

## Choose the Tax Form that Best Fits Your Needs

When you file your 2008 individual tax return, you will use one of three IRS tax forms. Be sure to use the simplest form you can, which will help you avoid costly errors or processing delays so you won't have to wait to receive your refund. Each of these forms can be filed electronically, which speeds up the processing of your return.

### Use the 1040EZ if:

- Your taxable income is below \$100,000
- Your filing status is Single or Married Filing Jointly
- You (and spouse) 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 deductions for IRA contributions, student loan interest, educator expenses or higher education tuition and fees

**If you cannot use the 1040EZ or the 1040A, you'll probably need to file using the 1040. You must use the 1040 if:**

- 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

When preparing your return, be sure to carefully check the instructions for the appropriate form. All IRS forms and instructions can be found on our Web site, [IRS.gov](http://IRS.gov).

### Links:

- Form 1040EZ, Individual Income Tax Return ([PDF 105K](#))
- Form 1040A, Individual Income Tax Return ([PDF 138K](#))
- Form 1040, Individual Income Tax Return ([PDF 181K](#))
- [Publication 17](#), Your Federal Income Tax
- Publication 17, Your Federal Income Tax ([PDF 2.3MB](#))
- [1040 Central](#)