Form 1040EZ Department of the Treasury—Internal Revenue Service Income Tax Return for Single and Joint Filers With No Dependents (99) 1998

OMB No. 1545-0675

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Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You (and your spouse if married) were under 65 on January 1, 1999, and not blind at the end of 1998.
- Your taxable income (line 6) is less than \$50,000.
- You do not claim a student loan interest deduction or an education credit. See page 3.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest income was not over \$400. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 8.
- You did not receive any advance earned income credit payments.

If you are not sure about your filing status, see page 7. If you have questions about dependents, use TeleTax topic 354 (see page 17). If you cannot use this form, use TeleTax topic 352 (see page 17).

Filling in your return

For tips on how to avoid common mistakes, see page 25.

Enter your (and your spouse's if married) social security number on the front. Because this form is read by a machine, please print your numbers inside the boxes like this:

Do not type your numbers. Do not use dollar signs.

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

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

Worksheet dependents who checked "Yes" on line 5

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 17).

A. Amount, if any, from line 1 on front	
<u>+ 250.00</u> Enter total ▶	A
B. Minimum standard deduction	B. 700.00
C. Enter the LARGER of line A or line B here	C
D. Maximum standard deduction. If single , enter 4,250.00; if married , enter 7,100.00	D
E. Enter the SMALLER of line C or line D here. This is your standard deduction	E
F. Exemption amount. • If single, enter 0. • If married and—	F
—both you and your spouse can be claimed as dependents, enter 0. —only one of you can be claimed as a dependent, enter 2,700.00.	· ••
G. Add lines E and F. Enter the total here and on line 5 on the front	G

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 6,950.00. This is the total of your standard deduction (4,250.00) and your exemption (2,700.00).
- Married, enter 12,500.00. This is the total of your standard deduction (7,100.00), your exemption (2,700.00), and your spouse's exemption (2,700.00).

Mailing
return

Mail your return by April 15, 1999. Use the envelope that came with your booklet. If you do not have that envelope, see page 28 for the address to use.

Paid preparer's use only

See page 14.

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 received during the tax year. This declaration is based on all information of which I have any knowledge. Date Preparer's SSN

Preparer's signature

Firm's name (or yours if self-employed) and address

Check if

self-employed

EIN

7IP code