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Choosing Which Tax Form To File

There are three individual tax forms: Form 1040, Form 1040A, and Form 1040EZ. Use the simplified Form 1040EZ or Form 1040A only if you find the return will save you time and not cause you to give up tax-saving deductions or credits that are only available if you file Form 1040. To help you make your selection, fill in the following chart.

By checking the box that indicates your tax status, income, expenses, and credit items, you will be guided in choosing which form to use.

Item—	Form 1040EZ—	Form 1040A—	Form 1040—
Single	X ^{1,2}	X ¹	X
Head of household		X ¹	X
Married filing jointly	X ^{1,2}	X ¹	X
Married filing separately		X ¹	X
Widow or widower		X ¹	X
Exemption for dependents		X	X
Wages, salary	X	X	X
Interest	X ³	X	X
Ordinary dividends		X	X
Qualified dividends taxed as long-term capital gains		X ⁵	X
Unemployment compensation	X	X	X
Self-employment income			X
Pension-annuity		X	X
IRA distributions		X	X
Rents and royalties			X
Gains and losses from property sales			X
Capital gain distributions from mutual funds		X ⁵	X
Alimony			X
State tax refunds			X
Social Security benefits		X	X
IRA deduction		X	X
Alimony paid			X
Student loan interest		X	X
Tuition and fees deduction		X	X
Educator expenses		X	X
Moving expenses			X
Self-employed health insurance			X
50% of self-employment tax			X
Archer MSA deduction			X
Penalty for early withdrawal of savings			X
Deduction for Keogh, SEP, and SIMPLE plans			X
Employee business expenses			X
State and local income taxes			X
Real estate taxes			X
Home mortgage interest, investment and business interest			X
Charitable contributions			X
Medical and dental expenses			X
Casualty and theft losses			X
Miscellaneous deductions (investment expenses, tax preparation)			X
Credit for child and dependent care		X	X
Earned income credit	X ⁴	X	X
Credit for elderly and totally disabled		X	X
Child tax credit or additional child tax credit		X	X
Adoption credit		X	X
Retirement savings contributions credit		X	X
Education credits		X	X
All other credits			X
Estimated tax payments and estimated tax penalty		X	X
Advance earned income credit (EIC) payments		X	X
Self-employment tax			X
Roth conversion IRA			X
Penalty tax on an IRA			X
Alternative minimum tax			X
Social Security tax on tips not reported to your employer			X
Uncollected Social Security tax on tips shown on your Form W-2			X
"Kiddie" tax on child's return		X	X
"Kiddie" tax on parent's return			X
Household employee taxes			X
All other taxes or penalties			X

¹Taxable income less than \$50,000.

³Up to \$1,500.

⁵If you do not need Schedule D of Form 1040 for any other transaction.

²Under age 65 and not blind on January 1, 2004.

⁴If you did not receive any advance earned income credit payments.