## Help for the IRS

On April 15 (the deadline for filing income tax returns in the U.S.), a reader filling out Form 1040, came to the following on page A-11:

<b>9.</b> Enter the <b>smaller</b> of line 4 or line 8	9
<b>10.</b> Divide line 9 by 1.5	10.
11. Subtract line 10 from line 9	

Readers of *SIAM News* might see a quicker way to complete lines 10 and 11. Taxpayers deserve the most streamlined form possible!