

Name _____ Period ____ Date _____

Annual Tax Work Sheet for 2009 Federal Taxes

Directions: Use the information on the W-2 forms and the tax table provided to determine the taxable income and the amount of tax owed by the minors listed on the W-2 forms. Their parents claim these students on their tax obligation form 1040.

Example 1

Jimmy Conner

Wages & Tips = _____
 Plus Interest Income = \$8.00
 Gross Income = _____
 Minus Standard Deduction = _____
 TOTAL Taxable Income = _____

Federal Tax Withheld = _____
 Federal Tax Owed = _____

Amount to be Refunded or Amount Owed = _____

Example 2

Raymond McFly

Wages & Tips = _____
 Plus Interest Income = \$25.00
 Gross Income = _____
 Minus Standard Deduction = _____
 TOTAL Taxable Income = _____

Federal Tax Withheld = _____
 Federal Tax Owed = _____

Amount to be Refunded or Amount Owed = _____

Example 3

P. Ivy Oaks

Wages & Tips = _____
 Plus Interest Income = \$00.00
 Gross Income = _____
 Minus Standard Deduction = _____
 TOTAL Taxable Income = _____

Federal Tax Withheld = _____
 Federal Tax Owed = _____

Amount to be Refunded or Amount Owed = _____

Example 4

Summer Winters

Wages & Tips = _____
 Plus Interest Income = \$00.00
 Gross Income = _____
 Minus Standard Deduction = _____
 TOTAL Taxable Income = _____

Federal Tax Withheld = _____
 Federal Tax Owed = _____

Amount to be Refunded or Amount Owed = _____

W-2 for Jimmy Conners

a Employee's social security number 666-77-8888		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 30-12345678			1 Wages, tips, other compensation 6350.35		2 Federal income tax withheld 251.20		
c Employer's name, address, and ZIP code Tom's Hard Core Donuts 12345 Main Street Make Over, CA 92332			3 Social security wages 6350.35		4 Social security tax withheld 520.70		
			5 Medicare wages and tips 6350.35		6 Medicare tax withheld 139.70		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Conners, Jimmy 232 Bumpout Avenue, Suite B Make Over, CA 92332			11 Nonqualified plans		12a See instructions for box 12		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other CASDI 55.20		12c		
					12d		
f Employee's address and ZIP code							
15 state	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
33	8976524	6350.35	33.90				

Form **W-2** Wage and Tax Statement

Department of the Treasury-Internal Revenue Service

W-2 for Raymond McFly

a Employee's social security number 587-20-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 30-9876543			1 Wages, tips, other compensation 2150.75		2 Federal income tax withheld 188.90		
c Employer's name, address, and ZIP code Out and In King Burger 33321 Mc Donalds Lane Allmeat, CA 92000			3 Social security wages 2150.75		4 Social security tax withheld 236.24		
			5 Medicare wages and tips 2150.75		6 Medicare tax withheld 78.24		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Mc Fly, Raymond 4422 Toasty Bunns Street Allmeat, CA 92000			11 Nonqualified plans		12a See instructions for box 12		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other CA SDI 19.55		12c		
					12d		
f Employee's address and ZIP code							
15 state	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
33	8976542	2150.75	12.33				

Form **W-2** Wage and Tax Statement

Department of the Treasury-Internal Revenue Service

Copy B-To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.

W-2 for P. Ivy Oaks

a Employee's social security number 624-28-XXXX		OMB No. 1545-0008		Safe, accurate, FASTI Use		Visit the IRS website at www.irs.gov/efile .								
b Employer identification number (EIN) 29-12300178			1 Wages, tips, other compensation 9246.33		2 Federal income tax withheld 310.20									
c Employer's name, address, and ZIP code Buy More 55500 Plasma Blvd Jewelweed, CA 90123			3 Social security wages 9246.33		4 Social security tax withheld 699.21									
			5 Medicare wages and tips 9246.33		6 Medicare tax withheld 242.3									
			7 Social security tips		8 Allocated tips									
d Control number			9 Advance EIC payment		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. Oak, P. Ivy 87787 Rash Court Jewelweed, CA 90123			11 Nonqualified plans		12a See instructions for box 12									
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b									
			14 Other CASDI 125.30		12c									
					12d									
f Employee's address and ZIP code			15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
			28 371005267		9246.33		177.88							

Form **W-2** Wage and Tax Statement

Department of the Treasury-Internal Revenue Service

W-2 for Summer Winters

a Employee's social security number 599-64-XXXX		OMB No. 1545-0008		Safe, accurate, FASTI Use		Visit the IRS website at www.irs.gov/efile .								
b Employer identification number (EIN) 31-258365401			1 Wages, tips, other compensation 12585.32		2 Federal income tax withheld 1510.10									
c Employer's name, address, and ZIP code All Seasons Resort and Spa 453 Leafy Avenue SW Fall, CA 96634			3 Social security wages 12585.32		4 Social security tax withheld 780.27									
			5 Medicare wages and tips 12585.32		6 Medicare tax withheld 182.48									
			7 Social security tips		8 Allocated tips									
d Control number			9 Advance EIC payment		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. Summer, Winter 23235 Autumn Avenue Fall, CA 96634			11 Nonqualified plans		12a See instructions for box 12									
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b									
			14 Other CA SDI 72.30		12c									
					12d									
f Employee's address and ZIP code			15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
			29 53214789		12585.32		152.67							

Form **W-2** Wage and Tax Statement

Department of the Treasury-Internal Revenue Service

2009 Tax Table

Example. Mr. Brown is single. His **taxable income** on line 6 of Form 1040EZ is \$26,250. He follows two easy steps to figure his tax: 1. He finds the \$26,250-26,300 taxable income line. 2. He finds the Single filing status column and reads down the column. The **tax amount** shown where the taxable income line and the filing status line meet is \$3,524. He enters this amount on line 11 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
26,200	26,250	3,516	3,099
26,250	26,300	3,524	3,106
26,300	26,350	3,531	3,114
26,350	26,400	3,539	3,121

If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is -		Your tax is -		Your tax is -		Your tax is -		Your tax is -		Your tax is -	
0	5	0	0	1,500	1,525	151	151	3,000			
5	15	1	1	1,525	1,550	154	154	3,000	3,050	303	303
15	25	2	2	1,550	1,575	156	156	3,050	3,100	308	308
25	50	4	4	1,575	1,600	159	159	3,100	3,150	313	313
50	75	6	6	1,600	1,625	161	161	3,150	3,200	318	318
75	100	9	9	1,625	1,650	164	164	3,200	3,250	323	323
100	125	11	11	1,650	1,675	166	166	3,250	3,300	328	328
125	150	14	14	1,675	1,700	169	169	3,300	3,350	333	333
150	175	16	16	1,700	1,725	171	171	3,350	3,400	338	338
175	200	19	19	1,725	1,750	174	174	3,400	3,450	343	343
200	225	21	21	1,750	1,775	176	176	3,450	3,500	348	348
225	250	24	24	1,775	1,800	179	179	3,500	3,550	353	353
250	275	26	26	1,800	1,825	181	181	3,550	3,600	358	358
275	300	29	29	1,825	1,850	184	184	3,600	3,650	363	363
300	325	31	31	1,850	1,875	186	186	3,650	3,700	368	368
325	350	34	34	1,875	1,900	189	189	3,700	3,750	373	373
350	375	36	36	1,900	1,925	191	191	3,750	3,800	378	378
375	400	39	39	1,925	1,950	194	194	3,800	3,850	383	383
400	425	41	41	1,950	1,975	196	196	3,850	3,900	388	388
425	450	44	44	1,975	2,000	199	199	3,900	3,950	393	393
450	475	46	46					3,950	4,000	398	398
475	500	49	49								
500	525	51	51	2,000				4,000			
525	550	54	54	2,000	2,025	201	201	4,000	4,050	403	403
550	575	56	56	2,025	2,050	204	204	4,050	4,100	408	408
575	600	59	59	2,050	2,075	206	206	4,100	4,150	413	413
600	625	61	61	2,075	2,100	209	209	4,150	4,200	418	418
625	650	64	64	2,100	2,125	211	211	4,200	4,250	423	423
650	675	66	66	2,125	2,150	214	214	4,250	4,300	428	428
675	700	69	69	2,150	2,175	216	216	4,300	4,350	433	433
700	725	71	71	2,175	2,200	219	219	4,350	4,400	438	438
725	750	74	74	2,200	2,225	221	221	4,400	4,450	443	443
750	775	76	76	2,225	2,250	224	224	4,450	4,500	448	448
775	800	79	79	2,250	2,275	226	226	4,500	4,550	453	453
800	825	81	81	2,275	2,300	229	229	4,550	4,600	458	458
825	850	84	84	2,300	2,325	231	231	4,600	4,650	463	463
850	875	86	86	2,325	2,350	234	234	4,650	4,700	468	468
875	900	89	89	2,350	2,375	236	236	4,700	4,750	473	473
900	925	91	91	2,375	2,400	239	239	4,750	4,800	478	478
925	950	94	94	2,400	2,425	241	241	4,800	4,850	483	483
950	975	96	96	2,425	2,450	244	244	4,850	4,900	488	488
975	1,000	99	99	2,450	2,475	246	246	4,900	4,950	493	493
				2,475	2,500	249	249	4,950	5,000	498	498
1,000				2,500	2,525	251	251				
1,000	1,025	101	101	2,525	2,550	254	254	5,000			
1,025	1,050	104	104	2,550	2,575	256	256	5,000	5,050	503	503
1,050	1,075	106	106	2,575	2,600	259	259	5,050	5,100	508	508
1,075	1,100	109	109	2,600	2,625	261	261	5,100	5,150	513	513
1,100	1,125	111	111	2,625	2,650	264	264	5,150	5,200	518	518
1,125	1,150	114	114	2,650	2,675	266	266	5,200	5,250	523	523
1,150	1,175	116	116	2,675	2,700	269	269	5,250	5,300	528	528
1,175	1,200	119	119	2,700	2,725	271	271	5,300	5,350	533	533
1,200	1,225	121	121	2,725	2,750	274	274	5,350	5,400	538	538
1,225	1,250	124	124	2,750	2,775	276	276	5,400	5,450	543	543
1,250	1,275	126	126	2,775	2,800	279	279	5,450	5,500	548	548
1,275	1,300	129	129	2,800	2,825	281	281	5,500	5,550	553	553
1,300	1,325	131	131	2,825	2,850	284	284	5,550	5,600	558	558
1,325	1,350	134	134	2,850	2,875	286	286	5,600	5,650	563	563
1,350	1,375	136	136	2,875	2,900	289	289	5,650	5,700	568	568
1,375	1,400	139	139	2,900	2,925	291	291	5,700	5,750	573	573
1,400	1,425	141	141	2,925	2,950	294	294	5,750	5,800	578	578
1,425	1,450	144	144	2,950	2,975	296	296	5,800	5,850	583	583
1,450	1,475	146	146	2,975	3,000	299	299	5,850	5,900	588	588
1,475	1,500	149	149					5,900	5,950	593	593
								5,950	6,000	598	598

(Continued on page 28)

2009 Tax Table - Continued

If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -		If Form 1040EZ, line 6, is -		And you are -					
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly				
Your tax is -				Your tax is -				Your tax is -							
9,000				12,000				15,000				18,000			
9,000	9,050	936	903	12,000	12,050	1,386	1,203	15,000	15,050	1,836	1,503	18,000	18,050	2,286	1,869
9,050	9,100	944	908	12,050	12,100	1,394	1,208	15,050	15,100	1,844	1,508	18,050	18,100	2,294	1,876
9,100	9,150	951	913	12,100	12,150	1,401	1,213	15,100	15,150	1,851	1,513	18,100	18,150	2,301	1,884
9,150	9,200	959	918	12,150	12,200	1,409	1,218	15,150	15,200	1,859	1,518	18,150	18,200	2,309	1,891
9,200	9,250	966	923	12,200	12,250	1,416	1,223	15,200	15,250	1,866	1,523	18,200	18,250	2,316	1,899
9,250	9,300	974	928	12,250	12,300	1,424	1,228	15,250	15,300	1,874	1,528	18,250	18,300	2,324	1,906
9,300	9,350	981	933	12,300	12,350	1,431	1,233	15,300	15,350	1,881	1,533	18,300	18,350	2,331	1,914
9,350	9,400	989	938	12,350	12,400	1,439	1,238	15,350	15,400	1,889	1,538	18,350	18,400	2,339	1,921
9,400	9,450	996	943	12,400	12,450	1,446	1,243	15,400	15,450	1,896	1,543	18,400	18,450	2,346	1,929
9,450	9,500	1,004	948	12,450	12,500	1,454	1,248	15,450	15,500	1,904	1,548	18,450	18,500	2,354	1,936
9,500	9,550	1,011	953	12,500	12,550	1,461	1,253	15,500	15,550	1,911	1,553	18,500	18,550	2,361	1,944
9,550	9,600	1,019	958	12,550	12,600	1,469	1,258	15,550	15,600	1,919	1,558	18,550	18,600	2,369	1,951
9,600	9,650	1,026	963	12,600	12,650	1,476	1,263	15,600	15,650	1,926	1,563	18,600	18,650	2,376	1,959
9,650	9,700	1,034	968	12,650	12,700	1,484	1,268	15,650	15,700	1,934	1,568	18,650	18,700	2,384	1,966
9,700	9,750	1,041	973	12,700	12,750	1,491	1,273	15,700	15,750	1,941	1,573	18,700	18,750	2,391	1,974
9,750	9,800	1,049	978	12,750	12,800	1,499	1,278	15,750	15,800	1,949	1,578	18,750	18,800	2,399	1,981
9,800	9,850	1,056	983	12,800	12,850	1,506	1,283	15,800	15,850	1,956	1,583	18,800	18,850	2,406	1,989
9,850	9,900	1,064	988	12,850	12,900	1,514	1,288	15,850	15,900	1,964	1,588	18,850	18,900	2,414	1,996
9,900	9,950	1,071	993	12,900	12,950	1,521	1,293	15,900	15,950	1,971	1,593	18,900	18,950	2,421	2,004
9,950	10,000	1,079	998	12,950	13,000	1,529	1,298	15,950	16,000	1,979	1,598	18,950	19,000	2,429	2,011
10,000				13,000				16,000				19,000			
10,000	10,050	1,086	1,003	13,000	13,050	1,536	1,303	16,000	16,050	1,986	1,603	19,000	19,050	2,436	2,019
10,050	10,100	1,094	1,008	13,050	13,100	1,544	1,308	16,050	16,100	1,994	1,608	19,050	19,100	2,444	2,026
10,100	10,150	1,101	1,013	13,100	13,150	1,551	1,313	16,100	16,150	2,001	1,613	19,100	19,150	2,451	2,034
10,150	10,200	1,109	1,018	13,150	13,200	1,559	1,318	16,150	16,200	2,009	1,618	19,150	19,200	2,459	2,041
10,200	10,250	1,116	1,023	13,200	13,250	1,566	1,323	16,200	16,250	2,016	1,623	19,200	19,250	2,466	2,049
10,250	10,300	1,124	1,028	13,250	13,300	1,574	1,328	16,250	16,300	2,024	1,628	19,250	19,300	2,474	2,056
10,300	10,350	1,131	1,033	13,300	13,350	1,581	1,333	16,300	16,350	2,031	1,633	19,300	19,350	2,481	2,064
10,350	10,400	1,139	1,038	13,350	13,400	1,589	1,338	16,350	16,400	2,039	1,638	19,350	19,400	2,489	2,071
10,400	10,450	1,146	1,043	13,400	13,450	1,596	1,343	16,400	16,450	2,046	1,643	19,400	19,450	2,496	2,079
10,450	10,500	1,154	1,048	13,450	13,500	1,604	1,348	16,450	16,500	2,054	1,648	19,450	19,500	2,504	2,086
10,500	10,550	1,161	1,053	13,500	13,550	1,611	1,353	16,500	16,550	2,061	1,653	19,500	19,550	2,511	2,094
10,550	10,600	1,169	1,058	13,550	13,600	1,619	1,358	16,550	16,600	2,069	1,658	19,550	19,600	2,519	2,101
10,600	10,650	1,176	1,063	13,600	13,650	1,626	1,363	16,600	16,650	2,076	1,663	19,600	19,650	2,526	2,109
10,650	10,700	1,184	1,068	13,650	13,700	1,634	1,368	16,650	16,700	2,084	1,668	19,650	19,700	2,534	2,116
10,700	10,750	1,191	1,073	13,700	13,750	1,641	1,373	16,700	16,750	2,091	1,674	19,700	19,750	2,541	2,124
10,750	10,800	1,199	1,078	13,750	13,800	1,649	1,378	16,750	16,800	2,099	1,681	19,750	19,800	2,549	2,131
10,800	10,850	1,206	1,083	13,800	13,850	1,656	1,383	16,800	16,850	2,106	1,689	19,800	19,850	2,556	2,139
10,850	10,900	1,214	1,088	13,850	13,900	1,664	1,388	16,850	16,900	2,114	1,696	19,850	19,900	2,564	2,146
10,900	10,950	1,221	1,093	13,900	13,950	1,671	1,393	16,900	16,950	2,121	1,704	19,900	19,950	2,571	2,154
10,950	11,000	1,229	1,098	13,950	14,000	1,679	1,398	16,950	17,000	2,129	1,711	19,950	20,000	2,579	2,161
11,000				14,000				17,000				20,000			
11,000	11,050	1,236	1,103	14,000	14,050	1,686	1,403	17,000	17,050	2,136	1,719	20,000	20,050	2,586	2,169
11,050	11,100	1,244	1,108	14,050	14,100	1,694	1,408	17,050	17,100	2,144	1,726	20,050	20,100	2,594	2,176
11,100	11,150	1,251	1,113	14,100	14,150	1,701	1,413	17,100	17,150	2,151	1,734	20,100	20,150	2,601	2,184
11,150	11,200	1,259	1,118	14,150	14,200	1,709	1,418	17,150	17,200	2,159	1,741	20,150	20,200	2,609	2,191
11,200	11,250	1,266	1,123	14,200	14,250	1,716	1,423	17,200	17,250	2,166	1,749	20,200	20,250	2,616	2,199
11,250	11,300	1,274	1,128	14,250	14,300	1,724	1,428	17,250	17,300	2,174	1,756	20,250	20,300	2,624	2,206
11,300	11,350	1,281	1,133	14,300	14,350	1,731	1,433	17,300	17,350	2,181	1,764	20,300	20,350	2,631	2,214
11,350	11,400	1,289	1,138	14,350	14,400	1,739	1,438	17,350	17,400	2,189	1,771	20,350	20,400	2,639	2,221
11,400	11,450	1,296	1,143	14,400	14,450	1,746	1,443	17,400	17,450	2,196	1,779	20,400	20,450	2,646	2,229
11,450	11,500	1,304	1,148	14,450	14,500	1,754	1,448	17,450	17,500	2,204	1,786	20,450	20,500	2,654	2,236
11,500	11,550	1,311	1,153	14,500	14,550	1,761	1,453	17,500	17,550	2,211	1,794	20,500	20,550	2,661	2,244
11,550	11,600	1,319	1,158	14,550	14,600	1,769	1,458	17,550	17,600	2,219	1,801	20,550	20,600	2,669	2,251
11,600	11,650	1,326	1,163	14,600	14,650	1,776	1,463	17,600	17,650	2,226	1,809	20,600	20,650	2,676	2,259
11,650	11,700	1,334	1,168	14,650	14,700	1,784	1,468	17,650	17,700	2,234	1,816	20,650	20,700	2,684	2,266
11,700	11,750	1,341	1,173	14,700	14,750	1,791	1,473	17,700	17,750	2,241	1,824	20,700	20,750	2,691	2,274
11,750	11,800	1,349	1,178	14,750	14,800	1,799	1,478	17,750	17,800	2,249	1,831	20,750	20,800	2,699	2,281
11,800	11,850	1,356	1,183	14,800	14,850	1,806	1,483	17,800	17,850	2,256	1,839	20,800	20,850	2,706	2,289
11,850	11,900	1,364	1,188	14,850	14,900	1,814	1,488	17,850	17,900	2,264	1,846	20,850	20,900	2,714	2,296
11,900	11,950	1,371	1,193	14,900	14,950	1,821	1,493	17,900	17,950	2,271	1,854	20,900	20,950	2,721	2,304
11,950	12,000	1,379	1,198	14,950	15,000	1,829	1,498	17,950	18,000	2,279	1,861	20,950	21,000	2,729	2,311

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