

**Use
this
form if**

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You do not claim a student loan interest deduction (see page 8) or an education credit.
- You had **only** wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, qualified state tuition program earnings, or Alaska Permanent Fund dividends, and your taxable interest 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 13. If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 14.
- You did not receive any advance earned income credit payments.
- You (and your spouse if married) were under 65 on January 1, 2002, and not blind at the end of 2001.
- Your taxable income (line 6) is less than \$50,000.

If you are not sure about your filing status, see page 11. If you have questions about dependents, use TeleTax topic 354 (see page 6). If you **cannot use this form**, use TeleTax topic 352 (see page 6).

**Filling in
your
return**

For tips on how to avoid common mistakes, see page 30.

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, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

**Worksheet
for
dependents
who
checked
"Yes" on
line 5**

(keep a copy for your records)

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 6).

- A. Amount, if any, from line 1 on front + 250.00 Enter total ► A. _____
- B. Minimum standard deduction B. 750.00
- C. Enter the **larger** of line A or line B here C. _____
- D. Maximum standard deduction. If **single**, enter 4,550.00; if **married**, enter 7,600.00 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—
 - both you and your spouse can be claimed as dependents, enter 0.
 - only one of you can be claimed as a dependent, enter 2,900.00.
- } F. _____
- 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 7,450.00. This is the total of your standard deduction (4,550.00) and your exemption (2,900.00).
- Married, enter 13,400.00. This is the total of your standard deduction (7,600.00), your exemption (2,900.00), and your spouse's exemption (2,900.00).

**Mailing
return**

Mail your return by **April 15, 2002**. Use the envelope that came with your booklet. If you do not have that envelope, see the back cover for the address to use.

