blind).
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than—

The larger of:	PLUS	This amount:
• $700, **or** • Your earned income (up to $3,350) plus $250.	}	$850 ($1,700 if 65 or older **and** blind)

Chart C—Other Situations When You Must File

You must file a return if you received any advance earned income credit (EIC) payments from your employer. These payments are shown in box 9 of your W-2 form.

You must file a return using Form 1040 if **any** of the following apply for 1999.

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer.
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your group-term life insurance.
- You had net earnings from self-employment of at least $400.
- You earned wages of $108.28 or more from a church or a qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe tax on an individual retirement arrangement (IRA), other retirement plan, or on a medical savings account (MSA). But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.

Would It Help You To Itemize Deductions on Form 1040?

You may be able to reduce your tax by itemizing deductions on Schedule A (Form 1040). Itemized deductions include amounts you paid for state and local income taxes, real estate taxes, mortgage interest, and medical expenses. You may also include gifts to charity. You would usually benefit by itemizing if—

Your filing status is:	AND	Your itemized deductions are more than:
Single		
• Under 65		• $4,300
• 65 or older **or** blind		• 5,350
• 65 or older **and** blind		• 6,400
Married filing jointly		
• Under 65 (both spouses)		• $7,200
• 65 or older **or** blind (one spouse)		• 8,050
• 65 or older **or** blind (both spouses)		• 8,900
• 65 or older **and** blind (one spouse)		• 8,900
• 65 or older **or** blind (one spouse) and 65 or older **and** blind (other spouse)		• 9,750
• 65 or older **and** blind (both spouses)		• 10,600
Married filing separately *		
• Your spouse itemizes deductions		• $0
• Under 65		• 3,600
• 65 or older **or** blind		• 4,450
• 65 or older **and** blind		• 5,300
Head of household		
• Under 65		• $6,350
• 65 or older **or** blind		• 7,400
• 65 or older **and** blind		• 8,450
Qualifying widow(er) with dependent child		
• Under 65		• $7,200
• 65 or older **or** blind		• 8,050
• 65 or older **and** blind		• 8,900

* *If you can take an exemption for your spouse, see* ***Standard Deduction Chart for People Age 65 or Older or Blind*** *on page 33 for the amount that applies to you.*

If someone can claim you as a dependent, it would benefit you to itemize deductions if they total more than your standard deduction figured on the **Standard Deduction Worksheet for Dependents** on page 33.

Where To Report Certain Items From 1999 Forms W-2, 1098, and 1099

Report on Form 1040A, line 35, any amounts shown on these forms as **Federal income tax withheld.**

Form	Item and Box in Which it Should Appear	Where To Report on Form 1040A
W-2	Wages, salaries, tips, etc. (box 1)	Line 7
	Allocated tips (box 8)	See **Tip income** on page 24
	Advance EIC payments (box 9)	Line 33
	Dependent care benefits (box 10)	Schedule 2, line 10
	Adoption benefits (box 13, code **T**)	Form 8839, line 22
	Employer contributions to an MSA (box 13, code **R**)	Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1098	Mortgage interest (box 1)	Must file Form 1040 to deduct
	Points (box 2)	
	Refund of overpaid interest (box 3)	See the instructions on Form 1098
1098-E	Student loan interest (box 1)	See the instructions for line 16 that begin on page 30
1099-A	Acquisition or abandonment of secured property	See Pub. 544
1099-B	Stocks, bonds, etc. (box 2)	Must file Form 1040
	Bartering (box 3)	
1099-C	Canceled debt (box 2)	Must file Form 1040 if taxable (see the instructions on Form 1099-C)
1099-DIV	Ordinary dividends (box 1)	Line 9
	Total capital gain distributions (box 2a)	Must file Form 1040
	Foreign tax paid (box 6)	
	Nontaxable distributions (box 3)	Must file Form 1040 if required to report as capital gains (see the instructions on Form 1099-DIV)
1099-G	Unemployment compensation (box 1)	Line 12. But if you repaid any unemployment compensation in 1999, see the instructions for line 12 on page 28
	State or local income tax refund (box 2)	See the instructions on page 24
	Qualified state tuition program earnings (box 5)	Line 12
1099-INT	Interest income (box 1)	Line 8a
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for line 8a on page 25
	Early withdrawal penalty (box 2)	Must file Form 1040 to deduct
	Foreign tax paid (box 6)	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-MSA	Distributions from medical savings accounts	Must file Form 1040
1099-OID	Original issue discount (box 1)	See the instructions on Form 1099-OID
	Other periodic interest (box 2)	
	Early withdrawal penalty (box 3)	Must file Form 1040 to deduct
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Must file Form 1040 if taxable (see the instructions on Form 1099-PATR)
1099-R	Distributions from IRAs*	See the instructions for lines 10a and 10b that begin on page 25
	Distributions from pensions, annuities, etc.	See the instructions for lines 11a and 11b that begin on page 26
	Capital gain (box 3)	See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2)	Must file Form 1040 if required to report the sale (see Pub. 523)
	Buyer's part of real estate tax (box 5)	Must file Form 1040

*This includes distributions from Roth, SEP, SIMPLE, and education IRAs.

Who Can Use Form 1040A?

You can use Form 1040A if **all five** of the following apply.

1. You only had **income** from the following sources:
- Wages, salaries, tips
- Interest and ordinary dividends
- Taxable scholarship and fellowship grants
- Pensions, annuities, and IRAs
- Unemployment compensation
- Taxable social security and railroad retirement benefits
- Alaska Permanent Fund dividends
- Qualified state tuition program earnings

2. The only **adjustments to income** you can claim are:
- IRA deduction
- Student loan interest deduction

3. You **do not** itemize deductions.

4. Your taxable income (line 24) is less than $50,000.

5. The only **tax credits** you can claim are:
- Child tax credit
- Additional child tax credit
- Education credits
- Earned income credit
- Credit for child and dependent care expenses
- Credit for the elderly or the disabled
- Adoption credit

You can also use Form 1040A if you received advance earned income credit (EIC) payments or you owe the alternative minimum tax.

When Must You Use Form 1040?

You **must** use Form 1040 if **any** of the following apply.

1. You received **any** of the following types of income:
- Income from self-employment (business or farm income)
- Certain tips you did not report to your employer. See **Tip income** on page 24
- Capital gain distributions
- Nontaxable distributions required to be reported as capital gains
- Income received as a partner in a partnership, shareholder in an S corporation, or a beneficiary of an estate or trust

2. You received or paid interest on securities transferred between interest payment dates.

3. You can exclude **either** of the following types of income:
- Foreign earned income you received as a U.S. citizen or resident alien
- Certain income received from sources in a U.S. possession if you were a bona fide resident of American Samoa for all of 1999

4. You had a financial account in a foreign country, such as a bank account or securities account. **Exception.** If the combined value of the accounts was $10,000 or less during all of 1999 or if the accounts were with a U.S. military banking facility operated by a U.S. financial institution, you may file Form 1040A.

5. You received a distribution from a foreign trust.

6. You are reporting original issue discount (OID) in an amount more or less than the amount shown on Form 1099-OID.

7. You owe household employment taxes. See **Schedule H (Form 1040)** and its instructions to find out if you owe these taxes.

Line Instructions for Form 1040A

Name and Address

Use the Peel-Off Label

Using your peel-off name and address label in this booklet will speed the processing of your return. It also prevents common errors that can delay refunds or result in unnecessary notices. Put the label on your return **after** you have finished it. Cross out any errors and print the correct information. Add any missing items, such as your apartment number.

Address Change. If the address on your peel-off label is not your current address, cross out the old address and print your new address. If you plan to move after filing your return, see page 50.

Name Change. If you changed your name, be sure to report the change to your local Social Security Administration office **before** you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. If you received a peel-off label, cross out your former name and print your new name.

(Continued on page 20)

Need more information or forms? See page 7.

What if You Do Not Have a Label? Print or type the information in the spaces provided. If you are married filing a separate return, enter your husband's or wife's name on line 3 instead of below your name.

If you filed a joint return for 1998 and you are filing a joint return for 1999 with the same spouse, be sure to enter your names and SSNs in the same order as on your 1998 return.

P.O. Box. Enter your box number instead of your street address **only** if your post office does not deliver mail to your home.

Foreign Address. Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please **do not** abbreviate the country name.

Social Security Number (SSN)

An incorrect or missing SSN may increase your tax or reduce your refund. **To apply for an SSN,** get **Form SS-5** from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. Fill in Form SS-5 and return it to the SSA. It usually takes about 2 weeks to get an SSN.

Check that your SSN is correct on your Forms W-2 and 1099. See page 50 for more details.

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens. The IRS will issue you an ITIN if you are a nonresident or resident alien and you do not have and are not eligible to get an SSN. **To apply for an ITIN,** file **Form W-7** with the IRS. It usually takes about 30 days to get an ITIN. **Enter your ITIN 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 and you file a joint or separate return, your spouse must have either an SSN or an ITIN.

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 "Yes" box. If you are filing a joint return, your spouse may also have $3 go to the fund. If you check "Yes," your tax or refund will not change.

Filing Status

Check **only** the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately
- Single
- Head of household
- Married filing jointly or qualifying widow(er) with dependent child

More than one filing status may apply to you. Choose the one that will give you the lowest tax.

Line 1

Single

You may check the box on line 1 if **any** of the following was true on December 31, 1999:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or of separate maintenance, or
- You were widowed before January 1, 1999, and did not remarry in 1999.

Line 2

Married Filing Jointly

You may check the box on line 2 if **any** of the following is true:

- You were married as of December 31, 1999, even if you did not live with your spouse at the end of 1999, or
- Your spouse died in 1999 and you did not remarry in 1999, or
- Your spouse died in 2000 before filing a 1999 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. If you file a joint return for 1999, you may not, after the due date for filing that return, amend it to file as married filing separately.

Joint and Several Tax Liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see **Innocent Spouse Relief** on page 49.

Nonresident Aliens and Dual-Status Aliens. You may be able to file a joint return. See **Pub. 519** for details.

Line 3

Married Filing Separately

If you are married and file a separate return, you will usually pay more tax than if you file a joint return. Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to people in community property states. See page 24.

You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 1999. See **Married Persons Who Live Apart** on this page.

Line 4

Head of Household

This filing status is for **unmarried** individuals who provide a home for certain other persons. (Some **married persons who live apart** may also qualify. See this page.) You may check the box on line 4 **only if** as of December 31, 1999, you were unmarried or legally separated (according to your state law) under a decree of divorce or separate maintenance and **either 1** or **2** below apply to you.

1. You paid over half the cost of keeping up a home that was the main home for all of 1999 of your **parent** whom you can claim as a dependent. Your parent did not have to live with you in your home; or
2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see the **Exception** on this page).
   - Your **unmarried** child, adopted child, grandchild, great-grandchild, etc., or stepchild. This child does not have to be your dependent. But in this case, enter the child's name in the space provided on line 4. If you do not enter the name, it will take us longer to process your return.
   - Your **married** child, adopted child, grandchild, great-grandchild, etc., or stepchild. This child must be your dependent. But if your married child's other parent claims him or her as a dependent under the rules for **Children of Divorced or Separated Parents** on page 23, this child does not have to be your dependent. Enter the child's name on line 4. If you do not enter the name, it will take us longer to process your return.
   - Your **foster** child, who must be your dependent.
   - Any other relative you can claim as a dependent. For the definition of a relative, see **Test 1—Relationship** on the next page. But for this purpose, the **Exception** at the end of that test does not apply.

Note. You **cannot** file as head of household if your child, parent, or relative described earlier is your dependent under the rules on page 23 for **Person Supported by Two or More Taxpayers.**

Married Persons Who Live Apart. Even if you were not divorced or legally separated in 1999, you may be able to file as head of household. You may check the box on line 4 if **all five** of the following apply.

1. You **must** have lived apart from your spouse for the **last 6 months** of 1999. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
2. You file a separate return from your spouse.
3. You paid over half the cost of keeping up your home for 1999.
4. Your home was the main home of your child, adopted child, stepchild, or foster child for more than half of 1999 (if half or less, see the **Exception** below).
5. You claim this child as your dependent or the child's other parent claims him or her under the rules for **Children of Divorced or Separated Parents** on page 23. If this child is not your dependent, be sure to enter the child's name on line 4. If you do not enter the name, it will take us longer to process your return.

If all five apply, you may be able to take the student loan interest deduction, the credit for child and dependent care expenses, an education credit, and the earned income credit. You can also take the standard deduction even if your spouse itemizes deductions. For more details, see the instructions for these topics.

Keeping Up a Home. To find out what is included in the cost of keeping up a home, see **Pub. 501.**

If you used payments you received under Temporary Assistance for Needy Families (TANF) or **other public assistance** programs to pay part of the cost of keeping up your home, you **cannot** count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half of the cost.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 22.

Exception. You can count temporary absences, such as for school, vacation, or medical care, as time lived in the home. If the person for whom you kept up a home was born or died in 1999, you may still file as head of household as long as the home was that person's main home for the part of the year he or she was alive.

Need more information or forms? See page 7.

Line 5

Qualifying Widow(er) With Dependent Child

You may check the box on line 5 and use joint return tax rates for 1999 if **all five** of the following apply.

1. Your spouse died in 1997 or 1998 and you did not remarry in 1999.
2. You have a child, adopted child, stepchild, or foster child whom you claim as a dependent.
3. This child lived in your home for all of 1999. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
4. You paid over half the cost of keeping up your home.
5. You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 1999, you may not file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

Exemptions

For each exemption you can take, you can deduct $2,750 on line 23.

Line 6b

Spouse

Check the box on line 6b if you file either **(1)** a joint return, or **(2)** a separate return and your spouse had no income and is not filing a return. However, **do not** check the box if your spouse can be claimed as a dependent on another person's return. If you were divorced or legally separated at the end of 1999, you cannot take an exemption for your former spouse. If, at the end of 1999, your divorce was not final (an interlocutory decree), you are considered married for the whole year.

Death of Your Spouse. If your spouse died in 1999 and you did not remarry by the end of 1999, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see **What if a Taxpayer Died?** on page 14.

Line 6c

Dependents

You can take an exemption for each of your dependents who was alive during some part of 1999. This includes a baby **born** in 1999 or a person who **died** in 1999. For more details, see **Pub. 501.** Any person who meets **all five** of the following tests qualifies as your dependent.

If you have **more than seven** dependents, attach a statement to your return with the required information.

Test 1—Relationship

The person must be your relative. But see **Exception** at the end of this test, **Test 1**. The following people are considered your relatives:

- Your child, stepchild, adopted child; a child who lived in your home as a family member if placed with you by an authorized placement agency for legal adoption; or a foster child (any child who lived in your home as a family member for the whole year).
- Your grandchild, great-grandchild, etc.
- Your son-in-law, daughter-in-law.
- Your parent, stepparent, parent-in-law.
- Your grandparent, great-grandparent, etc.
- Your brother, sister, half brother, half sister, stepbrother, stepsister, brother-in-law, sister-in-law.
- Your aunt, uncle, nephew, niece if related by blood.

Any relationships established by marriage are not treated as ended by divorce or death.

Exception. A person who lived in your home as a family member for the entire year can also be considered a dependent. However, the relationship must not violate local law.

Test 2—Married Person

If the person is married and files a joint return, you cannot take an exemption for the person.

If the person and the person's spouse file a joint return only to get a refund of all tax withheld, you may be able to claim him or her if the other four tests are met. See Pub. 501 for details.

Test 3—Citizen or Resident

The person must be **one** of the following:

- A U.S. citizen or resident alien, or
- A resident of Canada or Mexico, or
- Your adopted child who is not a U.S. citizen but who lived with you all year in a foreign country.

To find out who is a **resident alien,** use TeleTax Topic 851 (see page 9) or see **Pub. 519.**

Test 4—Income

Generally, the person's gross income must be less than $2,750. Gross income does not include nontaxable income, such as welfare benefits or nontaxable social security benefits. Income earned by a permanently and totally disabled person for services performed at a sheltered workshop school is generally not included for purposes of the income test. See Pub. 501 for details.

Exception for Your Child. Your child can have gross income of $2,750 or more if he or she was:

1. **Under age 19** at the end of 1999, **or**

2. **Under age 24** at the end of 1999 **and** was a **student.**

Your child was a **student** if during any 5 months of 1999 he or she—

- Was enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course. The course had to be given by a school or a state, county, or local government agency.

A **school** includes technical, trade, and mechanical schools. It does not include on-the-job training courses, correspondence schools, or night schools.

Test 5—Support

The general rule is that you had to provide over half the person's total support in 1999. If you file a joint return, support can come from either spouse. If you remarried, the support provided by your new spouse is treated as support coming from you. For exceptions to the support test, see **Children of Divorced or Separated Parents** and **Person Supported by Two or More Taxpayers** on this page.

Support includes food, a place to live, clothing, medical and dental care, and education. It also includes items such as a car and furniture, but only if they are for the person's own use or benefit. In figuring total support:

- Use the actual cost of these items. But you should figure the cost of a place to live at its fair rental value.
- Include money the person used for his or her own support, even if this money was not taxable. Examples are gifts, savings, social security and welfare benefits, and other public assistance payments. This support is treated as **not** coming from you.

Support **does not** include items such as income tax, social security and Medicare tax, life insurance premiums, scholarship grants, or funeral expenses.

If you care for a foster child, see Pub. 501 for special rules that apply.

Children of Divorced or Separated Parents. Special rules apply to determine if the support test is met for children of divorced or separated parents. The rules also apply to children of parents who lived apart during the last 6 months of the year, even if they do not have a separation agreement. For these rules, a **custodial parent** is the parent who had custody of the child for most of the year. A **noncustodial parent** is the parent who had custody for the shorter period of time or who did not have custody at all. See Pub. 501 for the definition of custody.

The general rule is that the custodial parent is treated as having provided over half of the child's total support if both parents together paid over half of the child's support. This means that the custodial parent can claim the child as a dependent if the other dependency tests are also met.

But if you are the noncustodial parent, you are treated as having provided over half of the child's support and can claim the child as a dependent if both parents together paid over half of the child's support, the other dependency tests are met, and **either 1** or **2** below applies.

1. The custodial parent agrees not to claim the child's exemption for 1999 by signing **Form 8332** or a similar statement. But you (as the noncustodial parent) **must** attach this signed Form 8332 or similar statement to your return. Instead of attaching Form 8332, you can attach a copy of certain pages of your divorce decree or separation agreement if it went into effect after 1984 (see **Children Who Did Not Live With You Due to Divorce or Separation** on the next page), or
2. Your divorce decree or written separation agreement went into effect before 1985 and it states that you (the noncustodial parent) can claim the child as a dependent. But you must have given at least $600 for the child's support in 1999. This rule does not apply if your decree or agreement was changed after 1984 to say that you cannot claim the child as your dependent.

Person Supported by Two or More Taxpayers. Even if you did not pay over half of another person's support, you might still be able to claim him or her as a dependent if **all five** of the following apply.

1. You and one or more other eligible person(s) (see below) together paid over half of another person's support.
2. You paid over 10% of that person's support.
3. No one alone paid over half of that person's support.
4. Tests 1 through 4 that begin on page 22 are met.
5. Each other eligible person who paid over 10% of support completes **Form 2120** and you attach these forms to your return. The form states that only you will claim the person as a dependent for 1999.

An **eligible person** is someone who could have claimed another person as a dependent except that he or she did not pay over half of that person's support.

Line 6c, Column (2)

You must enter each dependent's social security number (SSN). If you do not enter the correct SSN, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit and earned income credit) based on that dependent.

For details on how your dependent can get an SSN, see page 20. If your dependent will not have a number by April 17, 2000, see **What if You Cannot File on Time?** on page 14.

If your dependent child was born and died in 1999 and you do not have an SSN for the child, attach a copy of the child's birth certificate instead and enter "DIED" in column (2).

Adoption Taxpayer Identification Numbers (ATINs). If you have a dependent who was placed with you by an authorized placement agency and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See **Form W-7A** for details.

Line 6c, Column (4)

Check the box in this column if your dependent is a qualifying child for the child tax credit (defined on page 24). If you have at least one qualifying child, you may be able to take the child tax credit on line 28.

(Continued on page 24)

Need more information or forms? See page 7.

Qualifying Child for Child Tax Credit. A qualifying child for purposes of the child tax credit is a child who:

- Is claimed as your dependent on line 6c, **and**
- Was **under age 17** at the end of 1999, **and**
- Is your son, daughter, adopted child, grandchild, stepchild, or foster child, **and**
- Is a U.S. citizen or resident alien.

Note. The above requirements are not the same as the requirements to be a qualifying child for the earned income credit.

A child placed with you by an authorized placement agency for legal adoption is an **adopted child** even if the adoption is not final.

A **grandchild** is any descendant of your son, daughter, or adopted child and includes your great-grandchild, great-great-grandchild, etc.

A **foster child** is any child you cared for as your own child and who lived with you for all of 1999. A child who was born or died in 1999 is considered to have lived with you for all of 1999 if your home was the child's home for the entire time he or she was alive during 1999.

Children Who Did Not Live With You Due to Divorce or Separation

If you are claiming a child who did not live with you under the rules on page 23 for **Children of Divorced or Separated Parents,** attach **Form 8332** or similar statement to your return. But see **Exception** below. If your divorce decree or separation agreement went into effect after 1984 and it states you can claim the child as your dependent without regard to any condition, such as payment of support, you may attach a copy of the following pages from the decree or agreement instead.

1. Cover page (put the other parent's SSN on that page), and
2. The page that states you can claim the child as your dependent, and
3. Signature page with the other parent's signature and date of agreement.

Note. You must attach the required information even if you filed it in an earlier year.

Exception. You do not have to attach Form 8332 or similar statement if your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim the child as your dependent.

Other Dependent Children

Include the total number of children who did not live with you for reasons other than divorce or separation on the line labeled "Dependents on 6c not entered above." Include dependent children who lived in Canada or Mexico during 1999.

Income

Rounding Off to Whole Dollars

You may find it easier to do your return if you round off cents to the nearest whole dollar. Drop amounts that are less than 50 cents. For example, $129.39 becomes $129. Increase amounts from 50 to 99 cents to the next whole dollar. For example, $235.50 becomes $236. If you do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

Example. You received two W-2 forms, one showing wages of $5,009.55 and one showing wages of $8,760.73. On Form 1040A, line 7, 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 1999, you may receive a **Form 1099-G.**

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

☐ **Yes.** None of your refund is taxable.

☐ **No.** You may have to report part or all of the refund as income on Form 1040 in 1999. Use TeleTax topic 405 (see page 9) or see **Pub. 525** for details.

Community Property States

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community income and what is separate income. For details, see **Pub. 555.**

Line 7

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their **Form(s) W-2.** But the following types of income must also be included in the total on line 7.

- Wages received as a **household employee** for which you did not receive a W-2 form because your employer paid you less than $1,100 in 1999. Also, enter "HSH" and the amount not reported on a W-2 form in the space to the left of line 7.
- **Tip income** you did not report to your employer. But you must use Form 1040 and **Form 4137** if **(1)** you received tips of $20 or more in any month and did not report the full amount to your employer OR **(2)** your W-2 form(s) shows **allocated tips** that you **must** report as income. You must report the allocated tips shown on your W-2 form(s) unless you can prove that you received less. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included as income in box 1. See **Pub. 531** for more details.

- **Dependent care benefits,** which should be shown in box 10 of your W-2 form(s). But first complete **Schedule 2** to see if you may exclude part or all of the benefits.
- **Employer-provided adoption benefits,** which should be shown in box 13 of your W-2 form(s) with code **T.** But first complete **Form 8839** to see if you may exclude part or all of the benefits.
- **Scholarship and fellowship grants** not reported on a W-2 form. Also, enter "SCH" and the amount in the space to the left of line 7. **Exception.** If you were a degree candidate, include on line 7 **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 7.
- **Disability pensions** shown on **Form 1099-R** if you have not reached the minimum retirement age set by your employer. Disability pensions received after you reach that age and other pensions shown on Form 1099-R (other than payments from an IRA*) are reported on lines 11a and 11b of Form 1040A. Payments from an IRA are reported on lines 10a and 10b.

**This includes a Roth, SEP, SIMPLE, or education IRA.*

Missing or Incorrect Form W-2? If you do not get a W-2 form from your employer by January 31, 2000, use TeleTax topic 154 (see page 9) to find out what to do. Even if you do not get a W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

Each payer should send you a **Form 1099-INT** or **Form 1099-OID.** Report **all** of your taxable interest income on line 8a. But you must fill in and attach **Schedule 1,** Part I, if the total is over $400 or any of the other conditions listed at the beginning of the Schedule 1 instructions (see page 60) apply to you.

Include taxable interest from seller-financed mortgages, banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. Interest credited in 1999 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1999 income. For details, see **Pub. 550.**

TIP If you get a 1999 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1999, see Pub. 550.

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, report it on line 8b. Include any exempt-interest dividends from a mutual fund. **Do not** include interest earned on your IRA.

Line 9

Ordinary Dividends

Each payer should send you a **Form 1099-DIV.** Report your total ordinary dividends on line 9. But you must fill in and attach **Schedule 1,** Part II, if the total is over $400 or you received ordinary dividends as a nominee (that is, in your name but the dividends actually belong to someone else). (See page 60.) You must use Form 1040 if you received capital gain distributions or nontaxable distributions required to be reported as capital gains.

For more details, see Pub. 550.

Lines 10a and 10b

IRA Distributions

Note. If you converted part or all of an IRA to a Roth IRA in 1998 and you chose to report the taxable amount over 4 years, see **1998 Roth IRA Conversions** on page 26.

You should receive a **Form 1099-R** showing the amount of the distribution from your individual retirement arrangement (IRA). Unless otherwise noted in the line 10a and 10b instructions, an IRA includes a traditional IRA, Roth IRA, education (Ed) IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Leave line 10a blank and enter the total distribution on line 10b.

Exception. Do not enter your total IRA distribution on line 10b if **any** of the following apply.

1. You made nondeductible contributions to any of your traditional or SEP IRAs for 1999 or an earlier year. Instead, use **Form 8606** to figure the amount to enter on line 10b; enter the total distribution on line 10a. If you made nondeductible contributions to these IRAs for 1999, also see **Pub. 590.**
2. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 1999. Instead, use Form 8606 to figure the amount to enter on line 10b; enter the total distribution on line 10a.
3. You made an excess contribution in 1999 to your IRA and withdrew it during the period of January 1, 2000, through April 17, 2000. Enter the total distribution on line 10a and the taxable part (the earnings) on line 10b.
4. You received a distribution from an Ed or Roth IRA and the total distribution was not rolled over into another IRA of the same type. Instead, use Form 8606 to figure the amount to enter on line 10b; enter the total distribution on line 10a.
5. You rolled your IRA distribution over into another IRA of the same type (for example, from one traditional IRA to another traditional IRA). Enter the total distribution on line 10a and put "Rollover" next to line 10b. If the total on line 10a was rolled over, enter zero on line 10b. If the total was not rolled over, enter the part not rolled over on line 10b. But if item **1** above also applies, use Form 8606 to figure the taxable part.

(Continued on page 26)

Need more information or forms? See page 7.

If you rolled over the distribution **(a)** in 2000 or **(b)** from a conduit IRA into a qualified plan, attach a statement explaining what you did.

You may have to pay additional tax if **(1)** you received an early distribution from your IRA and the total distribution was not rolled over, or **(2)** you were born before July 1, 1928, and received less than the minimum required distribution. To find out if you owe this tax, see Pub. 590. If you do owe this tax, you **must** use Form 1040.

1998 Roth IRA Conversions. If you converted an IRA to a Roth IRA in 1998 and you chose to report the taxable amount over 4 years, leave line 10a blank and enter on line 10b the amount from your **1998 Form 8606,** line 17. **But** you may have to enter a different amount on line 10b if **either** of the following applies.

- You received a distribution from a Roth IRA in 1998 or the owner of the Roth IRA died in 1999. See Pub. 590 to figure the amount to enter on line 10b.
- You received a distribution from a Roth IRA in 1999. Use Form 8606 to figure the amount to enter on line 10b.

Note. If you received a distribution from another type of IRA, figure the taxable amount of the distribution and enter the total of the taxable amounts on line 10b.

Lines 11a and 11b

Pensions and Annuities

You should receive a **Form 1099-R** showing the amount of your pension and annuity payments. See page 27 for details on rollovers and page 28 for details on lump-sum distributions.

Do not report on lines 11a and 11b disability pensions received before you reach the minimum retirement age set by your employer. Instead, report them on line 7.

Attach Form(s) 1099-R to Form 1040A if any Federal income tax was withheld.

Fully Taxable Pensions and Annuities. If your pension or annuity is fully taxable, enter it on line 11b; **do not** make an entry on line 11a. Your payments are fully taxable if **either** of the following applies:

- You did not contribute to the cost (see this page) of your pension or annuity, **or**
- You got back your entire cost tax free before 1999.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see **Pub. 525.** If you received a **Form RRB-1099-R,** see **Pub. 575** to find out how to report your benefits.

Partially Taxable Pensions and Annuities. If your pension or annuity is partially taxable and your Form 1099-R does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in **Pub. 939.** However, if your annuity starting date (defined on this page) was **after** July 1, 1986, you may be able to use the Simplified Method explained on this page. But if your annuity starting date was **after** November 18, 1996, and items **1, 2,** and **3** under **Simplified Method** apply, you **must** use the Simplified Method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for an $80 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you may report that amount on line 11b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method.

Once you have figured the taxable part of your pension or annuity, enter that amount on line 11b and the total on line 11a.

Annuity Starting Date. Your annuity starting date is the later of the first day of the first period for which you received a payment, or the date the plan's obligations became fixed.

Simplified Method. If your annuity starting date (defined above) was **after** July 1, 1986, and **all three** of the following apply, you can use this simple method. But if your annuity starting date was **after** November 18, 1996, and **all three** of the following apply, you **must** use the Simplified Method.

1. The payments are for **(a)** your life or **(b)** your life and that of your beneficiary.
2. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
3. At the time the pension or annuity payments began, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.

If all three apply, use the worksheet on page 27 to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 or **Pub. 721** for U.S. Civil Service retirement.

If you received U.S. Civil Service retirement benefits and you chose the lump-sum credit option, use the worksheet in Pub. 721. **Do not** use the worksheet on page 27.

Age (or Combined Ages) at Annuity Starting Date. If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. **But** if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Changing Methods. If your annuity starting date was **after** July 1, 1986, and **before** November 19, 1996, you may be able to change from the General Rule to the Simplified Method (or the other way around). For details, see Pub. 575 or Pub. 721.

Cost. Your cost is generally your net investment in the plan as of the annuity starting date. It should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

Death Benefit Exclusion. If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, amounts paid to you by, or on behalf of, an employer because of the death of the employee may qualify for a death benefit exclusion of up to $5,000. If you are entitled to this exclusion, add it to the amount you enter on line 2 of the worksheet below. Do this even if the Form 1099-R shows a taxable amount. The payer of the annuity cannot add the death benefit exclusion to your cost when figuring the taxable amount.

Special rules apply if you are the survivor under a joint and survivor's annuity. For details, see Pub. 939.

Rollovers. A rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan. Use lines 11a and 11b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 11a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of **Form 1099-R.** From the total on line 11a, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount that was rolled over either directly or within 60 days of receiving the distribution. Enter the remaining amount, even if zero, on line 11b. Also, enter "Rollover" next to line 11b.

Special rules apply to partial rollovers of property. For more details on rollovers, including distributions under qualified domestic relations orders, see Pub. 575.

(Continued on page 28)

Simplified Method Worksheet—Lines 11a and 11b

Keep for Your Records

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040A, line 11b. Enter the total pension or annuity payments received in 1999 on Form 1040A, line 11a.

1.	Enter the total pension or annuity payments received this year. Also, enter this amount on Form 1040A, line 11a		1. _____
2.	Enter your cost in the plan at the annuity starting date plus any death benefit exclusion (see this page)	2. _____	
3.	Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below	3. _____	
4.	Divide line 2 by the number on line 3	4. _____	
5.	Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6	5. _____	
6.	Enter the amount, if any, recovered tax free in years after 1986	6. _____	
7.	Subtract line 6 from line 2	7. _____	
8.	Enter the **smaller** of line 5 or line 7		8. _____
9.	**Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040A, line 11b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R		9. _____

Table 1 for Line 3 Above

IF the age at annuity starting date (see page 26) was . . .	**AND your annuity starting date was—** **before** November 19, 1996, enter on line 3 . . .	**after** November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 26) were . . .	**THEN** enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

Need more information or forms? See page 7.

Lump-Sum Distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. Enter the total distribution on line 11a and the taxable part on line 11b.

You may be able to pay less tax on the distribution if you were at least age 59½ on the date of the distribution, you meet certain other conditions, and you choose to use **Form 4972** to figure the tax on any part of the distribution. You may also be able to use Form 4972 if you are the beneficiary of a deceased employee who was either age 59½ or older on the date of death or was born before 1936. But you must use Form 1040 to do so. For details, see Form 4972.

You must use Form 1040 if you owe additional tax because you received an early distribution from a qualified retirement plan and the total amount was not rolled over. See Pub. 575 to find out if you owe this tax.

Line 12

Unemployment Compensation, Qualified State Tuition Program Earnings, and Alaska Permanent Fund Dividends

Unemployment Compensation. You should receive a **Form 1099-G** showing the total unemployment compensation paid to you in 1999.

If you received an overpayment of unemployment compensation in 1999 and you repaid any of it in 1999, subtract the amount you repaid from the total amount you received. Include the result in the total on line 12. Also, enter "Repaid" and the amount you repaid in the space to the left of line 12. If you repaid unemployment compensation in 1999 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.

Qualified State Tuition Program Earnings. You should receive a 1099-G showing the earnings part of any distribution from the program. Include the earnings in the total on line 12.

Alaska Permanent Fund Dividends. Include the dividends in the total on line 12.

Lines 13a and 13b

Social Security Benefits

You should receive a **Form SSA-1099** showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 1999. If you received railroad retirement benefits treated as social security, you should receive a **Form RRB-1099.**

Use the worksheet on page 29 to see if any of your benefits are taxable.

Exceptions. Do not use the worksheet on page 29 if **any** of the following apply.

- You made contributions to a traditional IRA for 1999 and you were covered by a retirement plan at work. Instead, use the worksheets in **Pub. 590** to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 1999 and your total repayments (box 4) were more than your total benefits for 1999 (box 3). **None** of your benefits are taxable for 1999. In addition, you may be able to take an itemized deduction for part of the excess repayments if they were for benefits you included in gross income in an earlier year. But you must use Form 1040 to do so. See **Pub. 915.**
- You file **Form 8815** or you exclude employer-provided adoption benefits. Instead, use the worksheet in Pub. 915.

Social Security Benefits Worksheet—Lines 13a and 13b

Keep for Your Records

Before you begin:

√ Complete Form 1040A, line 15, if it applies to you.

√ If you are married filing separately and you **lived apart** from your spouse for all of 1999, enter "D" in the space to the right of the word "benefits" on line 13a.

√ Be sure you have read the **Exceptions** on page 28 to see if you must use a publication instead of this worksheet to find out if any of your benefits are taxable.

1. Enter the total 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.** STOP None of your social security benefits are taxable.

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

3. Add the amounts on Form 1040A, lines 7, 8a, 9, 10b, 11b, and 12. Do not include amounts from box 5 of Forms SSA-1099 or RRB-1099 . . . . . 3. _____

4. Enter the amount, if any, from Form 1040A, line 8b . . . . . 4. _____

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

6. Enter the amount, if any, from Form 1040A, line 15 . . . . . 6. _____

7. Subtract line 6 from line 5 . . . . . 7. _____

8. Enter: $25,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 1999; $32,000 if married filing jointly; -0- if married filing separately and you lived with your spouse at any time during 1999 . . . . . 8. _____

9. Is the amount on line 8 less than the amount on line 7?

☐ **No.** STOP None of your social security benefits are taxable. You do not have to enter any amount on line 13a or 13b of Form 1040A. **But** if you are married filing separately and you **lived apart** from your spouse for all of 1999, enter -0- on line 13b. Be sure you entered "D" to the right of the word "benefits" on line 13a.

☐ **Yes.** Subtract line 8 from line 7 . . . . . 9. _____

10. Enter: $9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 1999; $12,000 if married filing jointly; -0- if married filing separately and you lived with your spouse at any time during 1999 . . . . . 10. _____

11. Subtract line 10 from line 9. If zero or less, enter -0- . . . . . 11. _____

12. Enter the **smaller** of line 9 or line 10 . . . . . 12. _____

13. Enter one-half of line 12 . . . . . 13. _____

14. Enter the **smaller** of line 2 or line 13 . . . . . 14. _____

15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- . . . . . 15. _____

16. Add lines 14 and 15 . . . . . 16. _____

17. Multiply line 1 by 85% (.85) . . . . . 17. _____

18. **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17 . . . . . 18. _____

- Enter the amount from line 1 above on Form 1040A, line 13a.
- Enter the amount from line 18 above on Form 1040A, line 13b.

TIP If part of your benefits are taxable for 1999 **and** they include benefits paid in 1999 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. See Pub. 915 for details.

Need more information or forms? See page 7.

Adjusted Gross Income

Line 15

IRA Deduction

If you made any nondeductible contributions to a traditional IRA for 1999, you must report them on **Form 8606.**

If you made contributions to a traditional individual retirement arrangement (IRA) for 1999, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. You should receive a statement by May 31, 2000, that shows all contributions to your traditional IRA for 1999.

Use the worksheet on page 31 to figure the amount, if any, of your IRA deduction. **But read the following list before you fill in the worksheet.**

If you made contributions to both a traditional IRA and a Roth IRA for 1999, **do not** use the worksheet on page 31. Instead, use the worksheet in **Pub. 590** to figure the amount, if any, of your IRA deduction.

- If you were age 70½ or older at the end of 1999, you **cannot** deduct any contributions made to your traditional IRA for 1999 or treat them as nondeductible contributions.
- You **cannot** deduct contributions to a Roth IRA or an education IRA.
- You **cannot** deduct contributions to a 401(k) plan, SIMPLE plan, or the Federal Thrift Savings Plan. These amounts are not included as income in box 1 of your W-2 form.
- If you made contributions to your IRA in 1999 that you deducted for 1998, **do not** include them in the worksheet.
- If you received a distribution from a nonqualified deferred compensation plan or section 457 plan that is included in box 1 of your W-2 form, do not include that distribution on line 6 of the worksheet. The distribution should be shown in box 11 of your W-2 form.
- You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 15.
- Do not include rollover contributions in figuring your deduction. Instead, see the instructions for lines 10a and 10b on page 25.
- Do not include trustee's fees that were billed separately and paid by you for your IRA. You may be able to deduct those fees as an itemized deduction. But you must use Form 1040 to do so.
- If the total of your IRA deduction on Form 1040A plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 1999, see **Pub. 590** for special rules.

By April 1 of the year after the year in which you reach age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.

You **must** use Form 1040 if you owe tax on any excess contributions made to an IRA, or any excess accumulations in an IRA. For details, see Pub. 590.

Were You Covered by an Employer Retirement Plan? If you were covered by a plan at work, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you. The "Pension plan" box in box 15 of your W-2 form should be checked if you were covered by a plan (such as a 401(k) or SIMPLE plan). This box should be checked even if you were not vested in the plan.

If you were covered by a retirement plan and you file **Form 8815** or you excluded employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married Persons Filing Separately. If you were not covered by a retirement plan but your spouse was, **you** are considered covered by a plan unless you **lived apart** from your spouse for all of 1999.

Line 16

Student Loan Interest Deduction

Use the worksheet on page 32 to figure your student loan interest deduction if **all five** of the following apply.

1. You paid interest on a qualified student loan (see this page).
2. At least part of the interest paid in 1999 was paid during the first 60 months that interest payments were required to be made. See **Example** below.
3. Your filing status is any status **except** married filing separately.
4. The amount on Form 1040A, line 14, minus the amount on line 15, is less than: $55,000 if single, head of household, or qualifying widow(er); $75,000 if married filing jointly.
5. You are not claimed as a dependent on someone's (such as your parent's) 1999 tax return.

Example. You took out a qualified student loan in 1992 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1994, after you graduated. You made a payment every month as required. If you meet items **3** through **5** listed above, you may use only the interest you paid for January through June 1999 to figure your deduction. June is the end of the 60-month period (July 1994–June 1999).

Qualified Student Loan. This is any loan you took out to pay the qualified higher education expenses for yourself, your spouse, or anyone who was your dependent when the loan was taken out. The person for whom the expenses were

paid must have been an eligible student (see this page). However, a loan is not a qualified student loan if **(1)** any of the proceeds were used for other purposes, or **(2)** the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see **Pub. 970.**

Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following nontaxable benefits.

- Employer-provided educational assistance benefits that are not included in box 1 of your W-2 form(s).
- Excludable U.S. series EE and I savings bond interest from **Form 8815.**
- Qualified distributions from an education IRA.
- Any scholarship, educational assistance allowance, or other payment (but **not** gifts, inheritances, etc.) excluded from income.

For more details on these expenses, see Pub. 970.

An **eligible student** is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, **and**
- Carried at least half the normal full-time workload for the course of study he or she was pursuing.

IRA Deduction Worksheet—Line 15

Keep for Your Records

Before you begin: √ Be sure that you have read the list on page 30.

			Your IRA		Spouse's IRA
1a.	Were you covered by a retirement plan at work (see page 30)?	1a.	☐ **Yes** ☐ **No**		
b.	If married filing jointly, was your spouse covered by a retirement plan at work?			1b.	☐ **Yes** ☐ **No**
	Next. If you checked "No" on line 1a, and, if married filing jointly, "No" on line 1b, skip lines 2–4, enter $2,000 on line 5a (and 5b if applicable), and go to line 6. Otherwise, go to line 2.				
2.	Enter the amount shown below for your filing status. • Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 1999, enter $41,000 • Qualifying widow(er), enter $61,000 • Married filing jointly, enter $61,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $160,000 for the person who was not covered by a plan • Marrried filing separately and you lived with your spouse at any time in 1999, enter $10,000	2a.	_____	2b.	_____
3.	Enter the amount from Form 1040A, line 14, in both columns	3a.	_____	3b.	_____
4.	Is the amount on line 3 less than the amount on line 2? ☐ **No.** STOP None of your IRA contributions are deductible. For details on nondeductible contributions, see Form 8606. ☐ **Yes.** Subtract line 3 from line 2 in each column. **If the result is $10,000 or more, enter $2,000 on line 5 for that column**	4a.	_____	4b.	_____
5.	Multiply lines 4a and 4b by 20% (.20). If the result is not a multiple of $10, increase it to the next multiple of $10 (for example, increase $490.30 to $500). If the result is $200 or more, enter the result. But if it is less than $200, enter $200	5a.	_____	5b.	_____
6.	Enter the amount from Form 1040A, line 7 . . . . . 6. _____				
	CAUTION If married filing jointly and line 6 is less than $4,000, **stop here** and see **Pub. 590** to figure your IRA deduction.				
7.	Enter traditional IRA contributions made, or that will be made by April 17, 2000, for 1999 to your IRA on line 7a and to your spouse's IRA on line 7b	7a.	_____	7b.	_____
8.	On line 8a, enter the **smallest** of line 5a, 6, or 7a. On line 8b, enter the **smallest** of line 5b, 6, or 7b. This is the most you can deduct. Add the amounts on lines 8a and 8b and enter the total on Form 1040A, line 15. Or, if you want, you may deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	8a.	_____	8b.	_____

Need more information or forms? See page 7.

Taxable Income

Line 20a

If you were age 65 or older or blind, check the appropriate boxes on line 20a. If you were married and checked the box on line 6b of Form 1040A and your spouse was age 65 or older or blind, also check the appropriate boxes for your spouse. Be sure to enter the total number of boxes checked in the box provided on line 20a.

Age

If you were age 65 or older on January 1, 2000, check the "65 or older" box on your 1999 return.

Blindness

If you were partially blind as of December 31, 1999, you must get a statement certified by your eye doctor or registered optometrist that:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to this effect instead.

You must keep the statement for your records.

Line 20b

If you are married filing a separate return and your spouse itemizes deductions on Form 1040, check the box on line 20b. You CANNOT take the standard deduction even if you were age 65 or older or blind (that is, you completed line 20a). Enter zero on line 21 and go to line 22.

In most cases, your Federal income tax will be less if you take any itemized deductions that you may have, such as state and local income taxes, but you must use Form 1040 to do so.

Student Loan Interest Deduction Worksheet—Line 16

Keep for Your Records

Before you begin: √ See the instructions for line 16 that begin on page 30.

1.	Enter the total interest you paid in 1999 on qualified student loans (defined on page 30). Do not include interest that was required to be paid after the first 60 months		1. _____
2.	Enter the **smaller** of line 1 or $1,500		2. _____
3.	Enter the amount from Form 1040A, line 14	3. _____	
4.	Enter the amount from Form 1040A, line 15	4. _____	
5.	Subtract line 4 from line 3	5. _____	
6.	Enter the amount shown below for your filing status. • Single, head of household, or qualifying widow(er)—$40,000 • Married filing jointly—$60,000	6. _____	
7.	Is line 5 more than line 6? ☐ **No.** Skip lines 7 and 8, enter -0- on line 9, and go to line 10. ☐ **Yes.** Subtract line 6 from line 5	7. _____	
8.	Divide line 7 by $15,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"		8. ____.____
9.	Multiply line 2 by line 8		9. _____
10.	**Student loan interest deduction.** Subtract line 9 from line 2. Enter the result here and on Form 1040A, line 16		10. _____

Line 21

Standard Deduction

Most people can find their standard deduction by looking at line 21 of Form 1040A. But if you checked **any** box on **line 20a,** OR you (or your spouse if filing jointly) can be claimed as a dependent on someone's 1999 return, use the chart or worksheet below that applies to you to figure your standard deduction. Also, if you checked the box on **line 20b,** you **cannot** take the standard deduction even if you were age 65 or older or blind.

Standard Deduction Chart for People Age 65 or Older or Blind—Line 21

If someone can claim you (or your spouse if married filing jointly) as a dependent, use the worksheet below instead.

Enter the number from the box on line 20a of Form 1040A . . . . . ▶ ☐

CAUTION Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN enter on Form 1040A, line 21 . . .
Single	1 2	$5,350 6,400
Married filing jointly or Qualifying widow(er)	1 2 3 4	$8,050 8,900 9,750 10,600
Married filing separately	1 2 3 4	$4,450 5,300 6,150 7,000
Head of household	1 2	$7,400 8,450

Standard Deduction Worksheet for Dependents—Line 21

Keep for Your Records

Use this worksheet ONLY if someone can claim you (or your spouse if married filing jointly) as a dependent.

1. Add $250 to the amount from Form 1040A, line 7. Enter the total . . . . . 1. _____

2. Minimum standard deduction 2. 700.00

3. Enter the **larger** of line 1 or line 2 . . . . . 3. _____

4. Enter the amount shown below for your filing status. . . . . 4. _____

- Single—$4,300
- Married filing separately—$3,600
- Married filing jointly or qualifying widow(er)—$7,200
- Head of household—$6,350

5. Standard deduction.

a. Enter the **smaller** of line 3 or line 4. If under 65 and not blind, **stop here** and enter this amount on Form 1040A, line 21. Otherwise, go to line 5b . . . . . 5a. _____

b. If 65 or older or blind, multiply the number on Form 1040A, line 20a, by: $1,050 if single or head of household; $850 if married filing jointly or separately, or qualifying widow(er) . . . . . 5b. _____

c. Add lines 5a and 5b. Enter the total here and on Form 1040A, line 21 . . . . . 5c. _____

Need more information or forms? See page 7.

Line 24

Taxable Income

If You Want, the IRS Will Figure Your Tax and Some of Your Credits.

Tax. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill. For details, including who is eligible and what to do, see **Pub. 967.**

Credit for the Elderly or the Disabled. If you can take this credit and you want us to figure it for you, see the instructions for **Schedule 3.**

Earned Income Credit (EIC). Follow the steps that begin on page 39 to see if you can take this credit and, if you can, what to do if you want us to figure it for you.

Tax, Credits, and Payments

Line 25

Tax

Find your tax in the Tax Table on pages 54–59. Also include in the total on line 25 any tax from the recapture of an education credit (see page 12). Enter the amount and "ECR" next to line 25.

Form 8615. If this return is for a child who was under age 14 on January 1, 2000, and the child had more than $1,400 of investment income, such as taxable interest or dividends, Form 8615 must be used to figure the tax. But if neither of the child's parents was alive at the end of 1999, do not use Form 8615. Instead, use the Tax Table to figure the child's tax.

Line 26

Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for your child **under age 13** or your dependent or spouse who could not care for himself or herself. For details, see the instructions for **Schedule 2.**

Line 27

Credit for the Elderly or the Disabled

You may be able to take this credit if by the end of 1999 **(1)** you were age 65 or older, or **(2)** you retired on **permanent and total disability** and you had taxable disability income in 1999.

But you usually **cannot** take the credit if the amount on Form 1040A, line 19, is $17,500 or more ($20,000 if married filing jointly and only one spouse is eligible for the credit; $25,000 if married filing jointly and both spouses are eligible; $12,500 if married filing separately). See **Schedule 3** and its instructions for details.

Line 28—Child Tax Credit

What Is the Child Tax Credit?

This credit is for people who have a qualifying child as defined in the instructions for line 6c, column (4), that begin on page 23. It is in addition to the credit for child and dependent care expenses on Form 1040A, line 26, and the earned income credit on Form 1040A, line 37a.

If you only have one or two qualifying children and the amount on Form 1040A, line 25, is zero, you cannot take this credit. You also cannot take the additional child tax credit on Form 1040A, line 38.

Four Steps To Take the Child Tax Credit!

Step 1. Make sure you have a qualifying child for the child tax credit. See the instructions for line 6c, column (4), that begin on page 23.

Step 2. Make sure you checked the box in column (4) of line 6c on Form 1040A for each qualifying child.

Step 3. If you are claiming an education credit (see the instructions for Form 1040A, line 29, on page 37), complete Form 8863 and enter that credit on line 29.

Step 4. Answer the questions on this page to see if you may use the worksheet on page 36 to figure your credit or if you must use Pub. 972, Child Tax Credit. If you need Pub. 972, see page 7.

You Will Need:

Questions **Who Must Use Pub. 972**

1. Is the amount on Form 1040A, line 19, more than the amount shown below for your filing status?

- Married filing jointly – $110,000
- Single, head of household, or qualifying widow(er) – $75,000
- Married filing separately – $55,000

☐ **No.** *Continue*

☐ **Yes.** STOP You must use Pub. 972 to figure your credit instead of the worksheet on page 36.

2. Do you have three or more qualifying children for the child tax credit?

☐ **No.** STOP Use the worksheet on page 36 to figure your credit.

☐ **Yes.** *Continue*

3. Are you claiming the adoption credit on Form 8839 (see the instructions for Form 1040A, line 30, on page 37)?

☐ **No.** Use the worksheet on page 36 to figure your child tax credit.

☐ **Yes.** You must use Pub. 972 to figure your child tax credit instead of the worksheet on page 36. You will also need Form 8839.

Need more information or forms? See page 7.

Child Tax Credit Worksheet—Line 28

Keep for Your Records

Do not use this worksheet if you answered "Yes" to question 1 or 3 on page 35. Instead, use Pub. 972.

Before you begin: √ If you are claiming an education credit, be sure you have completed Form 8863.

1. Number of qualifying children: _____ × $500. Enter the result. | **1** | |

2. Enter the amount from Form 1040A, line 25. | **2** | |

3. Add the amounts from Form 1040A:

Line 26 _____

Line 27 + _____

Line 29 + _____ Enter the total. | **3** | |

4. Are the amounts on lines 2 and 3 the same?

☐ **Yes.** STOP
You cannot take this credit because there is no tax to reduce. However, see the **TIP** below before completing the rest of your Form 1040A.

☐ **No.** Subtract line 3 from line 2. | **4** | |

5. Is the amount on line 1 more than the amount on line 4?

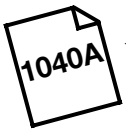
☐ **Yes.** Enter the amount from line 4. See the **TIP** below.

☐ **No.** Enter the amount from line 1.

} **This is your child tax credit.**

5	

Enter this amount on Form 1040A, line 28.



You may be able to take the **additional child tax credit** on Form 1040A, line 38, only if you answered "Yes" on line 4 **or** line 5 above **AND** the amount on line 1 is $1,500 or more.

- First, complete your Form 1040A through line 37b.
- Then, use Form 8812 to figure any additional child tax credit.

Line 29

Education Credits

If you (or your dependent) paid expenses in 1999 for yourself, your spouse, or your dependent to enroll in or attend the first 2 years of post-secondary education, you may be able to take the Hope credit. For qualified expenses paid in 1999, you may be able to take the lifetime learning credit. See **Form 8863** for details. However, you **cannot** take either credit if:

- Your filing status is married filing separately, or
- You are claimed as a dependent on someone's (such as your parent's) 1999 tax return.

Line 30

Adoption Credit

You may be able to take this credit if you paid expenses after 1996 to adopt a child. See **Form 8839** for details.

Line 33

Advance Earned Income Credit Payments

Enter the total amount of advance earned income credit (EIC) payments you received. These payments are shown in box 9 of your W-2 form(s).

Line 34

Total Tax

If you owe the alternative minimum tax, include that tax in the total on line 34.

Alternative Minimum Tax. If **both 1** and **2** below apply to you, use the worksheet on this page to see if you owe this tax and, if you do, the amount to include on line 34.

1. The amount on Form 1040A, line 19, plus any tax-exempt interest on Form 1040A, line 8b, is more than: $45,000 if married filing jointly or qualifying widow(er); $33,750 if single or head of household; $22,500 if married filing separately.
2. The amount on Form 1040A, line 23, is $8,250 or more.

If filing for a child under age 14, add the amount on Form 1040A, line 19, to the child's tax-exempt interest from private activity bonds issued after August 7, 1986. If that total is more than the total of $5,100 plus the amount on Form 1040A, line 7, **do not** file this form. Instead, file Form 1040 for the child. Use **Form 6251** to see if the child owes this tax.

Alternative Minimum Tax Worksheet

Keep for Your Records

1. Enter the amount from Form 1040A, line 19, plus any tax-exempt interest from private activity bonds issued after August 7, 1986 . . . . . 1. _____

2. Enter the amount shown below for your filing status.
- Single or head of household—$33,750
- Married filing jointly or qualifying widow(er)—$45,000
- Married filing separately—$22,500

. . . . . 2. _____

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

☐ **No.** STOP You do not owe this tax.

☐ **Yes.** Subtract line 2 from line 1 . . . . . 3. _____

4. Is your filing status married filing separately?

☐ **No.** Leave lines 5 and 6 blank; enter the amount from line 3 on line 7, and go to line 8.

☐ **Yes.** *Continue*

5. Is the amount on line 1 more than $75,000?

☐ **No.** Enter -0- here and on line 6, and go to line 7

☐ **Yes.** Subtract $75,000 from the amount on line 1

. . . . . 5. _____

6. Multiply line 5 by 25% (.25) . . . . . 6. _____

7. Add lines 3 and 6 . . . . . 7. _____

8. Multiply line 7 by 26% (.26) . . . . . 8. _____

9. Enter the amount from Form 1040A, line 25 . . . . . 9. _____

10. **Alternative minimum tax.** Is line 9 less than line 8?

☐ **No.** You do not owe this tax.

☐ **Yes.** Subtract line 9 from line 8. Also include this amount in the total on Form 1040A, line 34. Enter "AMT" and show the amount in the space to the left of line 34 . . . . . 10. _____

Need more information or forms? See page 7.

Line 35

Federal Income Tax Withheld

Add the amounts shown as Federal income tax withheld on your **Forms W-2** and **1099-R.** Enter the total on line 35. The amount of Federal income tax withheld should be shown in box 2 of Form W-2 and box 4 of Form 1099-R.

If you received a 1999 Form 1099 showing Federal income tax withheld on dividends, interest income, unemployment compensation, or social security benefits, include the amount withheld in the total on line 35. This should be shown in box 4 of the 1099 form or box 6 of **Form SSA-1099.** If Federal income tax was withheld from your Alaska Permanent Fund dividends, include the tax withheld in the total on line 35.

Line 36

1999 Estimated Tax Payments

Enter any payments you made on your estimated Federal income tax **(Form 1040-ES)** for 1999. Include any overpayment from your 1998 return that you applied to your 1999 estimated tax.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can each claim part of it. See **Pub. 505** for details on how to report your payments. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint income tax return, add the amounts you each paid. Follow these instructions even if your spouse died in 1999 or in 2000 before filing a 1999 return. Also, see Pub. 505 if:

1. You were divorced in 1999 and you made joint estimated tax payments with your former spouse, or
2. You changed your name and you made estimated tax payments using your former name.

Lines 37a and 37b— Earned Income Credit (EIC)

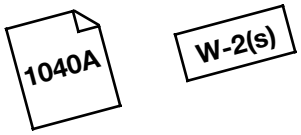
What Is the EIC?

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.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you OR let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

You Will Need:



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. You may also have to pay penalties.

Step 1 All Filers

1. Is the amount on Form 1040A, line 19, less than $30,580 (or $10,200 if a child did not live with you in 1999)?

☐ **Yes.** *Continue* ☐ **No.** STOP 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 (see page 42)?

☐ **Yes.** *Continue* ☐ **No.** STOP You cannot take the credit. *Put "No" directly to the right of line 37a.*

3. Is your filing status married filing separately?

☐ **Yes.** STOP You cannot take the credit. ☐ **No.** *Continue*

4. Were you a nonresident alien for any part of 1999?

☐ **Yes.** *See Nonresident Aliens on page 42.* ☐ **No.** *Go to Step 2.*

Step 2 Investment Income

1. Add the amounts from Form 1040A:

Line 8a		_____
Line 8b	+	_____
Line 9	+	_____
Investment Income	=	

2. Is your investment income more than $2,350?

☐ **Yes.** STOP You cannot take the credit. ☐ **No.** *Go to Step 3.*

Step 3 Who Must Use Pub. 596

Some people must use Pub. 596, Earned Income Credit, to see if they can take the credit and how to figure it. To see if you must use Pub. 596, answer the following questions.

1. Did you, or your spouse if filing a joint return, receive a distribution from a pension, annuity, or IRA that is not fully taxable?

☐ **No.** *Continue* ☐ **Yes.** STOP You must use Pub. 596 to see if you can take the credit and how to figure it. To get Pub. 596, see page 7.

2. Does the amount on Form 1040A, line 34, include the alternative minimum tax?

☐ **No.** *Continue* ☐ **Yes.** STOP You must use Pub. 596 to see if you can take the credit and how to figure it. To get Pub. 596, see page 7.

3. Did a child live with you in 1999?

☐ **Yes.** *Go to Step 4 on page 40.* ☐ **No.** *Go to Step 5 on page 40.*

(Continued on page 40)

Need more information or forms? See page 7.

Continued from page 39

Step 4 Qualifying Child

A qualifying child is a child who is your...

Son	Grandchild
Daughter	Stepchild
Adopted child	Foster child (see page 42)

If the child was married, see page 42.

AND

was at the end of 1999...

Under age 19

OR

Under age 24 and a student (see page 42)

OR

Any age and permanently and totally disabled (see page 42)

AND

who...

Lived with you in the United States for more than half of 1999 or, if a foster child, for all of 1999. If the child did not live with you for the required time, see Exception to "Time Lived With You" Condition on page 42.

1. Look at the qualifying child conditions above. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 1999?

☐ **Yes.** STOP You cannot take the credit. *Put "No" directly to the right of line 37a.*

☐ **No.** *Continue*

2. Do you have at least one child who meets the above conditions to be your qualifying child?

☐ **Yes.** *Continue*

☐ **No.** *Skip the next question; go to Step 5, question 2.*

3. Does the child meet the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 1999?

☐ **Yes.** *See Qualifying Child of More Than One Person on page 42.*

☐ **No.** This child is your qualifying child. The child must have a social security number as defined on page 42 unless the child was born and died in 1999. *Skip Step 5; go to Step 6.*

Step 5 Filers Without a Qualifying Child

1. Look at the qualifying child conditions in Step 4. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 1999?

☐ **Yes.** STOP You cannot take the credit. *Put "No" directly to the right of line 37a.*

☐ **No.** *Continue*

2. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 1999 tax return?

☐ **Yes.** STOP You cannot take the credit.

☐ **No.** *Continue*

3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 1999?

☐ **Yes.** *Continue*

☐ **No.** STOP You cannot take the credit. *Put "No" directly to the right of line 37a.*

4. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 1999? Members of the military stationed outside the United States, see page 42 before you answer.

☐ **Yes.** *Go to Step 6.*

☐ **No.** STOP You cannot take the credit. *Put "No" directly to the right of line 37a.*

Step 6 Modified Adjusted Gross Income

1. Add the amounts from Form 1040A:

Line 8b _____

Line 19 + _____

Modified Adjusted Gross Income = Box A [ ]

2. If you have:

- 2 or more qualifying children, is Box A less than $30,580?
- 1 qualifying child, is Box A less than $26,928?
- No qualifying children, is Box A less than $10,200?

☐ **Yes.** *Go to Step 7 on page 41.*

☐ **No.** STOP You cannot take the credit.

(Continued on page 41)

Continued from page 40

Step 7 Nontaxable and Taxable Earned Income

1. Add all your nontaxable earned income, including your spouse's if filing a joint return. This includes anything of value (money, goods, or services) that is not taxable that you received from your employer for your work. Types of nontaxable earned income are listed below.

- Salary deferrals, such as a 401(k) plan or the Federal Thrift Savings Plan, shown in box 13 of your W-2 form. See page 42.
- Salary reductions, such as under a cafeteria plan, unless they are included in box 1 of your W-2 form. See page 42.
- Mandatory contributions to a state or local retirement plan.
- Military employee basic housing, subsistence, and combat zone compensation. These amounts are shown in box 13 of your W-2 form with code Q.
- Meals and lodging provided for the convenience of your employer.
- Housing allowances or rental value of a parsonage for clergy members.
- Excludable dependent care benefits from Schedule 2, line 18, employer-provided adoption benefits from Form 8839, line 30, and educational assistance benefits (these benefits may be shown in box 14 of your W-2 form).
- Certain amounts received by Native Americans. See Pub. 596.

Note. Nontaxable earned income does not include welfare benefits or workfare payments (see page 42), or qualified foster care payments.

Nontaxable Earned Income = Box B _____

Enter the amount and type of your nontaxable earned income on Form 1040A, line 37b.

2. Figure taxable earned income:

Form 1040A, line 7 _____

Subtract:

- Any taxable scholarship or fellowship grant not reported on a W-2 form
- Any amount paid to an inmate in a penal institution for work (put "PRI" and the amount subtracted in the space to the left of line 7 of Form 1040A)

– _____

Taxable Earned Income = Box C _____

Step 8 Total Earned Income

1. Nontaxable Earned Income (Step 7, Box B) _____

Taxable Earned Income (Step 7, Box C) + _____

Total Earned Income = Box D _____

2. If you have:

- 2 or more qualifying children, is Box D less than $30,580?
- 1 qualifying child, is Box D less than $26,928?
- No qualifying children, is Box D less than $10,200?

☐ **Yes.** *Go to Step 9.*

☐ **No.** STOP You cannot take the credit. *Put "No" directly to the right of line 37a.*

Step 9 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?

☐ **Yes.** *See Credit Figured by the IRS below.*

☐ **No.** *Go to the worksheet on page 43.*

Definitions and Special Rules

(listed in alphabetical order)

Adopted Child. Any child placed with you by an authorized placement agency for legal adoption. The adoption does not have to be final.

Credit Figured by the IRS. To have the IRS figure the credit for you:

1. Put "EIC" directly to the right of line 37a of Form 1040A.
2. Be sure you entered the amount and the type of any nontaxable earned income (Step 7, Box B, on this page) on Form 1040A, line 37b.
3. If you have a qualifying child, complete and attach Schedule EIC. If your 1997 or 1998 EIC was reduced or disallowed, see Form 8862, Who Must File, on page 42.

(Continued on page 42)

Need more information or forms? See page 7.

Continued from page 41

Exception to "Time Lived With You" Condition. A child is considered to have lived with you for all of 1999 if the child was born or died in 1999 and your home was this child's home for the entire time he or she was alive in 1999. Temporary absences, such as for school, vacation, or medical care, count as time lived at home. If you were in the military stationed outside the United States, see Members of the Military below.

Form 8862, Who Must File. You must file Form 8862 if your 1997 or 1998 EIC was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if, after your EIC was reduced or disallowed in an earlier year, you filed Form 8862 (or other documents) and your EIC was then allowed. Also do not file Form 8862 or take the credit if it was determined that your error was due to reckless or intentional disregard of the EIC rules or fraud.

Foster Child. Any child you cared for as your own child. For example, if you acted as the parent of your niece or nephew, this child is considered your foster child.

Grandchild. Any descendant of your son, daughter, or adopted child. For example, a grandchild includes your great-grandchild, great-great-grandchild, etc.

Married Child. A child who was married at the end of 1999 is a qualifying child only if **(1)** you can claim him or her as your dependent on Form 1040A, line 6c, or **(2)** this child's other parent claims him or her as a dependent under the rules on page 23 for Children of Divorced or Separated Parents.

Members of the Military. If you were on extended active duty outside the United States, your 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 serve fewer than 90 days.

Nonresident Aliens. If your filing status is married filing jointly, go to Step 2 on page 39. Otherwise, stop; you cannot take the EIC.

Permanently and Totally Disabled Child. A child who cannot 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 lead to death.

Qualifying Child of More Than One Person. If the child meets the conditions to be a qualifying child of more than one person, only the person who had the **highest** modified AGI (adjusted gross income) for 1999 may treat that child as a qualifying child. The other person(s) cannot take the EIC for people who do not have a qualifying child. If the other person is your spouse and you are filing a joint return, this rule does not apply. If you have the highest modified AGI, this child is your qualifying child. The child must have a social security number as defined on this page unless the child was born and died in 1999. Skip Step 5; go to Step 6 on page 40. If you do not have the highest modified AGI, stop; you cannot take the EIC. Put "No" directly to the right of line 37a.

Modified AGI is the total of the amounts on Form 1040A, lines 8b and 19, plus certain nontaxable distributions from a pension, annuity, or IRA. See Pub. 596 for details. If the other person filed Form 1040, see Pub. 596 to find out what is included in modified AGI.

Example. You and your 5-year-old daughter moved in with your mother in April 1999. You are not a qualifying child of your mother. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your modified AGI for 1999 was $8,000 and your mother's was $14,000. Because your mother's modified AGI was higher, your daughter is your mother's qualifying child. You **cannot** take any EIC, even if your mother does not claim the credit. You would put "No" directly to the right of line 37a.

Salary Deferrals. Contributions from your pay to certain retirement plans, such as a 401(k) plan or the Federal Thrift Savings Plan, shown in box 13 of your W-2 form. The "Deferred compensation" box in box 15 of your W-2 form should be checked.

Salary Reductions. Amounts you could have been paid but you chose instead to have your employer contribute to certain benefit plans, such as a cafeteria plan. A cafeteria plan is a plan that allows you to choose to receive either cash or certain benefits that are not taxed (such as accident and health insurance).

Social Security Number (SSN). For purposes of taking the EIC, an SSN is a number issued by the Social Security Administration to a U.S. citizen or to a person who has permission from the Immigration and Naturalization Service to work in the United States. It does not include an SSN issued only to allow a person to apply for or receive Federally funded benefits. If your social security card, or your spouse's if filing a joint return, says "Not valid for employment," you cannot take the EIC.

To find out how to get an SSN, see page 20. If you will not have an SSN by April 17, 2000, see What if You Cannot File on Time? on page 14.

Student. A child who during any 5 months of 1999:

- 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 technical, trade, and mechanical schools. It does not include on-the-job training courses, correspondence schools, or night schools.

Welfare Benefits, Effect of Credit on. Any refund you receive as a result of taking the EIC will not be used to determine if you are eligible for the following programs, or how much you can receive from them.

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).
- Food stamps and low-income housing.

Workfare Payments. Cash payments certain people receive from a state or local agency that administers public assistance programs funded under the Federal Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as:

- Work experience activities (including work associated with remodeling or repairing publicly assisted housing) if sufficient private sector employment is not available, or
- Community service program activities.

Earned Income Credit (EIC) Worksheet—Lines 37a and 37b

Keep for Your Records

Part 1

All Filers

1. Enter your total earned income from Step 8, Box D, on page 41. | **1** |

2. Look up the amount on line 1 above in the EIC Table on pages 44–46 to find the credit. Enter the credit here. | **2** |

If line 2 is zero, STOP You cannot take the credit.
Put "No" directly to the right of line 37a.

3. Enter your modified adjusted gross income from Step 6, Box A, on page 40. | **3** |

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** *Skip line 5; enter the amount from line 2 on line 6.*

☐ **No.** *Go to line 5.*

Part 2

Filers Who Answered "No" on Line 4

5. Is the amount on line 3 less than:

- $5,700 if you do not have a qualifying child, OR
- $12,500 if you have one or more qualifying children?

☐ **Yes.** *Leave line 5 blank; enter the amount from line 2 on line 6.*

☐ **No.** Look up the amount on line 3 in the EIC Table on pages 44–46 to find the credit. Enter the credit here. | **5** |

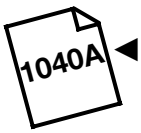
Look at the amounts on lines 5 and 2.
Then, enter the SMALLER amount on line 6.

Part 3

Your Earned Income Credit

6. This is your earned income credit. | **6** |

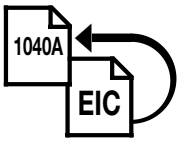
Enter this amount on Form 1040A, line 37a.



Reminder—

√ Be sure you entered the amount and the type of any nontaxable earned income (Step 7, Box B, on page 41) on Form 1040A, line 37b.

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION

If your 1997 or 1998 EIC was reduced or disallowed, see page 42 to find out if you must file Form 8862 to take the credit for 1999.

Need more information or forms? See page 7.

1999 Earned Income Credit (EIC) Table

CAUTION This is **not** a tax table.

1. To find your credit, read down the "At least – But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, read across to the column that includes the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If you have one qualifying child and the amount you are looking up from your EIC Worksheet is $4,875, you would enter $1,658.

If the amount you are looking up from the worksheet is—		And you have—		
		No children	One child	Two children
At least	But less than	Your credit is—		
4,800	4,850	347	1,641	1,930
4,850	4,900	347	1,658	1,950
4,900	4,950	347	1,675	1,970
4,950	5,000	347	1,692	1,990

If the amount you are looking up from the worksheet is—		And you have—			If the amount you are looking up from the worksheet is—		And you have—			If the amount you are looking up from the worksheet is—		And you have—			If the amount you are looking up from the worksheet is—		And you have—		
		No children	One child	Two children			No children	One child	Two children			No children	One child	Two children			No children	One child	Two children
At least	But less than	Your credit is—			At least	But less than	Your credit is—			At least	But less than	Your credit is—			At least	But less than	Your credit is—		
$1	$50	$2	$9	$10	2,200	2,250	170	757	890	4,400	4,450	339	1,505	1,770	6,600	6,650	273	2,253	2,650
50	100	6	26	30	2,250	2,300	174	774	910	4,450	4,500	342	1,522	1,790	6,650	6,700	270	2,270	2,670
100	150	10	43	50	2,300	2,350	178	791	930	4,500	4,550	347	1,539	1,810	6,700	6,750	266	2,287	2,690
150	200	13	60	70	2,350	2,400	182	808	950	4,550	4,600	347	1,556	1,830	6,750	6,800	262	2,304	2,710
200	250	17	77	90	2,400	2,450	186	825	970	4,600	4,650	347	1,573	1,850	6,800	6,850	258	2,312	2,730
250	300	21	94	110	2,450	2,500	189	842	990	4,650	4,700	347	1,590	1,870	6,850	6,900	254	2,312	2,750
300	350	25	111	130	2,500	2,550	193	859	1,010	4,700	4,750	347	1,607	1,890	6,900	6,950	251	2,312	2,770
350	400	29	128	150	2,550	2,600	197	876	1,030	4,750	4,800	347	1,624	1,910	6,950	7,000	247	2,312	2,790
400	450	33	145	170	2,600	2,650	201	893	1,050	4,800	4,850	347	1,641	1,930	7,000	7,050	243	2,312	2,810
450	500	36	162	190	2,650	2,700	205	910	1,070	4,850	4,900	347	1,658	1,950	7,050	7,100	239	2,312	2,830
500	550	40	179	210	2,700	2,750	208	927	1,090	4,900	4,950	347	1,675	1,970	7,100	7,150	235	2,312	2,850
550	600	44	196	230	2,750	2,800	212	944	1,110	4,950	5,000	347	1,692	1,990	7,150	7,200	231	2,312	2,870
600	650	48	213	250	2,800	2,850	216	961	1,130	5,000	5,050	347	1,709	2,010	7,200	7,250	228	2,312	2,890
650	700	52	230	270	2,850	2,900	220	978	1,150	5,050	5,100	347	1,726	2,030	7,250	7,300	224	2,312	2,910
700	750	55	247	290	2,900	2,950	224	995	1,170	5,100	5,150	347	1,743	2,050	7,300	7,350	220	2,312	2,930
750	800	59	264	310	2,950	3,000	228	1,012	1,190	5,150	5,200	347	1,760	2,070	7,350	7,400	216	2,312	2,950
800	850	63	281	330	3,000	3,050	231	1,029	1,210	5,200	5,250	347	1,777	2,090	7,400	7,450	212	2,312	2,970
850	900	67	298	350	3,050	3,100	235	1,046	1,230	5,250	5,300	347	1,794	2,110	7,450	7,500	208	2,312	2,990
900	950	71	315	370	3,100	3,150	239	1,063	1,250	5,300	5,350	347	1,811	2,130	7,500	7,550	205	2,312	3,010
950	1,000	75	332	390	3,150	3,200	243	1,080	1,270	5,350	5,400	347	1,828	2,150	7,550	7,600	201	2,312	3,030
1,000	1,050	78	349	410	3,200	3,250	247	1,097	1,290	5,400	5,450	347	1,845	2,170	7,600	7,650	197	2,312	3,050
1,050	1,100	82	366	430	3,250	3,300	251	1,114	1,310	5,450	5,500	347	1,862	2,190	7,650	7,700	193	2,312	3,070
1,100	1,150	86	383	450	3,300	3,350	254	1,131	1,330	5,500	5,550	347	1,879	2,210	7,700	7,750	189	2,312	3,090
1,150	1,200	90	400	470	3,350	3,400	258	1,148	1,350	5,550	5,600	347	1,896	2,230	7,750	7,800	186	2,312	3,110
1,200	1,250	94	417	490	3,400	3,450	262	1,165	1,370	5,600	5,650	347	1,913	2,250	7,800	7,850	182	2,312	3,130
1,250	1,300	98	434	510	3,450	3,500	266	1,182	1,390	5,650	5,700	347	1,930	2,270	7,850	7,900	178	2,312	3,150
1,300	1,350	101	451	530	3,500	3,550	270	1,199	1,410	5,700	5,750	342	1,947	2,290	7,900	7,950	174	2,312	3,170
1,350	1,400	105	468	550	3,550	3,600	273	1,216	1,430	5,750	5,800	339	1,964	2,310	7,950	8,000	170	2,312	3,190
1,400	1,450	109	485	570	3,600	3,650	277	1,233	1,450	5,800	5,850	335	1,981	2,330	8,000	8,050	166	2,312	3,210
1,450	1,500	113	502	590	3,650	3,700	281	1,250	1,470	5,850	5,900	331	1,998	2,350	8,050	8,100	163	2,312	3,230
1,500	1,550	117	519	610	3,700	3,750	285	1,267	1,490	5,900	5,950	327	2,015	2,370	8,100	8,150	159	2,312	3,250
1,550	1,600	120	536	630	3,750	3,800	289	1,284	1,510	5,950	6,000	323	2,032	2,390	8,150	8,200	155	2,312	3,270
1,600	1,650	124	553	650	3,800	3,850	293	1,301	1,530	6,000	6,050	319	2,049	2,410	8,200	8,250	151	2,312	3,290
1,650	1,700	128	570	670	3,850	3,900	296	1,318	1,550	6,050	6,100	316	2,066	2,430	8,250	8,300	147	2,312	3,310
1,700	1,750	132	587	690	3,900	3,950	300	1,335	1,570	6,100	6,150	312	2,083	2,450	8,300	8,350	143	2,312	3,330
1,750	1,800	136	604	710	3,950	4,000	304	1,352	1,590	6,150	6,200	308	2,100	2,470	8,350	8,400	140	2,312	3,350
1,800	1,850	140	621	730	4,000	4,050	308	1,369	1,610	6,200	6,250	304	2,117	2,490	8,400	8,450	136	2,312	3,370
1,850	1,900	143	638	750	4,050	4,100	312	1,386	1,630	6,250	6,300	300	2,134	2,510	8,450	8,500	132	2,312	3,390
1,900	1,950	147	655	770	4,100	4,150	316	1,403	1,650	6,300	6,350	296	2,151	2,530	8,500	8,550	128	2,312	3,410
1,950	2,000	151	672	790	4,150	4,200	319	1,420	1,670	6,350	6,400	293	2,168	2,550	8,550	8,600	124	2,312	3,430
2,000	2,050	155	689	810	4,200	4,250	323	1,437	1,690	6,400	6,450	289	2,185	2,570	8,600	8,650	120	2,312	3,450
2,050	2,100	159	706	830	4,250	4,300	327	1,454	1,710	6,450	6,500	285	2,202	2,590	8,650	8,700	117	2,312	3,470
2,100	2,150	163	723	850	4,300	4,350	331	1,471	1,730	6,500	6,550	281	2,219	2,610	8,700	8,750	113	2,312	3,490
2,150	2,200	166	740	870	4,350	4,400	335	1,488	1,750	6,550	6,600	277	2,236	2,630	8,750	8,800	109	2,312	3,510

(Continued)

1999 Earned Income Credit (EIC) Table *Continued* (**Caution:** *This is **not** a tax table.*)

If the amount you are looking up from the worksheet is—		And you have—			If the amount you are looking up from the worksheet is—		And you have—			If the amount you are looking up from the worksheet is—		And you have—			If the amount you are looking up from the worksheet is—		And you have—		
		No children	One child	Two children			No children	One child	Two children			No children	One child	Two children			No children	One child	Two children
At least	But less than	Your credit is—			At least	But less than	Your credit is—			At least	But less than	Your credit is—			At least	But less than	Your credit is—		
8,800	**8,850**	105	2,312	3,530	**13,850**	**13,900**	0	2,086	3,518	**16,650**	**16,700**	0	1,638	2,928	**19,450**	**19,500**	0	1,191	2,339
8,850	**8,900**	101	2,312	3,550	**13,900**	**13,950**	0	2,078	3,507	**16,700**	**16,750**	0	1,630	2,918	**19,500**	**19,550**	0	1,183	2,328
8,900	**8,950**	98	2,312	3,570	**13,950**	**14,000**	0	2,070	3,497	**16,750**	**16,800**	0	1,622	2,907	**19,550**	**19,600**	0	1,175	2,318
8,950	**9,000**	94	2,312	3,590	**14,000**	**14,050**	0	2,062	3,486	**16,800**	**16,850**	0	1,614	2,897	**19,600**	**19,650**	0	1,167	2,307
9,000	**9,050**	90	2,312	3,610	**14,050**	**14,100**	0	2,054	3,476	**16,850**	**16,900**	0	1,606	2,886	**19,650**	**19,700**	0	1,159	2,297
9,050	**9,100**	86	2,312	3,630	**14,100**	**14,150**	0	2,046	3,465	**16,900**	**16,950**	0	1,598	2,876	**19,700**	**19,750**	0	1,151	2,286
9,100	**9,150**	82	2,312	3,650	**14,150**	**14,200**	0	2,038	3,455	**16,950**	**17,000**	0	1,591	2,865	**19,750**	**19,800**	0	1,143	2,275
9,150	**9,200**	78	2,312	3,670	**14,200**	**14,250**	0	2,030	3,444	**17,000**	**17,050**	0	1,583	2,855	**19,800**	**19,850**	0	1,135	2,265
9,200	**9,250**	75	2,312	3,690	**14,250**	**14,300**	0	2,022	3,434	**17,050**	**17,100**	0	1,575	2,844	**19,850**	**19,900**	0	1,127	2,254
9,250	**9,300**	71	2,312	3,710	**14,300**	**14,350**	0	2,014	3,423	**17,100**	**17,150**	0	1,567	2,834	**19,900**	**19,950**	0	1,119	2,244
9,300	**9,350**	67	2,312	3,730	**14,350**	**14,400**	0	2,006	3,413	**17,150**	**17,200**	0	1,559	2,823	**19,950**	**20,000**	0	1,111	2,233
9,350	**9,400**	63	2,312	3,750	**14,400**	**14,450**	0	1,998	3,402	**17,200**	**17,250**	0	1,551	2,812	**20,000**	**20,050**	0	1,103	2,223
9,400	**9,450**	59	2,312	3,770	**14,450**	**14,500**	0	1,990	3,392	**17,250**	**17,300**	0	1,543	2,802	**20,050**	**20,100**	0	1,095	2,212
9,450	**9,500**	55	2,312	3,790	**14,500**	**14,550**	0	1,982	3,381	**17,300**	**17,350**	0	1,535	2,791	**20,100**	**20,150**	0	1,087	2,202
9,500	**9,550**	52	2,312	3,816	**14,550**	**14,600**	0	1,974	3,371	**17,350**	**17,400**	0	1,527	2,781	**20,150**	**20,200**	0	1,079	2,191
9,550	**9,600**	48	2,312	3,816	**14,600**	**14,650**	0	1,966	3,360	**17,400**	**17,450**	0	1,519	2,770	**20,200**	**20,250**	0	1,071	2,181
9,600	**9,650**	44	2,312	3,816	**14,650**	**14,700**	0	1,958	3,350	**17,450**	**17,500**	0	1,511	2,760	**20,250**	**20,300**	0	1,063	2,170
9,650	**9,700**	40	2,312	3,816	**14,700**	**14,750**	0	1,950	3,339	**17,500**	**17,550**	0	1,503	2,749	**20,300**	**20,350**	0	1,055	2,160
9,700	**9,750**	36	2,312	3,816	**14,750**	**14,800**	0	1,942	3,328	**17,550**	**17,600**	0	1,495	2,739	**20,350**	**20,400**	0	1,047	2,149
9,750	**9,800**	33	2,312	3,816	**14,800**	**14,850**	0	1,934	3,318	**17,600**	**17,650**	0	1,487	2,728	**20,400**	**20,450**	0	1,039	2,139
9,800	**9,850**	29	2,312	3,816	**14,850**	**14,900**	0	1,926	3,307	**17,650**	**17,700**	0	1,479	2,718	**20,450**	**20,500**	0	1,031	2,128
9,850	**9,900**	25	2,312	3,816	**14,900**	**14,950**	0	1,918	3,297	**17,700**	**17,750**	0	1,471	2,707	**20,500**	**20,550**	0	1,023	2,118
9,900	**9,950**	21	2,312	3,816	**14,950**	**15,000**	0	1,910	3,286	**17,750**	**17,800**	0	1,463	2,697	**20,550**	**20,600**	0	1,015	2,107
9,950	**10,000**	17	2,312	3,816	**15,000**	**15,050**	0	1,902	3,276	**17,800**	**17,850**	0	1,455	2,686	**20,600**	**20,650**	0	1,007	2,096
10,000	**10,050**	13	2,312	3,816	**15,050**	**15,100**	0	1,894	3,265	**17,850**	**17,900**	0	1,447	2,676	**20,650**	**20,700**	0	999	2,086
10,050	**10,100**	10	2,312	3,816	**15,100**	**15,150**	0	1,886	3,255	**17,900**	**17,950**	0	1,439	2,665	**20,700**	**20,750**	0	991	2,075
10,100	**10,150**	6	2,312	3,816	**15,150**	**15,200**	0	1,878	3,244	**17,950**	**18,000**	0	1,431	2,655	**20,750**	**20,800**	0	983	2,065
10,150	**10,200**	2	2,312	3,816	**15,200**	**15,250**	0	1,870	3,234	**18,000**	**18,050**	0	1,423	2,644	**20,800**	**20,850**	0	975	2,054
10,200	**12,500**	0	2,312	3,816	**15,250**	**15,300**	0	1,862	3,223	**18,050**	**18,100**	0	1,415	2,633	**20,850**	**20,900**	0	967	2,044
12,500	**12,550**	0	2,302	3,802	**15,300**	**15,350**	0	1,854	3,213	**18,100**	**18,150**	0	1,407	2,623	**20,900**	**20,950**	0	959	2,033
12,550	**12,600**	0	2,294	3,792	**15,350**	**15,400**	0	1,846	3,202	**18,150**	**18,200**	0	1,399	2,612	**20,950**	**21,000**	0	951	2,023
12,600	**12,650**	0	2,286	3,781	**15,400**	**15,450**	0	1,838	3,192	**18,200**	**18,250**	0	1,391	2,602	**21,000**	**21,050**	0	943	2,012
12,650	**12,700**	0	2,278	3,771	**15,450**	**15,500**	0	1,830	3,181	**18,250**	**18,300**	0	1,383	2,591	**21,050**	**21,100**	0	935	2,002
12,700	**12,750**	0	2,270	3,760	**15,500**	**15,550**	0	1,822	3,171	**18,300**	**18,350**	0	1,375	2,581	**21,100**	**21,150**	0	927	1,991
12,750	**12,800**	0	2,262	3,750	**15,550**	**15,600**	0	1,814	3,160	**18,350**	**18,400**	0	1,367	2,570	**21,150**	**21,200**	0	919	1,981
12,800	**12,850**	0	2,254	3,739	**15,600**	**15,650**	0	1,806	3,149	**18,400**	**18,450**	0	1,359	2,560	**21,200**	**21,250**	0	911	1,970
12,850	**12,900**	0	2,246	3,729	**15,650**	**15,700**	0	1,798	3,139	**18,450**	**18,500**	0	1,351	2,549	**21,250**	**21,300**	0	903	1,960
12,900	**12,950**	0	2,238	3,718	**15,700**	**15,750**	0	1,790	3,128	**18,500**	**18,550**	0	1,343	2,539	**21,300**	**21,350**	0	895	1,949
12,950	**13,000**	0	2,230	3,708	**15,750**	**15,800**	0	1,782	3,118	**18,550**	**18,600**	0	1,335	2,528	**21,350**	**21,400**	0	887	1,939
13,000	**13,050**	0	2,222	3,697	**15,800**	**15,850**	0	1,774	3,107	**18,600**	**18,650**	0	1,327	2,518	**21,400**	**21,450**	0	879	1,928
13,050	**13,100**	0	2,214	3,686	**15,850**	**15,900**	0	1,766	3,097	**18,650**	**18,700**	0	1,319	2,507	**21,450**	**21,500**	0	871	1,917
13,100	**13,150**	0	2,206	3,676	**15,900**	**15,950**	0	1,758	3,086	**18,700**	**18,750**	0	1,311	2,497	**21,500**	**21,550**	0	863	1,907
13,150	**13,200**	0	2,198	3,665	**15,950**	**16,000**	0	1,750	3,076	**18,750**	**18,800**	0	1,303	2,486	**21,550**	**21,600**	0	855	1,896
13,200	**13,250**	0	2,190	3,655	**16,000**	**16,050**	0	1,742	3,065	**18,800**	**18,850**	0	1,295	2,476	**21,600**	**21,650**	0	847	1,886
13,250	**13,300**	0	2,182	3,644	**16,050**	**16,100**	0	1,734	3,055	**18,850**	**18,900**	0	1,287	2,465	**21,650**	**21,700**	0	839	1,875
13,300	**13,350**	0	2,174	3,634	**16,100**	**16,150**	0	1,726	3,044	**18,900**	**18,950**	0	1,279	2,454	**21,700**	**21,750**	0	831	1,865
13,350	**13,400**	0	2,166	3,623	**16,150**	**16,200**	0	1,718	3,034	**18,950**	**19,000**	0	1,271	2,444	**21,750**	**21,800**	0	823	1,854
13,400	**13,450**	0	2,158	3,613	**16,200**	**16,250**	0	1,710	3,023	**19,000**	**19,050**	0	1,263	2,433	**21,800**	**21,850**	0	815	1,844
13,450	**13,500**	0	2,150	3,602	**16,250**	**16,300**	0	1,702	3,013	**19,050**	**19,100**	0	1,255	2,423	**21,850**	**21,900**	0	807	1,833
13,500	**13,550**	0	2,142	3,592	**16,300**	**16,350**	0	1,694	3,002	**19,100**	**19,150**	0	1,247	2,412	**21,900**	**21,950**	0	799	1,823
13,550	**13,600**	0	2,134	3,581	**16,350**	**16,400**	0	1,686	2,992	**19,150**	**19,200**	0	1,239	2,402	**21,950**	**22,000**	0	792	1,812
13,600	**13,650**	0	2,126	3,571	**16,400**	**16,450**	0	1,678	2,981	**19,200**	**19,250**	0	1,231	2,391	**22,000**	**22,050**	0	784	1,802
13,650	**13,700**	0	2,118	3,560	**16,450**	**16,500**	0	1,670	2,970	**19,250**	**19,300**	0	1,223	2,381	**22,050**	**22,100**	0	776	1,791
13,700	**13,750**	0	2,110	3,550	**16,500**	**16,550**	0	1,662	2,960	**19,300**	**19,350**	0	1,215	2,370	**22,100**	**22,150**	0	768	1,781
13,750	**13,800**	0	2,102	3,539	**16,550**	**16,600**	0	1,654	2,949	**19,350**	**19,400**	0	1,207	2,360	**22,150**	**22,200**	0	760	1,770
13,800	**13,850**	0	2,094	3,529	**16,600**	**16,650**	0	1,646	2,939	**19,400**	**19,450**	0	1,199	2,349	**22,200**	**22,250**	0	752	1,759

(Continued)

Need more information or forms? See page 7.

1999 Earned Income Credit (EIC) Table *Continued* (**Caution:** *This is **not** a tax table.*)

If the amount you are looking up from the worksheet is—		And you have—			If the amount you are looking up from the worksheet is—		And you have—			If the amount you are looking up from the worksheet is—		And you have—			If the amount you are looking up from the worksheet is—		And you have—		
		No children	One child	Two children			No children	One child	Two children			No children	One child	Two children			No children	One child	Two children
At least	But less than	Your credit is—			At least	But less than	Your credit is—			At least	But less than	Your credit is—			At least	But less than	Your credit is—		
22,250	**22,300**	0	744	1,749	**24,450**	**24,500**	0	392	1,286	**26,650**	**26,700**	0	40	822	**28,850**	**28,900**	0	0	359
22,300	**22,350**	0	736	1,738	**24,500**	**24,550**	0	384	1,275	**26,700**	**26,750**	0	32	812	**28,900**	**28,950**	0	0	348
22,350	**22,400**	0	728	1,728	**24,550**	**24,600**	0	376	1,265	**26,750**	**26,800**	0	24	801	**28,950**	**29,000**	0	0	338
22,400	**22,450**	0	720	1,717	**24,600**	**24,650**	0	368	1,254	**26,800**	**26,850**	0	16	791	**29,000**	**29,050**	0	0	327
22,450	**22,500**	0	712	1,707	**24,650**	**24,700**	0	360	1,244	**26,850**	**26,900**	0	8	780	**29,050**	**29,100**	0	0	317
22,500	**22,550**	0	704	1,696	**24,700**	**24,750**	0	352	1,233	**26,900**	**26,950**	0	*	770	**29,100**	**29,150**	0	0	306
22,550	**22,600**	0	696	1,686	**24,750**	**24,800**	0	344	1,222	**26,950**	**27,000**	0	0	759	**29,150**	**29,200**	0	0	296
22,600	**22,650**	0	688	1,675	**24,800**	**24,850**	0	336	1,212	**27,000**	**27,050**	0	0	749	**29,200**	**29,250**	0	0	285
22,650	**22,700**	0	680	1,665	**24,850**	**24,900**	0	328	1,201	**27,050**	**27,100**	0	0	738	**29,250**	**29,300**	0	0	275
22,700	**22,750**	0	672	1,654	**24,900**	**24,950**	0	320	1,191	**27,100**	**27,150**	0	0	728	**29,300**	**29,350**	0	0	264
22,750	**22,800**	0	664	1,644	**24,950**	**25,000**	0	312	1,180	**27,150**	**27,200**	0	0	717	**29,350**	**29,400**	0	0	254
22,800	**22,850**	0	656	1,633	**25,000**	**25,050**	0	304	1,170	**27,200**	**27,250**	0	0	706	**29,400**	**29,450**	0	0	243
22,850	**22,900**	0	648	1,623	**25,050**	**25,100**	0	296	1,159	**27,250**	**27,300**	0	0	696	**29,450**	**29,500**	0	0	233
22,900	**22,950**	0	640	1,612	**25,100**	**25,150**	0	288	1,149	**27,300**	**27,350**	0	0	685	**29,500**	**29,550**	0	0	222
22,950	**23,000**	0	632	1,602	**25,150**	**25,200**	0	280	1,138	**27,350**	**27,400**	0	0	675	**29,550**	**29,600**	0	0	212
23,000	**23,050**	0	624	1,591	**25,200**	**25,250**	0	272	1,128	**27,400**	**27,450**	0	0	664	**29,600**	**29,650**	0	0	201
23,050	**23,100**	0	616	1,580	**25,250**	**25,300**	0	264	1,117	**27,450**	**27,500**	0	0	654	**29,650**	**29,700**	0	0	191
23,100	**23,150**	0	608	1,570	**25,300**	**25,350**	0	256	1,107	**27,500**	**27,550**	0	0	643	**29,700**	**29,750**	0	0	180
23,150	**23,200**	0	600	1,559	**25,350**	**25,400**	0	248	1,096	**27,550**	**27,600**	0	0	633	**29,750**	**29,800**	0	0	169
23,200	**23,250**	0	592	1,549	**25,400**	**25,450**	0	240	1,086	**27,600**	**27,650**	0	0	622	**29,800**	**29,850**	0	0	159
23,250	**23,300**	0	584	1,538	**25,450**	**25,500**	0	232	1,075	**27,650**	**27,700**	0	0	612	**29,850**	**29,900**	0	0	148
23,300	**23,350**	0	576	1,528	**25,500**	**25,550**	0	224	1,065	**27,700**	**27,750**	0	0	601	**29,900**	**29,950**	0	0	138
23,350	**23,400**	0	568	1,517	**25,550**	**25,600**	0	216	1,054	**27,750**	**27,800**	0	0	591	**29,950**	**30,000**	0	0	127
23,400	**23,450**	0	560	1,507	**25,600**	**25,650**	0	208	1,043	**27,800**	**27,850**	0	0	580	**30,000**	**30,050**	0	0	117
23,450	**23,500**	0	552	1,496	**25,650**	**25,700**	0	200	1,033	**27,850**	**27,900**	0	0	570	**30,050**	**30,100**	0	0	106
23,500	**23,550**	0	544	1,486	**25,700**	**25,750**	0	192	1,022	**27,900**	**27,950**	0	0	559	**30,100**	**30,150**	0	0	96
23,550	**23,600**	0	536	1,475	**25,750**	**25,800**	0	184	1,012	**27,950**	**28,000**	0	0	549	**30,150**	**30,200**	0	0	85
23,600	**23,650**	0	528	1,465	**25,800**	**25,850**	0	176	1,001	**28,000**	**28,050**	0	0	538	**30,200**	**30,250**	0	0	75
23,650	**23,700**	0	520	1,454	**25,850**	**25,900**	0	168	991	**28,050**	**28,100**	0	0	527	**30,250**	**30,300**	0	0	64
23,700	**23,750**	0	512	1,444	**25,900**	**25,950**	0	160	980	**28,100**	**28,150**	0	0	517	**30,300**	**30,350**	0	0	54
23,750	**23,800**	0	504	1,433	**25,950**	**26,000**	0	152	970	**28,150**	**28,200**	0	0	506	**30,350**	**30,400**	0	0	43
23,800	**23,850**	0	496	1,423	**26,000**	**26,050**	0	144	959	**28,200**	**28,250**	0	0	496	**30,400**	**30,450**	0	0	33
23,850	**23,900**	0	488	1,412	**26,050**	**26,100**	0	136	949	**28,250**	**28,300**	0	0	485	**30,450**	**30,500**	0	0	22
23,900	**23,950**	0	480	1,401	**26,100**	**26,150**	0	128	938	**28,300**	**28,350**	0	0	475	**30,500**	**30,550**	0	0	12
23,950	**24,000**	0	472	1,391	**26,150**	**26,200**	0	120	928	**28,350**	**28,400**	0	0	464	**30,550**	**30,580**	0	0	3
24,000	**24,050**	0	464	1,380	**26,200**	**26,250**	0	112	917	**28,400**	**28,450**	0	0	454	**30,580 or more**		0	0	0
24,050	**24,100**	0	456	1,370	**26,250**	**26,300**	0	104	907	**28,450**	**28,500**	0	0	443					
24,100	**24,150**	0	448	1,359	**26,300**	**26,350**	0	96	896	**28,500**	**28,550**	0	0	433					
24,150	**24,200**	0	440	1,349	**26,350**	**26,400**	0	88	886	**28,550**	**28,600**	0	0	422					
24,200	**24,250**	0	432	1,338	**26,400**	**26,450**	0	80	875	**28,600**	**28,650**	0	0	412					
24,250	**24,300**	0	424	1,328	**26,450**	**26,500**	0	72	864	**28,650**	**28,700**	0	0	401					
24,300	**24,350**	0	416	1,317	**26,500**	**26,550**	0	64	854	**28,700**	**28,750**	0	0	391					
24,350	**24,400**	0	408	1,307	**26,550**	**26,600**	0	56	843	**28,750**	**28,800**	0	0	380					
24,400	**24,450**	0	400	1,296	**26,600**	**26,650**	0	48	833	**28,800**	**28,850**	0	0	370					

*If the amount you are looking up from the worksheet is at least $26,900 but less than $26,928, your credit is $2. Otherwise, you cannot take the credit.

Line 38

Additional Child Tax Credit

What Is the Additional Child Tax Credit?

This credit is for certain people who have three or more qualifying children as defined in the instructions for line 6c, column (4), that begin on page 23. The additional child tax credit may give you a refund even if you do not owe any tax.

Two Steps To Take the Additional Child Tax Credit!

Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for Form 1040A, line 28, that begin on page 35.

Step 2. Read the **TIP** at the end of your Child Tax Credit Worksheet. Use Form 8812 to see if you can take the additional child tax credit only if you meet the two conditions given in that TIP.

Line 39

Include in the total on line 39 any of the following that apply.

Amount Paid With Extension of Time To File. If you either filed **Form 4868** or used your credit card to get an automatic extension of time to file, include in the total on line 39 any amount you paid with that form or credit card. If you paid by credit card, do not include on line 39 the convenience fee you were charged. To the left of line 39, enter "Form 4868" and show the amount paid. Also, include any amount paid with **Form 2688** if you filed for an additional extension.

Excess Social Security and Railroad Retirement (RRTA) Taxes Withheld. If you, or your spouse if filing a joint return, had more than one employer for 1999 and total wages of more than $72,600, too much social security tax may have been withheld. If you had more than one railroad employer for 1999 and your total compensation was over $53,700, too much RRTA tax may have been withheld. For more details, including how to figure the amount to include on line 39, see **Pub. 505.**

Refund

Line 40

Amount Overpaid

If line 40 is under $1, we will send the refund only if you request it when you file your return. If you want to check the status of your refund, please wait at least 4 weeks from the date you filed to do so. See page 9 for details.

If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for 2000** on page 50.

Refund Offset. If you owe past-due Federal tax, state income tax, child support, spousal support, or certain Federal nontax debts, such as student loans, all or part of the overpayment on line 40 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). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. To find out if you may have an offset or if you have a question about it, contact the agency(ies) you owe the debt to.

Injured Spouse Claim. If you file a joint return and your spouse has not paid past-due Federal tax, state income tax, child support, spousal support, or a Federal nontax debt, such as a student loan, part or all of the overpayment on line 40 may be used (offset) to pay the past-due amount. But **your** part of the overpayment may be refunded to you after the offset occurs if certain conditions apply and you complete **Form 8379.** For details, use TeleTax topic 203 (see page 9) or see Form 8379.

Lines 41b Through 41d

Direct Deposit of Refund

Complete lines 41b through 41d if you want us to directly deposit the amount shown on line 41a into your account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) instead of sending you a check.

Why Use Direct Deposit?

- You get your refund fast—even faster if you *e-file*!
- Payment is more secure—there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

You can check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing number and account number.

Line 41b. The routing number **must** be **nine** digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on page 48, the routing number is 250250025.

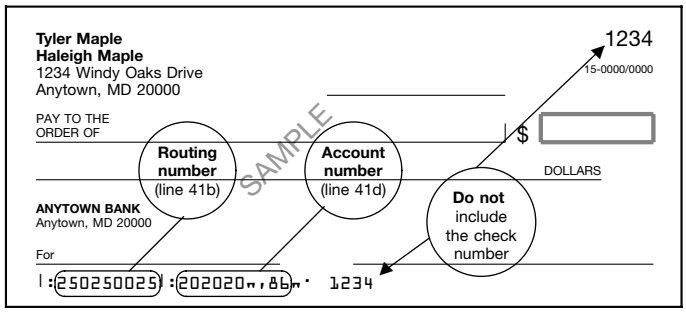
Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

Line 41d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on page 48, the account number is 20202086. Be sure **not** to include the check number.

Some financial institutions will not allow a joint refund to be deposited into an individual account. The IRS is not responsible if a financial institution refuses a direct deposit.

(Continued on page 48)

Need more information or forms? See page 7.



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

Line 42

Amount Applied to 2000 Estimated Tax

Enter on line 42 the amount, if any, of the overpayment on line 40 you want applied to your estimated tax for 2000. We will apply this amount to your account unless you attach a statement requesting us to apply it to your spouse's account. Include your spouse's social security number. This election to apply part or all of the amount overpaid to your 2000 estimated tax cannot be changed later.

Amount You Owe

Line 43

Amount You Owe

TIP You do not have to pay if line 43 is under $1.

Include any estimated tax penalty from line 44 in the amount you enter on line 43.

You can pay by check, money order, or credit card (American Express® Card, MasterCard®, or Discover® Card).

To pay by check or money order, enclose in the envelope with your return a check or money order payable to the **"United States Treasury"** for the full amount when you file. **Do not** send cash. **Do not** attach the payment to your return. Write "1999 Form 1040A" and your name, address, daytime telephone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your tax 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 $\frac{XX}{100}$ ").

To pay by credit card, call **1-888-2PAY-TAX** (1-888-272-9829) toll free and follow the instructions. A convenience fee will be charged by the credit card processor based on the amount you are paying. You will be told what the fee is when you call and you will have the option to either continue or cancel the call. You can also find out what the fee will be on the Internet at **www.8882paytax.com.** If you paid by credit card, enter the confirmation number you were given at the end of the call on page 1 of Form 1040A in the upper left corner.

Do not include any estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

TIP You may need to **(a)** increase the amount of income tax withheld from your pay or **(b)** make estimated tax payments for 2000. See **Income Tax Withholding and Estimated Tax Payments for 2000** on page 50.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 43 when you file, you may ask to make monthly installment payments. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 17, 2000, even if your request to pay in installments is granted. You must also 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.

To ask for an installment agreement, use **Form 9465.** You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Line 44

Estimated Tax Penalty

You may owe this penalty if:

- Line 43 is at least $1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on line 34 minus the total of any amounts shown on lines 37a and 38.

Exceptions. You will not owe the penalty if your 1998 tax return was for a tax year of 12 full months AND **either** of the following applies.

1. You had no tax liability for 1998 and you were a U.S. citizen or resident for all of 1998, **or**
2. The total of lines 35 and 36 on your 1999 return is at least as much as the tax liability shown on your 1998 return. Your estimated tax payments for 1999 must have been made on time and for the required amount.

CAUTION If your 1999 filing status is married filing separately and your 1998 adjusted gross income was over $75,000, item 2 above may not apply. For details, see **Form 2210** and its instructions.

Figuring the Penalty. If the **Exceptions** above do not apply and you choose to figure the penalty yourself, see Form 2210 to find out if you owe the penalty. If so, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210. Enter the penalty on Form 1040A, line 44. Add the penalty to any tax due and enter the total on line 43. If you are due a refund, subtract the penalty from the overpayment you show on line 40. **Do not** file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

(Continued on page 49)

Because Form 2210 is complicated, if you want to, you can leave line 44 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill.

Sign Your Return

Form 1040A is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see **What if a Taxpayer Died?** on page 14.

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 Telephone Number. Although providing your daytime telephone number is optional, doing so may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care expenses, etc. By answering our questions over the telephone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you may enter either your or your spouse's daytime telephone number.

Paid Preparer Must Sign Your Return. Generally, anyone you pay to prepare your return must sign it by hand in the space provided. Signature stamps or labels cannot be used. 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.

Attach Required Forms and Schedules

Attach the first copy or Copy B of Form(s) W-2 to the front of Form 1040A. Attach all other schedules and forms behind Form 1040A in order by number. If you are filing Schedule EIC, put it last. **Do not** attach items unless required to do so.

If you received a 1999 **Form 1099-R** showing Federal income tax withheld, also attach the first copy or Copy B of that form to the front of Form 1040A.

If you owe tax and are sending in your payment, **do not** attach it to Form 1040A. Instead, place it loose inside the envelope.

How To Avoid Common Mistakes

Mistakes may delay your refund or result in notices being sent to you.

1. Be sure to enter your social security number (SSN) in the space provided on page 1 of Form 1040A. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name.
2. Make sure you entered the correct name and SSN for each person you claim as a dependent on line 6c. Also make sure you check the box in column (4) of line 6c for each dependent who is also a qualifying child for the child tax credit.
3. If you think you can take the earned income credit, read the instructions for lines 37a and 37b that begin on page 39 to make sure you qualify. If you do, make sure you enter your nontaxable earned income on line 37b. Also, enter on Schedule EIC the correct SSN for each person you claim as a qualifying child.
4. Check your math, especially when figuring your taxable social security benefits, deduction for exemptions, credits, taxable income, Federal income tax withheld, total payments, and refund or amount you owe.
5. Remember to **sign** and date Form 1040A and enter your occupation.
6. Enter the correct tax on line 25. Also, enter your total tax on line 34.
7. Make sure you use the correct filing status. If you think you can file as head of household, read the instructions for line 4 on page 21 to make sure you qualify.
8. Make sure your name and address are correct on the peel-off label. If not, enter the correct information.
9. If you are married filing jointly and did not get a peel-off label, enter your and your spouse's name in the same order as shown on your last return.
10. Enter your standard deduction on line 21. Also, if you check any box on line 20a or you (or your spouse if filing jointly) can be claimed as a dependent on someone's 1999 return, see page 33 to find the amount to enter on line 21.
11. Attach your W-2 form(s) and any other required forms and schedules.
12. If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 43 on page 48 for details.

General Information

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.**

Innocent Spouse Relief. You may qualify for relief from liability for tax on a joint return if **(1)** there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, **(2)** you are divorced, separated, or no longer living with your spouse, **or (3)** given all the facts and circumstances, it would not be fair to hold you liable for the tax. See **Form 8857** or **Pub. 971** for more details.

Need more information or forms? See page 7.

What Should You Do If You Move? If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return, or the Chief, Customer Service Division, at your local IRS district office. You can use **Form 8822** to notify us of your new address.

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 W-2 and 1099 forms) 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 example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see **Pub. 552.**

Income Tax Withholding and Estimated Tax Payments for 2000. If the amount you owe or the amount you overpaid 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 2000 pay. In general, you do not have to make estimated tax payments if you expect that your 2000 tax return will show a tax refund OR a tax balance due the IRS of less than $1,000. If your total estimated tax (including any alternative minimum tax) for 2000 is $1,000 or more, see **Form 1040-ES.** It has a worksheet you can use to see if you have to make estimated tax payments. See **Pub. 505** for more details.

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 are physically or mentally unable to manage your financial affairs. See **Pub. 556** for details.

How Do You Make a Gift To Reduce the Public Debt? If you wish to do so, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or, you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 48 for details on how to pay any tax you owe.

TIP If you itemize your deductions for 2000, you may be able to deduct this gift.

Do Both the Name and Social Security Number (SSN) on Your Tax Forms Agree With Your Social Security Card? If not, your refund may be delayed or you may not receive credit for your social security earnings. If your Form W-2, Form 1099, or other tax document shows an incorrect SSN or name, 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 Social Security Administration at 1-800-772-1213.

Other Ways To Get Help

Send Your Written Questions to the IRS. You may send your written tax questions to your IRS District Director. You should get an answer in about 30 days. If you do not have the address, call us. See page 11 for the number. Do not send questions with your return.

Assistance With Your Return. IRS offices can help you prepare your return. An assister will explain a Form 1040EZ, 1040A, or 1040 with Schedules A and B to you and other taxpayers in a group setting. You may also be able to file your return electronically by computer free of charge at some IRS offices. To find the IRS office nearest you, look in the phone book under "United States Government, Internal Revenue Service" or call us. See page 11 for the number.

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). These programs help older, disabled, low-income, and non-English-speaking people fill in their returns. For details, call us. See page 11 for the number. If you received a Federal income tax package in the mail, take it with you when you go for help. Also take a copy of your 1998 tax return if you have it. **Or** to find the nearest AARP Tax-Aide site, visit AARP's Internet Web Site at—www.aarp.org/taxaide or call **1-877-227-7844.**

On-Line Services. If you subscribe to an on-line service, ask about on-line filing or tax information.

Large-Print Forms and Instructions. Pub. 1615 has large-print copies of Form 1040A, Schedules 1, 2, 3, and EIC, and their instructions. You can use the large-print form and schedules as worksheets to figure your tax, but you cannot file on them. You can get Pub. 1615 by phone or mail. See pages 7 and 51.

Help for People With Disabilities. Telephone help is available using TTY/TDD equipment. See page 11 for the number. Braille materials are available at libraries that have special services for people with disabilities.

Order Blank for Forms and Publications

TIP For faster ways of getting the items you need such as by computer or fax, see page 7.

How To Use the Order Blank

1. Cut the order blank on the dotted line and **print or type your name and address accurately in the space provided below.** An accurate address will ensure delivery of your order.
2. Circle the items you need. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper listing the additional items you need. To help reduce waste, order only the items you need to prepare your return. We will send you two copies of each form and one copy of each publication you circle.
3. Enclose the order blank in your own envelope and send it to the IRS address shown below that applies to you. Do not use the envelope we sent you in your tax package because this envelope may be used only for filing your income tax return. You should receive a response within 10 days after we receive your request.

Do not send your tax return to any of the addresses listed on this page. Instead, see the back cover.

Where To Mail Your Order Blank for Free Forms and Publications

IF you live in the . . .	THEN mail to . . .	AT this address . . .
Western United States	Western Area Distribution Center	Rancho Cordova, CA 95743-0001
Central United States	Central Area Distribution Center	P.O. Box 8903 Bloomington, IL 61702-8903
Eastern United States or a foreign country	Eastern Area Distribution Center	P.O. Box 85074 Richmond, VA 23261-5074

Detach at this line

Order Blank

Fill in your name and address.

Name

Number and street — Apt./Suite/Room

City — State — Zip code

Foreign country — International postal code

Daytime telephone number (optional)

( )

The items in bold may be picked up at many IRS offices, post offices, and libraries. You may also download all these items from the Internet at www.irs.gov or place an electronic order for them.

Circle the forms and publications you need. The instructions for any form you order will be included.

1040	Schedule F (1040)	Schedule 3 (1040A)	2441	8812	Pub. 463	Pub. 527	Pub. 910
Schedules A&B (1040)	Schedule H (1040)	**1040EZ**	3903	8822	Pub. 501	Pub. 529	Pub. 926
Schedule C (1040)	Schedule J (1040)	1040-ES (2000)	4562	8829	Pub. 502	Pub. 535	Pub. 929
Schedule C-EZ (1040)	Schedule R (1040)	1040-V	4868	8863	Pub. 505	Pub. 550	Pub. 936
Schedule D (1040)	Schedule SE (1040)	1040X	5329	9465	Pub. 508	Pub. 554	Pub. 970
Schedule D-1 (1040)	**1040A**	2106	8283	Pub. 1	Pub. 521	Pub. 575	Pub. 972
Schedule E (1040)	**Schedule 1 (1040A)**	2106-EZ	8582	Pub. 17	Pub. 523	Pub. 590	
Schedule EIC (1040A or 1040)	**Schedule 2 (1040A)**	2210	8606	Pub. 334	Pub. 525	Pub. 596	

J

What Should You Know About the 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 authority to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a) which require you to file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 requires that you provide your social security number or individual taxpayer identification number on what you file. 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. However, you do not have to check the boxes for the Presidential Election Campaign Fund or provide your daytime telephone 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 give the information asked for, or give false 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 your 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, U.S. commonwealths or possessions, and certain foreign governments 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 which we cannot get in any other way in order 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 also 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.

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

The Time It Takes To Prepare Your Return

We try to create forms and instructions that can be easily understood. The time needed to complete and file the forms in the chart below will vary depending on individual circumstances.

The estimated average time for people with IRA distributions, pension income, social security benefits, etc., is: **Recordkeeping,** 2 hr., 17 min.; **Learning about the law or the form,** 2 hr., 20 min.; **Preparing the form,** 3 hr., 13 min.; **Copying, assembling, and sending the form to the IRS,** 35 min.; **Total,** 8 hr., 25 min.

We Welcome Comments on Forms

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can e-mail us your suggestions and comments through the IRS Internet Home Page (www.irs.gov/help/email.html) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

DO NOT send your return to this address. Instead, see the back cover.

Estimated Preparation Time

The time needed to complete and file Form 1040A, its schedules, and accompanying worksheets will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS	Totals
Form 1040A	1 hr., 11 min.	2 hr., 42 min.	4 hr., 31 min.	35 min.	8 hr., 59 min.
Sch. 1	20 min.	4 min.	14 min.	20 min.	58 min.
Sch. 2	33 min.	10 min.	52 min.	31 min.	2 hr., 6 min.
Sch. 3	13 min.	14 min.	28 min.	35 min.	1 hr., 30 min.
Sch. EIC	0 min.	2 min.	14 min.	20 min.	36 min.

1999 Tax Table

For persons with taxable incomes of less than $50,000

Example. Mr. and Mrs. Green are filing a joint return. Their taxable income on line 24 of Form 1040A is $23,250. First, they find the $23,250–23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is $3,491. This is the tax amount they should enter on line 25 of Form 1040A.

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
23,200	**23,250**	3,484	3,484	3,705	3,484
23,250	**23,300**	3,491	3,491	3,719	3,491
23,300	**23,350**	3,499	3,499	3,733	3,499
23,350	**23,400**	3,506	3,506	3,747	3,506

If Form 1040A, line 24, is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
$0	**$5**	$0	$0	$0	$0
5	**15**	2	2	2	2
15	**25**	3	3	3	3
25	**50**	6	6	6	6
50	**75**	9	9	9	9
75	**100**	13	13	13	13
100	**125**	17	17	17	17
125	**150**	21	21	21	21
150	**175**	24	24	24	24
175	**200**	28	28	28	28
200	**225**	32	32	32	32
225	**250**	36	36	36	36
250	**275**	39	39	39	39
275	**300**	43	43	43	43
300	**325**	47	47	47	47
325	**350**	51	51	51	51
350	**375**	54	54	54	54
375	**400**	58	58	58	58
400	**425**	62	62	62	62
425	**450**	66	66	66	66
450	**475**	69	69	69	69
475	**500**	73	73	73	73
500	**525**	77	77	77	77
525	**550**	81	81	81	81
550	**575**	84	84	84	84
575	**600**	88	88	88	88
600	**625**	92	92	92	92
625	**650**	96	96	96	96
650	**675**	99	99	99	99
675	**700**	103	103	103	103
700	**725**	107	107	107	107
725	**750**	111	111	111	111
750	**775**	114	114	114	114
775	**800**	118	118	118	118
800	**825**	122	122	122	122
825	**850**	126	126	126	126
850	**875**	129	129	129	129
875	**900**	133	133	133	133
900	**925**	137	137	137	137
925	**950**	141	141	141	141
950	**975**	144	144	144	144
975	**1,000**	148	148	148	148
1,000					
1,000	**1,025**	152	152	152	152
1,025	**1,050**	156	156	156	156
1,050	**1,075**	159	159	159	159
1,075	**1,100**	163	163	163	163
1,100	**1,125**	167	167	167	167
1,125	**1,150**	171	171	171	171
1,150	**1,175**	174	174	174	174
1,175	**1,200**	178	178	178	178
1,200	**1,225**	182	182	182	182
1,225	**1,250**	186	186	186	186
1,250	**1,275**	189	189	189	189
1,275	**1,300**	193	193	193	193

If Form 1040A, line 24, is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
1,300	**1,325**	197	197	197	197
1,325	**1,350**	201	201	201	201
1,350	**1,375**	204	204	204	204
1,375	**1,400**	208	208	208	208
1,400	**1,425**	212	212	212	212
1,425	**1,450**	216	216	216	216
1,450	**1,475**	219	219	219	219
1,475	**1,500**	223	223	223	223
1,500	**1,525**	227	227	227	227
1,525	**1,550**	231	231	231	231
1,550	**1,575**	234	234	234	234
1,575	**1,600**	238	238	238	238
1,600	**1,625**	242	242	242	242
1,625	**1,650**	246	246	246	246
1,650	**1,675**	249	249	249	249
1,675	**1,700**	253	253	253	253
1,700	**1,725**	257	257	257	257
1,725	**1,750**	261	261	261	261
1,750	**1,775**	264	264	264	264
1,775	**1,800**	268	268	268	268
1,800	**1,825**	272	272	272	272
1,825	**1,850**	276	276	276	276
1,850	**1,875**	279	279	279	279
1,875	**1,900**	283	283	283	283
1,900	**1,925**	287	287	287	287
1,925	**1,950**	291	291	291	291
1,950	**1,975**	294	294	294	294
1,975	**2,000**	298	298	298	298
2,000					
2,000	**2,025**	302	302	302	302
2,025	**2,050**	306	306	306	306
2,050	**2,075**	309	309	309	309
2,075	**2,100**	313	313	313	313
2,100	**2,125**	317	317	317	317
2,125	**2,150**	321	321	321	321
2,150	**2,175**	324	324	324	324
2,175	**2,200**	328	328	328	328
2,200	**2,225**	332	332	332	332
2,225	**2,250**	336	336	336	336
2,250	**2,275**	339	339	339	339
2,275	**2,300**	343	343	343	343
2,300	**2,325**	347	347	347	347
2,325	**2,350**	351	351	351	351
2,350	**2,375**	354	354	354	354
2,375	**2,400**	358	358	358	358
2,400	**2,425**	362	362	362	362
2,425	**2,450**	366	366	366	366
2,450	**2,475**	369	369	369	369
2,475	**2,500**	373	373	373	373
2,500	**2,525**	377	377	377	377
2,525	**2,550**	381	381	381	381
2,550	**2,575**	384	384	384	384
2,575	**2,600**	388	388	388	388
2,600	**2,625**	392	392	392	392
2,625	**2,650**	396	396	396	396
2,650	**2,675**	399	399	399	399
2,675	**2,700**	403	403	403	403

If Form 1040A, line 24, is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
2,700	**2,725**	407	407	407	407
2,725	**2,750**	411	411	411	411
2,750	**2,775**	414	414	414	414
2,775	**2,800**	418	418	418	418
2,800	**2,825**	422	422	422	422
2,825	**2,850**	426	426	426	426
2,850	**2,875**	429	429	429	429
2,875	**2,900**	433	433	433	433
2,900	**2,925**	437	437	437	437
2,925	**2,950**	441	441	441	441
2,950	**2,975**	444	444	444	444
2,975	**3,000**	448	448	448	448
3,000					
3,000	**3,050**	454	454	454	454
3,050	**3,100**	461	461	461	461
3,100	**3,150**	469	469	469	469
3,150	**3,200**	476	476	476	476
3,200	**3,250**	484	484	484	484
3,250	**3,300**	491	491	491	491
3,300	**3,350**	499	499	499	499
3,350	**3,400**	506	506	506	506
3,400	**3,450**	514	514	514	514
3,450	**3,500**	521	521	521	521
3,500	**3,550**	529	529	529	529
3,550	**3,600**	536	536	536	536
3,600	**3,650**	544	544	544	544
3,650	**3,700**	551	551	551	551
3,700	**3,750**	559	559	559	559
3,750	**3,800**	566	566	566	566
3,800	**3,850**	574	574	574	574
3,850	**3,900**	581	581	581	581
3,900	**3,950**	589	589	589	589
3,950	**4,000**	596	596	596	596
4,000					
4,000	**4,050**	604	604	604	604
4,050	**4,100**	611	611	611	611
4,100	**4,150**	619	619	619	619
4,150	**4,200**	626	626	626	626
4,200	**4,250**	634	634	634	634
4,250	**4,300**	641	641	641	641
4,300	**4,350**	649	649	649	649
4,350	**4,400**	656	656	656	656
4,400	**4,450**	664	664	664	664
4,450	**4,500**	671	671	671	671
4,500	**4,550**	679	679	679	679
4,550	**4,600**	686	686	686	686
4,600	**4,650**	694	694	694	694
4,650	**4,700**	701	701	701	701
4,700	**4,750**	709	709	709	709
4,750	**4,800**	716	716	716	716
4,800	**4,850**	724	724	724	724
4,850	**4,900**	731	731	731	731
4,900	**4,950**	739	739	739	739
4,950	**5,000**	746	746	746	746

Continued on next page

* This column must also be used by a qualifying widow(er).

1999 Tax Table—*Continued*

If Form 1040A, line 24, is—		And you are—				If Form 1040A, line 24, is—		And you are—				If Form 1040A, line 24, is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
5,000						**8,000**						**11,000**					
5,000	**5,050**	754	754	754	754	**8,000**	**8,050**	1,204	1,204	1,204	1,204	**11,000**	**11,050**	1,654	1,654	1,654	1,654
5,050	**5,100**	761	761	761	761	**8,050**	**8,100**	1,211	1,211	1,211	1,211	**11,050**	**11,100**	1,661	1,661	1,661	1,661
5,100	**5,150**	769	769	769	769	**8,100**	**8,150**	1,219	1,219	1,219	1,219	**11,100**	**11,150**	1,669	1,669	1,669	1,669
5,150	**5,200**	776	776	776	776	**8,150**	**8,200**	1,226	1,226	1,226	1,226	**11,150**	**11,200**	1,676	1,676	1,676	1,676
5,200	**5,250**	784	784	784	784	**8,200**	**8,250**	1,234	1,234	1,234	1,234	**11,200**	**11,250**	1,684	1,684	1,684	1,684
5,250	**5,300**	791	791	791	791	**8,250**	**8,300**	1,241	1,241	1,241	1,241	**11,250**	**11,300**	1,691	1,691	1,691	1,691
5,300	**5,350**	799	799	799	799	**8,300**	**8,350**	1,249	1,249	1,249	1,249	**11,300**	**11,350**	1,699	1,699	1,699	1,699
5,350	**5,400**	806	806	806	806	**8,350**	**8,400**	1,256	1,256	1,256	1,256	**11,350**	**11,400**	1,706	1,706	1,706	1,706
5,400	**5,450**	814	814	814	814	**8,400**	**8,450**	1,264	1,264	1,264	1,264	**11,400**	**11,450**	1,714	1,714	1,714	1,714
5,450	**5,500**	821	821	821	821	**8,450**	**8,500**	1,271	1,271	1,271	1,271	**11,450**	**11,500**	1,721	1,721	1,721	1,721
5,500	**5,550**	829	829	829	829	**8,500**	**8,550**	1,279	1,279	1,279	1,279	**11,500**	**11,550**	1,729	1,729	1,729	1,729
5,550	**5,600**	836	836	836	836	**8,550**	**8,600**	1,286	1,286	1,286	1,286	**11,550**	**11,600**	1,736	1,736	1,736	1,736
5,600	**5,650**	844	844	844	844	**8,600**	**8,650**	1,294	1,294	1,294	1,294	**11,600**	**11,650**	1,744	1,744	1,744	1,744
5,650	**5,700**	851	851	851	851	**8,650**	**8,700**	1,301	1,301	1,301	1,301	**11,650**	**11,700**	1,751	1,751	1,751	1,751
5,700	**5,750**	859	859	859	859	**8,700**	**8,750**	1,309	1,309	1,309	1,309	**11,700**	**11,750**	1,759	1,759	1,759	1,759
5,750	**5,800**	866	866	866	866	**8,750**	**8,800**	1,316	1,316	1,316	1,316	**11,750**	**11,800**	1,766	1,766	1,766	1,766
5,800	**5,850**	874	874	874	874	**8,800**	**8,850**	1,324	1,324	1,324	1,324	**11,800**	**11,850**	1,774	1,774	1,774	1,774
5,850	**5,900**	881	881	881	881	**8,850**	**8,900**	1,331	1,331	1,331	1,331	**11,850**	**11,900**	1,781	1,781	1,781	1,781
5,900	**5,950**	889	889	889	889	**8,900**	**8,950**	1,339	1,339	1,339	1,339	**11,900**	**11,950**	1,789	1,789	1,789	1,789
5,950	**6,000**	896	896	896	896	**8,950**	**9,000**	1,346	1,346	1,346	1,346	**11,950**	**12,000**	1,796	1,796	1,796	1,796
6,000						**9,000**						**12,000**					
6,000	**6,050**	904	904	904	904	**9,000**	**9,050**	1,354	1,354	1,354	1,354	**12,000**	**12,050**	1,804	1,804	1,804	1,804
6,050	**6,100**	911	911	911	911	**9,050**	**9,100**	1,361	1,361	1,361	1,361	**12,050**	**12,100**	1,811	1,811	1,811	1,811
6,100	**6,150**	919	919	919	919	**9,100**	**9,150**	1,369	1,369	1,369	1,369	**12,100**	**12,150**	1,819	1,819	1,819	1,819
6,150	**6,200**	926	926	926	926	**9,150**	**9,200**	1,376	1,376	1,376	1,376	**12,150**	**12,200**	1,826	1,826	1,826	1,826
6,200	**6,250**	934	934	934	934	**9,200**	**9,250**	1,384	1,384	1,384	1,384	**12,200**	**12,250**	1,834	1,834	1,834	1,834
6,250	**6,300**	941	941	941	941	**9,250**	**9,300**	1,391	1,391	1,391	1,391	**12,250**	**12,300**	1,841	1,841	1,841	1,841
6,300	**6,350**	949	949	949	949	**9,300**	**9,350**	1,399	1,399	1,399	1,399	**12,300**	**12,350**	1,849	1,849	1,849	1,849
6,350	**6,400**	956	956	956	956	**9,350**	**9,400**	1,406	1,406	1,406	1,406	**12,350**	**12,400**	1,856	1,856	1,856	1,856
6,400	**6,450**	964	964	964	964	**9,400**	**9,450**	1,414	1,414	1,414	1,414	**12,400**	**12,450**	1,864	1,864	1,864	1,864
6,450	**6,500**	971	971	971	971	**9,450**	**9,500**	1,421	1,421	1,421	1,421	**12,450**	**12,500**	1,871	1,871	1,871	1,871
6,500	**6,550**	979	979	979	979	**9,500**	**9,550**	1,429	1,429	1,429	1,429	**12,500**	**12,550**	1,879	1,879	1,879	1,879
6,550	**6,600**	986	986	986	986	**9,550**	**9,600**	1,436	1,436	1,436	1,436	**12,550**	**12,600**	1,886	1,886	1,886	1,886
6,600	**6,650**	994	994	994	994	**9,600**	**9,650**	1,444	1,444	1,444	1,444	**12,600**	**12,650**	1,894	1,894	1,894	1,894
6,650	**6,700**	1,001	1,001	1,001	1,001	**9,650**	**9,700**	1,451	1,451	1,451	1,451	**12,650**	**12,700**	1,901	1,901	1,901	1,901
6,700	**6,750**	1,009	1,009	1,009	1,009	**9,700**	**9,750**	1,459	1,459	1,459	1,459	**12,700**	**12,750**	1,909	1,909	1,909	1,909
6,750	**6,800**	1,016	1,016	1,016	1,016	**9,750**	**9,800**	1,466	1,466	1,466	1,466	**12,750**	**12,800**	1,916	1,916	1,916	1,916
6,800	**6,850**	1,024	1,024	1,024	1,024	**9,800**	**9,850**	1,474	1,474	1,474	1,474	**12,800**	**12,850**	1,924	1,924	1,924	1,924
6,850	**6,900**	1,031	1,031	1,031	1,031	**9,850**	**9,900**	1,481	1,481	1,481	1,481	**12,850**	**12,900**	1,931	1,931	1,931	1,931
6,900	**6,950**	1,039	1,039	1,039	1,039	**9,900**	**9,950**	1,489	1,489	1,489	1,489	**12,900**	**12,950**	1,939	1,939	1,939	1,939
6,950	**7,000**	1,046	1,046	1,046	1,046	**9,950**	**10,000**	1,496	1,496	1,496	1,496	**12,950**	**13,000**	1,946	1,946	1,946	1,946
7,000						**10,000**						**13,000**					
7,000	**7,050**	1,054	1,054	1,054	1,054	**10,000**	**10,050**	1,504	1,504	1,504	1,504	**13,000**	**13,050**	1,954	1,954	1,954	1,954
7,050	**7,100**	1,061	1,061	1,061	1,061	**10,050**	**10,100**	1,511	1,511	1,511	1,511	**13,050**	**13,100**	1,961	1,961	1,961	1,961
7,100	**7,150**	1,069	1,069	1,069	1,069	**10,100**	**10,150**	1,519	1,519	1,519	1,519	**13,100**	**13,150**	1,969	1,969	1,969	1,969
7,150	**7,200**	1,076	1,076	1,076	1,076	**10,150**	**10,200**	1,526	1,526	1,526	1,526	**13,150**	**13,200**	1,976	1,976	1,976	1,976
7,200	**7,250**	1,084	1,084	1,084	1,084	**10,200**	**10,250**	1,534	1,534	1,534	1,534	**13,200**	**13,250**	1,984	1,984	1,984	1,984
7,250	**7,300**	1,091	1,091	1,091	1,091	**10,250**	**10,300**	1,541	1,541	1,541	1,541	**13,250**	**13,300**	1,991	1,991	1,991	1,991
7,300	**7,350**	1,099	1,099	1,099	1,099	**10,300**	**10,350**	1,549	1,549	1,549	1,549	**13,300**	**13,350**	1,999	1,999	1,999	1,999
7,350	**7,400**	1,106	1,106	1,106	1,106	**10,350**	**10,400**	1,556	1,556	1,556	1,556	**13,350**	**13,400**	2,006	2,006	2,006	2,006
7,400	**7,450**	1,114	1,114	1,114	1,114	**10,400**	**10,450**	1,564	1,564	1,564	1,564	**13,400**	**13,450**	2,014	2,014	2,014	2,014
7,450	**7,500**	1,121	1,121	1,121	1,121	**10,450**	**10,500**	1,571	1,571	1,571	1,571	**13,450**	**13,500**	2,021	2,021	2,021	2,021
7,500	**7,550**	1,129	1,129	1,129	1,129	**10,500**	**10,550**	1,579	1,579	1,579	1,579	**13,500**	**13,550**	2,029	2,029	2,029	2,029
7,550	**7,600**	1,136	1,136	1,136	1,136	**10,550**	**10,600**	1,586	1,586	1,586	1,586	**13,550**	**13,600**	2,036	2,036	2,036	2,036
7,600	**7,650**	1,144	1,144	1,144	1,144	**10,600**	**10,650**	1,594	1,594	1,594	1,594	**13,600**	**13,650**	2,044	2,044	2,044	2,044
7,650	**7,700**	1,151	1,151	1,151	1,151	**10,650**	**10,700**	1,601	1,601	1,601	1,601	**13,650**	**13,700**	2,051	2,051	2,051	2,051
7,700	**7,750**	1,159	1,159	1,159	1,159	**10,700**	**10,750**	1,609	1,609	1,609	1,609	**13,700**	**13,750**	2,059	2,059	2,059	2,059
7,750	**7,800**	1,166	1,166	1,166	1,166	**10,750**	**10,800**	1,616	1,616	1,616	1,616	**13,750**	**13,800**	2,066	2,066	2,066	2,066
7,800	**7,850**	1,174	1,174	1,174	1,174	**10,800**	**10,850**	1,624	1,624	1,624	1,624	**13,800**	**13,850**	2,074	2,074	2,074	2,074
7,850	**7,900**	1,181	1,181	1,181	1,181	**10,850**	**10,900**	1,631	1,631	1,631	1,631	**13,850**	**13,900**	2,081	2,081	2,081	2,081
7,900	**7,950**	1,189	1,189	1,189	1,189	**10,900**	**10,950**	1,639	1,639	1,639	1,639	**13,900**	**13,950**	2,089	2,089	2,089	2,089
7,950	**8,000**	1,196	1,196	1,196	1,196	**10,950**	**11,000**	1,646	1,646	1,646	1,646	**13,950**	**14,000**	2,096	2,096	2,096	2,096

* This column must also be used by a qualifying widow(er).

Continued on next page

1999 Tax Table—*Continued*

If Form 1040A, line 24, is—		And you are—				If Form 1040A, line 24, is—		And you are—				If Form 1040A, line 24, is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
14,000						**17,000**						**20,000**					
14,000	**14,050**	2,104	2,104	2,104	2,104	**17,000**	**17,050**	2,554	2,554	2,554	2,554	**20,000**	**20,050**	3,004	3,004	3,004	3,004
14,050	**14,100**	2,111	2,111	2,111	2,111	**17,050**	**17,100**	2,561	2,561	2,561	2,561	**20,050**	**20,100**	3,011	3,011	3,011	3,011
14,100	**14,150**	2,119	2,119	2,119	2,119	**17,100**	**17,150**	2,569	2,569	2,569	2,569	**20,100**	**20,150**	3,019	3,019	3,019	3,019
14,150	**14,200**	2,126	2,126	2,126	2,126	**17,150**	**17,200**	2,576	2,576	2,576	2,576	**20,150**	**20,200**	3,026	3,026	3,026	3,026
14,200	**14,250**	2,134	2,134	2,134	2,134	**17,200**	**17,250**	2,584	2,584	2,584	2,584	**20,200**	**20,250**	3,034	3,034	3,034	3,034
14,250	**14,300**	2,141	2,141	2,141	2,141	**17,250**	**17,300**	2,591	2,591	2,591	2,591	**20,250**	**20,300**	3,041	3,041	3,041	3,041
14,300	**14,350**	2,149	2,149	2,149	2,149	**17,300**	**17,350**	2,599	2,599	2,599	2,599	**20,300**	**20,350**	3,049	3,049	3,049	3,049
14,350	**14,400**	2,156	2,156	2,156	2,156	**17,350**	**17,400**	2,606	2,606	2,606	2,606	**20,350**	**20,400**	3,056	3,056	3,056	3,056
14,400	**14,450**	2,164	2,164	2,164	2,164	**17,400**	**17,450**	2,614	2,614	2,614	2,614	**20,400**	**20,450**	3,064	3,064	3,064	3,064
14,450	**14,500**	2,171	2,171	2,171	2,171	**17,450**	**17,500**	2,621	2,621	2,621	2,621	**20,450**	**20,500**	3,071	3,071	3,071	3,071
14,500	**14,550**	2,179	2,179	2,179	2,179	**17,500**	**17,550**	2,629	2,629	2,629	2,629	**20,500**	**20,550**	3,079	3,079	3,079	3,079
14,550	**14,600**	2,186	2,186	2,186	2,186	**17,550**	**17,600**	2,636	2,636	2,636	2,636	**20,550**	**20,600**	3,086	3,086	3,086	3,086
14,600	**14,650**	2,194	2,194	2,194	2,194	**17,600**	**17,650**	2,644	2,644	2,644	2,644	**20,600**	**20,650**	3,094	3,094	3,094	3,094
14,650	**14,700**	2,201	2,201	2,201	2,201	**17,650**	**17,700**	2,651	2,651	2,651	2,651	**20,650**	**20,700**	3,101	3,101	3,101	3,101
14,700	**14,750**	2,209	2,209	2,209	2,209	**17,700**	**17,750**	2,659	2,659	2,659	2,659	**20,700**	**20,750**	3,109	3,109	3,109	3,109
14,750	**14,800**	2,216	2,216	2,216	2,216	**17,750**	**17,800**	2,666	2,666	2,666	2,666	**20,750**	**20,800**	3,116	3,116	3,116	3,116
14,800	**14,850**	2,224	2,224	2,224	2,224	**17,800**	**17,850**	2,674	2,674	2,674	2,674	**20,800**	**20,850**	3,124	3,124	3,124	3,124
14,850	**14,900**	2,231	2,231	2,231	2,231	**17,850**	**17,900**	2,681	2,681	2,681	2,681	**20,850**	**20,900**	3,131	3,131	3,131	3,131
14,900	**14,950**	2,239	2,239	2,239	2,239	**17,900**	**17,950**	2,689	2,689	2,689	2,689	**20,900**	**20,950**	3,139	3,139	3,139	3,139
14,950	**15,000**	2,246	2,246	2,246	2,246	**17,950**	**18,000**	2,696	2,696	2,696	2,696	**20,950**	**21,000**	3,146	3,146	3,146	3,146
15,000						**18,000**						**21,000**					
15,000	**15,050**	2,254	2,254	2,254	2,254	**18,000**	**18,050**	2,704	2,704	2,704	2,704	**21,000**	**21,050**	3,154	3,154	3,154	3,154
15,050	**15,100**	2,261	2,261	2,261	2,261	**18,050**	**18,100**	2,711	2,711	2,711	2,711	**21,050**	**21,100**	3,161	3,161	3,161	3,161
15,100	**15,150**	2,269	2,269	2,269	2,269	**18,100**	**18,150**	2,719	2,719	2,719	2,719	**21,100**	**21,150**	3,169	3,169	3,169	3,169
15,150	**15,200**	2,276	2,276	2,276	2,276	**18,150**	**18,200**	2,726	2,726	2,726	2,726	**21,150**	**21,200**	3,176	3,176	3,176	3,176
15,200	**15,250**	2,284	2,284	2,284	2,284	**18,200**	**18,250**	2,734	2,734	2,734	2,734	**21,200**	**21,250**	3,184	3,184	3,184	3,184
15,250	**15,300**	2,291	2,291	2,291	2,291	**18,250**	**18,300**	2,741	2,741	2,741	2,741	**21,250**	**21,300**	3,191	3,191	3,191	3,191
15,300	**15,350**	2,299	2,299	2,299	2,299	**18,300**	**18,350**	2,749	2,749	2,749	2,749	**21,300**	**21,350**	3,199	3,199	3,199	3,199
15,350	**15,400**	2,306	2,306	2,306	2,306	**18,350**	**18,400**	2,756	2,756	2,756	2,756	**21,350**	**21,400**	3,206	3,206	3,206	3,206
15,400	**15,450**	2,314	2,314	2,314	2,314	**18,400**	**18,450**	2,764	2,764	2,764	2,764	**21,400**	**21,450**	3,214	3,214	3,214	3,214
15,450	**15,500**	2,321	2,321	2,321	2,321	**18,450**	**18,500**	2,771	2,771	2,771	2,771	**21,450**	**21,500**	3,221	3,221	3,221	3,221
15,500	**15,550**	2,329	2,329	2,329	2,329	**18,500**	**18,550**	2,779	2,779	2,779	2,779	**21,500**	**21,550**	3,229	3,229	3,229	3,229
15,550	**15,600**	2,336	2,336	2,336	2,336	**18,550**	**18,600**	2,786	2,786	2,786	2,786	**21,550**	**21,600**	3,236	3,236	3,243	3,236
15,600	**15,650**	2,344	2,344	2,344	2,344	**18,600**	**18,650**	2,794	2,794	2,794	2,794	**21,600**	**21,650**	3,244	3,244	3,257	3,244
15,650	**15,700**	2,351	2,351	2,351	2,351	**18,650**	**18,700**	2,801	2,801	2,801	2,801	**21,650**	**21,700**	3,251	3,251	3,271	3,251
15,700	**15,750**	2,359	2,359	2,359	2,359	**18,700**	**18,750**	2,809	2,809	2,809	2,809	**21,700**	**21,750**	3,259	3,259	3,285	3,259
15,750	**15,800**	2,366	2,366	2,366	2,366	**18,750**	**18,800**	2,816	2,816	2,816	2,816	**21,750**	**21,800**	3,266	3,266	3,299	3,266
15,800	**15,850**	2,374	2,374	2,374	2,374	**18,800**	**18,850**	2,824	2,824	2,824	2,824	**21,800**	**21,850**	3,274	3,274	3,313	3,274
15,850	**15,900**	2,381	2,381	2,381	2,381	**18,850**	**18,900**	2,831	2,831	2,831	2,831	**21,850**	**21,900**	3,281	3,281	3,327	3,281
15,900	**15,950**	2,389	2,389	2,389	2,389	**18,900**	**18,950**	2,839	2,839	2,839	2,839	**21,900**	**21,950**	3,289	3,289	3,341	3,289
15,950	**16,000**	2,396	2,396	2,396	2,396	**18,950**	**19,000**	2,846	2,846	2,846	2,846	**21,950**	**22,000**	3,296	3,296	3,355	3,296
16,000						**19,000**						**22,000**					
16,000	**16,050**	2,404	2,404	2,404	2,404	**19,000**	**19,050**	2,854	2,854	2,854	2,854	**22,000**	**22,050**	3,304	3,304	3,369	3,304
16,050	**16,100**	2,411	2,411	2,411	2,411	**19,050**	**19,100**	2,861	2,861	2,861	2,861	**22,050**	**22,100**	3,311	3,311	3,383	3,311
16,100	**16,150**	2,419	2,419	2,419	2,419	**19,100**	**19,150**	2,869	2,869	2,869	2,869	**22,100**	**22,150**	3,319	3,319	3,397	3,319
16,150	**16,200**	2,426	2,426	2,426	2,426	**19,150**	**19,200**	2,876	2,876	2,876	2,876	**22,150**	**22,200**	3,326	3,326	3,411	3,326
16,200	**16,250**	2,434	2,434	2,434	2,434	**19,200**	**19,250**	2,884	2,884	2,884	2,884	**22,200**	**22,250**	3,334	3,334	3,425	3,334
16,250	**16,300**	2,441	2,441	2,441	2,441	**19,250**	**19,300**	2,891	2,891	2,891	2,891	**22,250**	**22,300**	3,341	3,341	3,439	3,341
16,300	**16,350**	2,449	2,449	2,449	2,449	**19,300**	**19,350**	2,899	2,899	2,899	2,899	**22,300**	**22,350**	3,349	3,349	3,453	3,349
16,350	**16,400**	2,456	2,456	2,456	2,456	**19,350**	**19,400**	2,906	2,906	2,906	2,906	**22,350**	**22,400**	3,356	3,356	3,467	3,356
16,400	**16,450**	2,464	2,464	2,464	2,464	**19,400**	**19,450**	2,914	2,914	2,914	2,914	**22,400**	**22,450**	3,364	3,364	3,481	3,364
16,450	**16,500**	2,471	2,471	2,471	2,471	**19,450**	**19,500**	2,921	2,921	2,921	2,921	**22,450**	**22,500**	3,371	3,371	3,495	3,371
16,500	**16,550**	2,479	2,479	2,479	2,479	**19,500**	**19,550**	2,929	2,929	2,929	2,929	**22,500**	**22,550**	3,379	3,379	3,509	3,379
16,550	**16,600**	2,486	2,486	2,486	2,486	**19,550**	**19,600**	2,936	2,936	2,936	2,936	**22,550**	**22,600**	3,386	3,386	3,523	3,386
16,600	**16,650**	2,494	2,494	2,494	2,494	**19,600**	**19,650**	2,944	2,944	2,944	2,944	**22,600**	**22,650**	3,394	3,394	3,537	3,394
16,650	**16,700**	2,501	2,501	2,501	2,501	**19,650**	**19,700**	2,951	2,951	2,951	2,951	**22,650**	**22,700**	3,401	3,401	3,551	3,401
16,700	**16,750**	2,509	2,509	2,509	2,509	**19,700**	**19,750**	2,959	2,959	2,959	2,959	**22,700**	**22,750**	3,409	3,409	3,565	3,409
16,750	**16,800**	2,516	2,516	2,516	2,516	**19,750**	**19,800**	2,966	2,966	2,966	2,966	**22,750**	**22,800**	3,416	3,416	3,579	3,416
16,800	**16,850**	2,524	2,524	2,524	2,524	**19,800**	**19,850**	2,974	2,974	2,974	2,974	**22,800**	**22,850**	3,424	3,424	3,593	3,424
16,850	**16,900**	2,531	2,531	2,531	2,531	**19,850**	**19,900**	2,981	2,981	2,981	2,981	**22,850**	**22,900**	3,431	3,431	3,607	3,431
16,900	**16,950**	2,539	2,539	2,539	2,539	**19,900**	**19,950**	2,989	2,989	2,989	2,989	**22,900**	**22,950**	3,439	3,439	3,621	3,439
16,950	**17,000**	2,546	2,546	2,546	2,546	**19,950**	**20,000**	2,996	2,996	2,996	2,996	**22,950**	**23,000**	3,446	3,446	3,635	3,446

* This column must also be used by a qualifying widow(er).

Continued on next page

1999 Tax Table—*Continued*

If Form 1040A, line 24, is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
23,000					
23,000	**23,050**	3,454	3,454	3,649	3,454
23,050	**23,100**	3,461	3,461	3,663	3,461
23,100	**23,150**	3,469	3,469	3,677	3,469
23,150	**23,200**	3,476	3,476	3,691	3,476
23,200	**23,250**	3,484	3,484	3,705	3,484
23,250	**23,300**	3,491	3,491	3,719	3,491
23,300	**23,350**	3,499	3,499	3,733	3,499
23,350	**23,400**	3,506	3,506	3,747	3,506
23,400	**23,450**	3,514	3,514	3,761	3,514
23,450	**23,500**	3,521	3,521	3,775	3,521
23,500	**23,550**	3,529	3,529	3,789	3,529
23,550	**23,600**	3,536	3,536	3,803	3,536
23,600	**23,650**	3,544	3,544	3,817	3,544
23,650	**23,700**	3,551	3,551	3,831	3,551
23,700	**23,750**	3,559	3,559	3,845	3,559
23,750	**23,800**	3,566	3,566	3,859	3,566
23,800	**23,850**	3,574	3,574	3,873	3,574
23,850	**23,900**	3,581	3,581	3,887	3,581
23,900	**23,950**	3,589	3,589	3,901	3,589
23,950	**24,000**	3,596	3,596	3,915	3,596
24,000					
24,000	**24,050**	3,604	3,604	3,929	3,604
24,050	**24,100**	3,611	3,611	3,943	3,611
24,100	**24,150**	3,619	3,619	3,957	3,619
24,150	**24,200**	3,626	3,626	3,971	3,626
24,200	**24,250**	3,634	3,634	3,985	3,634
24,250	**24,300**	3,641	3,641	3,999	3,641
24,300	**24,350**	3,649	3,649	4,013	3,649
24,350	**24,400**	3,656	3,656	4,027	3,656
24,400	**24,450**	3,664	3,664	4,041	3,664
24,450	**24,500**	3,671	3,671	4,055	3,671
24,500	**24,550**	3,679	3,679	4,069	3,679
24,550	**24,600**	3,686	3,686	4,083	3,686
24,600	**24,650**	3,694	3,694	4,097	3,694
24,650	**24,700**	3,701	3,701	4,111	3,701
24,700	**24,750**	3,709	3,709	4,125	3,709
24,750	**24,800**	3,716	3,716	4,139	3,716
24,800	**24,850**	3,724	3,724	4,153	3,724
24,850	**24,900**	3,731	3,731	4,167	3,731
24,900	**24,950**	3,739	3,739	4,181	3,739
24,950	**25,000**	3,746	3,746	4,195	3,746
25,000					
25,000	**25,050**	3,754	3,754	4,209	3,754
25,050	**25,100**	3,761	3,761	4,223	3,761
25,100	**25,150**	3,769	3,769	4,237	3,769
25,150	**25,200**	3,776	3,776	4,251	3,776
25,200	**25,250**	3,784	3,784	4,265	3,784
25,250	**25,300**	3,791	3,791	4,279	3,791
25,300	**25,350**	3,799	3,799	4,293	3,799
25,350	**25,400**	3,806	3,806	4,307	3,806
25,400	**25,450**	3,814	3,814	4,321	3,814
25,450	**25,500**	3,821	3,821	4,335	3,821
25,500	**25,550**	3,829	3,829	4,349	3,829
25,550	**25,600**	3,836	3,836	4,363	3,836
25,600	**25,650**	3,844	3,844	4,377	3,844
25,650	**25,700**	3,851	3,851	4,391	3,851
25,700	**25,750**	3,859	3,859	4,405	3,859
25,750	**25,800**	3,870	3,866	4,419	3,866
25,800	**25,850**	3,884	3,874	4,433	3,874
25,850	**25,900**	3,898	3,881	4,447	3,881
25,900	**25,950**	3,912	3,889	4,461	3,889
25,950	**26,000**	3,926	3,896	4,475	3,896

If Form 1040A, line 24, is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
26,000					
26,000	**26,050**	3,940	3,904	4,489	3,904
26,050	**26,100**	3,954	3,911	4,503	3,911
26,100	**26,150**	3,968	3,919	4,517	3,919
26,150	**26,200**	3,982	3,926	4,531	3,926
26,200	**26,250**	3,996	3,934	4,545	3,934
26,250	**26,300**	4,010	3,941	4,559	3,941
26,300	**26,350**	4,024	3,949	4,573	3,949
26,350	**26,400**	4,038	3,956	4,587	3,956
26,400	**26,450**	4,052	3,964	4,601	3,964
26,450	**26,500**	4,066	3,971	4,615	3,971
26,500	**26,550**	4,080	3,979	4,629	3,979
26,550	**26,600**	4,094	3,986	4,643	3,986
26,600	**26,650**	4,108	3,994	4,657	3,994
26,650	**26,700**	4,122	4,001	4,671	4,001
26,700	**26,750**	4,136	4,009	4,685	4,009
26,750	**26,800**	4,150	4,016	4,699	4,016
26,800	**26,850**	4,164	4,024	4,713	4,024
26,850	**26,900**	4,178	4,031	4,727	4,031
26,900	**26,950**	4,192	4,039	4,741	4,039
26,950	**27,000**	4,206	4,046	4,755	4,046
27,000					
27,000	**27,050**	4,220	4,054	4,769	4,054
27,050	**27,100**	4,234	4,061	4,783	4,061
27,100	**27,150**	4,248	4,069	4,797	4,069
27,150	**27,200**	4,262	4,076	4,811	4,076
27,200	**27,250**	4,276	4,084	4,825	4,084
27,250	**27,300**	4,290	4,091	4,839	4,091
27,300	**27,350**	4,304	4,099	4,853	4,099
27,350	**27,400**	4,318	4,106	4,867	4,106
27,400	**27,450**	4,332	4,114	4,881	4,114
27,450	**27,500**	4,346	4,121	4,895	4,121
27,500	**27,550**	4,360	4,129	4,909	4,129
27,550	**27,600**	4,374	4,136	4,923	4,136
27,600	**27,650**	4,388	4,144	4,937	4,144
27,650	**27,700**	4,402	4,151	4,951	4,151
27,700	**27,750**	4,416	4,159	4,965	4,159
27,750	**27,800**	4,430	4,166	4,979	4,166
27,800	**27,850**	4,444	4,174	4,993	4,174
27,850	**27,900**	4,458	4,181	5,007	4,181
27,900	**27,950**	4,472	4,189	5,021	4,189
27,950	**28,000**	4,486	4,196	5,035	4,196
28,000					
28,000	**28,050**	4,500	4,204	5,049	4,204
28,050	**28,100**	4,514	4,211	5,063	4,211
28,100	**28,150**	4,528	4,219	5,077	4,219
28,150	**28,200**	4,542	4,226	5,091	4,226
28,200	**28,250**	4,556	4,234	5,105	4,234
28,250	**28,300**	4,570	4,241	5,119	4,241
28,300	**28,350**	4,584	4,249	5,133	4,249
28,350	**28,400**	4,598	4,256	5,147	4,256
28,400	**28,450**	4,612	4,264	5,161	4,264
28,450	**28,500**	4,626	4,271	5,175	4,271
28,500	**28,550**	4,640	4,279	5,189	4,279
28,550	**28,600**	4,654	4,286	5,203	4,286
28,600	**28,650**	4,668	4,294	5,217	4,294
28,650	**28,700**	4,682	4,301	5,231	4,301
28,700	**28,750**	4,696	4,309	5,245	4,309
28,750	**28,800**	4,710	4,316	5,259	4,316
28,800	**28,850**	4,724	4,324	5,273	4,324
28,850	**28,900**	4,738	4,331	5,287	4,331
28,900	**28,950**	4,752	4,339	5,301	4,339
28,950	**29,000**	4,766	4,346	5,315	4,346

If Form 1040A, line 24, is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
29,000					
29,000	**29,050**	4,780	4,354	5,329	4,354
29,050	**29,100**	4,794	4,361	5,343	4,361
29,100	**29,150**	4,808	4,369	5,357	4,369
29,150	**29,200**	4,822	4,376	5,371	4,376
29,200	**29,250**	4,836	4,384	5,385	4,384
29,250	**29,300**	4,850	4,391	5,399	4,391
29,300	**29,350**	4,864	4,399	5,413	4,399
29,350	**29,400**	4,878	4,406	5,427	4,406
29,400	**29,450**	4,892	4,414	5,441	4,414
29,450	**29,500**	4,906	4,421	5,455	4,421
29,500	**29,550**	4,920	4,429	5,469	4,429
29,550	**29,600**	4,934	4,436	5,483	4,436
29,600	**29,650**	4,948	4,444	5,497	4,444
29,650	**29,700**	4,962	4,451	5,511	4,451
29,700	**29,750**	4,976	4,459	5,525	4,459
29,750	**29,800**	4,990	4,466	5,539	4,466
29,800	**29,850**	5,004	4,474	5,553	4,474
29,850	**29,900**	5,018	4,481	5,567	4,481
29,900	**29,950**	5,032	4,489	5,581	4,489
29,950	**30,000**	5,046	4,496	5,595	4,496
30,000					
30,000	**30,050**	5,060	4,504	5,609	4,504
30,050	**30,100**	5,074	4,511	5,623	4,511
30,100	**30,150**	5,088	4,519	5,637	4,519
30,150	**30,200**	5,102	4,526	5,651	4,526
30,200	**30,250**	5,116	4,534	5,665	4,534
30,250	**30,300**	5,130	4,541	5,679	4,541
30,300	**30,350**	5,144	4,549	5,693	4,549
30,350	**30,400**	5,158	4,556	5,707	4,556
30,400	**30,450**	5,172	4,564	5,721	4,564
30,450	**30,500**	5,186	4,571	5,735	4,571
30,500	**30,550**	5,200	4,579	5,749	4,579
30,550	**30,600**	5,214	4,586	5,763	4,586
30,600	**30,650**	5,228	4,594	5,777	4,594
30,650	**30,700**	5,242	4,601	5,791	4,601
30,700	**30,750**	5,256	4,609	5,805	4,609
30,750	**30,800**	5,270	4,616	5,819	4,616
30,800	**30,850**	5,284	4,624	5,833	4,624
30,850	**30,900**	5,298	4,631	5,847	4,631
30,900	**30,950**	5,312	4,639	5,861	4,639
30,950	**31,000**	5,326	4,646	5,875	4,646
31,000					
31,000	**31,050**	5,340	4,654	5,889	4,654
31,050	**31,100**	5,354	4,661	5,903	4,661
31,100	**31,150**	5,368	4,669	5,917	4,669
31,150	**31,200**	5,382	4,676	5,931	4,676
31,200	**31,250**	5,396	4,684	5,945	4,684
31,250	**31,300**	5,410	4,691	5,959	4,691
31,300	**31,350**	5,424	4,699	5,973	4,699
31,350	**31,400**	5,438	4,706	5,987	4,706
31,400	**31,450**	5,452	4,714	6,001	4,714
31,450	**31,500**	5,466	4,721	6,015	4,721
31,500	**31,550**	5,480	4,729	6,029	4,729
31,550	**31,600**	5,494	4,736	6,043	4,736
31,600	**31,650**	5,508	4,744	6,057	4,744
31,650	**31,700**	5,522	4,751	6,071	4,751
31,700	**31,750**	5,536	4,759	6,085	4,759
31,750	**31,800**	5,550	4,766	6,099	4,766
31,800	**31,850**	5,564	4,774	6,113	4,774
31,850	**31,900**	5,578	4,781	6,127	4,781
31,900	**31,950**	5,592	4,789	6,141	4,789
31,950	**32,000**	5,606	4,796	6,155	4,796

* This column must also be used by a qualifying widow(er).

Continued on next page

1999 Tax Table—*Continued*

If Form 1040A, line 24, is—		And you are—				If Form 1040A, line 24, is—		And you are—				If Form 1040A, line 24, is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
32,000						**35,000**						**38,000**					
32,000	**32,050**	5,620	4,804	6,169	4,804	**35,000**	**35,050**	6,460	5,254	7,009	5,316	**38,000**	**38,050**	7,300	5,704	7,849	6,156
32,050	**32,100**	5,634	4,811	6,183	4,811	**35,050**	**35,100**	6,474	5,261	7,023	5,330	**38,050**	**38,100**	7,314	5,711	7,863	6,170
32,100	**32,150**	5,648	4,819	6,197	4,819	**35,100**	**35,150**	6,488	5,269	7,037	5,344	**38,100**	**38,150**	7,328	5,719	7,877	6,184
32,150	**32,200**	5,662	4,826	6,211	4,826	**35,150**	**35,200**	6,502	5,276	7,051	5,358	**38,150**	**38,200**	7,342	5,726	7,891	6,198
32,200	**32,250**	5,676	4,834	6,225	4,834	**35,200**	**35,250**	6,516	5,284	7,065	5,372	**38,200**	**38,250**	7,356	5,734	7,905	6,212
32,250	**32,300**	5,690	4,841	6,239	4,841	**35,250**	**35,300**	6,530	5,291	7,079	5,386	**38,250**	**38,300**	7,370	5,741	7,919	6,226
32,300	**32,350**	5,704	4,849	6,253	4,849	**35,300**	**35,350**	6,544	5,299	7,093	5,400	**38,300**	**38,350**	7,384	5,749	7,933	6,240
32,350	**32,400**	5,718	4,856	6,267	4,856	**35,350**	**35,400**	6,558	5,306	7,107	5,414	**38,350**	**38,400**	7,398	5,756	7,947	6,254
32,400	**32,450**	5,732	4,864	6,281	4,864	**35,400**	**35,450**	6,572	5,314	7,121	5,428	**38,400**	**38,450**	7,412	5,764	7,961	6,268
32,450	**32,500**	5,746	4,871	6,295	4,871	**35,450**	**35,500**	6,586	5,321	7,135	5,442	**38,450**	**38,500**	7,426	5,771	7,975	6,282
32,500	**32,550**	5,760	4,879	6,309	4,879	**35,500**	**35,550**	6,600	5,329	7,149	5,456	**38,500**	**38,550**	7,440	5,779	7,989	6,296
32,550	**32,600**	5,774	4,886	6,323	4,886	**35,550**	**35,600**	6,614	5,336	7,163	5,470	**38,550**	**38,600**	7,454	5,786	8,003	6,310
32,600	**32,650**	5,788	4,894	6,337	4,894	**35,600**	**35,650**	6,628	5,344	7,177	5,484	**38,600**	**38,650**	7,468	5,794	8,017	6,324
32,650	**32,700**	5,802	4,901	6,351	4,901	**35,650**	**35,700**	6,642	5,351	7,191	5,498	**38,650**	**38,700**	7,482	5,801	8,031	6,338
32,700	**32,750**	5,816	4,909	6,365	4,909	**35,700**	**35,750**	6,656	5,359	7,205	5,512	**38,700**	**38,750**	7,496	5,809	8,045	6,352
32,750	**32,800**	5,830	4,916	6,379	4,916	**35,750**	**35,800**	6,670	5,366	7,219	5,526	**38,750**	**38,800**	7,510	5,816	8,059	6,366
32,800	**32,850**	5,844	4,924	6,393	4,924	**35,800**	**35,850**	6,684	5,374	7,233	5,540	**38,800**	**38,850**	7,524	5,824	8,073	6,380
32,850	**32,900**	5,858	4,931	6,407	4,931	**35,850**	**35,900**	6,698	5,381	7,247	5,554	**38,850**	**38,900**	7,538	5,831	8,087	6,394
32,900	**32,950**	5,872	4,939	6,421	4,939	**35,900**	**35,950**	6,712	5,389	7,261	5,568	**38,900**	**38,950**	7,552	5,839	8,101	6,408
32,950	**33,000**	5,886	4,946	6,435	4,946	**35,950**	**36,000**	6,726	5,396	7,275	5,582	**38,950**	**39,000**	7,566	5,846	8,115	6,422
33,000						**36,000**						**39,000**					
33,000	**33,050**	5,900	4,954	6,449	4,954	**36,000**	**36,050**	6,740	5,404	7,289	5,596	**39,000**	**39,050**	7,580	5,854	8,129	6,436
33,050	**33,100**	5,914	4,961	6,463	4,961	**36,050**	**36,100**	6,754	5,411	7,303	5,610	**39,050**	**39,100**	7,594	5,861	8,143	6,450
33,100	**33,150**	5,928	4,969	6,477	4,969	**36,100**	**36,150**	6,768	5,419	7,317	5,624	**39,100**	**39,150**	7,608	5,869	8,157	6,464
33,150	**33,200**	5,942	4,976	6,491	4,976	**36,150**	**36,200**	6,782	5,426	7,331	5,638	**39,150**	**39,200**	7,622	5,876	8,171	6,478
33,200	**33,250**	5,956	4,984	6,505	4,984	**36,200**	**36,250**	6,796	5,434	7,345	5,652	**39,200**	**39,250**	7,636	5,884	8,185	6,492
33,250	**33,300**	5,970	4,991	6,519	4,991	**36,250**	**36,300**	6,810	5,441	7,359	5,666	**39,250**	**39,300**	7,650	5,891	8,199	6,506
33,300	**33,350**	5,984	4,999	6,533	4,999	**36,300**	**36,350**	6,824	5,449	7,373	5,680	**39,300**	**39,350**	7,664	5,899	8,213	6,520
33,350	**33,400**	5,998	5,006	6,547	5,006	**36,350**	**36,400**	6,838	5,456	7,387	5,694	**39,350**	**39,400**	7,678	5,906	8,227	6,534
33,400	**33,450**	6,012	5,014	6,561	5,014	**36,400**	**36,450**	6,852	5,464	7,401	5,708	**39,400**	**39,450**	7,692	5,914	8,241	6,548
33,450	**33,500**	6,026	5,021	6,575	5,021	**36,450**	**36,500**	6,866	5,471	7,415	5,722	**39,450**	**39,500**	7,706	5,921	8,255	6,562
33,500	**33,550**	6,040	5,029	6,589	5,029	**36,500**	**36,550**	6,880	5,479	7,429	5,736	**39,500**	**39,550**	7,720	5,929	8,269	6,576
33,550	**33,600**	6,054	5,036	6,603	5,036	**36,550**	**36,600**	6,894	5,486	7,443	5,750	**39,550**	**39,600**	7,734	5,936	8,283	6,590
33,600	**33,650**	6,068	5,044	6,617	5,044	**36,600**	**36,650**	6,908	5,494	7,457	5,764	**39,600**	**39,650**	7,748	5,944	8,297	6,604
33,650	**33,700**	6,082	5,051	6,631	5,051	**36,650**	**36,700**	6,922	5,501	7,471	5,778	**39,650**	**39,700**	7,762	5,951	8,311	6,618
33,700	**33,750**	6,096	5,059	6,645	5,059	**36,700**	**36,750**	6,936	5,509	7,485	5,792	**39,700**	**39,750**	7,776	5,959	8,325	6,632
33,750	**33,800**	6,110	5,066	6,659	5,066	**36,750**	**36,800**	6,950	5,516	7,499	5,806	**39,750**	**39,800**	7,790	5,966	8,339	6,646
33,800	**33,850**	6,124	5,074	6,673	5,074	**36,800**	**36,850**	6,964	5,524	7,513	5,820	**39,800**	**39,850**	7,804	5,974	8,353	6,660
33,850	**33,900**	6,138	5,081	6,687	5,081	**36,850**	**36,900**	6,978	5,531	7,527	5,834	**39,850**	**39,900**	7,818	5,981	8,367	6,674
33,900	**33,950**	6,152	5,089	6,701	5,089	**36,900**	**36,950**	6,992	5,539	7,541	5,848	**39,900**	**39,950**	7,832	5,989	8,381	6,688
33,950	**34,000**	6,166	5,096	6,715	5,096	**36,950**	**37,000**	7,006	5,546	7,555	5,862	**39,950**	**40,000**	7,846	5,996	8,395	6,702
34,000						**37,000**						**40,000**					
34,000	**34,050**	6,180	5,104	6,729	5,104	**37,000**	**37,050**	7,020	5,554	7,569	5,876	**40,000**	**40,050**	7,860	6,004	8,409	6,716
34,050	**34,100**	6,194	5,111	6,743	5,111	**37,050**	**37,100**	7,034	5,561	7,583	5,890	**40,050**	**40,100**	7,874	6,011	8,423	6,730
34,100	**34,150**	6,208	5,119	6,757	5,119	**37,100**	**37,150**	7,048	5,569	7,597	5,904	**40,100**	**40,150**	7,888	6,019	8,437	6,744
34,150	**34,200**	6,222	5,126	6,771	5,126	**37,150**	**37,200**	7,062	5,576	7,611	5,918	**40,150**	**40,200**	7,902	6,026	8,451	6,758
34,200	**34,250**	6,236	5,134	6,785	5,134	**37,200**	**37,250**	7,076	5,584	7,625	5,932	**40,200**	**40,250**	7,916	6,034	8,465	6,772
34,250	**34,300**	6,250	5,141	6,799	5,141	**37,250**	**37,300**	7,090	5,591	7,639	5,946	**40,250**	**40,300**	7,930	6,041	8,479	6,786
34,300	**34,350**	6,264	5,149	6,813	5,149	**37,300**	**37,350**	7,104	5,599	7,653	5,960	**40,300**	**40,350**	7,944	6,049	8,493	6,800
34,350	**34,400**	6,278	5,156	6,827	5,156	**37,350**	**37,400**	7,118	5,606	7,667	5,974	**40,350**	**40,400**	7,958	6,056	8,507	6,814
34,400	**34,450**	6,292	5,164	6,841	5,164	**37,400**	**37,450**	7,132	5,614	7,681	5,988	**40,400**	**40,450**	7,972	6,064	8,521	6,828
34,450	**34,500**	6,306	5,171	6,855	5,171	**37,450**	**37,500**	7,146	5,621	7,695	6,002	**40,450**	**40,500**	7,986	6,071	8,535	6,842
34,500	**34,550**	6,320	5,179	6,869	5,179	**37,500**	**37,550**	7,160	5,629	7,709	6,016	**40,500**	**40,550**	8,000	6,079	8,549	6,856
34,550	**34,600**	6,334	5,186	6,883	5,190	**37,550**	**37,600**	7,174	5,636	7,723	6,030	**40,550**	**40,600**	8,014	6,086	8,563	6,870
34,600	**34,650**	6,348	5,194	6,897	5,204	**37,600**	**37,650**	7,188	5,644	7,737	6,044	**40,600**	**40,650**	8,028	6,094	8,577	6,884
34,650	**34,700**	6,362	5,201	6,911	5,218	**37,650**	**37,700**	7,202	5,651	7,751	6,058	**40,650**	**40,700**	8,042	6,101	8,591	6,898
34,700	**34,750**	6,376	5,209	6,925	5,232	**37,700**	**37,750**	7,216	5,659	7,765	6,072	**40,700**	**40,750**	8,056	6,109	8,605	6,912
34,750	**34,800**	6,390	5,216	6,939	5,246	**37,750**	**37,800**	7,230	5,666	7,779	6,086	**40,750**	**40,800**	8,070	6,116	8,619	6,926
34,800	**34,850**	6,404	5,224	6,953	5,260	**37,800**	**37,850**	7,244	5,674	7,793	6,100	**40,800**	**40,850**	8,084	6,124	8,633	6,940
34,850	**34,900**	6,418	5,231	6,967	5,274	**37,850**	**37,900**	7,258	5,681	7,807	6,114	**40,850**	**40,900**	8,098	6,131	8,647	6,954
34,900	**34,950**	6,432	5,239	6,981	5,288	**37,900**	**37,950**	7,272	5,689	7,821	6,128	**40,900**	**40,950**	8,112	6,139	8,661	6,968
34,950	**35,000**	6,446	5,246	6,995	5,302	**37,950**	**38,000**	7,286	5,696	7,835	6,142	**40,950**	**41,000**	8,126	6,146	8,675	6,982

* This column must also be used by a qualifying widow(er).

Continued on next page

1999 Tax Table—*Continued*

If Form 1040A, line 24, is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
41,000					
41,000	**41,050**	8,140	6,154	8,689	6,996
41,050	**41,100**	8,154	6,161	8,703	7,010
41,100	**41,150**	8,168	6,169	8,717	7,024
41,150	**41,200**	8,182	6,176	8,731	7,038
41,200	**41,250**	8,196	6,184	8,745	7,052
41,250	**41,300**	8,210	6,191	8,759	7,066
41,300	**41,350**	8,224	6,199	8,773	7,080
41,350	**41,400**	8,238	6,206	8,787	7,094
41,400	**41,450**	8,252	6,214	8,801	7,108
41,450	**41,500**	8,266	6,221	8,815	7,122
41,500	**41,550**	8,280	6,229	8,829	7,136
41,550	**41,600**	8,294	6,236	8,843	7,150
41,600	**41,650**	8,308	6,244	8,857	7,164
41,650	**41,700**	8,322	6,251	8,871	7,178
41,700	**41,750**	8,336	6,259	8,885	7,192
41,750	**41,800**	8,350	6,266	8,899	7,206
41,800	**41,850**	8,364	6,274	8,913	7,220
41,850	**41,900**	8,378	6,281	8,927	7,234
41,900	**41,950**	8,392	6,289	8,941	7,248
41,950	**42,000**	8,406	6,296	8,955	7,262
42,000					
42,000	**42,050**	8,420	6,304	8,969	7,276
42,050	**42,100**	8,434	6,311	8,983	7,290
42,100	**42,150**	8,448	6,319	8,997	7,304
42,150	**42,200**	8,462	6,326	9,011	7,318
42,200	**42,250**	8,476	6,334	9,025	7,332
42,250	**42,300**	8,490	6,341	9,039	7,346
42,300	**42,350**	8,504	6,349	9,053	7,360
42,350	**42,400**	8,518	6,356	9,067	7,374
42,400	**42,450**	8,532	6,364	9,081	7,388
42,450	**42,500**	8,546	6,371	9,095	7,402
42,500	**42,550**	8,560	6,379	9,109	7,416
42,550	**42,600**	8,574	6,386	9,123	7,430
42,600	**42,650**	8,588	6,394	9,137	7,444
42,650	**42,700**	8,602	6,401	9,151	7,458
42,700	**42,750**	8,616	6,409	9,165	7,472
42,750	**42,800**	8,630	6,416	9,179	7,486
42,800	**42,850**	8,644	6,424	9,193	7,500
42,850	**42,900**	8,658	6,431	9,207	7,514
42,900	**42,950**	8,672	6,439	9,221	7,528
42,950	**43,000**	8,686	6,446	9,235	7,542
43,000					
43,000	**43,050**	8,700	6,454	9,249	7,556
43,050	**43,100**	8,714	6,465	9,263	7,570
43,100	**43,150**	8,728	6,479	9,277	7,584
43,150	**43,200**	8,742	6,493	9,291	7,598
43,200	**43,250**	8,756	6,507	9,305	7,612
43,250	**43,300**	8,770	6,521	9,319	7,626
43,300	**43,350**	8,784	6,535	9,333	7,640
43,350	**43,400**	8,798	6,549	9,347	7,654
43,400	**43,450**	8,812	6,563	9,361	7,668
43,450	**43,500**	8,826	6,577	9,375	7,682
43,500	**43,550**	8,840	6,591	9,389	7,696
43,550	**43,600**	8,854	6,605	9,403	7,710
43,600	**43,650**	8,868	6,619	9,417	7,724
43,650	**43,700**	8,882	6,633	9,431	7,738
43,700	**43,750**	8,896	6,647	9,445	7,752
43,750	**43,800**	8,910	6,661	9,459	7,766
43,800	**43,850**	8,924	6,675	9,473	7,780
43,850	**43,900**	8,938	6,689	9,487	7,794
43,900	**43,950**	8,952	6,703	9,501	7,808
43,950	**44,000**	8,966	6,717	9,515	7,822

If Form 1040A, line 24, is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
44,000					
44,000	**44,050**	8,980	6,731	9,529	7,836
44,050	**44,100**	8,994	6,745	9,543	7,850
44,100	**44,150**	9,008	6,759	9,557	7,864
44,150	**44,200**	9,022	6,773	9,571	7,878
44,200	**44,250**	9,036	6,787	9,585	7,892
44,250	**44,300**	9,050	6,801	9,599	7,906
44,300	**44,350**	9,064	6,815	9,613	7,920
44,350	**44,400**	9,078	6,829	9,627	7,934
44,400	**44,450**	9,092	6,843	9,641	7,948
44,450	**44,500**	9,106	6,857	9,655	7,962
44,500	**44,550**	9,120	6,871	9,669	7,976
44,550	**44,600**	9,134	6,885	9,683	7,990
44,600	**44,650**	9,148	6,899	9,697	8,004
44,650	**44,700**	9,162	6,913	9,711	8,018
44,700	**44,750**	9,176	6,927	9,725	8,032
44,750	**44,800**	9,190	6,941	9,739	8,046
44,800	**44,850**	9,204	6,955	9,753	8,060
44,850	**44,900**	9,218	6,969	9,767	8,074
44,900	**44,950**	9,232	6,983	9,781	8,088
44,950	**45,000**	9,246	6,997	9,795	8,102
45,000					
45,000	**45,050**	9,260	7,011	9,809	8,116
45,050	**45,100**	9,274	7,025	9,823	8,130
45,100	**45,150**	9,288	7,039	9,837	8,144
45,150	**45,200**	9,302	7,053	9,851	8,158
45,200	**45,250**	9,316	7,067	9,865	8,172
45,250	**45,300**	9,330	7,081	9,879	8,186
45,300	**45,350**	9,344	7,095	9,893	8,200
45,350	**45,400**	9,358	7,109	9,907	8,214
45,400	**45,450**	9,372	7,123	9,921	8,228
45,450	**45,500**	9,386	7,137	9,935	8,242
45,500	**45,550**	9,400	7,151	9,949	8,256
45,550	**45,600**	9,414	7,165	9,963	8,270
45,600	**45,650**	9,428	7,179	9,977	8,284
45,650	**45,700**	9,442	7,193	9,991	8,298
45,700	**45,750**	9,456	7,207	10,005	8,312
45,750	**45,800**	9,470	7,221	10,019	8,326
45,800	**45,850**	9,484	7,235	10,033	8,340
45,850	**45,900**	9,498	7,249	10,047	8,354
45,900	**45,950**	9,512	7,263	10,061	8,368
45,950	**46,000**	9,526	7,277	10,075	8,382
46,000					
46,000	**46,050**	9,540	7,291	10,089	8,396
46,050	**46,100**	9,554	7,305	10,103	8,410
46,100	**46,150**	9,568	7,319	10,117	8,424
46,150	**46,200**	9,582	7,333	10,131	8,438
46,200	**46,250**	9,596	7,347	10,145	8,452
46,250	**46,300**	9,610	7,361	10,159	8,466
46,300	**46,350**	9,624	7,375	10,173	8,480
46,350	**46,400**	9,638	7,389	10,187	8,494
46,400	**46,450**	9,652	7,403	10,201	8,508
46,450	**46,500**	9,666	7,417	10,215	8,522
46,500	**46,550**	9,680	7,431	10,229	8,536
46,550	**46,600**	9,694	7,445	10,243	8,550
46,600	**46,650**	9,708	7,459	10,257	8,564
46,650	**46,700**	9,722	7,473	10,271	8,578
46,700	**46,750**	9,736	7,487	10,285	8,592
46,750	**46,800**	9,750	7,501	10,299	8,606
46,800	**46,850**	9,764	7,515	10,313	8,620
46,850	**46,900**	9,778	7,529	10,327	8,634
46,900	**46,950**	9,792	7,543	10,341	8,648
46,950	**47,000**	9,806	7,557	10,355	8,662

If Form 1040A, line 24, is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
47,000					
47,000	**47,050**	9,820	7,571	10,369	8,676
47,050	**47,100**	9,834	7,585	10,383	8,690
47,100	**47,150**	9,848	7,599	10,397	8,704
47,150	**47,200**	9,862	7,613	10,411	8,718
47,200	**47,250**	9,876	7,627	10,425	8,732
47,250	**47,300**	9,890	7,641	10,439	8,746
47,300	**47,350**	9,904	7,655	10,453	8,760
47,350	**47,400**	9,918	7,669	10,467	8,774
47,400	**47,450**	9,932	7,683	10,481	8,788
47,450	**47,500**	9,946	7,697	10,495	8,802
47,500	**47,550**	9,960	7,711	10,509	8,816
47,550	**47,600**	9,974	7,725	10,523	8,830
47,600	**47,650**	9,988	7,739	10,537	8,844
47,650	**47,700**	10,002	7,753	10,551	8,858
47,700	**47,750**	10,016	7,767	10,565	8,872
47,750	**47,800**	10,030	7,781	10,579	8,886
47,800	**47,850**	10,044	7,795	10,593	8,900
47,850	**47,900**	10,058	7,809	10,607	8,914
47,900	**47,950**	10,072	7,823	10,621	8,928
47,950	**48,000**	10,086	7,837	10,635	8,942
48,000					
48,000	**48,050**	10,100	7,851	10,649	8,956
48,050	**48,100**	10,114	7,865	10,663	8,970
48,100	**48,150**	10,128	7,879	10,677	8,984
48,150	**48,200**	10,142	7,893	10,691	8,998
48,200	**48,250**	10,156	7,907	10,705	9,012
48,250	**48,300**	10,170	7,921	10,719	9,026
48,300	**48,350**	10,184	7,935	10,733	9,040
48,350	**48,400**	10,198	7,949	10,747	9,054
48,400	**48,450**	10,212	7,963	10,761	9,068
48,450	**48,500**	10,226	7,977	10,775	9,082
48,500	**48,550**	10,240	7,991	10,789	9,096
48,550	**48,600**	10,254	8,005	10,803	9,110
48,600	**48,650**	10,268	8,019	10,817	9,124
48,650	**48,700**	10,282	8,033	10,831	9,138
48,700	**48,750**	10,296	8,047	10,845	9,152
48,750	**48,800**	10,310	8,061	10,859	9,166
48,800	**48,850**	10,324	8,075	10,873	9,180
48,850	**48,900**	10,338	8,089	10,887	9,194
48,900	**48,950**	10,352	8,103	10,901	9,208
48,950	**49,000**	10,366	8,117	10,915	9,222
49,000					
49,000	**49,050**	10,380	8,131	10,929	9,236
49,050	**49,100**	10,394	8,145	10,943	9,250
49,100	**49,150**	10,408	8,159	10,957	9,264
49,150	**49,200**	10,422	8,173	10,971	9,278
49,200	**49,250**	10,436	8,187	10,985	9,292
49,250	**49,300**	10,450	8,201	10,999	9,306
49,300	**49,350**	10,464	8,215	11,013	9,320
49,350	**49,400**	10,478	8,229	11,027	9,334
49,400	**49,450**	10,492	8,243	11,041	9,348
49,450	**49,500**	10,506	8,257	11,055	9,362
49,500	**49,550**	10,520	8,271	11,069	9,376
49,550	**49,600**	10,534	8,285	11,083	9,390
49,600	**49,650**	10,548	8,299	11,097	9,404
49,650	**49,700**	10,562	8,313	11,111	9,418
49,700	**49,750**	10,576	8,327	11,125	9,432
49,750	**49,800**	10,590	8,341	11,139	9,446
49,800	**49,850**	10,604	8,355	11,153	9,460
49,850	**49,900**	10,618	8,369	11,167	9,474
49,900	**49,950**	10,632	8,383	11,181	9,488
49,950	**50,000**	10,646	8,397	11,195	9,502

* This column must also be used by a qualifying widow(er).

50,000 or over — use Form 1040

Instructions for Schedules to Form 1040A

Instructions for Schedule 1

Purpose of Schedule

You must file Schedule 1 if:

- You had over $400 of taxable interest (fill in Part I), or
- You received interest from a seller-financed mortgage and the buyer used the property as a personal residence (fill in Part I), or
- You are claiming the exclusion of interest from series EE or I U.S. savings bonds issued after 1989 (fill in Part I), or
- You received interest as a nominee or a Form 1099-INT for tax-exempt interest (fill in Part I), or
- You had over $400 of ordinary dividends or you received ordinary dividends as a nominee (fill in Part II).

TIP If you need more space to list your interest or dividends, attach separate statements that are the same size as Schedule 1. Use the same format as lines 1 and 5, but show your totals on Schedule 1. Be sure to put your name and social security number on the statements and attach them at the end of Form 1040A.

Part I

Interest

Line 1

Report on line 1 **all** of your taxable interest. Include interest from series EE and I U.S. savings bonds. List each payer's name and show the amount.

Seller-Financed Mortgages. If you sold your home or other property and the buyer used the property as a personal residence, list first any interest the buyer paid you on a mortgage or other form of seller financing. Be sure to show the buyer's name, address, and social security number (SSN). You must also let the buyer know your SSN. If you do not show the buyer's name, address, and SSN, or let the buyer know your SSN, you may have to pay a $50 penalty.

Nominees. If you received a **Form 1099-INT** that includes interest you received as a nominee (that is, in your name, but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to others. Under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, enter "Nominee Distribution" and show the total interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2.

TIP If you received interest as a nominee, you must give the actual owner a Form 1099-INT unless the owner is your spouse. You must also file a **Form 1096** and a Form 1099-INT with the IRS. For more details, see the **Instructions for Forms 1099, 1098, 5498, and W-2G.**

Tax-Exempt Interest. If you received a **Form 1099-INT** for tax-exempt interest, follow the rules earlier under **Nominees** to see how to report the interest on Schedule 1. But identify the amount to be subtracted as "Tax-Exempt Interest." Be sure to also include this tax-exempt interest on Form 1040A, line 8b.

Line 3

Did you cash series EE or I U.S. savings bonds in 1999 that were issued after 1989? If you did and you paid qualified higher education expenses in 1999 for yourself, your spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See **Form 8815** for details.

Part II

Ordinary Dividends

Line 5

Report on line 5 **all** of your ordinary dividends. List each payer's name and show the amount.

Nominees. If you received a **Form 1099-DIV** that includes ordinary dividends you received as a nominee (that is, in your name, but the ordinary dividends actually belong to someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5. Below this subtotal, enter "Nominee Distribution" and show the total ordinary dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.

TIP If you received ordinary dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a **Form 1096** and a Form 1099-DIV with the IRS. For more details, see the **Instructions for Forms 1099, 1098, 5498, and W-2G.**

Instructions for Schedule 2

Purpose of Schedule

If you paid someone to care for your child or other qualifying person so you (and your spouse if filing a joint return) could work or look for work in 1999, you may be able to take the credit for child and dependent care expenses. But you must have had earned income to do so. If you can take the credit, use Schedule 2 to figure the amount of your credit.

If you received **any dependent care benefits** for 1999, you **MUST** use Schedule 2 to figure the amount, if any, of the benefits you may exclude from your income on Form 1040A, line 7. You must complete Part III of Schedule 2 before you can figure the credit, if any, in Part II.

Definitions

Dependent Care Benefits. These include amounts your employer paid directly to either you or your care provider for the care of your qualifying person(s) while you worked. These benefits also include the fair market value of care in a day-care facility provided or sponsored by your employer. Your salary may have been reduced to pay for these benefits. If you received dependent care benefits, they should be shown in box 10 of your 1999 W-2 form(s).

Qualifying Person(s). A qualifying person is:

- Any child **under age 13** whom you can claim as a dependent (but see **Exception for children of divorced or separated parents** below). If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.
- Your disabled spouse who is not able to care for himself or herself.
- Any disabled person not able to care for himself or herself whom you can claim as a dependent (or could claim as a dependent except that the person had gross income of $2,750 or more). But if this person is your child, see **Exception for children of divorced or separated parents** below.

To find out who is a dependent, see the instructions for Form 1040A, line 6c, that begin on page 22.

To be a qualifying person, the person **must** have shared the same home with you in 1999.

Exception for children of divorced or separated parents. If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 1999, you may be able to take the credit or the exclusion even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person only if **all five** of the following apply.

1. You had custody of the child for a longer time in 1999 than the other parent. See **Pub. 501** for the definition of custody.
2. One or both of the parents provided over half of the child's support in 1999.
3. One or both of the parents had custody of the child for more than half of 1999.
4. The child was under age 13 or was disabled and could not take care of himself or herself.
5. The other parent claims the child as a dependent under the rules for **Children of Divorced or Separated Parents** on page 23.

If this exception applies, the other parent cannot treat the child as a qualifying person even though the other parent claims the child as a dependent.

Qualified Expenses. These include amounts paid for household services and care of the qualifying person while you worked or looked for work. Child support payments are **not** qualified expenses. Also, expenses reimbursed by a state social service agency are **not** qualified expenses unless you included the reimbursement in your income.

Household services. These are services needed to care for the qualifying person as well as to run the home. They include, for example, the services of a cook, maid, babysitter, housekeeper, or cleaning person if the services were partly for the care of the qualifying person. Do not include services of a chauffeur or gardener.

You may also include your share of the employment taxes paid on wages for qualifying child and dependent care services.

Care of the qualifying person. Care includes the cost of services for the qualifying person's well-being and protection. It does not include the cost of clothing or entertainment.

You may include the cost of care provided outside your home for your dependent under age 13 or any other qualifying person who regularly spends at least 8 hours a day in your home. If the care was provided by a dependent care center, the center must meet all applicable state and local regulations. A dependent care center is a place that provides care for more than six persons (other than persons who live there) and receives a fee, payment, or grant for providing services for any of those persons, even if the center is not run for profit.

You may include amounts paid for items other than the care of your child (such as food and schooling) **only** if the items are incidental to the care of the child and cannot be separated from the total cost. But **do not** include the cost of schooling for a child in the first grade or above. Also, **do not** include any expenses for sending your child to an overnight camp.

Medical expenses. Some disabled spouse and dependent care expenses may qualify as medical expenses if you itemize deductions. But you must use Form 1040. See **Pub. 503** and **Pub. 502** for details.

Earned Income. Earned income includes the following amounts.

- The amount shown on Form 1040A, line 7, minus any amount included for a scholarship or fellowship grant that was not reported to you on a W-2 form. For purposes of Part III of Schedule 2, earned income does not include any dependent care benefits shown on line 10 of Schedule 2.
- Certain nontaxable earned income such as meals and lodging provided for the convenience of your employer. See Pub. 503 for details. However, including this income will only give you a larger credit or exclusion if your (or your spouse's) other earned income is less than

the amount entered on Schedule 2, line 3 or line 14, whichever applies.

Special situations. If you are **filing a joint return,** disregard community property laws. If your spouse died in 1999 and had no earned income, see Pub. 503. If your spouse was a student or disabled in 1999, see the instructions for line 5 on page 63.

Who May Take the Credit or Exclude Dependent Care Benefits?

You may take the credit or the exclusion if **all six** of the following apply.

1. Your filing status is single, head of household, qualifying widow(er) with dependent child, or married filing jointly. But see **Married Persons Filing Separate Returns** on this page.
2. The care was provided so you (and your spouse if you were married) could work or look for work. However, if you did not find a job and have no earned income for the year, you cannot take the credit or the exclusion. But if your spouse was a student or disabled, see the instructions for line 5 on page 63.
3. You (and your spouse if you were married) paid over half the cost of keeping up your home. Use TeleTax topic 602 (see page 9) or see Pub. 503 for an explanation of what costs are included.
4. You and the qualifying person(s) lived in the same home.
5. The person who provided the care was not your spouse or a person whom you can claim as a dependent. If your child provided the care, he or she must have been age 19 or older by the end of 1999.
6. You report the required information about the care provider on line 1 and, if taking the credit, the information about the qualifying person on line 2.

Married Persons Filing Separate Returns. If your filing status is married filing separately and **all** of the following apply, you are considered unmarried for purposes of figuring the credit and the exclusion on Schedule 2.

- You lived apart from your spouse during the last 6 months of 1999, and
- The qualifying person lived in your home more than half of 1999, and
- You provided over half the cost of keeping up your home.

If you meet **all** the requirements to be treated as unmarried and meet items **2** through **6** listed above, you may take the credit or the exclusion. If you do not meet all the requirements to be treated as unmarried, you **cannot** take the credit. However, you may take the exclusion if you meet items **2** through **6.**

Part I

Persons or Organizations Who Provided the Care

Line 1

Complete columns **(a)** through **(d)** for each person or organization that provided the care. You can use **Form W-10** or any other source listed in its instructions to get the information from the care provider. If you do not give correct or complete information, your credit (and exclusion, if applicable) may be disallowed unless you can show you used due diligence in trying to get the required information.

Due Diligence. You can show a serious and earnest effort (due diligence) to get the information by keeping in your records a Form W-10 completed by the care provider. Or you may keep one of the other sources of information listed in the instructions for Form W-10. If the provider does not give you the information, complete the entries you can on line 1 of Schedule 2. For example, enter the provider's name and address. Enter "See Page 2" in the columns for which you do not have the information. Then, on the bottom of page 2, explain that the provider did not give you the information you asked for.

Columns (a) and (b). Enter the care provider's name and address. If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column **(a).** Next, enter "See W-2" in column **(b).** Then, leave columns **(c)** and **(d)** blank. But if your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns **(a)** through **(d).**

Column (c). If the care provider is an individual, enter his or her social security number (SSN). Otherwise, enter the provider's employer identification number (EIN). If the provider is a tax-exempt organization, enter "Tax-Exempt."

Column (d). Enter the total amount you **actually paid** in 1999 to the care provider. Also, include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. **Do not** reduce this amount by any reimbursement you received.

Part II

Credit for Child and Dependent Care Expenses

Line 2

Complete columns **(a)** through **(c)** for each qualifying person. If you have **more than two** qualifying persons, attach a statement to your return with the required information. Be sure to put your name and social security number (SSN) on the statement. Also, enter "See Attached" on the line next to line 3.

Column (a). Enter each qualifying person's name.

Column (b). You **must** enter the qualifying person's SSN unless he or she was born and died in 1999. If you do not enter the correct SSN, at the time we process your return, we may reduce or disallow your credit. If the person was born and died in 1999 and did not have an SSN, enter "Died" in column **(b)** and attach a copy of the person's birth certificate. To find out how to get an SSN, see **Social Security Number (SSN)** on page 20.

Column (c). Enter the qualified expenses you incurred and paid in 1999 for the person listed in column **(a).**

Do not include in column **(c)** qualified expenses—

- You incurred in 1999 but did not pay until 2000. You may be able to use these expenses to increase your 2000 credit.
- You incurred in 1998 but did not pay until 1999. Instead, see **Credit for Prior Year's Expenses** below.
- You **prepaid** in 1999 for care to be provided in 2000. These expenses may only be used to figure your 2000 credit.

Line 5

Spouse Who Was a Student or Disabled. Your spouse was a **student** if he or she was enrolled as a full-time student at a school during any 5 months of 1999. A school does not include a night school or correspondence school. Your spouse was **disabled** if he or she was not capable of self-care. Figure your spouse's earned income on a monthly basis.

For each month or part of a month your spouse was a student or disabled, he or she is considered to have worked and earned income. His or her earned income for each month is considered to be at least $200 ($400 if more than one qualifying person was cared for in 1999). If your spouse also worked during that month, use the higher of $200 (or $400) or his or her actual earned income for that month. If, in the same month, both you and your spouse were either students or disabled, only one of you can be treated as having earned income in that month.

For any month that your spouse was not a student or disabled, use your spouse's actual earned income if he or she worked during the month.

Line 9

Do you have qualified expenses for 1998 that you did not pay until 1999?

☐ **Yes.** See **Credit for Prior Year's Expenses** next.

☐ **No.** See **Credit Limit** on this page.

Credit for Prior Year's Expenses. If you had qualified expenses for 1998 that you did not pay until 1999, you may be able to increase the amount of credit you can take in 1999. For details, see **Amount of Credit** in Pub. 503. If you can take a credit for your 1998 expenses, enter the amount of the credit and "PYE" next to line 9. Also, enter the name and social security number of the person for whom you paid the prior year's expenses next to this amount. Then, add the credit to the amount on line 9 and replace the amount on line 9 with that total. Also, attach a statement showing how you figured the credit. See **Credit Limit** next.

Credit Limit. Is the amount on line 9 more than the amount on Form 1040A, line 25?

☐ **No.** Your credit is not limited. Enter on Form 1040A, line 26, the amount from Schedule 2, line 9.

☐ **Yes.** Your credit is limited. Enter on Form 1040A, line 26, the amount from Form 1040A, line 25. Also, replace the amount on Schedule 2, line 9, with the amount from Form 1040A, line 25.

Part III

Dependent Care Benefits

Line 11

If you had a flexible spending account, any amount included on line 10 that you did not receive because you did not incur the expense is considered forfeited. Enter the forfeited amount on line 11. **Do not** include amounts you expect to receive at a future date.

Example. Under your employer's dependent care plan, you chose to have your employer set aside $5,000 to cover your 1999 dependent care expenses. The $5,000 is shown in box 10 of your W-2 form. In 1999, you incurred and were reimbursed for $4,950 of qualified expenses. You would enter $5,000 on line 10 and $50, the amount forfeited, on line 11.

Line 13

Enter the total of all qualified expenses incurred in 1999 for the care of your qualifying person(s). It does not matter when the expenses were paid.

Example. You received $2,000 in cash under your employer's dependent care plan for 1999. The $2,000 is shown in box 10 of your W-2 form. Only $900 of qualified expenses were incurred in 1999 for the care of your 5-year-old dependent child. You would enter $2,000 on line 10 and $900 on line 13.

Line 16

If your filing status is married filing separately, see **Married Persons Filing Separate Returns** on page 62. Are you considered unmarried under that rule?

☐ **Yes.** Enter your earned income (from line 15) on line 16. On line 18, enter the **smaller** of the amount from line 17 or $5,000.

☐ **No.** Enter your spouse's earned income on line 16. If your spouse was a student or disabled in 1999, see the instructions for line 5. On line 18, enter the **smaller** of the amount from line 17 or $2,500.

Major Categories of Federal Income and Outlays for Fiscal Year 1998

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

In fiscal year 1998 (which began on October 1, 1997, and ended on September 30, 1998), Federal income was $1,722 billion and outlays were $1,653 billion, leaving a surplus of $69 billion.

Federal Income

Income and social insurance taxes are, by far, the largest source of receipts. In 1998, individuals paid $829 billion in income taxes and corporations paid $189 billion. Social security and other insurance and retirement contributions were $572 billion. Excise taxes were $58 billion. The remaining $75 billion of receipts were from Federal Reserve deposits, customs duties, estate and gift taxes, and other miscellaneous receipts.

Federal Outlays

All outlays were financed by tax receipts. Government receipts finance a wide range of public services. The following is the breakdown of total outlays for fiscal year 1998*:

1. Social security, Medicare, and other retirement: $650 billion. These programs were about 37% of total outlays. They provide income support for the retired and disabled and medical care for the elderly.

2. National defense, veterans, and foreign affairs: $323 billion. About 15% of total outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities; about 2% went for veterans benefits and services; and about 1% went for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. Net interest: $243 billion. About 14% of total outlays were for net interest payments on the debt held by the public.

4. Physical, human, and community development: $144 billion. About 8% of total outlays were for agriculture; natural resources and environmental programs; transportation programs; aid for elementary and secondary education and direct assistance to college students; job training programs; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

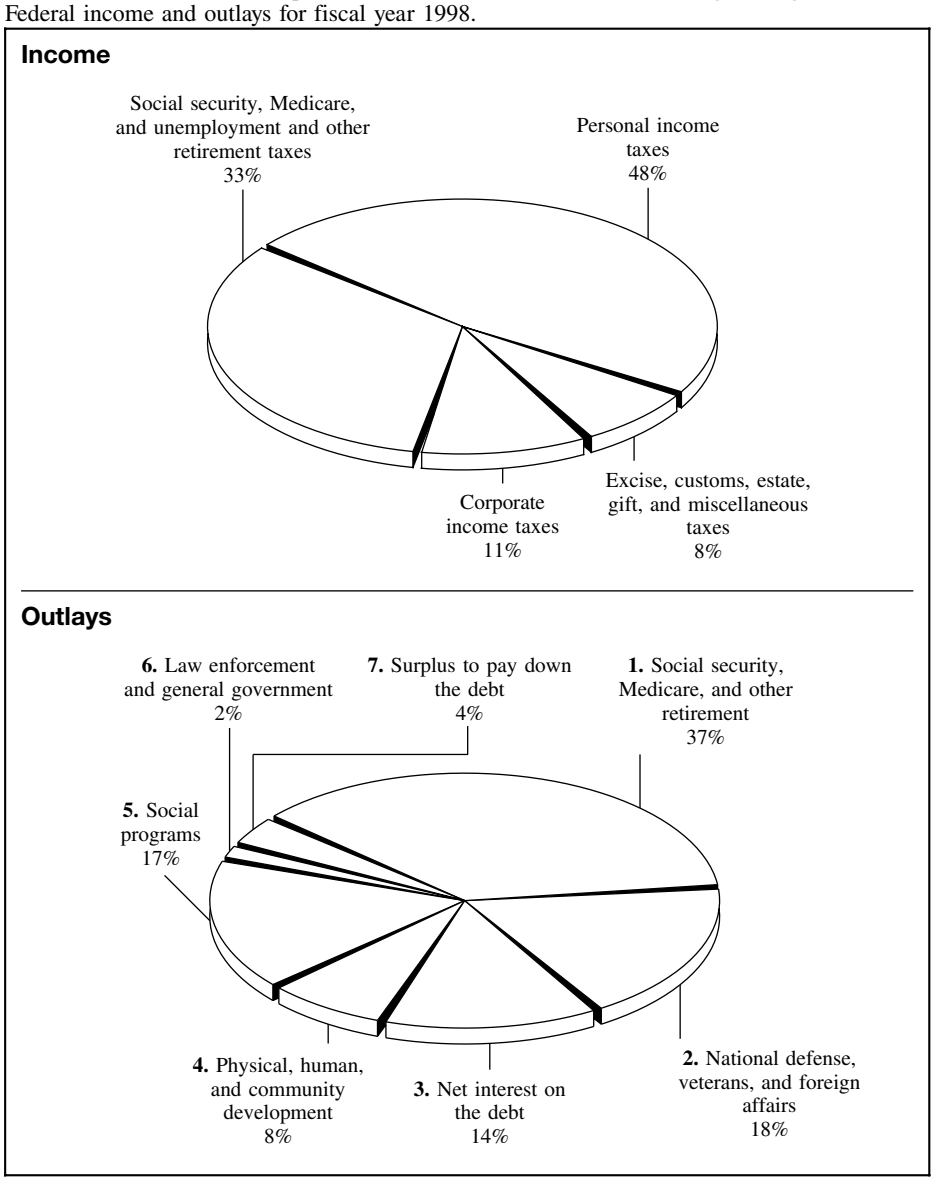
5. Social programs: $303 billion. The Federal Government spent about 12% of total outlays to fund Medicaid, food stamps, temporary assistance to needy families, supplemental security income, and related programs. About 6% was spent for health research and public health programs, unemployment compensation, assisted housing, and social services.

6. Law enforcement and general government: $36 billion. About 2% of total outlays were for judicial activities, Federal law enforcement, and prisons; and to provide for the general costs of the Federal Government, including the collection of taxes and legislative activities.

7. Surplus to pay down the debt: The $69 billion surplus, about 4% of Federal income, was used to pay down the debt held by the public.

Note. Detail may not add to totals due to rounding.

Income and Outlays. These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 1998.



* The percentages on this page exclude undistributed offsetting receipts, which were -$47 billion in fiscal year 1998. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. 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.

Index to Instructions

A

Address Change 19, 50
Addresses of Internal Revenue Service Centers . . . . . Back cover
Adoption Expenses—
  Credit for 37
  Employer-Provided Benefits for 25
Advance Earned Income Credit Payments 37
Alaska Permanent Fund Dividends 28
Allocated Tip Income 24
Alternative Minimum Tax 37
Amended Return 50
Amount You Owe 48
Annuities 26–28

B

Blindness 32

C

Child and Dependent Care Expenses, Credit for 34, 61–63
Children of Divorced or Separated Parents, Exemption for 23
Child Tax Credits 12, 23–24, 35–36, 47
Common Mistakes, How To Avoid 49
Community Property States 24
Credit for the Elderly or the Disabled 34
Customer Service Standards 5

D

Death of Spouse 14, 22
Death of Taxpayer 14
Debt, Gift To Reduce the Public 50
Deduction for Contributions to an Individual Retirement Arrangement (IRA) 30–31
Dependent Care Benefits 25, 61–63
Dependents—
  Birth or Death of 22
  Children 22–24
  Other 22–24
  Standard Deduction for 33
  Student 23
  Supported by Two or More Taxpayers . . . 23
  Who Can Be Claimed as 22–24
Direct Deposit of Refund 47–48
Disclosure, Privacy, and Paperwork Reduction Act Notice 53
Dividends 25, 60
  Nominee 60
Divorced or Separated Parents, Children of . . 23
Dual-Status Alien 15, 20

E

Earned Income Credit (EIC) 12, 39–46
  Nontaxable Earned Income 41
Earned Income Credit Tables 44–46
Education Credits 12, 37
Elderly Persons—
  Standard Deduction for 33
  Credit for 34
Electronic Filing (*e-file*) 6, 13
Estimated Tax Payments 38, 50
Excess Social Security and RRTA Taxes Withheld 47
Exemptions 22–24
Extensions of Time To File 14, 47

F

Filing Information 15–19
Filing Instructions—
  When To File 14
  Where To File . . . . . Back cover
Filing Status—Which Box To Check 20–22
Foreign Bank Account 19
Form 1040A or 1040? 19
Form W-2 24–25
Forms W-2, 1098, and 1099, Where To Report Certain Items From 18
Forms, How To Get 7, 8, 51

H

Head of Household 21
Help (free) 7, 50
Help With Unresolved Tax Issues 5

I

Income Tax Withheld (Federal) 38
Individual Retirement Arrangement (IRA)—
  Contributions to 30–31
  Distributions From 25–26
Injured Spouse Claim 47
Innocent Spouse Relief 49
Installment Payments 48
Interest Income—
  Exclusion of Interest From Savings Bonds . . 60
  Nominee 60
  Taxable 25, 60
  Tax-Exempt 25, 60
Interest—Late Payment of Tax 14
Itemized Deductions 17

L

Line Instructions for Form 1040A 19–49
Lump-Sum Distributions 28

M

Married Persons—
  Filing Joint Returns 20
  Filing Separate Returns 21
  Living Apart 21

N

Name, Address, and Social Security Number . 19–20
Name Change 19, 50
Nonresident Alien 15, 20
Nontaxable Earned Income 41

O

Order Blank 51

P

Payments, Amount You Owe 48
Penalty—
  Estimated Tax 48
  Late Filing 14
  Late Payment 14
  Other 14
Pensions and Annuities 26–28
Preparer, Tax Return 49
Presidential Election—$3 Check-Off 20
Private Delivery Services 14
Public Debt, Gift To Reduce the 50
Publications, How To Get 7, 51

Q

Qualified State Tuition Program Earnings . . . 28

R

Railroad Retirement Benefits—
  Treated as a Pension 26
  Treated as Social Security 28
Recordkeeping 50
Refund of Tax 47
Refund Offset 47
Refunds of State and Local Income Taxes . . . 24
Rights of Taxpayers 49
Rollovers 25, 26, 27
Rounding Off to Whole Dollars 24

S

Salaries 24–25
Schedules, Instructions for—
  Schedule 1 60
  Schedule 2 61–63
Scholarship and Fellowship Grants 25
Sign Your Return 49
Single Person 20
Social Security Benefits 28–29
Social Security Number 20, 23, 50
Standard Deduction 33
State and Local Income Taxes, Refunds of . . . 24
Student Dependent 23
Student Loan Interest Deduction 12, 30–32

T

Tax Assistance 7, 50
Tax-Exempt Interest 25, 60
Tax Figured by the IRS 34
Tax Table 54–59
Taxpayer Advocate 5
Telephone Assistance—
  Federal Tax Information 9–11
TeleTax 7, 9–10
Tip Income 24

U

Unemployment Compensation 28

W

Wages 24–25
When To File 14
Where To File . . . . . Back cover
Who Can Use Form 1040A 19
Who Must File 15–19
Who Must Use Form 1040 19
Who Should File 15–19
Widows and Widowers, Qualifying 22
Withholding and Estimated Tax Payments for 2000 50

Where Do You File?

If an envelope addressed to "Internal Revenue Service Center" came with your tax booklet, please use it. If you do not have one, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.**

TIP Envelopes without enough postage will be returned to you by the post office. If your envelope contains more than five pages or is oversized, it may need additional postage. Also, include your complete return address.

Alabama—Memphis, TN 37501-0015
Alaska—Ogden, UT 84201-0015
Arizona—Ogden, UT 84201-0015
Arkansas—Memphis, TN 37501-0015
California—*Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba—*
Ogden, UT 84201-0015
All other counties—Fresno, CA 93888-0015
Colorado—Ogden, UT 84201-0015
Connecticut—Andover, MA 05501-0015
Delaware—Philadelphia, PA 19255-0015
District of Columbia—
Philadelphia, PA 19255-0015
Florida—Atlanta, GA 39901-0015
Georgia—Atlanta, GA 39901-0015
Hawaii—Fresno, CA 93888-0015
Idaho—Ogden, UT 84201-0015
Illinois—Kansas City, MO 64999-0015
Indiana—Cincinnati, OH 45999-0015
Iowa—Kansas City, MO 64999-0015
Kansas—Austin, TX 73301-0015
Kentucky—Cincinnati, OH 45999-0015
Louisiana—Memphis, TN 37501-0015
Maine—Andover, MA 05501-0015
Maryland—Philadelphia, PA 19255-0015
Massachusetts—Andover, MA 05501-0015
Michigan—Cincinnati, OH 45999-0015
Minnesota—Kansas City, MO 64999-0015
Mississippi—Memphis, TN 37501-0015
Missouri—Kansas City, MO 64999-0015
Montana—Ogden, UT 84201-0015
Nebraska—Ogden, UT 84201-0015
Nevada—Ogden, UT 84201-0015
New Hampshire—Andover, MA 05501-0015
New Jersey—Holtsville, NY 00501-0015
New Mexico—Austin, TX 73301-0015
New York—*New York City and counties of Nassau, Rockland, Suffolk, and Westchester*—Holtsville, NY 00501-0015
All other counties—Andover, MA 05501-0015
North Carolina—Memphis, TN 37501-0015
North Dakota—Ogden, UT 84201-0015
Ohio—Cincinnati, OH 45999-0015
Oklahoma—Austin, TX 73301-0015
Oregon—Ogden, UT 84201-0015
Pennsylvania—Philadelphia, PA 19255-0015
Rhode Island—Andover, MA 05501-0015
South Carolina—Atlanta, GA 39901-0015
South Dakota—Ogden, UT 84201-0015
Tennessee—Memphis, TN 37501-0015
Texas—Austin, TX 73301-0015
Utah—Ogden, UT 84201-0015
Vermont—Andover, MA 05501-0015
Virginia—Philadelphia, PA 19255-0015
Washington—Ogden, UT 84201-0015
West Virginia—Cincinnati, OH 45999-0015
Wisconsin—Kansas City, MO 64999-0015
Wyoming—Ogden, UT 84201-0015
American Samoa—Philadelphia, PA 19255-0215
Guam: *Permanent residents*—
Department of Revenue and Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921
Guam: *Nonpermanent residents*—
Philadelphia, PA 19255-0215
Puerto Rico *(or if excluding income under Internal Revenue Code section 933)*—
Philadelphia, PA 19255-0215
Virgin Islands: *Permanent residents*—
V.I. Bureau of Internal Revenue
9601 Estate Thomas
Charlotte Amalie
St. Thomas, VI 00802
Virgin Islands: *Nonpermanent residents*—
Philadelphia, PA 19255-0215
Foreign country: *U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563*—
Philadelphia, PA 19255-0207, USA
All APO and FPO addresses—
Philadelphia, PA 19255-0015

What's inside?

Instructions for Form 1040A and Schedules 1 and 2
When to file (page 14)
What's new for 1999 (page 12)
Commissioner's message (page 4)
How to comment on forms (page 53)
How to avoid common mistakes (page 49)
Help with unresolved tax issues (page 5)
Free tax help (pages 7 and 50)
How to get forms and publications (page 7)
Tax table (page 54)
How to make a gift to reduce the public debt (page 50)

Printed on recycled paper