

# 1040

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

## INSTRUCTIONS 2007



Explore all electronic filing and payment options, including Free File.



**TAKE THE FREE WAY**

If you made \$54,000 or less in 2007, you're one of the 95+ million taxpayers who are eligible to e-file for free!

See page 4 or go to: [www.irs.gov](http://www.irs.gov)

### MAILING YOUR RETURN

You may be mailing your return to a different address this year. See the back cover.

### MORTGAGE INSURANCE PREMIUMS

You may be able to deduct qualified mortgage insurance premiums. See the Instructions for Schedules A&B.































































































































**2007 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 your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
33,000	33,050	0	35	1,002	0	354	1,423
33,050	33,100	0	27	992	0	346	1,413
33,100	33,150	0	19	981	0	338	1,402
33,150	33,200	0	11	970	0	330	1,392
33,200	33,250	0	*	960	0	322	1,381
33,250	33,300	0	0	949	0	314	1,371
33,300	33,350	0	0	939	0	306	1,360
33,350	33,400	0	0	928	0	298	1,350
33,400	33,450	0	0	918	0	290	1,339
33,450	33,500	0	0	907	0	282	1,328
33,500	33,550	0	0	897	0	274	1,318
33,550	33,600	0	0	886	0	266	1,307
33,600	33,650	0	0	876	0	258	1,297
33,650	33,700	0	0	865	0	250	1,286
33,700	33,750	0	0	855	0	242	1,276
33,750	33,800	0	0	844	0	234	1,265
33,800	33,850	0	0	834	0	226	1,255
33,850	33,900	0	0	823	0	218	1,244
33,900	33,950	0	0	813	0	210	1,234
33,950	34,000	0	0	802	0	202	1,223
34,000	34,050	0	0	791	0	194	1,213
34,050	34,100	0	0	781	0	186	1,202
34,100	34,150	0	0	770	0	178	1,192
34,150	34,200	0	0	760	0	170	1,181
34,200	34,250	0	0	749	0	162	1,171
34,250	34,300	0	0	739	0	154	1,160
34,300	34,350	0	0	728	0	146	1,149
34,350	34,400	0	0	718	0	138	1,139
34,400	34,450	0	0	707	0	130	1,128
34,450	34,500	0	0	697	0	122	1,118
34,500	34,550	0	0	686	0	114	1,107
34,550	34,600	0	0	676	0	106	1,097
34,600	34,650	0	0	665	0	98	1,086
34,650	34,700	0	0	655	0	90	1,076
34,700	34,750	0	0	644	0	82	1,065
34,750	34,800	0	0	634	0	74	1,055
34,800	34,850	0	0	623	0	66	1,044
34,850	34,900	0	0	612	0	58	1,034
34,900	34,950	0	0	602	0	51	1,023
34,950	35,000	0	0	591	0	43	1,013
35,000	35,050	0	0	581	0	35	1,002
35,050	35,100	0	0	570	0	27	992
35,100	35,150	0	0	560	0	19	981
35,150	35,200	0	0	549	0	11	970
35,200	35,250	0	0	539	0	*	960
35,250	35,300	0	0	528	0	0	949
35,300	35,350	0	0	518	0	0	939
35,350	35,400	0	0	507	0	0	928
35,400	35,450	0	0	497	0	0	918
35,450	35,500	0	0	486	0	0	907
35,500	35,550	0	0	476	0	0	897
35,550	35,600	0	0	465	0	0	886
35,600	35,650	0	0	455	0	0	876
35,650	35,700	0	0	444	0	0	865
35,700	35,750	0	0	433	0	0	855
35,750	35,800	0	0	423	0	0	844
35,800	35,850	0	0	412	0	0	834
35,850	35,900	0	0	402	0	0	823
35,900	35,950	0	0	391	0	0	813
35,950	36,000	0	0	381	0	0	802
36,000	36,050	0	0	370	0	0	791
36,050	36,100	0	0	360	0	0	781
36,100	36,150	0	0	349	0	0	770
36,150	36,200	0	0	339	0	0	760
36,200	36,250	0	0	328	0	0	749
36,250	36,300	0	0	318	0	0	739
36,300	36,350	0	0	307	0	0	728
36,350	36,400	0	0	297	0	0	718
36,400	36,450	0	0	286	0	0	707
36,450	36,500	0	0	275	0	0	697
36,500	36,550	0	0	265	0	0	686
36,550	36,600	0	0	254	0	0	676
36,600	36,650	0	0	244	0	0	665
36,650	36,700	0	0	233	0	0	655
36,700	36,750	0	0	223	0	0	644
36,750	36,800	0	0	212	0	0	634
36,800	36,850	0	0	202	0	0	623
36,850	36,900	0	0	191	0	0	612
36,900	36,950	0	0	181	0	0	602
36,950	37,000	0	0	170	0	0	591
37,000	37,050	0	0	160	0	0	581
37,050	37,100	0	0	149	0	0	570
37,100	37,150	0	0	139	0	0	560
37,150	37,200	0	0	128	0	0	549
37,200	37,250	0	0	118	0	0	539
37,250	37,300	0	0	107	0	0	528
37,300	37,350	0	0	96	0	0	518
37,350	37,400	0	0	86	0	0	507
37,400	37,450	0	0	75	0	0	497
37,450	37,500	0	0	65	0	0	486
37,500	37,550	0	0	54	0	0	476
37,550	37,600	0	0	44	0	0	465
37,600	37,650	0	0	33	0	0	455
37,650	37,700	0	0	23	0	0	444
37,700	37,750	0	0	12	0	0	433
37,750	37,800	0	0	**	0	0	423
37,800	37,850	0	0	0	0	0	412
37,850	37,900	0	0	0	0	0	402
37,900	37,950	0	0	0	0	0	391
37,950	38,000	0	0	0	0	0	381

(Continued on page 58)

\*If the amount you are looking up from the worksheet is at least \$33,200 (\$35,200 if married filing jointly) but less than \$33,241 (\$35,241 if married filing jointly), your credit is \$3. Otherwise, you cannot take the credit.

\*\*If the amount you are looking up from the worksheet is at least \$37,750 but less than \$37,783, your credit is \$4. Otherwise, you cannot take the credit.

**2007 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 your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
<b>38,000</b>	<b>38,050</b>	0	0	0	0	0	370
<b>38,050</b>	<b>38,100</b>	0	0	0	0	0	360
<b>38,100</b>	<b>38,150</b>	0	0	0	0	0	349
<b>38,150</b>	<b>38,200</b>	0	0	0	0	0	339
<b>38,200</b>	<b>38,250</b>	0	0	0	0	0	328
<b>38,250</b>	<b>38,300</b>	0	0	0	0	0	318
<b>38,300</b>	<b>38,350</b>	0	0	0	0	0	307
<b>38,350</b>	<b>38,400</b>	0	0	0	0	0	297
<b>38,400</b>	<b>38,450</b>	0	0	0	0	0	286
<b>38,450</b>	<b>38,500</b>	0	0	0	0	0	275
<b>38,500</b>	<b>38,550</b>	0	0	0	0	0	265
<b>38,550</b>	<b>38,600</b>	0	0	0	0	0	254
<b>38,600</b>	<b>38,650</b>	0	0	0	0	0	244
<b>38,650</b>	<b>38,700</b>	0	0	0	0	0	233
<b>38,700</b>	<b>38,750</b>	0	0	0	0	0	223
<b>38,750</b>	<b>38,800</b>	0	0	0	0	0	212
<b>38,800</b>	<b>38,850</b>	0	0	0	0	0	202
<b>38,850</b>	<b>38,900</b>	0	0	0	0	0	191
<b>38,900</b>	<b>38,950</b>	0	0	0	0	0	181
<b>38,950</b>	<b>39,000</b>	0	0	0	0	0	170
<b>39,000</b>	<b>39,050</b>	0	0	0	0	0	160
<b>39,050</b>	<b>39,100</b>	0	0	0	0	0	149
<b>39,100</b>	<b>39,150</b>	0	0	0	0	0	139
<b>39,150</b>	<b>39,200</b>	0	0	0	0	0	128
<b>39,200</b>	<b>39,250</b>	0	0	0	0	0	118
<b>39,250</b>	<b>39,300</b>	0	0	0	0	0	107
<b>39,300</b>	<b>39,350</b>	0	0	0	0	0	96
<b>39,350</b>	<b>39,400</b>	0	0	0	0	0	86
<b>39,400</b>	<b>39,450</b>	0	0	0	0	0	75
<b>39,450</b>	<b>39,500</b>	0	0	0	0	0	65
<b>39,500</b>	<b>39,550</b>	0	0	0	0	0	54
<b>39,550</b>	<b>39,600</b>	0	0	0	0	0	44
<b>39,600</b>	<b>39,650</b>	0	0	0	0	0	33
<b>39,650</b>	<b>39,700</b>	0	0	0	0	0	23
<b>39,700</b>	<b>39,750</b>	0	0	0	0	0	12
<b>39,750</b>	<b>39,783</b>	0	0	0	0	0	4

tions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 79) or see Form 8379.

## Lines 74a Through 74d

### **DIRECT DEPOSIT**

*Simple. Safe. Secure.*

**Fast Refunds!** Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs on page 60.

#### Why Use Direct Deposit?

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

If you want us to directly deposit the amount shown on line 74a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Check the box on line 74a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or
- Complete lines 74b through 74d if you want your refund deposited to only one account.

Otherwise, we will send you a check.

**Note.** If you do not want your refund directly deposited to your account, do not check the box on line 74a. Draw a line through the boxes on lines 74b and 74d.



*The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the **correct** routing and account numbers and to make sure your direct deposit will be accepted. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.*

If you file a joint return and check the box on line 74a and attach Form 8888 or fill in lines 74b through 74d, your spouse may get at least part of the refund.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail

## Line 67

### Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2007 and total wages of more than \$97,500, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$6,045. But if any one employer withheld more than \$6,045, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see Pub. 505.

## Line 68

### Additional Child Tax Credit

#### What Is the Additional Child Tax Credit?

This credit is for certain people who have at least one qualifying child as defined in the instructions for line 6c on page 15. 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 line 52 that begin on page 39.

**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, but only if you meet the condition given in that TIP.

## Line 69

### Amount Paid With Request for Extension To File

If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter any amount you paid with that form or by electronic funds withdrawal or credit card. If you paid by credit card, do not include on line 69 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

## Line 70

Check the box(es) on line 70 to report any credit from Form 2439, 4136, or 8885.

## Line 71

### Refundable Credit for Prior Year Minimum Tax

If you have an unused minimum tax credit carryforward from 2004, you may be able to claim at least part of it as a refundable credit. Enter on line 71 the amount, if any, from Form 8801, line 27.

## Refund

## Line 73

### Amount Overpaid

If line 73 is under \$1, we will send a refund only on written request.

If you want to check the status of your refund, please wait at least 6 weeks (3 weeks if you filed electronically) from the date you filed your return to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically). See page 79 for details.



*If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2008 on page 76.*

#### 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 73 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

#### Injured Spouse

If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 73 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain condi-

about 2 weeks after your refund is deposited.

**Line 74a**

You cannot file Form 8888 and split your refund among two or three accounts if Form 8379 is filed with your return.

**Line 74b**

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 below, the routing number is 250250025. Jeffrey and Suzanne Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 74b if:

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

**Line 74c**

Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an IRA, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted.

**Line 74d**

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 below, the account number is

20202086. Do not include the check number.



Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, a check will be sent instead. The IRS is not responsible if a financial institution rejects a direct deposit.

**Individual Retirement Arrangement (IRA)**

You can have your refund directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee of your account of the year to which the deposit is to be applied unless the trustee will not accept a deposit for 2007. If you do not, the trustee can assume the deposit is for the year during which you are filing the return. For example, if you file your 2007 return during 2008 and do not notify the trustee in advance, the trustee can assume the deposit to your IRA is for 2008. If you designate your deposit to be for 2007, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made to your account by the due date of the return (without regard to extensions), the deposit is not an IRA contribution for 2007. You must file an amended 2007 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



You and your spouse, if filing jointly, each may be able to contribute up to \$4,000 (\$5,000 if age 50 or older at the end of 2007) to a traditional IRA or Roth IRA for 2007. The limit for 2008 is \$5,000 (\$6,000 if age 50 or older at the end of 2008). A

higher limit may apply for 2007 and 2008 if you were a participant in a 401(k) plan and your employer was in bankruptcy in an earlier year. You may owe a penalty if your contributions exceed these limits.



For more information on IRAs, see Pub. 590, Individual Retirement Arrangements (IRAs).

**Line 75**

**Applied to Your 2008 Estimated Tax**

Enter on line 75 the amount, if any, of the overpayment on line 73 you want applied to your 2008 estimated tax. 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 in the attached statement.



This election to apply part or all of the amount overpaid to your 2008 estimated tax cannot be changed later.

**Amount You Owe**



IRS e-file offers you the electronic payment option of electronic funds withdrawal (EFW). EFW can be used to pay your current year balance due and can be used to make up to four estimated tax payments. If you are filing early, you can schedule your payment for withdrawal from your account on a future date, up to and including April 15, 2008. If you file your return after April 15, 2008, you can now include interest and penalty in your payment. Visit [www.irs.gov](http://www.irs.gov) and enter "e-pay" in the search box for details.

You can also pay using EFTPS, a free tax payment system that allows you to make payments online or by phone. For more information or details on enrolling, visit [www.eftps.gov](http://www.eftps.gov) or call Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.

**Line 76**

**Amount You Owe**

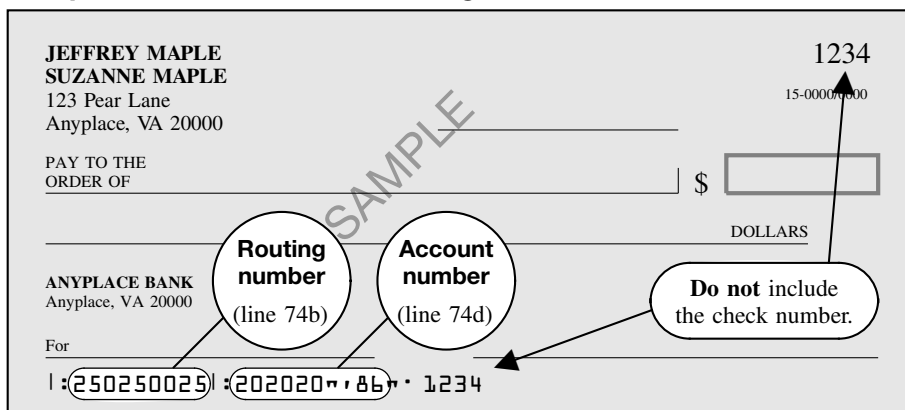


To save interest and penalties, pay your taxes in full by April 15, 2008. You do not have to pay if line 76 is under \$1.

Include any estimated tax penalty from line 77 in the amount you enter on line 76.

You can pay by check, money order, or credit card. Do not include any estimated

**Sample Check—Lines 74b Through 74d**



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



tax payment for 2008 in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

**To pay by check or money order.** Make your check or money order payable to the “United States Treasury” for the full amount due. Do not send cash. Do not attach the payment to your return. Write “2007 Form 1040” and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your tax return.

To help 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<sup>XX</sup>/<sub>100</sub>”).

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment. Although you do not have to use Form 1040-V, doing so allows us to process your payment more accurately and efficiently.

**To pay by credit card.** You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll-free or visit the website of either service provider listed below and follow the instructions. A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider’s toll-free automated customer service number or visiting the provider’s website shown below.

Link2Gov Corporation  
1-888-PAY-1040<sup>SM</sup> (1-888-729-1040)  
1-888-658-5465 (Customer Service)  
[www.PAY1040.com](http://www.PAY1040.com)

Official Payments Corporation  
1-800-2PAY-TAX<sup>SM</sup> (1-800-272-9829)  
1-877-754-4413 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)



**TIP** You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2008. See Income Tax Withholding and Estimated Tax Payments for 2008 on page 76.

### What If You Cannot Pay?

If you cannot pay the full amount shown on line 76 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2008. 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 or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [www.irs.gov](http://www.irs.gov), use the pull-down menu under “I need to...” and select “Set Up a Payment Plan.” If you use Form 9465, you should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

## Line 77

### Estimated Tax Penalty

You may owe this penalty if:

- Line 76 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.

For most people, the “tax shown on your return” is the amount on your 2007 Form 1040, line 63, minus the total of any amounts shown on lines 66a, 68, and 71 and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), 8885, and 8919. Also subtract from line 63 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, and any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. When figuring the amount on line 63, include the amount on line 62 only if line 64 is more than zero or you would owe the penalty even if you did not include those taxes. But if you entered an amount on Schedule H, line 7, include the total of that amount plus the amount on Form 1040, line 62.

**Exception.** You will not owe the penalty if your 2006 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2006 return and you were a U.S. citizen or resident for all of 2006, or
2. The total of lines 64, 65, and 67 on your 2007 return is at least 100% of the tax shown on your 2006 return (110% of that amount if you are not a farmer or fisherman and your adjusted gross income shown on that return is more than \$150,000, or if married filing separately for 2007, more than \$75,000). Your estimated tax payments for 2007 must have been made on time and for the required amount.

For most people, the “tax shown on your 2006 return” is the amount on your 2006 Form 1040, line 63, minus the total of any amounts shown on lines 66a and 68 and Forms 8828, 4137, 4136, 5329 (Parts III

through VIII only), and 8885. Also subtract from line 63 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, and any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. When figuring the amount on line 63, include the amount on line 62 only if line 64 is more than zero or you would have owed the estimated tax penalty for 2006 even if you did not include those taxes. But if you entered an amount on your 2006 Schedule H, line 7, include the total of that amount plus the amount on your 2006 Form 1040, line 62.

### Figuring the Penalty

If the *Exception* on this page does not apply and you choose to figure the penalty yourself, see Form 2210 (or 2210-F for farmers and fishermen) to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter the penalty on line 77. Add the penalty to any tax due and enter the total on line 76. If you are due a refund, subtract the penalty from the overpayment you show on line 73. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



**TIP** Because Form 2210 is complicated, you can leave line 77 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. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

## Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2007 tax return with the IRS, check the “Yes” box in the “Third Party Designee” area of your return. Also, enter the designee’s name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter “Preparer” in the space for the designee’s name. You do not have to provide the other information requested.

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

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2008 tax return. This is April 15, 2009, for most people. If you wish to revoke the authorization before it ends, see Pub. 947.

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## Sign Your Return

Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a Taxpayer* on page 77.

### Child's Return

If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

### Daytime Phone Number

Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care

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

## Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.



## Electronic Return Signatures!

Create your own personal identification number (PIN) and file a paperless return electronically or use a tax professional. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2006 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2006 Form 1040, line 38; Form 1040A, line 21; or Form 1040EZ, line 4. If you do not have your 2006 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your return. (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2006 return.) You will also be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual social security statement.

If you are filing your return electronically using a tax practitioner, you are required to sign the return electronically. The practitioner will tell you how.



*You cannot sign your return electronically (but can still file electronically) if you are not using a tax practitioner and you are a first-time filer under age 16 at the end of 2007 or if you are attaching or filing Form 1098-C, 3115, 3468 (if attachments are required), 4136 (if certificate or statement required), 5713, 8283 (if a statement is required for Section A or if Section B is completed), 8332 (or certain pages from a post-1984 decree or agreement), 8858, 8864 (if certification or statement required), 8885, Schedule D-1 (Form 1040) (if you elect not to include your transactions on the electronic STCGL or LTCGL records), or Worksheets 1 through 4 from Pub. 517 (or other statement showing the required information and computations).*

For more details, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on "Individual Taxpayers."

**Form 8453-OL.** Your return is not complete without your signature. If you are not filing through a tax practitioner and you are not eligible or choose not to sign your return with an electronic signature, you must complete, sign, and file Form 8453-OL.

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## Assemble Your Return

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Attach a copy of Forms W-2 and 2439 to the front of Form 1040. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Forms W-2 and any Forms W-2c. Also attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld.

# 2007 Tax Table



See the instructions for line 44 that begin on page 33 to see if you must use the Tax Table below to figure your tax.

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300–25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$3,016. This is the tax amount they should enter on Form 1040, line 44.

## Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>Your tax is—</b>					
25,200	25,250	3,393	3,001	3,393	3,224
25,250	25,300	3,400	3,009	3,400	3,231
25,300	25,350	3,408	<b>3,016</b>	3,408	3,239
25,350	25,400	3,415	3,024	3,415	3,246

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>Your tax is—</b>					
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99
<b>1,000</b>					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>Your tax is—</b>					
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199
<b>2,000</b>					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>Your tax is—</b>					
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299
<b>3,000</b>					
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
<b>4,000</b>					
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498

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

(Continued on page 64)



2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>5,000</b>					
5,000	5,050	503	503	503	503
5,050	5,100	508	508	508	508
5,100	5,150	513	513	513	513
5,150	5,200	518	518	518	518
5,200	5,250	523	523	523	523
5,250	5,300	528	528	528	528
5,300	5,350	533	533	533	533
5,350	5,400	538	538	538	538
5,400	5,450	543	543	543	543
5,450	5,500	548	548	548	548
5,500	5,550	553	553	553	553
5,550	5,600	558	558	558	558
5,600	5,650	563	563	563	563
5,650	5,700	568	568	568	568
5,700	5,750	573	573	573	573
5,750	5,800	578	578	578	578
5,800	5,850	583	583	583	583
5,850	5,900	588	588	588	588
5,900	5,950	593	593	593	593
5,950	6,000	598	598	598	598
<b>6,000</b>					
6,000	6,050	603	603	603	603
6,050	6,100	608	608	608	608
6,100	6,150	613	613	613	613
6,150	6,200	618	618	618	618
6,200	6,250	623	623	623	623
6,250	6,300	628	628	628	628
6,300	6,350	633	633	633	633
6,350	6,400	638	638	638	638
6,400	6,450	643	643	643	643
6,450	6,500	648	648	648	648
6,500	6,550	653	653	653	653
6,550	6,600	658	658	658	658
6,600	6,650	663	663	663	663
6,650	6,700	668	668	668	668
6,700	6,750	673	673	673	673
6,750	6,800	678	678	678	678
6,800	6,850	683	683	683	683
6,850	6,900	688	688	688	688
6,900	6,950	693	693	693	693
6,950	7,000	698	698	698	698
<b>7,000</b>					
7,000	7,050	703	703	703	703
7,050	7,100	708	708	708	708
7,100	7,150	713	713	713	713
7,150	7,200	718	718	718	718
7,200	7,250	723	723	723	723
7,250	7,300	728	728	728	728
7,300	7,350	733	733	733	733
7,350	7,400	738	738	738	738
7,400	7,450	743	743	743	743
7,450	7,500	748	748	748	748
7,500	7,550	753	753	753	753
7,550	7,600	758	758	758	758
7,600	7,650	763	763	763	763
7,650	7,700	768	768	768	768
7,700	7,750	773	773	773	773
7,750	7,800	778	778	778	778
7,800	7,850	783	783	783	783
7,850	7,900	790	788	790	788
7,900	7,950	798	793	798	793
7,950	8,000	805	798	805	798

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>8,000</b>					
8,000	8,050	813	803	813	803
8,050	8,100	820	808	820	808
8,100	8,150	828	813	828	813
8,150	8,200	835	818	835	818
8,200	8,250	843	823	843	823
8,250	8,300	850	828	850	828
8,300	8,350	858	833	858	833
8,350	8,400	865	838	865	838
8,400	8,450	873	843	873	843
8,450	8,500	880	848	880	848
8,500	8,550	888	853	888	853
8,550	8,600	895	858	895	858
8,600	8,650	903	863	903	863
8,650	8,700	910	868	910	868
8,700	8,750	918	873	918	873
8,750	8,800	925	878	925	878
8,800	8,850	933	883	933	883
8,850	8,900	940	888	940	888
8,900	8,950	948	893	948	893
8,950	9,000	955	898	955	898
<b>9,000</b>					
9,000	9,050	963	903	963	903
9,050	9,100	970	908	970	908
9,100	9,150	978	913	978	913
9,150	9,200	985	918	985	918
9,200	9,250	993	923	993	923
9,250	9,300	1,000	928	1,000	928
9,300	9,350	1,008	933	1,008	933
9,350	9,400	1,015	938	1,015	938
9,400	9,450	1,023	943	1,023	943
9,450	9,500	1,030	948	1,030	948
9,500	9,550	1,038	953	1,038	953
9,550	9,600	1,045	958	1,045	958
9,600	9,650	1,053	963	1,053	963
9,650	9,700	1,060	968	1,060	968
9,700	9,750	1,068	973	1,068	973
9,750	9,800	1,075	978	1,075	978
9,800	9,850	1,083	983	1,083	983
9,850	9,900	1,090	988	1,090	988
9,900	9,950	1,098	993	1,098	993
9,950	10,000	1,105	998	1,105	998
<b>10,000</b>					
10,000	10,050	1,113	1,003	1,113	1,003
10,050	10,100	1,120	1,008	1,120	1,008
10,100	10,150	1,128	1,013	1,128	1,013
10,150	10,200	1,135	1,018	1,135	1,018
10,200	10,250	1,143	1,023	1,143	1,023
10,250	10,300	1,150	1,028	1,150	1,028
10,300	10,350	1,158	1,033	1,158	1,033
10,350	10,400	1,165	1,038	1,165	1,038
10,400	10,450	1,173	1,043	1,173	1,043
10,450	10,500	1,180	1,048	1,180	1,048
10,500	10,550	1,188	1,053	1,188	1,053
10,550	10,600	1,195	1,058	1,195	1,058
10,600	10,650	1,203	1,063	1,203	1,063
10,650	10,700	1,210	1,068	1,210	1,068
10,700	10,750	1,218	1,073	1,218	1,073
10,750	10,800	1,225	1,078	1,225	1,078
10,800	10,850	1,233	1,083	1,233	1,083
10,850	10,900	1,240	1,088	1,240	1,088
10,900	10,950	1,248	1,093	1,248	1,093
10,950	11,000	1,255	1,098	1,255	1,098

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>11,000</b>					
11,000	11,050	1,263	1,103	1,263	1,103
11,050	11,100	1,270	1,108	1,270	1,108
11,100	11,150	1,278	1,113	1,278	1,113
11,150	11,200	1,285	1,118	1,285	1,118
11,200	11,250	1,293	1,123	1,293	1,124
11,250	11,300	1,300	1,128	1,300	1,131
11,300	11,350	1,308	1,133	1,308	1,139
11,350	11,400	1,315	1,138	1,315	1,146
11,400	11,450	1,323	1,143	1,323	1,154
11,450	11,500	1,330	1,148	1,330	1,161
11,500	11,550	1,338	1,153	1,338	1,169
11,550	11,600	1,345	1,158	1,345	1,176
11,600	11,650	1,353	1,163	1,353	1,184
11,650	11,700	1,360	1,168	1,360	1,191
11,700	11,750	1,368	1,173	1,368	1,199
11,750	11,800	1,375	1,178	1,375	1,206
11,800	11,850	1,383	1,183	1,383	1,214
11,850	11,900	1,390	1,188	1,390	1,221
11,900	11,950	1,398	1,193	1,398	1,229
11,950	12,000	1,405	1,198	1,405	1,236
<b>12,000</b>					
12,000	12,050	1,413	1,203	1,413	1,244
12,050	12,100	1,420	1,208	1,420	1,251
12,100	12,150	1,428	1,213	1,428	1,259
12,150	12,200	1,435	1,218	1,435	1,266
12,200	12,250	1,443	1,223	1,443	1,274
12,250	12,300	1,450	1,228	1,450	1,281
12,300	12,350	1,458	1,233	1,458	1,289
12,350	12,400	1,465	1,238	1,465	1,296
12,400	12,450	1,473	1,243	1,473	1,304
12,450	12,500	1,480	1,248	1,480	1,311
12,500	12,550	1,488	1,253	1,488	1,319
12,550	12,600	1,495	1,258	1,495	1,326
12,600	12,650	1,503	1,263	1,503	1,334
12,650	12,700	1,510	1,268	1,510	1,341
12,700	12,750	1,518	1,273	1,518	1,349
12,750	12,800	1,525	1,278	1,525	1,356
12,800	12,850	1,533	1,283	1,533	1,364
12,850	12,900	1,540	1,288	1,540	1,371
12,900	12,950	1,548	1,293	1,548	1,379
12,950	13,000	1,555	1,298	1,555	1,386
<b>13,000</b>					
13,000	13,050	1,563	1,303	1,563	1,394
13,050	13,100	1,570	1,308	1,570	1,401
13,100	13,150	1,578	1,313	1,578	1,409
13,150	13,200	1,585	1,318	1,585	1,416
13,200	13,250	1,593	1,323	1,593	1,424
13,250	13,300	1,600	1,328	1,600	1,431
13,300	13,350	1,608	1,333	1,608	1,439
13,350	13,400	1,615	1,338	1,615	1,446
13,400	13,450	1,623	1,343	1,623	1,454
13,450	13,500	1,630	1,348	1,630	1,461
13,500	13,550	1,638	1,353	1,638	1,469
13,550	13,600	1,645	1,358	1,645	1,476
13,600	13,650	1,653	1,363	1,653	1,484
13,650	13,700	1,660	1,368	1,660	1,491
13,700	13,750	1,668	1,373	1,668	1,499
13,750	13,800	1,675	1,378	1,675	1,506
13,800	13,850	1,683	1,383	1,683	1,514
13,850	13,900	1,690	1,388	1,690	1,521
13,900	13,950	1,698	1,393	1,698	1,529
13,950	14,000	1,705	1,398	1,705	1,536

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

(Continued on page 65)



If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>14,000</b>					
14,000	14,050	1,713	1,403	1,713	1,544
14,050	14,100	1,720	1,408	1,720	1,551
14,100	14,150	1,728	1,413	1,728	1,559
14,150	14,200	1,735	1,418	1,735	1,566
14,200	14,250	1,743	1,423	1,743	1,574
14,250	14,300	1,750	1,428	1,750	1,581
14,300	14,350	1,758	1,433	1,758	1,589
14,350	14,400	1,765	1,438	1,765	1,596
14,400	14,450	1,773	1,443	1,773	1,604
14,450	14,500	1,780	1,448	1,780	1,611
14,500	14,550	1,788	1,453	1,788	1,619
14,550	14,600	1,795	1,458	1,795	1,626
14,600	14,650	1,803	1,463	1,803	1,634
14,650	14,700	1,810	1,468	1,810	1,641
14,700	14,750	1,818	1,473	1,818	1,649
14,750	14,800	1,825	1,478	1,825	1,656
14,800	14,850	1,833	1,483	1,833	1,664
14,850	14,900	1,840	1,488	1,840	1,671
14,900	14,950	1,848	1,493	1,848	1,679
14,950	15,000	1,855	1,498	1,855	1,686
<b>15,000</b>					
15,000	15,050	1,863	1,503	1,863	1,694
15,050	15,100	1,870	1,508	1,870	1,701
15,100	15,150	1,878	1,513	1,878	1,709
15,150	15,200	1,885	1,518	1,885	1,716
15,200	15,250	1,893	1,523	1,893	1,724
15,250	15,300	1,900	1,528	1,900	1,731
15,300	15,350	1,908	1,533	1,908	1,739
15,350	15,400	1,915	1,538	1,915	1,746
15,400	15,450	1,923	1,543	1,923	1,754
15,450	15,500	1,930	1,548	1,930	1,761
15,500	15,550	1,938	1,553	1,938	1,769
15,550	15,600	1,945	1,558	1,945	1,776
15,600	15,650	1,953	1,563	1,953	1,784
15,650	15,700	1,960	1,568	1,960	1,791
15,700	15,750	1,968	1,573	1,968	1,799
15,750	15,800	1,975	1,578	1,975	1,806
15,800	15,850	1,983	1,583	1,983	1,814
15,850	15,900	1,990	1,588	1,990	1,821
15,900	15,950	1,998	1,593	1,998	1,829
15,950	16,000	2,005	1,598	2,005	1,836
<b>16,000</b>					
16,000	16,050	2,013	1,621	2,013	1,844
16,050	16,100	2,020	1,626	2,020	1,851
16,100	16,150	2,028	1,631	2,028	1,859
16,150	16,200	2,035	1,636	2,035	1,866
16,200	16,250	2,043	1,641	2,043	1,874
16,250	16,300	2,050	1,646	2,050	1,881
16,300	16,350	2,058	1,651	2,058	1,889
16,350	16,400	2,065	1,656	2,065	1,896
16,400	16,450	2,073	1,661	2,073	1,904
16,450	16,500	2,080	1,666	2,080	1,911
16,500	16,550	2,088	1,671	2,088	1,919
16,550	16,600	2,095	1,676	2,095	1,926
16,600	16,650	2,103	1,681	2,103	1,934
16,650	16,700	2,110	1,686	2,110	1,941
16,700	16,750	2,118	1,691	2,118	1,949
16,750	16,800	2,125	1,696	2,125	1,956
16,800	16,850	2,133	1,701	2,133	1,964
16,850	16,900	2,140	1,706	2,140	1,971
16,900	16,950	2,148	1,711	2,148	1,979
16,950	17,000	2,155	1,716	2,155	1,986

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>17,000</b>					
17,000	17,050	2,163	1,771	2,163	1,994
17,050	17,100	2,170	1,779	2,170	2,001
17,100	17,150	2,178	1,786	2,178	2,009
17,150	17,200	2,185	1,794	2,185	2,016
17,200	17,250	2,193	1,801	2,193	2,024
17,250	17,300	2,200	1,809	2,200	2,031
17,300	17,350	2,208	1,816	2,208	2,039
17,350	17,400	2,215	1,824	2,215	2,046
17,400	17,450	2,223	1,831	2,223	2,054
17,450	17,500	2,230	1,839	2,230	2,061
17,500	17,550	2,238	1,846	2,238	2,069
17,550	17,600	2,245	1,854	2,245	2,076
17,600	17,650	2,253	1,861	2,253	2,084
17,650	17,700	2,260	1,869	2,260	2,091
17,700	17,750	2,268	1,876	2,268	2,099
17,750	17,800	2,275	1,884	2,275	2,106
17,800	17,850	2,283	1,891	2,283	2,114
17,850	17,900	2,290	1,899	2,290	2,121
17,900	17,950	2,298	1,906	2,298	2,129
17,950	18,000	2,305	1,914	2,305	2,136
<b>18,000</b>					
18,000	18,050	2,313	1,921	2,313	2,144
18,050	18,100	2,320	1,929	2,320	2,151
18,100	18,150	2,328	1,936	2,328	2,159
18,150	18,200	2,335	1,944	2,335	2,166
18,200	18,250	2,343	1,951	2,343	2,174
18,250	18,300	2,350	1,959	2,350	2,181
18,300	18,350	2,358	1,966	2,358	2,189
18,350	18,400	2,365	1,974	2,365	2,196
18,400	18,450	2,373	1,981	2,373	2,204
18,450	18,500	2,380	1,989	2,380	2,211
18,500	18,550	2,388	1,996	2,388	2,219
18,550	18,600	2,395	2,004	2,395	2,226
18,600	18,650	2,403	2,011	2,403	2,234
18,650	18,700	2,410	2,019	2,410	2,241
18,700	18,750	2,418	2,026	2,418	2,249
18,750	18,800	2,425	2,034	2,425	2,256
18,800	18,850	2,433	2,041	2,433	2,264
18,850	18,900	2,440	2,049	2,440	2,271
18,900	18,950	2,448	2,056	2,448	2,279
18,950	19,000	2,455	2,064	2,455	2,286
<b>19,000</b>					
19,000	19,050	2,463	2,071	2,463	2,294
19,050	19,100	2,470	2,079	2,470	2,301
19,100	19,150	2,478	2,086	2,478	2,309
19,150	19,200	2,485	2,094	2,485	2,316
19,200	19,250	2,493	2,101	2,493	2,324
19,250	19,300	2,500	2,109	2,500	2,331
19,300	19,350	2,508	2,116	2,508	2,339
19,350	19,400	2,515	2,124	2,515	2,346
19,400	19,450	2,523	2,131	2,523	2,354
19,450	19,500	2,530	2,139	2,530	2,361
19,500	19,550	2,538	2,146	2,538	2,369
19,550	19,600	2,545	2,154	2,545	2,376
19,600	19,650	2,553	2,161	2,553	2,384
19,650	19,700	2,560	2,169	2,560	2,391
19,700	19,750	2,568	2,176	2,568	2,399
19,750	19,800	2,575	2,184	2,575	2,406
19,800	19,850	2,583	2,191	2,583	2,414
19,850	19,900	2,590	2,199	2,590	2,421
19,900	19,950	2,598	2,206	2,598	2,429
19,950	20,000	2,605	2,214	2,605	2,436

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>20,000</b>					
20,000	20,050	2,613	2,221	2,613	2,444
20,050	20,100	2,620	2,229	2,620	2,451
20,100	20,150	2,628	2,236	2,628	2,459
20,150	20,200	2,635	2,244	2,635	2,466
20,200	20,250	2,643	2,251	2,643	2,474
20,250	20,300	2,650	2,259	2,650	2,481
20,300	20,350	2,658	2,266	2,658	2,489
20,350	20,400	2,665	2,274	2,665	2,496
20,400	20,450	2,673	2,281	2,673	2,504
20,450	20,500	2,680	2,289	2,680	2,511
20,500	20,550	2,688	2,296	2,688	2,519
20,550	20,600	2,695	2,304	2,695	2,526
20,600	20,650	2,703	2,311	2,703	2,534
20,650	20,700	2,710	2,319	2,710	2,541
20,700	20,750	2,718	2,326	2,718	2,549
20,750	20,800	2,725	2,334	2,725	2,556
20,800	20,850	2,733	2,341	2,733	2,564
20,850	20,900	2,740	2,349	2,740	2,571
20,900	20,950	2,748	2,356	2,748	2,579
20,950	21,000	2,755	2,364	2,755	2,586
<b>21,000</b>					
21,000	21,050	2,763	2,371	2,763	2,594
21,050	21,100	2,770	2,379	2,770	2,601
21,100	21,150	2,778	2,386	2,778	2,609
21,150	21,200	2,785	2,394	2,785	2,616
21,200	21,250	2,793	2,401	2,793	2,624
21,250	21,300	2,800	2,409	2,800	2,631
21,300	21,350	2,808	2,416	2,808	2,639
21,350	21,400	2,815	2,424	2,815	2,646
21,400	21,450	2,823	2,431	2,823	2,654
21,450	21,500	2,830	2,439	2,830	2,661
21,500	21,550	2,838	2,446	2,838	2,669
21,550	21,600	2,845	2,454	2,845	2,676
21,600	21,650	2,853	2,461	2,853	2,684
21,650	21,700	2,860	2,469	2,860	2,691
21,700	21,750	2,868	2,476	2,868	2,699
21,750	21,800	2,875	2,484	2,875	2,706
21,800	21,850	2,883	2,491	2,883	2,714
21,850	21,900	2,890	2,499	2,890	2,721
21,900	21,950	2,898	2,506	2,898	2,729
21,950	22,000	2,905	2,514	2,905	2,736
<b>22,000</b>					
22,000	22,050	2,913	2,521	2,913	2,744
22,050	22,100	2,920	2,529	2,920	2,751
22,100	22,150	2,928	2,536	2,928	2,759
22,150	22,200	2,935	2,544	2,935	2,766
22,200	22,250	2,943	2,551	2,943	2,774
22,250	22,300	2,950	2,559	2,950	2,781
22,300	22,350	2,958	2,566	2,958	2,789
22,350	22,400	2,965	2,574	2,965	2,796
22,400	22,450	2,973	2,581	2,973	2,804
22,450	22,500	2,980	2,589	2,980	2,811
22,500	22,550	2,988	2,596	2,988	2,819
22,550	22,600	2,995	2,604	2,995	2,826
22,600	22,650	3,003	2		

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>23,000</b>					
23,000	23,050	3,063	2,671	3,063	2,894
23,050	23,100	3,070	2,679	3,070	2,901
23,100	23,150	3,078	2,686	3,078	2,909
23,150	23,200	3,085	2,694	3,085	2,916
23,200	23,250	3,093	2,701	3,093	2,924
23,250	23,300	3,100	2,709	3,100	2,931
23,300	23,350	3,108	2,716	3,108	2,939
23,350	23,400	3,115	2,724	3,115	2,946
23,400	23,450	3,123	2,731	3,123	2,954
23,450	23,500	3,130	2,739	3,130	2,961
23,500	23,550	3,138	2,746	3,138	2,969
23,550	23,600	3,145	2,754	3,145	2,976
23,600	23,650	3,153	2,761	3,153	2,984
23,650	23,700	3,160	2,769	3,160	2,991
23,700	23,750	3,168	2,776	3,168	2,999
23,750	23,800	3,175	2,784	3,175	3,006
23,800	23,850	3,183	2,791	3,183	3,014
23,850	23,900	3,190	2,799	3,190	3,021
23,900	23,950	3,198	2,806	3,198	3,029
23,950	24,000	3,205	2,814	3,205	3,036
<b>24,000</b>					
24,000	24,050	3,213	2,821	3,213	3,044
24,050	24,100	3,220	2,829	3,220	3,051
24,100	24,150	3,228	2,836	3,228	3,059
24,150	24,200	3,235	2,844	3,235	3,066
24,200	24,250	3,243	2,851	3,243	3,074
24,250	24,300	3,250	2,859	3,250	3,081
24,300	24,350	3,258	2,866	3,258	3,089
24,350	24,400	3,265	2,874	3,265	3,096
24,400	24,450	3,273	2,881	3,273	3,104
24,450	24,500	3,280	2,889	3,280	3,111
24,500	24,550	3,288	2,896	3,288	3,119
24,550	24,600	3,295	2,904	3,295	3,126
24,600	24,650	3,303	2,911	3,303	3,134
24,650	24,700	3,310	2,919	3,310	3,141
24,700	24,750	3,318	2,926	3,318	3,149
24,750	24,800	3,325	2,934	3,325	3,156
24,800	24,850	3,333	2,941	3,333	3,164
24,850	24,900	3,340	2,949	3,340	3,171
24,900	24,950	3,348	2,956	3,348	3,179
24,950	25,000	3,355	2,964	3,355	3,186
<b>25,000</b>					
25,000	25,050	3,363	2,971	3,363	3,194
25,050	25,100	3,370	2,979	3,370	3,201
25,100	25,150	3,378	2,986	3,378	3,209
25,150	25,200	3,385	2,994	3,385	3,216
25,200	25,250	3,393	3,001	3,393	3,224
25,250	25,300	3,400	3,009	3,400	3,231
25,300	25,350	3,408	3,016	3,408	3,239
25,350	25,400	3,415	3,024	3,415	3,246
25,400	25,450	3,423	3,031	3,423	3,254
25,450	25,500	3,430	3,039	3,430	3,261
25,500	25,550	3,438	3,046	3,438	3,269
25,550	25,600	3,445	3,054	3,445	3,276
25,600	25,650	3,453	3,061	3,453	3,284
25,650	25,700	3,460	3,069	3,460	3,291
25,700	25,750	3,468	3,076	3,468	3,299
25,750	25,800	3,475	3,084	3,475	3,306
25,800	25,850	3,483	3,091	3,483	3,314
25,850	25,900	3,490	3,099	3,490	3,321
25,900	25,950	3,498	3,106	3,498	3,329
25,950	26,000	3,505	3,114	3,505	3,336

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>26,000</b>					
26,000	26,050	3,513	3,121	3,513	3,344
26,050	26,100	3,520	3,129	3,520	3,351
26,100	26,150	3,528	3,136	3,528	3,359
26,150	26,200	3,535	3,144	3,535	3,366
26,200	26,250	3,543	3,151	3,543	3,374
26,250	26,300	3,550	3,159	3,550	3,381
26,300	26,350	3,558	3,166	3,558	3,389
26,350	26,400	3,565	3,174	3,565	3,396
26,400	26,450	3,573	3,181	3,573	3,404
26,450	26,500	3,580	3,189	3,580	3,411
26,500	26,550	3,588	3,196	3,588	3,419
26,550	26,600	3,595	3,204	3,595	3,426
26,600	26,650	3,603	3,211	3,603	3,434
26,650	26,700	3,610	3,219	3,610	3,441
26,700	26,750	3,618	3,226	3,618	3,449
26,750	26,800	3,625	3,234	3,625	3,456
26,800	26,850	3,633	3,241	3,633	3,464
26,850	26,900	3,640	3,249	3,640	3,471
26,900	26,950	3,648	3,256	3,648	3,479
26,950	27,000	3,655	3,264	3,655	3,486
<b>27,000</b>					
27,000	27,050	3,663	3,271	3,663	3,494
27,050	27,100	3,670	3,279	3,670	3,501
27,100	27,150	3,678	3,286	3,678	3,509
27,150	27,200	3,685	3,294	3,685	3,516
27,200	27,250	3,693	3,301	3,693	3,524
27,250	27,300	3,700	3,309	3,700	3,531
27,300	27,350	3,708	3,316	3,708	3,539
27,350	27,400	3,715	3,324	3,715	3,546
27,400	27,450	3,723	3,331	3,723	3,554
27,450	27,500	3,730	3,339	3,730	3,561
27,500	27,550	3,738	3,346	3,738	3,569
27,550	27,600	3,745	3,354	3,745	3,576
27,600	27,650	3,753	3,361	3,753	3,584
27,650	27,700	3,760	3,369	3,760	3,591
27,700	27,750	3,768	3,376	3,768	3,599
27,750	27,800	3,775	3,384	3,775	3,606
27,800	27,850	3,783	3,391	3,783	3,614
27,850	27,900	3,790	3,399	3,790	3,621
27,900	27,950	3,798	3,406	3,798	3,629
27,950	28,000	3,805	3,414	3,805	3,636
<b>28,000</b>					
28,000	28,050	3,813	3,421	3,813	3,644
28,050	28,100	3,820	3,429	3,820	3,651
28,100	28,150	3,828	3,436	3,828	3,659
28,150	28,200	3,835	3,444	3,835	3,666
28,200	28,250	3,843	3,451	3,843	3,674
28,250	28,300	3,850	3,459	3,850	3,681
28,300	28,350	3,858	3,466	3,858	3,689
28,350	28,400	3,865	3,474	3,865	3,696
28,400	28,450	3,873	3,481	3,873	3,704
28,450	28,500	3,880	3,489	3,880	3,711
28,500	28,550	3,888	3,496	3,888	3,719
28,550	28,600	3,895	3,504	3,895	3,726
28,600	28,650	3,903	3,511	3,903	3,734
28,650	28,700	3,910	3,519	3,910	3,741
28,700	28,750	3,918	3,526	3,918	3,749
28,750	28,800	3,925	3,534	3,925	3,756
28,800	28,850	3,933	3,541	3,933	3,764
28,850	28,900	3,940	3,549	3,940	3,771
28,900	28,950	3,948	3,556	3,948	3,779
28,950	29,000	3,955	3,564	3,955	3,786

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>29,000</b>					
29,000	29,050	3,963	3,571	3,963	3,794
29,050	29,100	3,970	3,579	3,970	3,801
29,100	29,150	3,978	3,586	3,978	3,809
29,150	29,200	3,985	3,594	3,985	3,816
29,200	29,250	3,993	3,601	3,993	3,824
29,250	29,300	4,000	3,609	4,000	3,831
29,300	29,350	4,008	3,616	4,008	3,839
29,350	29,400	4,015	3,624	4,015	3,846
29,400	29,450	4,023	3,631	4,023	3,854
29,450	29,500	4,030	3,639	4,030	3,861
29,500	29,550	4,038	3,646	4,038	3,869
29,550	29,600	4,045	3,654	4,045	3,876
29,600	29,650	4,053	3,661	4,053	3,884
29,650	29,700	4,060	3,669	4,060	3,891
29,700	29,750	4,068	3,676	4,068	3,899
29,750	29,800	4,075	3,684	4,075	3,906
29,800	29,850	4,083	3,691	4,083	3,914
29,850	29,900	4,090	3,699	4,090	3,921
29,900	29,950	4,098	3,706	4,098	3,929
29,950	30,000	4,105	3,714	4,105	3,936
<b>30,000</b>					
30,000	30,050	4,113	3,721	4,113	3,944
30,050	30,100	4,120	3,729	4,120	3,951
30,100	30,150	4,128	3,736	4,128	3,959
30,150	30,200	4,135	3,744	4,135	3,966
30,200	30,250	4,143	3,751	4,143	3,974
30,250	30,300	4,150	3,759	4,150	3,981
30,300	30,350	4,158	3,766	4,158	3,989
30,350	30,400	4,165	3,774	4,165	3,996
30,400	30,450	4,173	3,781	4,173	4,004
30,450	30,500	4,180	3,789	4,180	4,011
30,500	30,550	4,188	3,796	4,188	4,019
30,550	30,600	4,195	3,804	4,195	4,026
30,600	30,650	4,203	3,811	4,203	4,034
30,650	30,700	4,210	3,819	4,210	4,041
30,700	30,750	4,218	3,826	4,218	4,049
30,750	30,800	4,225	3,834	4,225	4,056
30,800	30,850	4,233	3,841	4,233	4,064
30,850	30,900	4,240	3,849	4,240	4,071
30,900	30,950	4,248	3,856	4,248	4,079
30,950	31,000	4,255	3,864	4,255	4,086
<b>31,000</b>					
31,000	31,050	4,263	3,871	4,263	4,094
31,050	31,100	4,270	3,879	4,270	4,101
31,100	31,150	4,278	3,886	4,278	4,109
31,150	31,200	4,285	3,894	4,285	4,116
31,200	31,250	4,293	3,901	4,293	4,124
31,250	31,300	4,300	3,909	4,300	4,131
31,300	31,350	4,308	3,916	4,308	4,139
31,350	31,400	4,315	3,924	4,315	4,146
31,400	31,450	4,323	3,931	4,323	4,154
31,450	31,500	4,330	3,939	4,330	4,161
31,500	31,550	4,338	3,946	4,338	4,169
31,550	31,600	4,345	3,954	4,345	4,176
31,600	31,650	4,353	3,961	4,353	4,184
31,650					

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>32,000</b>					
32,000	32,050	4,430	4,021	4,430	4,244
32,050	32,100	4,443	4,029	4,443	4,251
32,100	32,150	4,455	4,036	4,455	4,259
32,150	32,200	4,468	4,044	4,468	4,266
32,200	32,250	4,480	4,051	4,480	4,274
32,250	32,300	4,493	4,059	4,493	4,281
32,300	32,350	4,505	4,066	4,505	4,289
32,350	32,400	4,518	4,074	4,518	4,296
32,400	32,450	4,530	4,081	4,530	4,304
32,450	32,500	4,543	4,089	4,543	4,311
32,500	32,550	4,555	4,096	4,555	4,319
32,550	32,600	4,568	4,104	4,568	4,326
32,600	32,650	4,580	4,111	4,580	4,334
32,650	32,700	4,593	4,119	4,593	4,341
32,700	32,750	4,605	4,126	4,605	4,349
32,750	32,800	4,618	4,134	4,618	4,356
32,800	32,850	4,630	4,141	4,630	4,364
32,850	32,900	4,643	4,149	4,643	4,371
32,900	32,950	4,655	4,156	4,655	4,379
32,950	33,000	4,668	4,164	4,668	4,386
<b>33,000</b>					
33,000	33,050	4,680	4,171	4,680	4,394
33,050	33,100	4,693	4,179	4,693	4,401
33,100	33,150	4,705	4,186	4,705	4,409
33,150	33,200	4,718	4,194	4,718	4,416
33,200	33,250	4,730	4,201	4,730	4,424
33,250	33,300	4,743	4,209	4,743	4,431
33,300	33,350	4,755	4,216	4,755	4,439
33,350	33,400	4,768	4,224	4,768	4,446
33,400	33,450	4,780	4,231	4,780	4,454
33,450	33,500	4,793	4,239	4,793	4,461
33,500	33,550	4,805	4,246	4,805	4,469
33,550	33,600	4,818	4,254	4,818	4,476
33,600	33,650	4,830	4,261	4,830	4,484
33,650	33,700	4,843	4,269	4,843	4,491
33,700	33,750	4,855	4,276	4,855	4,499
33,750	33,800	4,868	4,284	4,868	4,506
33,800	33,850	4,880	4,291	4,880	4,514
33,850	33,900	4,893	4,299	4,893	4,521
33,900	33,950	4,905	4,306	4,905	4,529
33,950	34,000	4,918	4,314	4,918	4,536
<b>34,000</b>					
34,000	34,050	4,930	4,321	4,930	4,544
34,050	34,100	4,943	4,329	4,943	4,551
34,100	34,150	4,955	4,336	4,955	4,559
34,150	34,200	4,968	4,344	4,968	4,566
34,200	34,250	4,980	4,351	4,980	4,574
34,250	34,300	4,993	4,359	4,993	4,581
34,300	34,350	5,005	4,366	5,005	4,589
34,350	34,400	5,018	4,374	5,018	4,596
34,400	34,450	5,030	4,381	5,030	4,604
34,450	34,500	5,043	4,389	5,043	4,611
34,500	34,550	5,055	4,396	5,055	4,619
34,550	34,600	5,068	4,404	5,068	4,626
34,600	34,650	5,080	4,411	5,080	4,634
34,650	34,700	5,093	4,419	5,093	4,641
34,700	34,750	5,105	4,426	5,105	4,649
34,750	34,800	5,118	4,434	5,118	4,656
34,800	34,850	5,130	4,441	5,130	4,664
34,850	34,900	5,143	4,449	5,143	4,671
34,900	34,950	5,155	4,456	5,155	4,679
34,950	35,000	5,168	4,464	5,168	4,686

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>35,000</b>					
35,000	35,050	5,180	4,471	5,180	4,694
35,050	35,100	5,193	4,479	5,193	4,701
35,100	35,150	5,205	4,486	5,205	4,709
35,150	35,200	5,218	4,494	5,218	4,716
35,200	35,250	5,230	4,501	5,230	4,724
35,250	35,300	5,243	4,509	5,243	4,731
35,300	35,350	5,255	4,516	5,255	4,739
35,350	35,400	5,268	4,524	5,268	4,746
35,400	35,450	5,280	4,531	5,280	4,754
35,450	35,500	5,293	4,539	5,293	4,761
35,500	35,550	5,305	4,546	5,305	4,769
35,550	35,600	5,318	4,554	5,318	4,776
35,600	35,650	5,330	4,561	5,330	4,784
35,650	35,700	5,343	4,569	5,343	4,791
35,700	35,750	5,355	4,576	5,355	4,799
35,750	35,800	5,368	4,584	5,368	4,806
35,800	35,850	5,380	4,591	5,380	4,814
35,850	35,900	5,393	4,599	5,393	4,821
35,900	35,950	5,405	4,606	5,405	4,829
35,950	36,000	5,418	4,614	5,418	4,836
<b>36,000</b>					
36,000	36,050	5,430	4,621	5,430	4,844
36,050	36,100	5,443	4,629	5,443	4,851
36,100	36,150	5,455	4,636	5,455	4,859
36,150	36,200	5,468	4,644	5,468	4,866
36,200	36,250	5,480	4,651	5,480	4,874
36,250	36,300	5,493	4,659	5,493	4,881
36,300	36,350	5,505	4,666	5,505	4,889
36,350	36,400	5,518	4,674	5,518	4,896
36,400	36,450	5,530	4,681	5,530	4,904
36,450	36,500	5,543	4,689	5,543	4,911
36,500	36,550	5,555	4,696	5,555	4,919
36,550	36,600	5,568	4,704	5,568	4,926
36,600	36,650	5,580	4,711	5,580	4,934
36,650	36,700	5,593	4,719	5,593	4,941
36,700	36,750	5,605	4,726	5,605	4,949
36,750	36,800	5,618	4,734	5,618	4,956
36,800	36,850	5,630	4,741	5,630	4,964
36,850	36,900	5,643	4,749	5,643	4,971
36,900	36,950	5,655	4,756	5,655	4,979
36,950	37,000	5,668	4,764	5,668	4,986
<b>37,000</b>					
37,000	37,050	5,680	4,771	5,680	4,994
37,050	37,100	5,693	4,779	5,693	5,001
37,100	37,150	5,705	4,786	5,705	5,009
37,150	37,200	5,718	4,794	5,718	5,016
37,200	37,250	5,730	4,801	5,730	5,024
37,250	37,300	5,743	4,809	5,743	5,031
37,300	37,350	5,755	4,816	5,755	5,039
37,350	37,400	5,768	4,824	5,768	5,046
37,400	37,450	5,780	4,831	5,780	5,054
37,450	37,500	5,793	4,839	5,793	5,061
37,500	37,550	5,805	4,846	5,805	5,069
37,550	37,600	5,818	4,854	5,818	5,076
37,600	37,650	5,830	4,861	5,830	5,084
37,650	37,700	5,843	4,869	5,843	5,091
37,700	37,750	5,855	4,876	5,855	5,099
37,750	37,800	5,868	4,884	5,868	5,106
37,800	37,850	5,880	4,891	5,880	5,114
37,850	37,900	5,893	4,899	5,893	5,121
37,900	37,950	5,905	4,906	5,905	5,129
37,950	38,000	5,918	4,914	5,918	5,136

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>38,000</b>					
38,000	38,050	5,930	4,921	5,930	5,144
38,050	38,100	5,943	4,929	5,943	5,151
38,100	38,150	5,955	4,936	5,955	5,159
38,150	38,200	5,968	4,944	5,968	5,166
38,200	38,250	5,980	4,951	5,980	5,174
38,250	38,300	5,993	4,959	5,993	5,181
38,300	38,350	6,005	4,966	6,005	5,189
38,350	38,400	6,018	4,974	6,018	5,196
38,400	38,450	6,030	4,981	6,030	5,204
38,450	38,500	6,043	4,989	6,043	5,211
38,500	38,550	6,055	4,996	6,055	5,219
38,550	38,600	6,068	5,004	6,068	5,226
38,600	38,650	6,080	5,011	6,080	5,234
38,650	38,700	6,093	5,019	6,093	5,241
38,700	38,750	6,105	5,026	6,105	5,249
38,750	38,800	6,118	5,034	6,118	5,256
38,800	38,850	6,130	5,041	6,130	5,264
38,850	38,900	6,143	5,049	6,143	5,271
38,900	38,950	6,155	5,056	6,155	5,279
38,950	39,000	6,168	5,064	6,168	5,286
<b>39,000</b>					
39,000	39,050	6,180	5,071	6,180	5,294
39,050	39,100	6,193	5,079	6,193	5,301
39,100	39,150	6,205	5,086	6,205	5,309
39,150	39,200	6,218	5,094	6,218	5,316
39,200	39,250	6,230	5,101	6,230	5,324
39,250	39,300	6,243	5,109	6,243	5,331
39,300	39,350	6,255	5,116	6,255	5,339
39,350	39,400	6,268	5,124	6,268	5,346
39,400	39,450	6,280	5,131	6,280	5,354
39,450	39,500	6,293	5,139	6,293	5,361
39,500	39,550	6,305	5,146	6,305	5,369
39,550	39,600	6,318	5,154	6,318	5,376
39,600	39,650	6,330	5,161	6,330	5,384
39,650	39,700	6,343	5,169	6,343	5,391
39,700	39,750	6,355	5,176	6,355	5,399



2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>41,000</b>					
41,000	41,050	6,680	5,371	6,680	5,594
41,050	41,100	6,693	5,379	6,693	5,601
41,100	41,150	6,705	5,386	6,705	5,609
41,150	41,200	6,718	5,394	6,718	5,616
41,200	41,250	6,730	5,401	6,730	5,624
41,250	41,300	6,743	5,409	6,743	5,631
41,300	41,350	6,755	5,416	6,755	5,639
41,350	41,400	6,768	5,424	6,768	5,646
41,400	41,450	6,780	5,431	6,780	5,654
41,450	41,500	6,793	5,439	6,793	5,661
41,500	41,550	6,805	5,446	6,805	5,669
41,550	41,600	6,818	5,454	6,818	5,676
41,600	41,650	6,830	5,461	6,830	5,684
41,650	41,700	6,843	5,469	6,843	5,691
41,700	41,750	6,855	5,476	6,855	5,699
41,750	41,800	6,868	5,484	6,868	5,706
41,800	41,850	6,880	5,491	6,880	5,714
41,850	41,900	6,893	5,499	6,893	5,721
41,900	41,950	6,905	5,506	6,905	5,729
41,950	42,000	6,918	5,514	6,918	5,736
<b>42,000</b>					
42,000	42,050	6,930	5,521	6,930	5,744
42,050	42,100	6,943	5,529	6,943	5,751
42,100	42,150	6,955	5,536	6,955	5,759
42,150	42,200	6,968	5,544	6,968	5,766
42,200	42,250	6,980	5,551	6,980	5,774
42,250	42,300	6,993	5,559	6,993	5,781
42,300	42,350	7,005	5,566	7,005	5,789
42,350	42,400	7,018	5,574	7,018	5,796
42,400	42,450	7,030	5,581	7,030	5,804
42,450	42,500	7,043	5,589	7,043	5,811
42,500	42,550	7,055	5,596	7,055	5,819
42,550	42,600	7,068	5,604	7,068	5,826
42,600	42,650	7,080	5,611	7,080	5,834
42,650	42,700	7,093	5,619	7,093	5,844
42,700	42,750	7,105	5,626	7,105	5,856
42,750	42,800	7,118	5,634	7,118	5,869
42,800	42,850	7,130	5,641	7,130	5,881
42,850	42,900	7,143	5,649	7,143	5,894
42,900	42,950	7,155	5,656	7,155	5,906
42,950	43,000	7,168	5,664	7,168	5,919
<b>43,000</b>					
43,000	43,050	7,180	5,671	7,180	5,931
43,050	43,100	7,193	5,679	7,193	5,944
43,100	43,150	7,205	5,686	7,205	5,956
43,150	43,200	7,218	5,694	7,218	5,969
43,200	43,250	7,230	5,701	7,230	5,981
43,250	43,300	7,243	5,709	7,243	5,994
43,300	43,350	7,255	5,716	7,255	6,006
43,350	43,400	7,268	5,724	7,268	6,019
43,400	43,450	7,280	5,731	7,280	6,031
43,450	43,500	7,293	5,739	7,293	6,044
43,500	43,550	7,305	5,746	7,305	6,056
43,550	43,600	7,318	5,754	7,318	6,069
43,600	43,650	7,330	5,761	7,330	6,081
43,650	43,700	7,343	5,769	7,343	6,094
43,700	43,750	7,355	5,776	7,355	6,106
43,750	43,800	7,368	5,784	7,368	6,119
43,800	43,850	7,380	5,791	7,380	6,131
43,850	43,900	7,393	5,799	7,393	6,144
43,900	43,950	7,405	5,806	7,405	6,156
43,950	44,000	7,418	5,814	7,418	6,169

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>44,000</b>					
44,000	44,050	7,430	5,821	7,430	6,181
44,050	44,100	7,443	5,829	7,443	6,194
44,100	44,150	7,455	5,836	7,455	6,206
44,150	44,200	7,468	5,844	7,468	6,219
44,200	44,250	7,480	5,851	7,480	6,231
44,250	44,300	7,493	5,859	7,493	6,244
44,300	44,350	7,505	5,866	7,505	6,256
44,350	44,400	7,518	5,874	7,518	6,269
44,400	44,450	7,530	5,881	7,530	6,281
44,450	44,500	7,543	5,889	7,543	6,294
44,500	44,550	7,555	5,896	7,555	6,306
44,550	44,600	7,568	5,904	7,568	6,319
44,600	44,650	7,580	5,911	7,580	6,331
44,650	44,700	7,593	5,919	7,593	6,344
44,700	44,750	7,605	5,926	7,605	6,356
44,750	44,800	7,618	5,934	7,618	6,369
44,800	44,850	7,630	5,941	7,630	6,381
44,850	44,900	7,643	5,949	7,643	6,394
44,900	44,950	7,655	5,956	7,655	6,406
44,950	45,000	7,668	5,964	7,668	6,419
<b>45,000</b>					
45,000	45,050	7,680	5,971	7,680	6,431
45,050	45,100	7,693	5,979	7,693	6,444
45,100	45,150	7,705	5,986	7,705	6,456
45,150	45,200	7,718	5,994	7,718	6,469
45,200	45,250	7,730	6,001	7,730	6,481
45,250	45,300	7,743	6,009	7,743	6,494
45,300	45,350	7,755	6,016	7,755	6,506
45,350	45,400	7,768	6,024	7,768	6,519
45,400	45,450	7,780	6,031	7,780	6,531
45,450	45,500	7,793	6,039	7,793	6,544
45,500	45,550	7,805	6,046	7,805	6,556
45,550	45,600	7,818	6,054	7,818	6,569
45,600	45,650	7,830	6,061	7,830	6,581
45,650	45,700	7,843	6,069	7,843	6,594
45,700	45,750	7,855	6,076	7,855	6,606
45,750	45,800	7,868	6,084	7,868	6,619
45,800	45,850	7,880	6,091	7,880	6,631
45,850	45,900	7,893	6,099	7,893	6,644
45,900	45,950	7,905	6,106	7,905	6,656
45,950	46,000	7,918	6,114	7,918	6,669
<b>46,000</b>					
46,000	46,050	7,930	6,121	7,930	6,681
46,050	46,100	7,943	6,129	7,943	6,694
46,100	46,150	7,955	6,136	7,955	6,706
46,150	46,200	7,968	6,144	7,968	6,719
46,200	46,250	7,980	6,151	7,980	6,731
46,250	46,300	7,993	6,159	7,993	6,744
46,300	46,350	8,005	6,166	8,005	6,756
46,350	46,400	8,018	6,174	8,018	6,769
46,400	46,450	8,030	6,181	8,030	6,781
46,450	46,500	8,043	6,189	8,043	6,794
46,500	46,550	8,055	6,196	8,055	6,806
46,550	46,600	8,068	6,204	8,068	6,819
46,600	46,650	8,080	6,211	8,080	6,831
46,650	46,700	8,093	6,219	8,093	6,844
46,700	46,750	8,105	6,226	8,105	6,856
46,750	46,800	8,118	6,234	8,118	6,869
46,800	46,850	8,130	6,241	8,130	6,881
46,850	46,900	8,143	6,249	8,143	6,894
46,900	46,950	8,155	6,256	8,155	6,906
46,950	47,000	8,168	6,264	8,168	6,919

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>47,000</b>					
47,000	47,050	8,180	6,271	8,180	6,931
47,050	47,100	8,193	6,279	8,193	6,944
47,100	47,150	8,205	6,286	8,205	6,956
47,150	47,200	8,218	6,294	8,218	6,969
47,200	47,250	8,230	6,301	8,230	6,981
47,250	47,300	8,243	6,309	8,243	6,994
47,300	47,350	8,255	6,316	8,255	7,006
47,350	47,400	8,268	6,324	8,268	7,019
47,400	47,450	8,280	6,331	8,280	7,031
47,450	47,500	8,293	6,339	8,293	7,044
47,500	47,550	8,305	6,346	8,305	7,056
47,550	47,600	8,318	6,354	8,318	7,069
47,600	47,650	8,330	6,361	8,330	7,081
47,650	47,700	8,343	6,369	8,343	7,094
47,700	47,750	8,355	6,376	8,355	7,106
47,750	47,800	8,368	6,384	8,368	7,119
47,800	47,850	8,380	6,391	8,380	7,131
47,850	47,900	8,393	6,399	8,393	7,144
47,900	47,950	8,405	6,406	8,405	7,156
47,950	48,000	8,418	6,414	8,418	7,169
<b>48,000</b>					
48,000	48,050	8,430	6,421	8,430	7,181
48,050	48,100	8,443	6,429	8,443	7,194
48,100	48,150	8,455	6,436	8,455	7,206
48,150	48,200	8,468	6,444	8,468	7,219
48,200	48,250	8,480	6,451	8,480	7,231
48,250	48,300	8,493	6,459	8,493	7,244
48,300	48,350	8,505	6,466	8,505	7,256
48,350	48,400	8,518	6,474	8,518	7,269
48,400	48,450	8,530	6,481	8,530	7,281
48,450	48,500	8,543	6,489	8,543	7,294
48,500	48,550	8,555	6,496	8,555	7,306
48,550	48,600	8,568	6,504	8,568	7,319
48,600	48,650	8,580	6,511	8,580	7,331
48,650	48,700	8,593	6,519	8,593	7,344
48,700	48,750	8,605	6,526	8,605	7,356
48,750	48,800	8,618	6,534	8,618	7,369
48,800	48,850	8,630	6,541	8,630	7,381
48,850	48,900	8,643	6,549	8,643	7,394
48,900	48,950	8,655	6,556	8,655	7,406
48,950	49,000	8,668	6,564	8,668	7,419
<b>49,000</b>					
49,000	49,050	8,680	6,571	8,680	7,431
49,050	49,100	8,693	6,579	8,693	7,444
49,100	49,150	8,705	6,586	8,705	7,456
49,150	49,200	8,718	6,594	8,718	7,469
49,200	49,250	8,730	6,601	8,730	7,481
49,250	49,300	8,743	6,609	8,743	7,494
49,300	49,350	8,755	6,616	8,755	7,506
49,350	49,400	8,768	6,624	8,768	7,519
49,400	49,450	8,780	6,631	8,780	7,531
49,450	49,500	8,793	6,639	8,793	7,544
49,500	49,550	8,805	6,646	8,805	7,556
49,550	49,600	8,818	6,654	8,818	7,569
49,600	49,650	8,830	6,661	8,830	7,581
49,650					

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
<b>50,000</b>					
50,000	50,050	8,930	6,721	8,930	7,681
50,050	50,100	8,943	6,729	8,943	7,694
50,100	50,150	8,955	6,736	8,955	7,706
50,150	50,200	8,968	6,744	8,968	7,719
50,200	50,250	8,980	6,751	8,980	7,731
50,250	50,300	8,993	6,759	8,993	7,744
50,300	50,350	9,005	6,766	9,005	7,756
50,350	50,400	9,018	6,774	9,018	7,769
50,400	50,450	9,030	6,781	9,030	7,781
50,450	50,500	9,043	6,789	9,043	7,794
50,500	50,550	9,055	6,796	9,055	7,806
50,550	50,600	9,068	6,804	9,068	7,819
50,600	50,650	9,080	6,811	9,080	7,831
50,650	50,700	9,093	6,819	9,093	7,844
50,700	50,750	9,105	6,826	9,105	7,856
50,750	50,800	9,118	6,834	9,118	7,869
50,800	50,850	9,130	6,841	9,130	7,881
50,850	50,900	9,143	6,849	9,143	7,894
50,900	50,950	9,155	6,856	9,155	7,906
50,950	51,000	9,168	6,864	9,168	7,919
<b>51,000</b>					
51,000	51,050	9,180	6,871	9,180	7,931
51,050	51,100	9,193	6,879	9,193	7,944
51,100	51,150	9,205	6,886	9,205	7,956
51,150	51,200	9,218	6,894	9,218	7,969
51,200	51,250	9,230	6,901	9,230	7,981
51,250	51,300	9,243	6,909	9,243	7,994
51,300	51,350	9,255	6,916	9,255	8,006
51,350	51,400	9,268	6,924	9,268	8,019
51,400	51,450	9,280	6,931	9,280	8,031
51,450	51,500	9,293	6,939	9,293	8,044
51,500	51,550	9,305	6,946	9,305	8,056
51,550	51,600	9,318	6,954	9,318	8,069
51,600	51,650	9,330	6,961	9,330	8,081
51,650	51,700	9,343	6,969	9,343	8,094
51,700	51,750	9,355	6,976	9,355	8,106
51,750	51,800	9,368	6,984	9,368	8,119
51,800	51,850	9,380	6,991	9,380	8,131
51,850	51,900	9,393	6,999	9,393	8,144
51,900	51,950	9,405	7,006	9,405	8,156
51,950	52,000	9,418	7,014	9,418	8,169
<b>52,000</b>					
52,000	52,050	9,430	7,021	9,430	8,181
52,050	52,100	9,443	7,029	9,443	8,194
52,100	52,150	9,455	7,036	9,455	8,206
52,150	52,200	9,468	7,044	9,468	8,219
52,200	52,250	9,480	7,051	9,480	8,231
52,250	52,300	9,493	7,059	9,493	8,244
52,300	52,350	9,505	7,066	9,505	8,256
52,350	52,400	9,518	7,074	9,518	8,269
52,400	52,450	9,530	7,081	9,530	8,281
52,450	52,500	9,543	7,089	9,543	8,294
52,500	52,550	9,555	7,096	9,555	8,306
52,550	52,600	9,568	7,104	9,568	8,319
52,600	52,650	9,580	7,111	9,580	8,331
52,650	52,700	9,593	7,119	9,593	8,344
52,700	52,750	9,605	7,126	9,605	8,356
52,750	52,800	9,618	7,134	9,618	8,369
52,800	52,850	9,630	7,141	9,630	8,381
52,850	52,900	9,643	7,149	9,643	8,394
52,900	52,950	9,655	7,156	9,655	8,406
52,950	53,000	9,668	7,164	9,668	8,419

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
<b>53,000</b>					
53,000	53,050	9,680	7,171	9,680	8,431
53,050	53,100	9,693	7,179	9,693	8,444
53,100	53,150	9,705	7,186	9,705	8,456
53,150	53,200	9,718	7,194	9,718	8,469
53,200	53,250	9,730	7,201	9,730	8,481
53,250	53,300	9,743	7,209	9,743	8,494
53,300	53,350	9,755	7,216	9,755	8,506
53,350	53,400	9,768	7,224	9,768	8,519
53,400	53,450	9,780	7,231	9,780	8,531
53,450	53,500	9,793	7,239	9,793	8,544
53,500	53,550	9,805	7,246	9,805	8,556
53,550	53,600	9,818	7,254	9,818	8,569
53,600	53,650	9,830	7,261	9,830	8,581
53,650	53,700	9,843	7,269	9,843	8,594
53,700	53,750	9,855	7,276	9,855	8,606
53,750	53,800	9,868	7,284	9,868	8,619
53,800	53,850	9,880	7,291	9,880	8,631
53,850	53,900	9,893	7,299	9,893	8,644
53,900	53,950	9,905	7,306	9,905	8,656
53,950	54,000	9,918	7,314	9,918	8,669
<b>54,000</b>					
54,000	54,050	9,930	7,321	9,930	8,681
54,050	54,100	9,943	7,329	9,943	8,694
54,100	54,150	9,955	7,336	9,955	8,706
54,150	54,200	9,968	7,344	9,968	8,719
54,200	54,250	9,980	7,351	9,980	8,731
54,250	54,300	9,993	7,359	9,993	8,744
54,300	54,350	10,005	7,366	10,005	8,756
54,350	54,400	10,018	7,374	10,018	8,769
54,400	54,450	10,030	7,381	10,030	8,781
54,450	54,500	10,043	7,389	10,043	8,794
54,500	54,550	10,055	7,396	10,055	8,806
54,550	54,600	10,068	7,404	10,068	8,819
54,600	54,650	10,080	7,411	10,080	8,831
54,650	54,700	10,093	7,419	10,093	8,844
54,700	54,750	10,105	7,426	10,105	8,856
54,750	54,800	10,118	7,434	10,118	8,869
54,800	54,850	10,130	7,441	10,130	8,881
54,850	54,900	10,143	7,449	10,143	8,894
54,900	54,950	10,155	7,456	10,155	8,906
54,950	55,000	10,168	7,464	10,168	8,919
<b>55,000</b>					
55,000	55,050	10,180	7,471	10,180	8,931
55,050	55,100	10,193	7,479	10,193	8,944
55,100	55,150	10,205	7,486	10,205	8,956
55,150	55,200	10,218	7,494	10,218	8,969
55,200	55,250	10,230	7,501	10,230	8,981
55,250	55,300	10,243	7,509	10,243	8,994
55,300	55,350	10,255	7,516	10,255	9,006
55,350	55,400	10,268	7,524	10,268	9,019
55,400	55,450	10,280	7,531	10,280	9,031
55,450	55,500	10,293	7,539	10,293	9,044
55,500	55,550	10,305	7,546	10,305	9,056
55,550	55,600	10,318	7,554	10,318	9,069
55,600	55,650	10,330	7,561	10,330	9,081
55,650	55,700	10,343	7,569	10,343	9,094
55,700	55,750	10,355	7,576	10,355	9,106
55,750	55,800	10,368	7,584	10,368	9,119
55,800	55,850	10,380	7,591	10,380	9,131
55,850	55,900	10,393	7,599	10,393	9,144
55,900	55,950	10,405	7,606	10,405	9,156
55,950	56,000	10,418	7,614	10,418	9,169

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
<b>56,000</b>					
56,000	56,050	10,430	7,621	10,430	9,181
56,050	56,100	10,443	7,629	10,443	9,194
56,100	56,150	10,455	7,636	10,455	9,206
56,150	56,200	10,468	7,644	10,468	9,219
56,200	56,250	10,480	7,651	10,480	9,231
56,250	56,300	10,493	7,659	10,493	9,244
56,300	56,350	10,505	7,666	10,505	9,256
56,350	56,400	10,518	7,674	10,518	9,269
56,400	56,450	10,530	7,681	10,530	9,281
56,450	56,500	10,543	7,689	10,543	9,294
56,500	56,550	10,555	7,696	10,555	9,306
56,550	56,600	10,568	7,704	10,568	9,319
56,600	56,650	10,580	7,711	10,580	9,331
56,650	56,700	10,593	7,719	10,593	9,344
56,700	56,750	10,605	7,726	10,605	9,356
56,750	56,800	10,618	7,734	10,618	9,369
56,800	56,850	10,630	7,741	10,630	9,381
56,850	56,900	10,643	7,749	10,643	9,394
56,900	56,950	10,655	7,756	10,655	9,406
56,950	57,000	10,668	7,764	10,668	9,419
<b>57,000</b>					
57,000	57,050	10,680	7,771	10,680	9,431
57,050	57,100	10,693	7,779	10,693	9,444
57,100	57,150	10,705	7,786	10,705	9,456
57,150	57,200	10,718	7,794	10,718	9,469
57,200	57,250	10,730	7,801	10,730	9,481
57,250	57,300	10,743	7,809	10,743	9,494
57,300	57,350	10,755	7,816	10,755	9,506
57,350	57,400	10,768	7,824	10,768	9,519
57,400	57,450	10,780	7,831	10,780	9,531
57,450	57,500	10,793	7,839	10,793	9,544
57,500	57,550	10,805	7,846	10,805	9,556
57,550	57,600	10,818	7,854	10,818	9,569
57,600	57,650	10,830	7,861	10,830	9,581
57,650	57,700	10,843	7,869	10,843	9,594
57,700	57,750	10,855	7,876	10,855	9,606
57,750	57,800	10,868	7,884	10,868	9,619
57,800	57,850	10,880	7,891	10,880	9,631
57,850	57,900	10,893	7,899	10,893	9,644
57,900	57,950	10,905	7,906	10,905	9,656
57,950	58,000	10,918	7,914	10,918	9,669
<b>58,000</b>					
58,000	58,050	10,930	7,921	10,930	9,681
58,050	58,100	10,943	7,929	10,943	9,694
58,100	58,150	10,955	7,936	10,955	9,706
58,150	58,200	10,968	7,944	10,968	9,719
58,200	58,250	10,980	7,951	10,980	9,731
58,250	58,300	10,993	7,959	10,993	9,744
58,300	58,350	11,005	7,966	11,005	9,756
58,350	58,400	11,018	7,974	11,018	9,769
58,400	58,450	11,030	7,981	11,030	9,781
58,450	58,500	11,043	7,989	11,043	9,794
58,500					

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				Your tax is—
		Single	Married filing jointly *	Married filing separately	Head of a household	
<b>59,000</b>						
59,000	59,050	11,180	8,071	11,180	9,931	
59,050	59,100	11,193	8,079	11,193	9,944	
59,100	59,150	11,205	8,086	11,205	9,956	
59,150	59,200	11,218	8,094	11,218	9,969	
59,200	59,250	11,230	8,101	11,230	9,981	
59,250	59,300	11,243	8,109	11,243	9,994	
59,300	59,350	11,255	8,116	11,255	10,006	
59,350	59,400	11,268	8,124	11,268	10,019	
59,400	59,450	11,280	8,131	11,280	10,031	
59,450	59,500	11,293	8,139	11,293	10,044	
59,500	59,550	11,305	8,146	11,305	10,056	
59,550	59,600	11,318	8,154	11,318	10,069	
59,600	59,650	11,330	8,161	11,330	10,081	
59,650	59,700	11,343	8,169	11,343	10,094	
59,700	59,750	11,355	8,176	11,355	10,106	
59,750	59,800	11,368	8,184	11,368	10,119	
59,800	59,850	11,380	8,191	11,380	10,131	
59,850	59,900	11,393	8,199	11,393	10,144	
59,900	59,950	11,405	8,206	11,405	10,156	
59,950	60,000	11,418	8,214	11,418	10,169	
<b>60,000</b>						
60,000	60,050	11,430	8,221	11,430	10,181	
60,050	60,100	11,443	8,229	11,443	10,194	
60,100	60,150	11,455	8,236	11,455	10,206	
60,150	60,200	11,468	8,244	11,468	10,219	
60,200	60,250	11,480	8,251	11,480	10,231	
60,250	60,300	11,493	8,259	11,493	10,244	
60,300	60,350	11,505	8,266	11,505	10,256	
60,350	60,400	11,518	8,274	11,518	10,269	
60,400	60,450	11,530	8,281	11,530	10,281	
60,450	60,500	11,543	8,289	11,543	10,294	
60,500	60,550	11,555	8,296	11,555	10,306	
60,550	60,600	11,568	8,304	11,568	10,319	
60,600	60,650	11,580	8,311	11,580	10,331	
60,650	60,700	11,593	8,319	11,593	10,344	
60,700	60,750	11,605	8,326	11,605	10,356	
60,750	60,800	11,618	8,334	11,618	10,369	
60,800	60,850	11,630	8,341	11,630	10,381	
60,850	60,900	11,643	8,349	11,643	10,394	
60,900	60,950	11,655	8,356	11,655	10,406	
60,950	61,000	11,668	8,364	11,668	10,419	
<b>61,000</b>						
61,000	61,050	11,680	8,371	11,680	10,431	
61,050	61,100	11,693	8,379	11,693	10,444	
61,100	61,150	11,705	8,386	11,705	10,456	
61,150	61,200	11,718	8,394	11,718	10,469	
61,200	61,250	11,730	8,401	11,730	10,481	
61,250	61,300	11,743	8,409	11,743	10,494	
61,300	61,350	11,755	8,416	11,755	10,506	
61,350	61,400	11,768	8,424	11,768	10,519	
61,400	61,450	11,780	8,431	11,780	10,531	
61,450	61,500	11,793	8,439	11,793	10,544	
61,500	61,550	11,805	8,446	11,805	10,556	
61,550	61,600	11,818	8,454	11,818	10,569	
61,600	61,650	11,830	8,461	11,830	10,581	
61,650	61,700	11,843	8,469	11,843	10,594	
61,700	61,750	11,855	8,476	11,855	10,606	
61,750	61,800	11,868	8,484	11,868	10,619	
61,800	61,850	11,880	8,491	11,880	10,631	
61,850	61,900	11,893	8,499	11,893	10,644	
61,900	61,950	11,905	8,506	11,905	10,656	
61,950	62,000	11,918	8,514	11,918	10,669	

If line 43 (taxable income) is—		And you are—				Your tax is—
		Single	Married filing jointly *	Married filing separately	Head of a household	
<b>62,000</b>						
62,000	62,050	11,930	8,521	11,930	10,681	
62,050	62,100	11,943	8,529	11,943	10,694	
62,100	62,150	11,955	8,536	11,955	10,706	
62,150	62,200	11,968	8,544	11,968	10,719	
62,200	62,250	11,980	8,551	11,980	10,731	
62,250	62,300	11,993	8,559	11,993	10,744	
62,300	62,350	12,005	8,566	12,005	10,756	
62,350	62,400	12,018	8,574	12,018	10,769	
62,400	62,450	12,030	8,581	12,030	10,781	
62,450	62,500	12,043	8,589	12,043	10,794	
62,500	62,550	12,055	8,596	12,055	10,806	
62,550	62,600	12,068	8,604	12,068	10,819	
62,600	62,650	12,080	8,611	12,080	10,831	
62,650	62,700	12,093	8,619	12,093	10,844	
62,700	62,750	12,105	8,626	12,105	10,856	
62,750	62,800	12,118	8,634	12,118	10,869	
62,800	62,850	12,130	8,641	12,130	10,881	
62,850	62,900	12,143	8,649	12,143	10,894	
62,900	62,950	12,155	8,656	12,155	10,906	
62,950	63,000	12,168	8,664	12,168	10,919	
<b>63,000</b>						
63,000	63,050	12,180	8,671	12,180	10,931	
63,050	63,100	12,193	8,679	12,193	10,944	
63,100	63,150	12,205	8,686	12,205	10,956	
63,150	63,200	12,218	8,694	12,218	10,969	
63,200	63,250	12,230	8,701	12,230	10,981	
63,250	63,300	12,243	8,709	12,243	10,994	
63,300	63,350	12,255	8,716	12,255	11,006	
63,350	63,400	12,268	8,724	12,268	11,019	
63,400	63,450	12,280	8,731	12,280	11,031	
63,450	63,500	12,293	8,739	12,293	11,044	
63,500	63,550	12,305	8,746	12,305	11,056	
63,550	63,600	12,318	8,754	12,318	11,069	
63,600	63,650	12,330	8,761	12,330	11,081	
63,650	63,700	12,343	8,769	12,343	11,094	
63,700	63,750	12,355	8,779	12,355	11,106	
63,750	63,800	12,368	8,791	12,368	11,119	
63,800	63,850	12,380	8,804	12,380	11,131	
63,850	63,900	12,393	8,816	12,393	11,144	
63,900	63,950	12,405	8,829	12,405	11,156	
63,950	64,000	12,418	8,841	12,418	11,169	
<b>64,000</b>						
64,000	64,050	12,430	8,854	12,430	11,181	
64,050	64,100	12,443	8,866	12,443	11,194	
64,100	64,150	12,455	8,879	12,455	11,206	
64,150	64,200	12,468	8,891	12,468	11,219	
64,200	64,250	12,480	8,904	12,480	11,231	
64,250	64,300	12,493	8,916	12,493	11,244	
64,300	64,350	12,505	8,929	12,507	11,256	
64,350	64,400	12,518	8,941	12,521	11,269	
64,400	64,450	12,530	8,954	12,535	11,281	
64,450	64,500	12,543	8,966	12,549	11,294	
64,500	64,550	12,555	8,979	12,563	11,306	
64,550	64,600	12,568	8,991	12,577	11,319	
64,600	64,650	12,580	9,004	12,591	11,331	
64,650	64,700	12,593	9,016	12,605	11,344	
64,700	64,750	12,605	9,029	12,619	11,356	
64,750	64,800	12,618	9,041	12,633	11,369	
64,800	64,850	12,630	9,054	12,647	11,381	
64,850	64,900	12,643	9,066	12,661	11,394	
64,900	64,950	12,655	9,079	12,675	11,406	
64,950	65,000	12,668	9,091	12,689	11,419	

If line 43 (taxable income) is—		And you are—				Your tax is—
		Single	Married filing jointly *	Married filing separately	Head of a household	
<b>65,000</b>						
65,000	65,050	12,680	9,104	12,703	11,431	
65,050	65,100	12,693	9,116	12,717	11,444	
65,100	65,150	12,705	9,129	12,731	11,456	
65,150	65,200	12,718	9,141	12,745	11,469	
65,200	65,250	12,730	9,154	12,759	11,481	
65,250	65,300	12,743	9,166	12,773	11,494	
65,300	65,350	12,755	9,179	12,787	11,506	
65,350	65,400	12,768	9,191	12,801	11,519	
65,400	65,450	12,780	9,204	12,815	11,531	
65,450	65,500	12,793	9,216	12,829	11,544	
65,500	65,550	12,805	9,229	12,843	11,556	
65,550	65,600	12,818	9,241	12,857	11,569	
65,600	65,650	12,830	9,254	12,871	11,581	
65,650	65,700	12,843	9,266	12,885	11,594	
65,700	65,750	12,855	9,279	12,899	11,606	
65,750	65,800	12,868	9,291	12,913	11,619	
65,800	65,850	12,880	9,304	12,927	11,631	
65,850	65,900	12,893	9,316	12,941	11,644	
65,900	65,950	12,905	9,329	12,955	11,656	
65,950	66,000	12,918	9,341	12,969	11,669	
<b>66,000</b>						
66,000	66,050	12,930	9,354	12,983	11,681	
66,050	66,100	12,943	9,366	12,997	11,694	
66,100	66,150	12,955	9,379	13,011	11,706	
66,150	66,200	12,968	9,391	13,025	11,719	
66,200	66,250	12,980	9,404	13,039	11,731	
66,250	66,300	12,993	9,416	13,053	11,744	
66,300	66,350	13,005	9,429	13,067	11,756	
66,350	66,400	13,018	9,441	13,081	11,769	
66,400	66,450	13,030	9,454	13,095	11,781	
66,450	66,500	13,043	9,466	13,109	11,794	
66,500	66,550	13,055	9,479	13,123	11,806	
66,550	66,600	13,068	9,491	13,137	11,819	
66,600	66,650	13,080	9,504	13,151	11,831	
66,650	66,700	13,093	9,516	13,165	11,844	
66,700	66,750	13,105	9,529	13,179	11,856	
66,750	66,800	13,118	9,541	13,193	11,869	
66,800	66,850	13,130	9,554	13,207	11,881	
66,850	66,900	13,143	9,566	13,221	11,894	
66,						



If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
<b>68,000</b>					
68,000	68,050	13,430	9,854	13,543	12,181
68,050	68,100	13,443	9,866	13,557	12,194
68,100	68,150	13,455	9,879	13,571	12,206
68,150	68,200	13,468	9,891	13,585	12,219
68,200	68,250	13,480	9,904	13,599	12,231
68,250	68,300	13,493	9,916	13,613	12,244
68,300	68,350	13,505	9,929	13,627	12,256
68,350	68,400	13,518	9,941	13,641	12,269
68,400	68,450	13,530	9,954	13,655	12,281
68,450	68,500	13,543	9,966	13,669	12,294
68,500	68,550	13,555	9,979	13,683	12,306
68,550	68,600	13,568	9,991	13,697	12,319
68,600	68,650	13,580	10,004	13,711	12,331
68,650	68,700	13,593	10,016	13,725	12,344
68,700	68,750	13,605	10,029	13,739	12,356
68,750	68,800	13,618	10,041	13,753	12,369
68,800	68,850	13,630	10,054	13,767	12,381
68,850	68,900	13,643	10,066	13,781	12,394
68,900	68,950	13,655	10,079	13,795	12,406
68,950	69,000	13,668	10,091	13,809	12,419
<b>69,000</b>					
69,000	69,050	13,680	10,104	13,823	12,431
69,050	69,100	13,693	10,116	13,837	12,444
69,100	69,150	13,705	10,129	13,851	12,456
69,150	69,200	13,718	10,141	13,865	12,469
69,200	69,250	13,730	10,154	13,879	12,481
69,250	69,300	13,743	10,166	13,893	12,494
69,300	69,350	13,755	10,179	13,907	12,506
69,350	69,400	13,768	10,191	13,921	12,519
69,400	69,450	13,780	10,204	13,935	12,531
69,450	69,500	13,793	10,216	13,949	12,544
69,500	69,550	13,805	10,229	13,963	12,556
69,550	69,600	13,818	10,241	13,977	12,569
69,600	69,650	13,830	10,254	13,991	12,581
69,650	69,700	13,843	10,266	14,005	12,594
69,700	69,750	13,855	10,279	14,019	12,606
69,750	69,800	13,868	10,291	14,033	12,619
69,800	69,850	13,880	10,304	14,047	12,631
69,850	69,900	13,893	10,316	14,061	12,644
69,900	69,950	13,905	10,329	14,075	12,656
69,950	70,000	13,918	10,341	14,089	12,669
<b>70,000</b>					
70,000	70,050	13,930	10,354	14,103	12,681
70,050	70,100	13,943	10,366	14,117	12,694
70,100	70,150	13,955	10,379	14,131	12,706
70,150	70,200	13,968	10,391	14,145	12,719
70,200	70,250	13,980	10,404	14,159	12,731
70,250	70,300	13,993	10,416	14,173	12,744
70,300	70,350	14,005	10,429	14,187	12,756
70,350	70,400	14,018	10,441	14,201	12,769
70,400	70,450	14,030	10,454	14,215	12,781
70,450	70,500	14,043	10,466	14,229	12,794
70,500	70,550	14,055	10,479	14,243	12,806
70,550	70,600	14,068	10,491	14,257	12,819
70,600	70,650	14,080	10,504	14,271	12,831
70,650	70,700	14,093	10,516	14,285	12,844
70,700	70,750	14,105	10,529	14,299	12,856
70,750	70,800	14,118	10,541	14,313	12,869
70,800	70,850	14,130	10,554	14,327	12,881
70,850	70,900	14,143	10,566	14,341	12,894
70,900	70,950	14,155	10,579	14,355	12,906
70,950	71,000	14,168	10,591	14,369	12,919

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
<b>71,000</b>					
71,000	71,050	14,180	10,604	14,383	12,931
71,050	71,100	14,193	10,616	14,397	12,944
71,100	71,150	14,205	10,629	14,411	12,956
71,150	71,200	14,218	10,641	14,425	12,969
71,200	71,250	14,230	10,654	14,439	12,981
71,250	71,300	14,243	10,666	14,453	12,994
71,300	71,350	14,255	10,679	14,467	13,006
71,350	71,400	14,268	10,691	14,481	13,019
71,400	71,450	14,280	10,704	14,495	13,031
71,450	71,500	14,293	10,716	14,509	13,044
71,500	71,550	14,305	10,729	14,523	13,056
71,550	71,600	14,318	10,741	14,537	13,069
71,600	71,650	14,330	10,754	14,551	13,081
71,650	71,700	14,343	10,766	14,565	13,094
71,700	71,750	14,355	10,779	14,579	13,106
71,750	71,800	14,368	10,791	14,593	13,119
71,800	71,850	14,380	10,804	14,607	13,131
71,850	71,900	14,393	10,816	14,621	13,144
71,900	71,950	14,405	10,829	14,635	13,156
71,950	72,000	14,418	10,841	14,649	13,169
<b>72,000</b>					
72,000	72,050	14,430	10,854	14,663	13,181
72,050	72,100	14,443	10,866	14,677	13,194
72,100	72,150	14,455	10,879	14,691	13,206
72,150	72,200	14,468	10,891	14,705	13,219
72,200	72,250	14,480	10,904	14,719	13,231
72,250	72,300	14,493	10,916	14,733	13,244
72,300	72,350	14,505	10,929	14,747	13,256
72,350	72,400	14,518	10,941	14,761	13,269
72,400	72,450	14,530	10,954	14,775	13,281
72,450	72,500	14,543	10,966	14,789	13,294
72,500	72,550	14,555	10,979	14,803	13,306
72,550	72,600	14,568	10,991	14,817	13,319
72,600	72,650	14,580	11,004	14,831	13,331
72,650	72,700	14,593	11,016	14,845	13,344
72,700	72,750	14,605	11,029	14,859	13,356
72,750	72,800	14,618	11,041	14,873	13,369
72,800	72,850	14,630	11,054	14,887	13,381
72,850	72,900	14,643	11,066	14,901	13,394
72,900	72,950	14,655	11,079	14,915	13,406
72,950	73,000	14,668	11,091	14,929	13,419
<b>73,000</b>					
73,000	73,050	14,680	11,104	14,943	13,431
73,050	73,100	14,693	11,116	14,957	13,444
73,100	73,150	14,705	11,129	14,971	13,456
73,150	73,200	14,718	11,141	14,985	13,469
73,200	73,250	14,730	11,154	14,999	13,481
73,250	73,300	14,743	11,166	15,013	13,494
73,300	73,350	14,755	11,179	15,027	13,506
73,350	73,400	14,768	11,191	15,041	13,519
73,400	73,450	14,780	11,204	15,055	13,531
73,450	73,500	14,793	11,216	15,069	13,544
73,500	73,550	14,805	11,229	15,083	13,556
73,550	73,600	14,818	11,241	15,097	13,569
73,600	73,650	14,830	11,254	15,111	13,581
73,650	73,700	14,843	11,266	15,125	13,594
73,700	73,750	14,855	11,279	15,139	13,606
73,750	73,800	14,868	11,291	15,153	13,619
73,800	73,850	14,880	11,304	15,167	13,631
73,850	73,900	14,893	11,316	15,181	13,644
73,900	73,950	14,905	11,329	15,195	13,656
73,950	74,000	14,918	11,341	15,209	13,669

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
<b>74,000</b>					
74,000	74,050	14,930	11,354	15,223	13,681
74,050	74,100	14,943	11,366	15,237	13,694
74,100	74,150	14,955	11,379	15,251	13,706
74,150	74,200	14,968	11,391	15,265	13,719
74,200	74,250	14,980	11,404	15,279	13,731
74,250	74,300	14,993	11,416	15,293	13,744
74,300	74,350	15,005	11,429	15,307	13,756
74,350	74,400	15,018	11,441	15,321	13,769
74,400	74,450	15,030	11,454	15,335	13,781
74,450	74,500	15,043	11,466	15,349	13,794
74,500	74,550	15,055	11,479	15,363	13,806
74,550	74,600	15,068	11,491	15,377	13,819
74,600	74,650	15,080	11,504	15,391	13,831
74,650	74,700	15,093	11,516	15,405	13,844
74,700	74,750	15,105	11,529	15,419	13,856
74,750	74,800	15,118	11,541	15,433	13,869
74,800	74,850	15,130	11,554	15,447	13,881
74,850	74,900	15,143	11,566	15,461	13,894
74,900	74,950	15,155	11,579	15,475	13,906
74,950	75,000	15,168	11,591	15,489	13,919
<b>75,000</b>					
75,000	75,050	15,180	11,604	15,503	13,931
75,050	75,100	15,193	11,616	15,517	13,944
75,100	75,150	15,205	11,629	15,531	13,956
75,150	75,200	15,218	11,641	15,545	13,969
75,200	75,250	15,230	11,654	15,559	13,981
75,250	75,300	15,243	11,666	15,573	13,994
75,300	75,350	15,255	11,679	15,587	14,006

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>77,000</b>					
77,000	77,050	15,680	12,104	16,063	14,431
77,050	77,100	15,693	12,116	16,077	14,444
77,100	77,150	15,706	12,129	16,091	14,456
77,150	77,200	15,720	12,141	16,105	14,469
77,200	77,250	15,734	12,154	16,119	14,481
77,250	77,300	15,748	12,166	16,133	14,494
77,300	77,350	15,762	12,179	16,147	14,506
77,350	77,400	15,776	12,191	16,161	14,519
77,400	77,450	15,790	12,204	16,175	14,531
77,450	77,500	15,804	12,216	16,189	14,544
77,500	77,550	15,818	12,229	16,203	14,556
77,550	77,600	15,832	12,241	16,217	14,569
77,600	77,650	15,846	12,254	16,231	14,581
77,650	77,700	15,860	12,266	16,245	14,594
77,700	77,750	15,874	12,279	16,259	14,606
77,750	77,800	15,888	12,291	16,273	14,619
77,800	77,850	15,902	12,304	16,287	14,631
77,850	77,900	15,916	12,316	16,301	14,644
77,900	77,950	15,930	12,329	16,315	14,656
77,950	78,000	15,944	12,341	16,329	14,669
<b>78,000</b>					
78,000	78,050	15,958	12,354	16,343	14,681
78,050	78,100	15,972	12,366	16,357	14,694
78,100	78,150	15,986	12,379	16,371	14,706
78,150	78,200	16,000	12,391	16,385	14,719
78,200	78,250	16,014	12,404	16,399	14,731
78,250	78,300	16,028	12,416	16,413	14,744
78,300	78,350	16,042	12,429	16,427	14,756
78,350	78,400	16,056	12,441	16,441	14,769
78,400	78,450	16,070	12,454	16,455	14,781
78,450	78,500	16,084	12,466	16,469	14,794
78,500	78,550	16,098	12,479	16,483	14,806
78,550	78,600	16,112	12,491	16,497	14,819
78,600	78,650	16,126	12,504	16,511	14,831
78,650	78,700	16,140	12,516	16,525	14,844
78,700	78,750	16,154	12,529	16,539	14,856
78,750	78,800	16,168	12,541	16,553	14,869
78,800	78,850	16,182	12,554	16,567	14,881
78,850	78,900	16,196	12,566	16,581	14,894
78,900	78,950	16,210	12,579	16,595	14,906
78,950	79,000	16,224	12,591	16,609	14,919
<b>79,000</b>					
79,000	79,050	16,238	12,604	16,623	14,931
79,050	79,100	16,252	12,616	16,637	14,944
79,100	79,150	16,266	12,629	16,651	14,956
79,150	79,200	16,280	12,641	16,665	14,969
79,200	79,250	16,294	12,654	16,679	14,981
79,250	79,300	16,308	12,666	16,693	14,994
79,300	79,350	16,322	12,679	16,707	15,006
79,350	79,400	16,336	12,691	16,721	15,019
79,400	79,450	16,350	12,704	16,735	15,031
79,450	79,500	16,364	12,716	16,749	15,044
79,500	79,550	16,378	12,729	16,763	15,056
79,550	79,600	16,392	12,741	16,777	15,069
79,600	79,650	16,406	12,754	16,791	15,081
79,650	79,700	16,420	12,766	16,805	15,094
79,700	79,750	16,434	12,779	16,819	15,106
79,750	79,800	16,448	12,791	16,833	15,119
79,800	79,850	16,462	12,804	16,847	15,131
79,850	79,900	16,476	12,816	16,861	15,144
79,900	79,950	16,490	12,829	16,875	15,156
79,950	80,000	16,504	12,841	16,889	15,169

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>80,000</b>					
80,000	80,050	16,518	12,854	16,903	15,181
80,050	80,100	16,532	12,866	16,917	15,194
80,100	80,150	16,546	12,879	16,931	15,206
80,150	80,200	16,560	12,891	16,945	15,219
80,200	80,250	16,574	12,904	16,959	15,231
80,250	80,300	16,588	12,916	16,973	15,244
80,300	80,350	16,602	12,929	16,987	15,256
80,350	80,400	16,616	12,941	17,001	15,269
80,400	80,450	16,630	12,954	17,015	15,281
80,450	80,500	16,644	12,966	17,029	15,294
80,500	80,550	16,658	12,979	17,043	15,306
80,550	80,600	16,672	12,991	17,057	15,319
80,600	80,650	16,686	13,004	17,071	15,331
80,650	80,700	16,700	13,016	17,085	15,344
80,700	80,750	16,714	13,029	17,099	15,356
80,750	80,800	16,728	13,041	17,113	15,369
80,800	80,850	16,742	13,054	17,127	15,381
80,850	80,900	16,756	13,066	17,141	15,394
80,900	80,950	16,770	13,079	17,155	15,406
80,950	81,000	16,784	13,091	17,169	15,419
<b>81,000</b>					
81,000	81,050	16,798	13,104	17,183	15,431
81,050	81,100	16,812	13,116	17,197	15,444
81,100	81,150	16,826	13,129	17,211	15,456
81,150	81,200	16,840	13,141	17,225	15,469
81,200	81,250	16,854	13,154	17,239	15,481
81,250	81,300	16,868	13,166	17,253	15,494
81,300	81,350	16,882	13,179	17,267	15,506
81,350	81,400	16,896	13,191	17,281	15,519
81,400	81,450	16,910	13,204	17,295	15,531
81,450	81,500	16,924	13,216	17,309	15,544
81,500	81,550	16,938	13,229	17,323	15,556
81,550	81,600	16,952	13,241	17,337	15,569
81,600	81,650	16,966	13,254	17,351	15,581
81,650	81,700	16,980	13,266	17,365	15,594
81,700	81,750	16,994	13,279	17,379	15,606
81,750	81,800	17,008	13,291	17,393	15,619
81,800	81,850	17,022	13,304	17,407	15,631
81,850	81,900	17,036	13,316	17,421	15,644
81,900	81,950	17,050	13,329	17,435	15,656
81,950	82,000	17,064	13,341	17,449	15,669
<b>82,000</b>					
82,000	82,050	17,078	13,354	17,463	15,681
82,050	82,100	17,092	13,366	17,477	15,694
82,100	82,150	17,106	13,379	17,491	15,706
82,150	82,200	17,120	13,391	17,505	15,719
82,200	82,250	17,134	13,404	17,519	15,731
82,250	82,300	17,148	13,416	17,533	15,744
82,300	82,350	17,162	13,429	17,547	15,756
82,350	82,400	17,176	13,441	17,561	15,769
82,400	82,450	17,190	13,454	17,575	15,781
82,450	82,500	17,204	13,466	17,589	15,794
82,500	82,550	17,218	13,479	17,603	15,806
82,550	82,600	17,232	13,491	17,617	15,819
82,600	82,650	17,246	13,504	17,631	15,831
82,650	82,700	17,260	13,516	17,645	15,844
82,700	82,750	17,274	13,529	17,659	15,856
82,750	82,800	17,288	13,541	17,673	15,869
82,800	82,850	17,302	13,554	17,687	15,881
82,850	82,900	17,316	13,566	17,701	15,894
82,900	82,950	17,330	13,579	17,715	15,906
82,950	83,000	17,344	13,591	17,729	15,919

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>83,000</b>					
83,000	83,050	17,358	13,604	17,743	15,931
83,050	83,100	17,372	13,616	17,757	15,944
83,100	83,150	17,386	13,629	17,771	15,956
83,150	83,200	17,400	13,641	17,785	15,969
83,200	83,250	17,414	13,654	17,799	15,981
83,250	83,300	17,428	13,666	17,813	15,994
83,300	83,350	17,442	13,679	17,827	16,006
83,350	83,400	17,456	13,691	17,841	16,019
83,400	83,450	17,470	13,704	17,855	16,031
83,450	83,500	17,484	13,716	17,869	16,044
83,500	83,550	17,498	13,729	17,883	16,056
83,550	83,600	17,512	13,741	17,897	16,069
83,600	83,650	17,526	13,754	17,911	16,081
83,650	83,700	17,540	13,766	17,925	16,094
83,700	83,750	17,554	13,779	17,939	16,106
83,750	83,800	17,568	13,791	17,953	16,119
83,800	83,850	17,582	13,804	17,967	16,131
83,850	83,900	17,596	13,816	17,981	16,144
83,900	83,950	17,610	13,829	17,995	16,156
83,950	84,000	17,624	13,841	18,009	16,169
<b>84,000</b>					
84,000	84,050	17,638	13,854	18,023	16,181
84,050	84,100	17,652	13,866	18,037	16,194
84,100	84,150	17,666	13,879	18,051	16,206
84,150	84,200	17,680	13,891	18,065	16,219
84,200	84,250	17,694	13,904	18,079	16,231
84,250	84,300	17,708	13,916	18,093	16,244
84,300	84,350	17,722	13,929	18,107	16,256
84,350					



If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
<b>86,000</b>					
86,000	86,050	18,198	14,354	18,583	16,681
86,050	86,100	18,212	14,366	18,597	16,694
86,100	86,150	18,226	14,379	18,611	16,706
86,150	86,200	18,240	14,391	18,625	16,719
86,200	86,250	18,254	14,404	18,639	16,731
86,250	86,300	18,268	14,416	18,653	16,744
86,300	86,350	18,282	14,429	18,667	16,756
86,350	86,400	18,296	14,441	18,681	16,769
86,400	86,450	18,310	14,454	18,695	16,781
86,450	86,500	18,324	14,466	18,709	16,794
86,500	86,550	18,338	14,479	18,723	16,806
86,550	86,600	18,352	14,491	18,737	16,819
86,600	86,650	18,366	14,504	18,751	16,831
86,650	86,700	18,380	14,516	18,765	16,844
86,700	86,750	18,394	14,529	18,779	16,856
86,750	86,800	18,408	14,541	18,793	16,869
86,800	86,850	18,422	14,554	18,807	16,881
86,850	86,900	18,436	14,566	18,821	16,894
86,900	86,950	18,450	14,579	18,835	16,906
86,950	87,000	18,464	14,591	18,849	16,919
<b>87,000</b>					
87,000	87,050	18,478	14,604	18,863	16,931
87,050	87,100	18,492	14,616	18,877	16,944
87,100	87,150	18,506	14,629	18,891	16,956
87,150	87,200	18,520	14,641	18,905	16,969
87,200	87,250	18,534	14,654	18,919	16,981
87,250	87,300	18,548	14,666	18,933	16,994
87,300	87,350	18,562	14,679	18,947	17,006
87,350	87,400	18,576	14,691	18,961	17,019
87,400	87,450	18,590	14,704	18,975	17,031
87,450	87,500	18,604	14,716	18,989	17,044
87,500	87,550	18,618	14,729	19,003	17,056
87,550	87,600	18,632	14,741	19,017	17,069
87,600	87,650	18,646	14,754	19,031	17,081
87,650	87,700	18,660	14,766	19,045	17,094
87,700	87,750	18,674	14,779	19,059	17,106
87,750	87,800	18,688	14,791	19,073	17,119
87,800	87,850	18,702	14,804	19,087	17,131
87,850	87,900	18,716	14,816	19,101	17,144
87,900	87,950	18,730	14,829	19,115	17,156
87,950	88,000	18,744	14,841	19,129	17,169
<b>88,000</b>					
88,000	88,050	18,758	14,854	19,143	17,181
88,050	88,100	18,772	14,866	19,157	17,194
88,100	88,150	18,786	14,879	19,171	17,206
88,150	88,200	18,800	14,891	19,185	17,219
88,200	88,250	18,814	14,904	19,199	17,231
88,250	88,300	18,828	14,916	19,213	17,244
88,300	88,350	18,842	14,929	19,227	17,256
88,350	88,400	18,856	14,941	19,241	17,269
88,400	88,450	18,870	14,954	19,255	17,281
88,450	88,500	18,884	14,966	19,269	17,294
88,500	88,550	18,898	14,979	19,283	17,306
88,550	88,600	18,912	14,991	19,297	17,319
88,600	88,650	18,926	15,004	19,311	17,331
88,650	88,700	18,940	15,016	19,325	17,344
88,700	88,750	18,954	15,029	19,339	17,356
88,750	88,800	18,968	15,041	19,353	17,369
88,800	88,850	18,982	15,054	19,367	17,381
88,850	88,900	18,996	15,066	19,381	17,394
88,900	88,950	19,010	15,079	19,395	17,406
88,950	89,000	19,024	15,091	19,409	17,419

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
<b>89,000</b>					
89,000	89,050	19,038	15,104	19,423	17,431
89,050	89,100	19,052	15,116	19,437	17,444
89,100	89,150	19,066	15,129	19,451	17,456
89,150	89,200	19,080	15,141	19,465	17,469
89,200	89,250	19,094	15,154	19,479	17,481
89,250	89,300	19,108	15,166	19,493	17,494
89,300	89,350	19,122	15,179	19,507	17,506
89,350	89,400	19,136	15,191	19,521	17,519
89,400	89,450	19,150	15,204	19,535	17,531
89,450	89,500	19,164	15,216	19,549	17,544
89,500	89,550	19,178	15,229	19,563	17,556
89,550	89,600	19,192	15,241	19,577	17,569
89,600	89,650	19,206	15,254	19,591	17,581
89,650	89,700	19,220	15,266	19,605	17,594
89,700	89,750	19,234	15,279	19,619	17,606
89,750	89,800	19,248	15,291	19,633	17,619
89,800	89,850	19,262	15,304	19,647	17,631
89,850	89,900	19,276	15,316	19,661	17,644
89,900	89,950	19,290	15,329	19,675	17,656
89,950	90,000	19,304	15,341	19,689	17,669
<b>90,000</b>					
90,000	90,050	19,318	15,354	19,703	17,681
90,050	90,100	19,332	15,366	19,717	17,694
90,100	90,150	19,346	15,379	19,731	17,706
90,150	90,200	19,360	15,391	19,745	17,719
90,200	90,250	19,374	15,404	19,759	17,731
90,250	90,300	19,388	15,416	19,773	17,744
90,300	90,350	19,402	15,429	19,787	17,756
90,350	90,400	19,416	15,441	19,801	17,769
90,400	90,450	19,430	15,454	19,815	17,781
90,450	90,500	19,444	15,466	19,829	17,794
90,500	90,550	19,458	15,479	19,843	17,806
90,550	90,600	19,472	15,491	19,857	17,819
90,600	90,650	19,486	15,504	19,871	17,831
90,650	90,700	19,500	15,516	19,885	17,844
90,700	90,750	19,514	15,529	19,899	17,856
90,750	90,800	19,528	15,541	19,913	17,869
90,800	90,850	19,542	15,554	19,927	17,881
90,850	90,900	19,556	15,566	19,941	17,894
90,900	90,950	19,570	15,579	19,955	17,906
90,950	91,000	19,584	15,591	19,969	17,919
<b>91,000</b>					
91,000	91,050	19,598	15,604	19,983	17,931
91,050	91,100	19,612	15,616	19,997	17,944
91,100	91,150	19,626	15,629	20,011	17,956
91,150	91,200	19,640	15,641	20,025	17,969
91,200	91,250	19,654	15,654	20,039	17,981
91,250	91,300	19,668	15,666	20,053	17,994
91,300	91,350	19,682	15,679	20,067	18,006
91,350	91,400	19,696	15,691	20,081	18,019
91,400	91,450	19,710	15,704	20,095	18,031
91,450	91,500	19,724	15,716	20,109	18,044
91,500	91,550	19,738	15,729	20,123	18,056
91,550	91,600	19,752	15,741	20,137	18,069
91,600	91,650	19,766	15,754	20,151	18,081
91,650	91,700	19,780	15,766	20,165	18,094
91,700	91,750	19,794	15,779	20,179	18,106
91,750	91,800	19,808	15,791	20,193	18,119
91,800	91,850	19,822	15,804	20,207	18,131
91,850	91,900	19,836	15,816	20,221	18,144
91,900	91,950	19,850	15,829	20,235	18,156
91,950	92,000	19,864	15,841	20,249	18,169

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—			
<b>92,000</b>					
92,000	92,050	19,878	15,854	20,263	18,181
92,050	92,100	19,892	15,866	20,277	18,194
92,100	92,150	19,906	15,879	20,291	18,206
92,150	92,200	19,920	15,891	20,305	18,219
92,200	92,250	19,934	15,904	20,319	18,231
92,250	92,300	19,948	15,916	20,333	18,244
92,300	92,350	19,962	15,929	20,347	18,256
92,350	92,400	19,976	15,941	20,361	18,269
92,400	92,450	19,990	15,954	20,375	18,281
92,450	92,500	20,004	15,966	20,389	18,294
92,500	92,550	20,018	15,979	20,403	18,306
92,550	92,600	20,032	15,991	20,417	18,319
92,600	92,650	20,046	16,004	20,431	18,331
92,650	92,700	20,060	16,016	20,445	18,344
92,700	92,750	20,074	16,029	20,459	18,356
92,750	92,800	20,088	16,041	20,473	18,369
92,800	92,850	20,102	16,054	20,487	18,381
92,850	92,900	20,116	16,066	20,501	18,394
92,900	92,950	20,130	16,079	20,515	18,406
92,950	93,000	20,144	16,091	20,529	18,419
<b>93,000</b>					
93,000	93,050	20,158	16,104	20,543	18,431
93,050	93,100	20,172	16,116	20,557	18,444
93,100	93,150	20,186	16,129	20,571	18,456
93,150	93,200	20,200	16,141	20,585	18,469
93,200	93,250	20,214	16,154	20,599	18,481
93,250	93,300	20,228	16,166	20,613	18,494
93,300	93,350	20,242	16,179	20,627	18,506
93,350	93,400	20,256	16,191	20,641	18,519
93,400	93,450	20,270	16,204	20,655	18,531
93,450	93,500	20,284	16,216	20,669	18,544
93,500	93,550	20,298	16,229	20,683	18,556
93,550	93,600	20,312	16,241	20,697	18,569
93,600	93,650	20,326	16,254	20,711	18,581
93,650	93,700	20,340	16,266	20,725	18,594
93,700	93,750	20,354	16,279	20,739	18,606
93,750	93,800	20,368	16,291	20,753	18,619
93,800	93,850	20,382	16,304	20,767	18,631
93,850	93,900	20,396	16,316	20,781	18,644
93,900	93,950	20,410	16,329	20,795	18,656
93,950	94,000	20,424	16,341	20,809	18,669
<b>94,000</b>					
94,000	94,050	20,438	16,354	20,823	18,681
94,050	94,100	20,452	16,366	20,837	18,694
94,100	94,150	20,466	16,379	20,851	18,706

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>95,000</b>					
95,000	95,050	20,718	16,604	21,103	18,931
95,050	95,100	20,732	16,616	21,117	18,944
95,100	95,150	20,746	16,629	21,131	18,956
95,150	95,200	20,760	16,641	21,145	18,969
95,200	95,250	20,774	16,654	21,159	18,981
95,250	95,300	20,788	16,666	21,173	18,994
95,300	95,350	20,802	16,679	21,187	19,006
95,350	95,400	20,816	16,691	21,201	19,019
95,400	95,450	20,830	16,704	21,215	19,031
95,450	95,500	20,844	16,716	21,229	19,044
95,500	95,550	20,858	16,729	21,243	19,056
95,550	95,600	20,872	16,741	21,257	19,069
95,600	95,650	20,886	16,754	21,271	19,081
95,650	95,700	20,900	16,766	21,285	19,094
95,700	95,750	20,914	16,779	21,299	19,106
95,750	95,800	20,928	16,791	21,313	19,119
95,800	95,850	20,942	16,804	21,327	19,131
95,850	95,900	20,956	16,816	21,341	19,144
95,900	95,950	20,970	16,829	21,355	19,156
95,950	96,000	20,984	16,841	21,369	19,169
<b>96,000</b>					
96,000	96,050	20,998	16,854	21,383	19,181
96,050	96,100	21,012	16,866	21,397	19,194
96,100	96,150	21,026	16,879	21,411	19,206
96,150	96,200	21,040	16,891	21,425	19,219
96,200	96,250	21,054	16,904	21,439	19,231
96,250	96,300	21,068	16,916	21,453	19,244
96,300	96,350	21,082	16,929	21,467	19,256
96,350	96,400	21,096	16,941	21,481	19,269
96,400	96,450	21,110	16,954	21,495	19,281
96,450	96,500	21,124	16,966	21,509	19,294
96,500	96,550	21,138	16,979	21,523	19,306
96,550	96,600	21,152	16,991	21,537	19,319
96,600	96,650	21,166	17,004	21,551	19,331
96,650	96,700	21,180	17,016	21,565	19,344
96,700	96,750	21,194	17,029	21,579	19,356
96,750	96,800	21,208	17,041	21,593	19,369
96,800	96,850	21,222	17,054	21,607	19,381
96,850	96,900	21,236	17,066	21,621	19,394
96,900	96,950	21,250	17,079	21,635	19,406
96,950	97,000	21,264	17,091	21,649	19,419

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>97,000</b>					
97,000	97,050	21,278	17,104	21,663	19,431
97,050	97,100	21,292	17,116	21,677	19,444
97,100	97,150	21,306	17,129	21,691	19,456
97,150	97,200	21,320	17,141	21,705	19,469
97,200	97,250	21,334	17,154	21,719	19,481
97,250	97,300	21,348	17,166	21,733	19,494
97,300	97,350	21,362	17,179	21,747	19,506
97,350	97,400	21,376	17,191	21,761	19,519
97,400	97,450	21,390	17,204	21,775	19,531
97,450	97,500	21,404	17,216	21,789	19,544
97,500	97,550	21,418	17,229	21,803	19,556
97,550	97,600	21,432	17,241	21,817	19,569
97,600	97,650	21,446	17,254	21,831	19,581
97,650	97,700	21,460	17,266	21,845	19,594
97,700	97,750	21,474	17,279	21,859	19,606
97,750	97,800	21,488	17,291	21,873	19,619
97,800	97,850	21,502	17,304	21,887	19,631
97,850	97,900	21,516	17,316	21,901	19,644
97,900	97,950	21,530	17,329	21,915	19,656
97,950	98,000	21,544	17,341	21,932	19,669
<b>98,000</b>					
98,000	98,050	21,558	17,354	21,948	19,681
98,050	98,100	21,572	17,366	21,965	19,694
98,100	98,150	21,586	17,379	21,981	19,706
98,150	98,200	21,600	17,391	21,998	19,719
98,200	98,250	21,614	17,404	22,014	19,731
98,250	98,300	21,628	17,416	22,031	19,744
98,300	98,350	21,642	17,429	22,047	19,756
98,350	98,400	21,656	17,441	22,064	19,769
98,400	98,450	21,670	17,454	22,080	19,781
98,450	98,500	21,684	17,466	22,097	19,794
98,500	98,550	21,698	17,479	22,113	19,806
98,550	98,600	21,712	17,491	22,130	19,819
98,600	98,650	21,726	17,504	22,146	19,831
98,650	98,700	21,740	17,516	22,163	19,844
98,700	98,750	21,754	17,529	22,179	19,856
98,750	98,800	21,768	17,541	22,196	19,869
98,800	98,850	21,782	17,554	22,212	19,881
98,850	98,900	21,796	17,566	22,229	19,894
98,900	98,950	21,810	17,579	22,245	19,906
98,950	99,000	21,824	17,591	22,262	19,919

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>99,000</b>					
99,000	99,050	21,838	17,604	22,278	19,931
99,050	99,100	21,852	17,616	22,295	19,944
99,100	99,150	21,866	17,629	22,311	19,956
99,150	99,200	21,880	17,641	22,328	19,969
99,200	99,250	21,894	17,654	22,344	19,981
99,250	99,300	21,908	17,666	22,361	19,994
99,300	99,350	21,922	17,679	22,377	20,006
99,350	99,400	21,936	17,691	22,394	20,019
99,400	99,450	21,950	17,704	22,410	20,031
99,450	99,500	21,964	17,716	22,427	20,044
99,500	99,550	21,978	17,729	22,443	20,056
99,550	99,600	21,992	17,741	22,460	20,069
99,600	99,650	22,006	17,754	22,476	20,081
99,650	99,700	22,020	17,766	22,493	20,094
99,700	99,750	22,034	17,779	22,509	20,106
99,750	99,800	22,048	17,791	22,526	20,119
99,800	99,850	22,062	17,804	22,542	20,131
99,850	99,900	22,076	17,816	22,559	20,144
99,900	99,950	22,090	17,829	22,575	20,156
99,950	100,000	22,104	17,841	22,592	20,169
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over — use the Tax Computation Worksheet on page 75</b></p> </div>					

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

## 2007 Tax Computation Worksheet—Line 44



See the instructions for line 44 that begin on page 33 to see if you must use the worksheet below to figure your tax.

**Note.** If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

**Section A**—Use if your filing status is **Single**. Complete the row below that applies to you.

<b>Taxable income.</b> If line 43 is—	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$160,850	\$	× 28% (.28)	\$	\$ 5,889.25	\$
Over \$160,850 but not over \$349,700	\$	× 33% (.33)	\$	\$ 13,931.75	\$
Over \$349,700	\$	× 35% (.35)	\$	\$ 20,925.75	\$

**Section B**—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

<b>Taxable income.</b> If line 43 is—	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$128,500	\$	× 25% (.25)	\$	\$ 7,152.50	\$
Over \$128,500 but not over \$195,850	\$	× 28% (.28)	\$	\$ 11,007.50	\$
Over \$195,850 but not over \$349,700	\$	× 33% (.33)	\$	\$ 20,800.00	\$
Over \$349,700	\$	× 35% (.35)	\$	\$ 27,794.00	\$

**Section C**—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

<b>Taxable income.</b> If line 43 is—	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$174,850	\$	× 33% (.33)	\$	\$ 10,400.00	\$
Over \$174,850	\$	× 35% (.35)	\$	\$ 13,897.00	\$

**Section D**—Use if your filing status is **Head of household**. Complete the row below that applies to you.

<b>Taxable income.</b> If line 43 is—	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$110,100	\$	× 25% (.25)	\$	\$ 4,825.00	\$
Over \$110,100 but not over \$178,350	\$	× 28% (.28)	\$	\$ 8,128.00	\$
Over \$178,350 but not over \$349,700	\$	× 33% (.33)	\$	\$ 17,045.50	\$
Over \$349,700	\$	× 35% (.35)	\$	\$ 24,039.50	\$

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# General Information

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## How To Avoid Common Mistakes

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

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you either checked the box in line 6c, column (4), or completed Form 8901.

- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.

- Be sure you use the correct method to figure your tax. See the instructions for line 44 that begin on page 33.

- Be sure to enter your SSN in the space provided on page 1 of Form 1040. 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. Check that your name and SSN agree with your social security card.

- Make sure your name and address are correct on the peel-off label. If not, enter the correct information. If you did not get a peel-off label, enter your (and your spouse's) name in the same order as shown on your last return.

- If you are taking the standard deduction and you checked any box on line 39a or 39b or you (or your spouse if filing jointly) can be claimed as a dependent on someone else's 2007 return, see page 31 to be sure you entered the correct amount on line 40.

- If you received capital gain distributions but were not required to file Schedule D, make sure you checked the box on line 13.

- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.

- Remember to sign and date Form 1040 and enter your occupation(s).

- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return* on page 62.

- 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 76 that begin on page 60 for details.

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## 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.

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## Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. To request relief, you generally must file Form 8857 no later than 2 years after the date on which the IRS first attempted to collect the tax from you. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

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## Income Tax Withholding and Estimated Tax Payments for 2008

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 2008 pay. For details on how to complete Form W-4, see Pub. 919. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits) you can have tax withheld from those payments by giving the payer Form W-4V.

In general, you do not have to make estimated tax payments if you expect that your 2008 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2008 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. For more details, see Pub. 505.

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## Do Both the Name and SSN on Your Tax Forms Agree With Your Social Security Card?

If not, certain deductions and credits may be reduced or disallowed, your refund may be delayed, and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect 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.

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## Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is the act of sending an email to a user falsely claiming to be an established legitimate enterprise in



an attempt to scam the user into surrendering private information that will be used for identity theft.

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

If you receive an unsolicited email claiming to be from the IRS, forward the message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit the IRS website at [www.irs.gov](http://www.irs.gov) to learn more about identity theft and how to reduce your risk.

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## How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the 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 60 for details on how to pay any tax you owe.



*You may be able to deduct this gift on your 2008 tax return.*

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## How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For 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.

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## Amended Return

File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the

original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a Presidentially declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

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## Need a Copy of Your Tax Return?

If you need a copy of your tax return, use Form 4506. There is a \$39 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a Presidentially declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us. See page 81 for the number.

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## Death of a Taxpayer

If a taxpayer died before filing a return for 2007, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

If your spouse died in 2007 and you did not remarry in 2007, or if your spouse died in 2008 before filing a return for 2007, you can file a joint return. A joint return should show your spouse's 2007 income before death and your income for all of 2007. 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.

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## 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 request-

ing the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, use TeleTax topic 356 (see page 79) or see Pub. 559.

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## Past Due Returns

The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual, family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 (see page 79) or visit [www.irs.gov](http://www.irs.gov) and click on "Individuals" for help in filing those returns.

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## Other Ways To Get Help

### Send Your Written Tax Questions to the IRS

You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (deaf customers with access to TTY/TDD equipment may call 1-800-829-4059). Do not send questions with your return.

### Research Your Tax Questions Online

You can find answers to many of your tax questions online in several ways by accessing the IRS website at [www.irs.gov/help](http://www.irs.gov/help) and then clicking on "Help With Tax Questions." Here are some of the methods you may want to try.

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics. This is an online version of the TeleTax topics listed on pages 79 and 80.

### Free Help With Your Return

Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax re-

turns by passing an IRS test. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return preparation. VITA/TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Free electronic filing is offered by IRS authorized *e-file* providers at many of the VITA/TCE locations nationwide. Volunteers will help you with claiming the credits and deductions you may be entitled to. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone tax benefits, at an office within your installation. For more information on these programs, go to [www.irs.gov](http://www.irs.gov) and enter keyword "VITA" in the upper right corner. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at [www.aarp.org/taxaide](http://www.aarp.org/taxaide) or call 1-888-227-7669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Also take a copy of your 2006 tax return (if available), all your Forms W-2, 1099, and 1098 for 2007, and any other information about your 2007 income and expenses.

## Everyday Tax Solutions

You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under "United States Government, Internal Revenue Service."

## Online Services

If you subscribe to an online service, ask about online filing or tax information.

## Help for People With Disabilities

Telephone help is available using TTY/TDD equipment by calling 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

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## Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 76.

### Interest

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

### Penalties

**Late filing.** If you do not file your return by the due date (including extensions), the

penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

**Late payment of tax.** If you pay your taxes late, the penalty is usually 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. This penalty is in addition to interest charges on late payments.

**Frivolous return.** In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2007-30, 2007-14 I.R.B. 883, available at [www.irs.gov/irb/2007-14\\_IRB/ar20.html](http://www.irs.gov/irb/2007-14_IRB/ar20.html).

**Other.** Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details on some of these penalties.

# Refund Information

You can check on the status of your 2007 refund if it has been at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).

Be sure to have a copy of your 2007 tax return available because you will need to know the filing status and the exact whole-dollar amount of your refund. Then, do one of the following.

- Go to [www.irs.gov](http://www.irs.gov) and click on *Where's My Refund*.
- Call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

- Call 1-800-829-1954 during the hours shown on page 81.



*Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.*

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

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

# What Is TeleTax?

## 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 Internet

TeleTax topics are also available through the IRS website at [www.irs.gov](http://www.irs.gov).

## TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
<b>IRS Help Available</b>	
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	Tax help for small businesses and the self-employed
104	Taxpayer Advocate Service—Help for problem situations
105	Armed Forces tax information
107	Tax relief in disaster situations
<b>IRS Procedures</b>	
151	Your appeal rights
152	Refund information
153	What to do if you haven't filed your tax return
154	Forms W-2 and Form 1099-R—What to do if not received
155	Forms and publications—How to order
156	Copy of your tax return—How to get one

Topic No.	Subject
157	Change of address—How to notify IRS
158	Ensuring proper credit of payments
159	Prior year(s) Form W-2—How to get a copy of
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
<b>Collection</b>	
201	The collection process
202	Tax payment options
203	Failure to pay child support and federal nontax and state income tax obligations
204	Offers in compromise
205	Innocent spouse relief (and separation of liability and equitable relief)
<b>Alternative Filing Methods</b>	
253	Substitute tax forms
<b>General Information</b>	
301	When, where, and how to file
303	Checklist of common errors when preparing your tax return
304	Extension of time to file your tax return

Topic No.	Subject
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)
<b>Filing Requirements, Filing Status, and Exemptions</b>	
352	Which form—1040, 1040A, or 1040EZ?
356	Decedents
<b>Types of Income</b>	
401	Wages and salaries
403	Interest received
404	Dividends
407	Business income
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

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## TeleTax Topics

(Continued)

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Topic No.	Subject
415	Renting residential and vacation property
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
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
427	Stock options
429	Traders in securities (information for Form 1040 filers)
430	Exchange of policyholder interest for stock
<b>Adjustments to Income</b>	
451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction
<b>Itemized Deductions</b>	
501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Contributions
507	Casualty and theft 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	Casualty, disaster, and theft losses

Topic No.	Subject
<b>Tax Computation</b>	
551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment income
554	Self-employment tax
555	Ten-year tax option 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
<b>Tax Credits</b>	
601	Earned income credit (EIC)
602	Child and dependent care credit
607	Adoption credit
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
<b>IRS Notices</b>	
651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges
<b>Basis of Assets, Depreciation, and Sale of Assets</b>	
701	Sale of your home
703	Basis of assets
704	Depreciation
705	Installment sales
<b>Employer Tax Information</b>	
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

Topic No.	Subject
756	Employment taxes for household employees
757	Forms 941 and 944—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
<b>Magnetic Media Filers—1099 Series and Related Information Returns</b>	
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
<b>Tax Information for Aliens and U.S. Citizens Living Abroad</b>	
851	Resident and nonresident aliens
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)—Form W-7
858	Alien tax clearance
<b>Tax Information for Residents of Puerto Rico (in Spanish only)</b>	
901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
903	Federal employment tax in Puerto Rico
904	Tax assistance for residents of Puerto Rico

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**Topic numbers are effective January 1, 2008.**

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# Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* below. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



*If you want to check the status of your 2007 refund, see Refund Information on page 79.*

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## Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The 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 our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

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## Making the Call

Call 1-800-829-1040 (deaf customers with access to TTY/TDD equipment may call

1-800-829-4059). Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

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## 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.

# Quick and Easy Access to Tax Help and Tax Products




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



## Internet

You can access the IRS website 24 hours a day, 7 days a week, at [www.irs.gov](http://www.irs.gov).

**Online services and help.** Go to [www.irs.gov](http://www.irs.gov) to:

-  Access Free File, a free commercial income tax preparation and electronic filing service available to taxpayers with adjusted gross income of \$54,000 or less.
- Check the status of your 2007 refund. Click on “Where’s My Refund.”
- See answers to many questions. Click on “Frequently Asked Questions.”
- Figure your withholding allowances using our Withholding Calculator at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Sign up for e-News Subscriptions to get the latest tax news on a variety of topics by email.
- Send us your comments or request help.
- Get disaster relief information. Enter keyword “Disaster.”
- Safeguard your privacy. Enter keyword “Privacy Policy.”

**View and download products.** Click on “More Forms and Publications” or go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

- For forms and instructions, click on “Form and Instruction number.”
- For publications, click on “Publication number.”
- For a subject index to forms, instructions, and publications, click on “Topical index.”
- For prior year forms, instructions, and publications, click on “Previous years.”

**Online ordering of products.** To order tax products delivered by mail, go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

- For current year products, click on “Forms and publications by U.S. mail.”
- For a tax booklet of forms and instructions, click on “Tax packages.”
- For tax products on a CD, click on “Tax products on CD-ROM (Pub. 1796).” See *CD/DVD* on this page.



## Phone

**Tax forms and publications.** Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instruc-

tions, and publications. You should receive your order within 10 working days.

**Tax help and questions.** Call 1-800-829-1040.

**Hearing Impaired TTY/TDD.** Call 1-800-829-4059.

**TeleTax information - 24 hour tax information.** Call 1-800-829-4477. See pages 79 and 80 for topic numbers and details.

**Refund hotline.** Call 1-800-829-1954.



## Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Also, some grocery stores, copy centers, city and county government offices, credit unions, and

office supply stores have reproducible tax products available to photocopy or print from a CD.



## Mail

You can order forms, instructions, and publications by completing the order blank on page 85. You should receive your order within 10 days after we receive your request.



## CD/DVD

Buy IRS Publication 1796 (IRS Tax Products CD) for \$35. Price is subject to change. There may be a handling fee. The CD includes current-year and prior-year forms, instructions, and publications; Internal Revenue Bulletins; and toll-free and email technical support. As a bonus, you will get the IRS Tax Products DVD. The CD is released twice during the year. The first release will ship the beginning of January 2008 and the final release (including the bonus DVD) will ship the beginning of March 2008. The CD does not support electronic filing.

**Internet.** Buy the CD from:

- National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders)
- Government Printing Office (GPO) at <http://bookstore.gpo.gov> (search for Pub. 1796)

**Telephone.** Buy the CD from:

- NTIS at 1-877-233-6767
- GPO at 1-866-512-1800

**Other ways to get help.** See page 77 for information.

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## Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires 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. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number.

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

material in the administration of any Internal Revenue law.

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, 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 disclose your tax information to committees of Congress; federal, state, and local child support agencies; and

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

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

### We Welcome Comments on Forms

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

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can email us at [\\*taxforms@irs.gov](mailto:*taxforms@irs.gov). (The asterisk must be included in the address.) Enter "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the back cover.

## Estimates of Taxpayer Burden

The table below shows burden estimates by form type and type of taxpayer. Time burden is further broken out by taxpayer activity. The largest component of time burden for all taxpayers is recordkeeping, as opposed to form completion and submission. In addition, the time burden associated with form completion and submission activities is closely tied to preparation method (self-prepared without software, self-prepared with software, and prepared by paid preparer).

Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax prepara-

tion software costs, photocopying costs, and phone calls (if not toll-free).

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the average time burden for all taxpayers filing a 1040, 1040A, or 1040EZ was 26.4 hours, with an average cost of \$207 per return. This average includes all associated forms and schedules, across all preparation methods and all taxpayer activities. Taxpayers filing Form 1040 had an average burden of about 34 hours, and taxpayers filing Form 1040A and Form 1040EZ averaged about 10 hours. However, within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best estimates available as of September 24, 2007, from tax returns filed for 2006. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new data becomes available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicates that electronically prepared and e-filed returns have fewer errors, implying a lower overall post-filing burden.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *Welcome Comments on Forms* on page 83.

## Estimated Average Taxpayer Burden for Individuals by Activity

The average time and costs required to complete and file Form 1040, Form 1040A, Form 1040EZ, their schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

Major Form Filed or Type of Taxpayer	Percentage of Returns	Average Time Burden (Hours)						Average Cost (Dollars)
		Total Time	Record Keeping	Tax Planning	Form Completion	Form Submission	All Other	
All taxpayers . . . . .	100	26.4	15.0	4.7	3.3	0.6	2.8	\$207
Major forms filed								
1040 . . . . .	69	33.5	19.8	5.9	3.7	0.6	3.4	267
1040A & 1040EZ . . . . .	31	10.4	4.2	1.8	2.5	0.5	1.4	72
Type of taxpayer								
Nonbusiness* . . . . .	71	14.1	5.6	3.3	3.0	0.5	1.6	114
Business* . . . . .	29	56.9	38.4	8.0	4.2	0.7	5.7	440

\* You are a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are a "nonbusiness" filer if you did not file any of those schedules or forms with Form 1040.

# Order Blank for Forms and Publications

The most frequently ordered forms and publications are listed on the order blank below. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.



For faster ways of getting the items you need, go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

## How To Use the Order Blank

Circle the items you need on the order blank below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

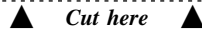
Print or type your name and address accurately in the space provided below to en-

sure delivery of your order. Enclose the order blank in an envelope and mail it to the IRS address shown on this page. You should receive your order within 10 days after receipt of your request.

Do not send your tax return to the address shown on this page. Instead, see the back cover.

## Mail Your Order Blank To:

National Distribution Center  
P.O. Box 8903  
Bloomington, IL 61702-8903



### Save Money and Time by Going Online!

Download or order these and other tax products at [www.irs.gov/formspubs](http://www.irs.gov/formspubs)

## Order Blank

Please print

Name							
Postal mailing address						Apt./Suite/Room	
City			State		ZIP code		
Foreign country					International postal code		
Daytime phone number							
(        )							

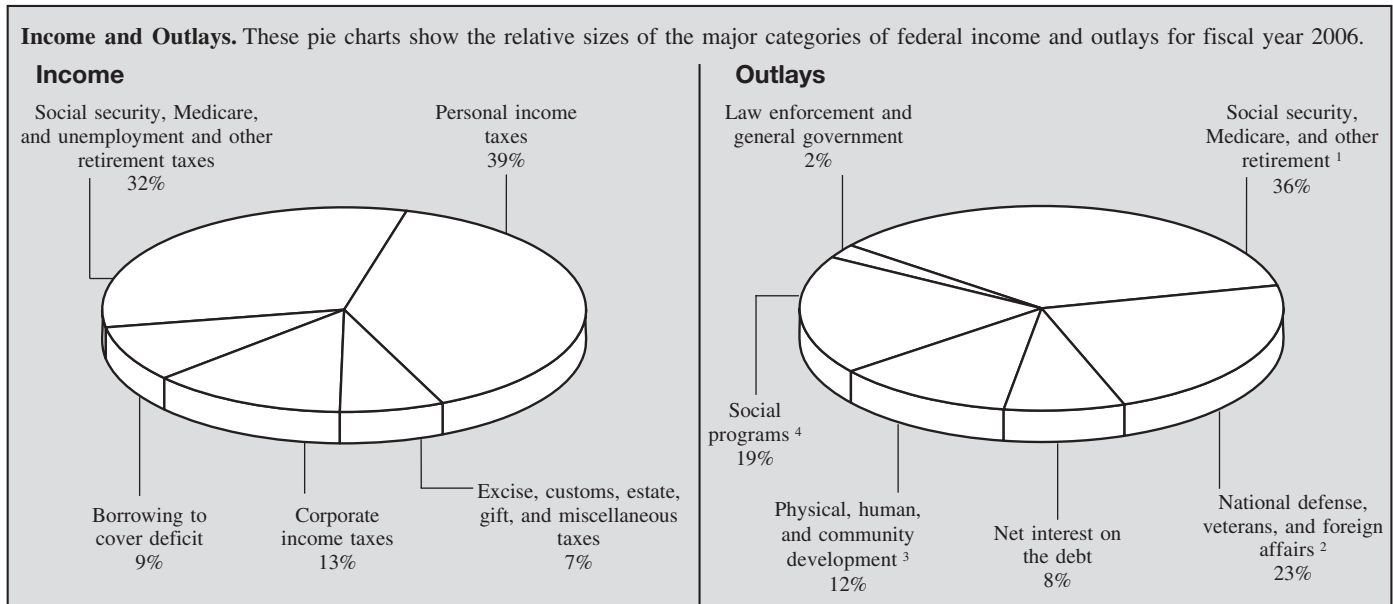
Circle the forms and publications you need. The instructions for any form you order will be included.

Use the blank spaces to order items not listed.

1040	Schedule H (1040)	1040-ES (2008)	4868	9465	Pub. 525	Pub. 575	Pub. 970
Schedules A&B (1040)	Schedule J (1040)	1040-V	6251	Pub. 1	Pub. 526	Pub. 583	Pub. 972
Schedule C (1040)	Schedule R (1040)	1040X	8283	Pub. 17	Pub. 527	Pub. 587	
Schedule C-EZ (1040)	Schedule SE (1040)	2106	8606	Pub. 334	Pub. 529	Pub. 590	
Schedule D (1040)	1040A	2441	8812	Pub. 463	Pub. 535	Pub. 596	
Schedule D-1 (1040)	Schedule 1 (1040A)	4506	8822	Pub. 501	Pub. 547	Pub. 910	
Schedule E (1040)	Schedule 2 (1040A)	4506-T	8829	Pub. 502	Pub. 550	Pub. 915	
Schedule EIC (1040A or 1040)	Schedule 3 (1040A)	4562	8863	Pub. 505	Pub. 551	Pub. 919	
Schedule F (1040)	1040EZ	4684	8917	Pub. 523	Pub. 554	Pub. 946	

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## Major Categories of Federal Income and Outlays for Fiscal Year 2006



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

In fiscal year 2006 (which began on October 1, 2005, and ended on September 30, 2006), federal income was \$2.407 trillion

and outlays were \$2.655 trillion, leaving a deficit of \$0.248 trillion.

### Footnotes for Certain Federal Outlays

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

**2. National defense, veterans, and foreign affairs:** About 19% of outlays were to equip, modernize, and pay our armed forces and to fund the Global War on Terrorism and other national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

**3. Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

**4. Social programs:** About 13% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

**Note.** The percentages on this page exclude undistributed offsetting receipts, which were \$68 billion in fiscal year 2006. 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.



# 2007 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44 that begin on page 33.

## Schedule X—If your filing status is **Single**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$7,825	..... 10%	\$0
7,825	31,850	<b>\$782.50 + 15%</b>	<b>7,825</b>
31,850	77,100	<b>4,386.25 + 25%</b>	<b>31,850</b>
77,100	160,850	<b>15,698.75 + 28%</b>	<b>77,100</b>
160,850	349,700	<b>39,148.75 + 33%</b>	<b>160,850</b>
349,700	.....	<b>101,469.25 + 35%</b>	<b>349,700</b>

## Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$15,650	..... 10%	\$0
15,650	63,700	<b>\$1,565.00 + 15%</b>	<b>15,650</b>
63,700	128,500	<b>8,772.50 + 25%</b>	<b>63,700</b>
128,500	195,850	<b>24,972.50 + 28%</b>	<b>128,500</b>
195,850	349,700	<b>43,830.50 + 33%</b>	<b>195,850</b>
349,700	.....	<b>94,601.00 + 35%</b>	<b>349,700</b>

## Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$7,825	..... 10%	\$0
7,825	31,850	<b>\$782.50 + 15%</b>	<b>7,825</b>
31,850	64,250	<b>4,386.25 + 25%</b>	<b>31,850</b>
64,250	97,925	<b>12,486.25 + 28%</b>	<b>64,250</b>
97,925	174,850	<b>21,915.25 + 33%</b>	<b>97,925</b>
174,850	.....	<b>47,300.50 + 35%</b>	<b>174,850</b>

## Schedule Z—If your filing status is **Head of household**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$11,200	..... 10%	\$0
11,200	42,650	<b>\$1,120.00 + 15%</b>	<b>11,200</b>
42,650	110,100	<b>5,837.50 + 25%</b>	<b>42,650</b>
110,100	178,350	<b>22,700.00 + 28%</b>	<b>110,100</b>
178,350	349,700	<b>41,810.00 + 33%</b>	<b>178,350</b>
349,700	.....	<b>98,355.50 + 35%</b>	<b>349,700</b>

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## Where Do You File?

If an envelope came with this booklet, please use it. If you do not have one or if you moved during the year, mail your return to the address shown below that applies to you. If you want to use a private delivery service, see page 9.



*Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also, include your complete return address.*

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\* Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

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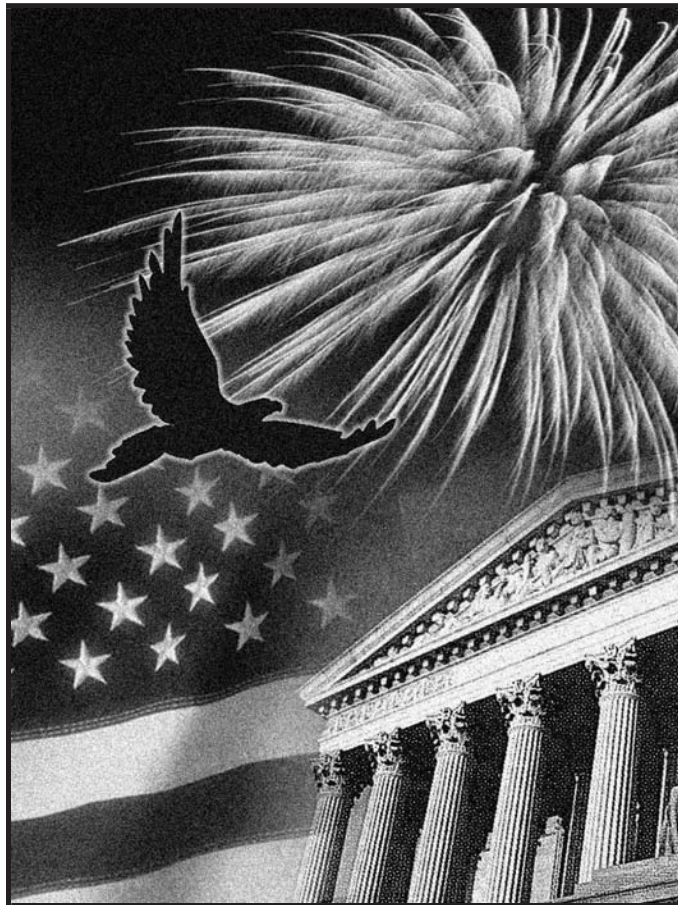
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# Supplemental Instructions for 2007 Form 1040 and Form 1040NR



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## Introduction

As a result of the Tax Technical Corrections Act of 2007, the following instructional changes apply when completing the 2007 Form 1040 (or Form 1040NR). The paper and online versions of Form 1040 (and Form 1040NR) and instructions will not be revised.

## Changes to the 2007 Instructions for Form 1040 (and Form 1040NR)

- The tax from Form 8889, Part III (relating to health savings accounts) that was to be reported on Form 1040, line 44 (or Form 1040NR, line 41), using checkbox "c" must instead be included in the total on Form 1040, line 63 (or Form 1040NR, line 58), as an additional write-in tax. On the dotted line next to Form 1040, line 63 (or Form 1040NR, line 58), enter "HDHP" and the amount of this tax.
- The additional tax on recapture of a charitable contribution of a fractional interest in tangible personal property that was to be included on Form 1040, line 44 (or Form 1040NR, line 41), must instead be included in the total on Form 1040, line 63 (or Form 1040NR, line 58), as an additional write-in tax. On the dotted line next to Form 1040, line 63 (or Form 1040NR, line 58), enter "FITPP" and the amount of this tax.
- All filers of Forms 2555 or 2555-EZ must disregard the Foreign Earned Income Tax Worksheet on page 34 of the Instructions for Form 1040 and instead use the revised worksheet on the next page.



**Before you begin:** ✓ If Form 1040, line 43, is zero, do not complete this worksheet.

- |  |    |       |
|--|----|-------|
| 1. Enter the amount from Form 1040, line 43 . . . . .  | 1. | _____ |
| 2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, line 45, or Form 2555-EZ, line 18 . . . . .  | 2. | _____ |
| 3. Add lines 1 and 2 . . . . .   | 3. | _____ |
| 4. <b>Tax on the amount on line 3.</b> Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for Form 1040, line 44, to see which tax computation method applies . . . . . | 4. | _____ |
| 5. <b>Tax on the amount on line 2.</b> Use the Tax Table or Tax Computation Worksheet, whichever applies . . . . .   | 5. | _____ |
| 6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44 . . . . .   | 6. | _____ |

*\*Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

*If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.*

*If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.*

1. Reduce the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet (but not below zero) by your capital gain excess.
2. Reduce the amount you would otherwise enter on Form 1040, line 9b, (but not below zero) by any of your capital gain excess not used in (1) above.
3. Reduce the amount on your Schedule D (Form 1040), line 18, (but not below zero) by your capital gain excess.
4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet on page D-9 of the Instructions for Schedule D (Form 1040).