

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see page 6.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2008. If you were born on January 1, 1944, you are considered to be age 65 at the end of 2008.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use TeleTax topics 451–453 and 455–458 (see page 27).
- The only tax credits you can claim are the earned income credit (EIC) and the recovery rebate credit. You do not need a qualifying child to claim the EIC. For information on credits, use TeleTax topics 601, 602, 607, 608, 610, and 611 (see page 27).
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see page 10). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 11.
- You did not receive any advance earned income credit payments. If you cannot use this form, use TeleTax topic 352 (see page 27).

Filling in your return

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.

For tips on how to avoid common mistakes, see page 22.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 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 one or both boxes 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 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	_____		A. _____
	+ 300.00	Enter total ▶	B. 900.00
B. Minimum standard deduction	_____		C. _____
C. Enter the larger of line A or line B here	_____		D. _____
D. Maximum standard deduction. If single , enter \$5,450; if married filing jointly , enter \$10,900	_____		E. _____
E. Enter the smaller of line C or line D here. This is your standard deduction	_____		F. _____
F. Exemption amount.			
• 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 \$3,500.			
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 \$8,950. This is the total of your standard deduction (\$5,450) and your exemption (\$3,500).
- Married filing jointly, enter \$17,900. This is the total of your standard deduction (\$10,900), your exemption (\$3,500), and your spouse's exemption (\$3,500).

Mailing return

Mail your return by **April 15, 2009**. Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.