Choose the Simplest Tax Form for Your Situation

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To file your 2010 individual tax return, you'll have to decide which form to use...unless you e-file. This year, choosing which form to file will be even more important since the IRS will no longer be mailing paper tax packages. The IRS is taking this step because of the continued growth in electronic filing, the availability of free options to taxpayers and to help reduce costs. Taxpayers can still get forms and instructions online at http://www.irs.gov, at local IRS offices or from participating community outlets like many libraries and post offices.

If you file your return using IRS e-file, the system will automatically decide which form you need.

Here are some general rules to consider when deciding which paper tax form to file.

Use the **1040EZ** if:

- Your taxable income is below \$100,000
- Your filing status is Single or Married Filing Jointly
- You and your spouse if married -- are under age 65 and not blind
- You are not claiming any dependents
- Your interest income is \$1,500 or less

Use the **1040A** if:

- Your taxable income is below \$100,000
- You have capital gain distributions
- You claim certain tax credits
- You claim adjustments to income for IRA contributions and student loan interest

If you cannot use the 1040EZ or the 1040A, you'll probably need to file using the 1040. Among the reasons you must use the 1040 are:

- Your taxable income is \$100,000 or more
- You claim itemized deductions
- You are reporting self-employment income
- You are reporting income from sale of property

You can gain quick and easy access to IRS forms and instructions or find out more about e-file by visiting http://www.irs.gov. Tax products are available 24 hours a day, seven days a week and often appear online well before they are available on paper. To

view and download tax products, visit the IRS website and select Forms and Publications.