

**Income Tax Return for Single and  
Joint Filers With No Dependents** (99)**2010**

OMB No. 1545-0074

**Name,  
Address,  
and SSN**See separate  
instructions.**Presidential  
Election  
Campaign**  
(see page 9)P  
R  
I  
N  
T  
  
C  
L  
E  
A  
R  
L  
Y

Your first name and initial

Last name

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

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

**Your social security number****Spouse's social security number**▲ Make sure the SSN(s)  
above are correct. ▲Checking a box below will not  
change your tax or refund.Check here if you, or your spouse if a joint return, want \$3 to go to this fund . . . ☐ **You** ☐ **Spouse****Income****Attach  
Form(s) W-2  
here.**Enclose, but do  
not attach, any  
payment.You may be  
entitled to a larger  
deduction if you  
file Form 1040A or  
1040. See *Before  
You Begin* on  
page 4.**1** Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.  
Attach your Form(s) W-2.

1

**2** Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.

2

**3** Unemployment compensation and Alaska Permanent Fund dividends (see page 11).

3

**4** Add lines 1, 2, and 3. This is your **adjusted gross income**.

4

**5** If someone can claim you (or your spouse if a joint return) as a dependent, check  
the applicable box(es) below and enter the amount from the worksheet on back.☐ **You**☐ **Spouse**If no one can claim you (or your spouse if a joint return), enter \$9,350 if **single**;  
\$18,700 if **married filing jointly**. See back for explanation.

5

**6** Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.This is your **taxable income**.

6

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

7

**8** Making work pay credit (see worksheet on back).

8

**9a** **Earned income credit (EIC)** (see page 13).

9a

**b** Nontaxable combat pay election.

9b

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

10

**11** **Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 27  
through 35 of the instructions. Then, enter the tax from the table on this line.

11

**Refund**Have it directly  
deposited! See  
page 18 and fill in  
12b, 12c,  
and 12d or  
Form 8888.**12a** If line 10 is larger than line 11, subtract line 11 from line 10. This is your **refund**.  
If Form 8888 is attached, check here ☐

12a

▶ **b** Routing number  ▶ **c** Type: ☐ Checking ☐ Savings▶ **d** Account number **Amount  
You Owe****13** If line 11 is larger than line 10, subtract line 10 from line 11. This is  
the **amount you owe**. For details on how to pay, see page 19.

13

**Third Party  
Designee**Do you want to allow another person to discuss this return with the IRS (see page 20)? ☐ **Yes**. Complete the following. ☐ **No**Designee's  
name ▶Phone  
no. ▶Personal identification  
number (PIN) ▶**Sign  
Here**Joint return? See  
page 6.Keep a copy for  
your records.Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and  
accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based  
on all information of which the preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

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

Date

Spouse's occupation

**Paid  
Preparer  
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if  
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

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

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

A. Amount, if any, from line 1 on front . . . . .	_____	+	300.00	Enter total ►	A. _____
B. Minimum standard deduction . . . . .	_____				B. 950.00
C. Enter the <b>larger</b> of line A or line B here . . . . .	_____				C. _____
D. Maximum standard deduction. If <b>single</b> , enter \$5,700; if <b>married filing jointly</b> , enter \$11,400 . . . . .	_____				D. _____
E. Enter the <b>smaller</b> of line C or line D here. This is your standard deduction . . . . .	_____				E. _____
F. Exemption amount.					} F. _____
• If single, enter -0-.					
• If married filing jointly and — —both you and your spouse can be claimed as dependents, enter -0-. —only one of you can be claimed as a dependent, enter \$3,650.					
G. Add lines E and F. Enter the total here and on line 5 on the front . . . . .	_____				G. _____

(keep a copy for  
your records)

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

- Single, enter \$9,350. This is the total of your standard deduction (\$5,700) and your exemption (\$3,650).
- Married filing jointly, enter \$18,700. This is the total of your standard deduction (\$11,400), your exemption (\$3,650), and your spouse's exemption (\$3,650).

**Worksheet  
for Line 8 —  
Making Work  
Pay Credit**

**Before you begin:** ✓ If you can be claimed as a dependent on someone else's return, you **do not** qualify for this credit.  
 ✓ If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

Use this  
worksheet to  
figure the amount  
to enter on line 8  
if you **cannot** be  
claimed as a  
dependent on  
another person's  
return.

(keep a copy for  
your records)

**1a. Important.** See the instructions on page 12 if (a) you received a taxable scholarship or fellowship grant not reported on a Form W-2, (b) your wages include pay for work performed while an inmate in a penal institution, or (c) you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan.  
 Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

☐ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.  
☐ **No.** Enter your earned income (see instructions) . . . . . **1a.** \_\_\_\_\_

**b.** Nontaxable combat pay included on line 1a (see instructions) . . . . . **1b.** \_\_\_\_\_

**2.** Multiply line 1a by 6.2% (.062) . . . . . **2.** \_\_\_\_\_

**3.** Enter \$400 (\$800 if married filing jointly) . . . . . **3.** \_\_\_\_\_

**4.** Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) . . . . . **4.** \_\_\_\_\_

**5.** Enter amount from Form 1040EZ, line 4 (on front) . . . . . **5.** \_\_\_\_\_

**6.** Enter \$75,000 (\$150,000 if married filing jointly) . . . . . **6.** \_\_\_\_\_

**7.** Is the amount on line 5 more than the amount on line 6?  
☐ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.  
☐ **Yes.** Subtract line 6 from line 5. . . . . **7.** \_\_\_\_\_

**8.** Multiply line 7 by 2% (.02) . . . . . **8.** \_\_\_\_\_

**9.** Subtract line 8 from line 4. If zero or less, enter -0- . . . . . **9.** \_\_\_\_\_

**10.** Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).  
☐ **No.** Enter -0- on line 10 and go to line 11.  
☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than \$250 (\$500 if married filing jointly). . . . . **10.** \_\_\_\_\_

**11. Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040EZ, line 8. . . . . **11.** \_\_\_\_\_

**Mailing  
Return**

Mail your return by **April 18, 2011**. Mail it to the address shown on the last page of the instructions.