

General Description Booklet
for the
1991 INDIVIDUAL PUBLIC USE TAX FILE

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INTRODUCTION

The Internal Revenue Service 1991 Public Use Tax File, which contains 115,594, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 114.7 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 1991.

The Tax Files which have been produced since 1960, consist of detailed information taken from actual tax returns. The public use versions of these sample files are sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other identifying information omitted. The primary uses made of these files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The Individual Tax File is designed for making national level estimates. The 1991 Tax File can be purchased through the Internal Revenue Service, Statistics of Income. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

Daniel F. Skelly, Acting Director
Statistics of Income CP:S
Internal Revenue Service
P.O. BOX 2608
Washington, DC 20013-2608
(202) 874-0700
(202) 874-0922 (FAX)

Individual Tax Files for each of the Tax Years 1960, 1962, and 1966 through 1978 are available through the National Archives and Records Administration. Questions concerning cost, acquisition, and delivery of these historical tax files, should be addressed to:

Reference Services
Center for Electronic Records, (NSXA)
National Archives and Records Administration
8601 Adelphi Road
College Park, MD 20740-6001
(301) 713-6630

The Archives order number for any of the above-mentioned historical Tax Model Files is 374-109-(A). In addition to the order number, the requester should also specify the tax year and version (Individual or State) of the file under consideration.

Please refer to the sections of this booklet titled "Individual Tax File Sample Description" for a more detailed discussion of the Tax File.

DISCLOSURE AVOIDANCE PROCEDURES

In order to preserve the character of the microdata file while also protecting the identity of individuals, we have incorporated the following procedural changes in the Individual Tax File.

First, in order to make sure that it will be impossible to ascertain whether a given taxpayer is represented in the sample, we have subsampled our 100 percent sample ^{1/} at a 33 percent rate.

Second, those records that remain in our file from the 100 percent sample have been combined with other high income returns for the following processing changes:

As in past years, the State codes and all other geographic indicators have been removed for all high income records. Other codes and fields that have been removed for these returns include: age and blindness indicators (for both primary and secondary taxpayers), alimony paid, alimony received, and personal property tax. Also, certain codes (age status, marital status, and exemptions for children living at home) have been modified (see section on Code Definitions for specific changes).

Then, all of the high income returns have been sorted from largest to smallest for the field "State and local income taxes deductions". In this field, for every three records, in descending order, the average State and local income taxes deduction has been determined and that value has been placed in the State and local income tax deduction field for each of the three records. This has been done over that part of the sample containing non-zero values in these fields. If the last group of records contains fewer than three, these records have been combined with the group of three immediately before it. This method of disguising data is called "blurring".

^{1/}Returns sampled at 100 percent include those with total income or loss of \$5,000,000 or more; those with business plus farm receipts of \$50,000,000 or more; those with foreign earned income and total income of \$2,000,000 or more or total loss of \$250,000 or more; and nontaxable returns with adjusted gross incomes or expanded incomes of \$200,000 or more.

High income returns have then been separated into 35 different classes based on age, marital status, the number of children living at home, and the size of salaries and wages. Within each of these 35 classes, returns have been sorted on salaries and wages. This field has then been blurred over consecutive records as described above for State and local income tax deductions. However, records have only been averaged with other records in the same class. Therefore, records within one of the 35 classes have not been averaged with records in any of the other 34 classes. The file was then sorted on real estate tax deductions (again, within the 35 classes), and the same blurring procedure has been repeated for real estate tax deductions.²

Third, all lower income returns (records with an adjusted gross income of less than \$200,000 and not from our 100 percent sample) have been blurred, nationally, for alimony paid and alimony received. Then, all lower income returns were sorted by State. After this sort, the records were blurred for real estate tax deductions, and State and local income taxes deduction (State of Wisconsin, only, for this last item) in the same manner as described above. The only difference between the processing of these records and that of the high income returns is that the lower income returns have been sorted for real estate tax deduction by individual state with no records from two different States being combined when averaging a field over a series of records.

Fourth, for all records on the file, the following changes have been made:

The fields containing other net income or loss, total adjustments, foreign housing adjustment, total taxes paid, personal property tax, industry code, primary social security number, and secondary social security number have been deleted and marked as "reserved." Also, all fields on the file have been rounded to the four most significant digits (e.g. \$14,371 = \$14,370 and \$228,867 = \$228,900).

The following table shows the number of returns in the sample for each State, as well as the number not State-coded for disclosure reasons as described above.

²For greater details on this and other disclosure protection techniques used by the Statistics of Income, see: Strudler, Michael; Oh, H. Lock; and Scheuren, Fritz. "Protection of Taxpayer Confidentiality on the IRS Tax Model." Statistics of Income and Related Administrative Record Research: 1986, Internal Revenue Service.

1991 INDIVIDUAL PUBLIC USE TAX FILE SAMPLE

<u>STATE :</u>	<u>NUMBER OF RECORDS</u>	<u>WEIGHTED TOTAL</u>
ALABAMA	945	1,773,941
ALASKA	261	281,706
ARIZONA	1,015	1,584,636
ARKANSAS	548	947,012
CALIFORNIA	10,234	13,915,575
COLORADO	1,122	1,672,088
CONNECTICUT	1,073	1,631,596
DELAWARE	196	329,609
DISTRICT OF COLUMBIA	200	340,799
FLORIDA	3,780	5,972,219
GEORGIA	1,652	2,869,258
HAWAII	348	568,613
IDAHO	305	424,542
ILLINOIS	3,170	5,290,597
INDIANA	1,303	2,503,225
IOWA	916	1,485,401
KANSAS	701	1,068,191
KENTUCKY	857	1,635,636
LOUISIANA	989	1,677,442
MAINE	304	566,970
MARYLAND	1,422	2,451,323
MASSACHUSETTS	1,702	2,683,867
MICHIGAN	2,185	4,203,150
MINNESOTA	1,303	2,123,298
MISSISSIPPI	516	917,124
MISSOURI	1,325	2,302,844
MONTANA	244	334,011
NEBRASKA	478	683,082
NEVADA	410	613,039
NEW HAMPSHIRE	337	567,764
NEW JERSEY	2,303	3,701,172
NEW MEXICO	430	717,143
NEW YORK	4,744	7,560,637
NORTH CAROLINA	1,639	3,069,173
NORTH DAKOTA	214	268,466
OHIO	2,557	5,023,518
OKLAHOMA	816	1,251,603
OREGON	860	1,329,033
PENNSYLVANIA	3,068	5,481,217
RHODE ISLAND	261	456,746
SOUTH CAROLINA	816	1,635,737
SOUTH DAKOTA	242	341,826
TENNESSEE	1,219	2,247,307

TEXAS	4,984	7,500,437
UTAH	402	653,448
VERMONT	179	269,645
VIRGINIA	1,657	2,797,081
WASHINGTON	1,588	2,310,089
WEST VIRGINIA	348	694,764
WISCONSIN	1,244	2,311,571
WYOMING	142	245,355
APO/FPO	795	310,025
PUERTO RICO	24	78,002
OTHER THAN ABOVE	5,658	203,870
HIGH INCOME*	39,563	861,875
TOTAL	115,594	114,738,297

*These returns do not include the State code.

Since individual records in this file may or may not contain data from just one tax return--and, in any case, never contain the full item content of any one tax return--we request that researchers make these facts clear in publishing their findings. In particular, they should refrain from using any language that would imply that they had access to individual taxpayers' records.

1991 INDIVIDUAL PUBLIC USE TAX FILE CORE RECORD LAYOUT
(CODE AND AMOUNT FIELD DEFINITIONS)

Codes: (all codes are 2 characters in length - PIC 99)
(For footnotes see page 9)

1. AGEX	21. F2555
2. AGIR1	22. SCHCF
3. CGIND	23. SCHE
4. RESERVED**	24. F8606
5. CYCLE	25. SPECTX
6. DSI	26. STATE ^{1/}
7. EIC	27. TFORM
8. ELECT	28. TOTXSZ
9. FDED	29. TXNT
10. FLPDYR	30. TXRT
11. FLPDMO	31. TXST
12. EFI	32. SCHB
13. F2441	33. XFPT ^{1/}
14. F8582	34. XFST ^{1/}
15. F6251	35. XOCAH
16. F3800	36. XOCAWH
17. MARS	37. XODEP
18. PREP*	38. XOPAR
19. PSV*	39. XBI
20. REGION ^{1/}	40. XTOT

*Indicates change from 1990 specifications.

**CSAMP was moved to the end of the file because it is a larger code than in previous years.

Amount Fields: (all amount fields are 10 characters in length - PIC S9(10))

1. ADJUSTED GROSS INCOME (DEFICIT) (AGI) (+/-)
2. SALARIES AND WAGES ^{2/}
3. TAXABLE INTEREST INCOME
4. TAX-EXEMPT INTEREST INCOME
5. DIVIDENDS INCLUDED IN AGI
6. STATE INCOME TAX REFUNDS
7. ALIMONY RECEIVED ^{3/}
8. BUSINESS OR PROFESSION (SCHEDULE C) NET PROFIT/LOSS (+/-)
9. NET CAPITAL GAIN OR LOSS (+/-)
10. CAPITAL GAIN DISTRIBUTIONS NOT REPORTED ON SCHEDULE D
11. SUPPLEMENTAL SCHEDULE NET GAIN OR LOSS (+/-)
12. TAXABLE IRA DISTRIBUTION
13. TOTAL PENSIONS AND ANNUITIES RECEIVED
14. PENSIONS AND ANNUITIES INCLUDED IN AGI
15. SCHEDULE E NET INCOME OR LOSS (+/-)
16. FARM (SCHEDULE F) NET PROFIT/LOSS (+/-)

Amount Fields (continued):

- 17. UNEMPLOYMENT COMPENSATION IN AGI
- 18. GROSS SOCIAL SECURITY BENEFITS
- 19. SOCIAL SECURITY BENEFITS IN AGI
- 20. RESERVED

STATUTORY ADJUSTMENTS

- 21. RESERVED
- 22. ONE-HALF OF SELF EMPLOYMENT TAX*
- 23. PAYMENTS TO INDIVIDUAL RETIREMENT ACCOUNT (IRA)
(PRIMARY)
- 24. PAYMENTS TO INDIVIDUAL RETIREMENT ACCOUNT (IRA)
(SECONDARY)
- 25. PAYMENTS TO KEOGH ACCOUNTS
- 26. FORFEITED INTEREST PENALTY
- 27. ALIMONY PAID ^{3/}
- 28. SE HEALTH INSURANCE DEDUCTION
- 29. RESERVED
- 30. STANDARD DEDUCTION OR
ITEMIZED DEDUCTIONS
ITEMIZED DEDUCTIONS (TAXPAYER)
- 31. EXEMPTION AMOUNT
- 32. TAXABLE INCOME
- 33. COMPUTED INCOME TAX
- 34. INCOME TAX BEFORE CREDITS
- 35. INCOME SUBJECT TO TAX
- 36. MARGINAL TAX BASE
- 37. TAX GENERATED (TAX RATE TABLES)

CREDITS

- 38. TOTAL TAX CREDITS (SOI)
- 39. CHILD AND DEPENDENT CARE
- 40. ELDERLY AND DISABLED
- 41. FOREIGN TAX
- 42. GENERAL BUSINESS CREDIT
- 43. INVESTMENT (INCLUDED IN GENERAL BUSINESS CREDIT)
- 44. JOBS (INCLUDED IN GENERAL BUSINESS CREDIT) CREDIT
- 45. ALCOHOL USED AS FUEL (INCLUDED IN GENERAL BUSINESS
CREDIT)
- 46. RESEARCH AND EXPERIMENTATION (INCLUDED IN GENERAL
BUSINESS CREDIT)
- 47. LOW INCOME HOUSING (INCLUDED IN GENERAL BUSINESS
CREDIT)
- 48. OTHER CREDIT
- 49. CREDIT FOR PRIOR YEAR MINIMUM TAX

Amount Fields (continued):

- 50. TOTAL INCOME TAX
- 51. INCOME TAX AFTER CREDITS (SOI)
- 52. ALTERNATIVE MINIMUM TAX (SOI)
- 53. SELF-EMPLOYMENT TAX
- 54. RECAPTURE TAXES, INCLUDES FORM 4255, RECAPTURE INVESTMENT CREDIT AND FORM 8611, RECAPTURE OF LOW INCOME HOUSING CREDIT
- 55. SOCIAL SECURITY TAX ON TIP INCOME
- 56. PENALTY TAX ON IRA
- 57. TOTAL TAX LIABILITY (SOI)
- 58. INCOME TAX WITHHELD
- 59. ESTIMATED TAX PAYMENTS
- 60. AMOUNT PAID WITH FORM 4868
- 61. EXCESS FICA/RRTA
- 62. CREDIT FOR FEDERAL TAX ON SPECIAL FUELS AND OILS
- 63. REGULATED INVESTMENT COMPANY CREDIT
- 64. TOTAL TAX PAYMENTS (SOI)
- 65. BALANCE DUE (OVERPAYMENT) (+/-)
- 66. CREDIT ELECT
- 67. PREDETERMINED ESTIMATED TAX PENALTY
- 68. EARNED INCOME FOR EARNED INCOME CREDIT (EIC)
- 69. EIC USED TO OFFSET INCOME TAX BEFORE CREDITS
- 70. EIC USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC
- 71. EIC REFUNDABLE PORTION

ITEMIZED DEDUCTIONS SCHEDULE A:

MEDICAL AND DENTAL EXPENSE DEDUCTIONS

- 72. TOTAL DEDUCTION
- 73. ITEMIZED DEDUCTION LIMITATION
- 74. MEDICAL AND DENTAL EXPENSES SUBJECT TO REDUCTION BY AGI LIMIT

TAXES PAID DEDUCTIONS

- 75. RESERVED
- 76. STATE AND LOCAL INCOME TAXES ^{2/}
- 77. REAL ESTATE TAX DEDUCTIONS ^{4/}
- 78. RESERVED

INTEREST PAID DEDUCTIONS

- 79. TOTAL INTEREST PAID DEDUCTION
- 80. TOTAL HOME MORTGAGE
- 81. HOME MORTGAGE FINANCIAL
- 82. DEDUCTIBLE POINTS
- 83. INVESTMENT INTEREST PAID
- 84. PERSONAL INTEREST PAID

Amount Fields (continued):

- 85. CONTRIBUTIONS DEDUCTION, TOTAL
- 86. CARRYOVER
- 87. NON-LIMITED MISCELLANEOUS DEDUCTIONS
- 88. OTHER THAN CASH

- 89. CASH CONTRIBUTIONS
- 90. NET CASUALTY OR THEFT LOSS
- 91. MOVING EXPENSES

MISCELLANEOUS DEDUCTIONS (SUBJECT TO 2% LIMITATION)

- 92. NET LIMITED MISCELLANEOUS DEDUCTIONS
- 93. UNREIMBURSED EMPLOYEE BUSINESS EXPENSE
- 94. TAX PREPARATION FEE
- 95. MISCELLANEOUS DEDUCTIONS SUBJECT TO AGI LIMITATION,
TOTAL

COMBINED SCHEDULE C INCOME AND SOME DEDUCTION ITEMS

- 96. TOTAL INCOME OR LOSS (+/-)
- 97. NET RECEIPTS (+/-)
- 98. COST OF GOODS SOLD AND/OR OPERATIONS
- 99. TOTAL DEDUCTIONS
- 100. CAR AND TRUCK
- 101. DEPRECIATION
- 102. COMMISSIONS
- 103. MORTGAGE INTEREST
- 104. OTHER INTEREST
- 105. OFFICE EXPENSES
- 106. INSURANCE
- 107. RENT
- 108. NET WAGES
- 109. BUSINESS RECEIPTS (+/-)
- 110. RESERVED

CAPITAL GAINS (SCHEDULE D)

- 111. SHORT-TERM GAINS
- 112. SHORT-TERM LOSSES
- 113. SHORT-TERM LOSS CARRYOVER
- 114. RESIDENCE GAIN
- 115. CURRENT LONG-TERM GAIN
- 116. CURRENT LONG-TERM LOSSES
- 117. LONG-TERM LOSS CARRYOVER
- 118. SCHEDULE D CAPITAL GAIN DISTRIBUTIONS
- 119. FORM 4797 GAINS

Amount Fields (continued):

SUPPLEMENTAL INCOME (SCHEDULE E)

RENT AND ROYALTIES

- 120. RENT/ROYALTY NET INCOME
- 121. RENT/ROYALTY NET LOSS
- 122. FARM RENT NET INCOME OR LOSS (+/-)
- 123. TOTAL RENTS RECEIVED
- 124. TOTAL ROYALTIES RECEIVED
- 125. ROYALTY DEPLETION
- 126. RENTAL DEPRECIATION
- 127. DEDUCTIBLE RENTAL LOSS
- 128. RENT NET INCOME OR LOSS (+/-)
- 129. ROYALTY NET INCOME OR LOSS (+/-)

PARTNERSHIPS

- 130. TOTAL PASSIVE INCOME
- 131. TOTAL NON-PASSIVE INCOME
- 132. TOTAL PASSIVE LOSS
- 133. TOTAL NON-PASSIVE LOSS

SMALL BUSINESS CORPORATION

- 134. TOTAL PASSIVE INCOME
- 135. TOTAL NON-PASSIVE INCOME
- 136. TOTAL PASSIVE LOSS
- 137. TOTAL NON-PASSIVE LOSS
- 138. COMBINED PARTNERSHIP AND S CORPORATION NET INCOME/LOSS (+/-)

ESTATE OR TRUST

- 139. TOTAL INCOME
- 140. TOTAL LOSS

SELF EMPLOYMENT INCOME (SCHEDULE SE)

- 141. TOTAL SELF-EMPLOYMENT INCOME
- 142. SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER

MINIMUM TAX CREDIT (FORM 8801)

- 143. CARRY FORWARD MINIMUM TAX CREDIT FROM 1989
- 144. CARRY FORWARD OF MINIMUM TAX CREDIT TO 1991

CHILD CARE CREDIT (FORM 2441)

- 145. QUALIFYING INDIVIDUALS' LIMITATION
- 146. EARNED INCOME
- 147. EARNED INCOME LIMITATION

ALTERNATIVE MINIMUM TAX COMPUTATION (FORM 6251)

- 148. TAXABLE INCOME PLUS NET OPERATING LOSS
- 149. ALTERNATIVE MINIMUM TAX TOTAL ADJUSTMENTS
- 150. TOTAL TAX PREFERENCES
- 151. ACCELERATED DEPRECIATION ON REAL PROPERTY

Amount Fields (continued):

PASSIVE ACTIVITY LOSS LIMITATION (FORM 8582)

- 152. TOTAL PASSIVE LOSSES
- 153. TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES FOR
1989
- 154. RETURN ID
- 155. RESERVED
- 156. RESERVED
- 157. DECIMAL WEIGHT
- 158. RESERVED
- 159. SAMPLE COUNT
- 160. POPULATION COUNT
- 161. RENT/ROYALTY EXPENSES MORTGAGE INTEREST
FINANCIAL, SCHEDULE E
- 162. RENT/ROYALTY EXPENSES OTHER INTEREST,
SCHEDULE E
- 163. DISALLOWED INVESTMENT INTEREST, FORM 4952
- 164. ALLOWED INVESTMENT INTEREST, FORM 4952
- 165. NONDEDUCTIBLE SUSPENDED LOSS CARRYOVER
- 166. TOTAL PASSIVE NET INCOME (FORM 8582 LINES 1A, 1D,
2A, AND 2D)
- 167. SUM OF PRIOR YEAR UNALLOWED LOSSES (FORM 8582 LINES
1H AND 2H)
- 168. TAX ON TAXABLE INCOME*

EARNED INCOME CREDIT COMPUTATION

- 169. HEALTH INSURANCE CREDIT*
- 170. EXTRA CREDIT FOR CHILD BORN IN 1991*

- 171. CSAMP - SAMPLE CODE**

*Indicates change from 1990 specifications.

**Moved to the end because it is a larger code than in previous years.

¹ Only for lower income returns (returns with AGI less than \$200,000 and not in 100% sample).

² Blurred for high income returns (note: State and local income taxes deduction is also blurred for low income returns in **Wisconsin**); see the section on Disclosure Avoidance Procedures for a more complete explanation.

³ Blurred for lower income returns, reserved for high income returns.

⁴ Blurred for all returns

1991 INDIVIDUAL PUBLIC USE TAX FILE CODE DEFINITIONS

1. AGEX* Age or Blindness Status:

- (A) No Age or Blindness Status.....0
- (B) Only primary taxpayer claims Age or Blindness Status...1
- (C) Only secondary taxpayer claims Age or Blindness Status.2
- (D) Both spouses claim Age or Blindness Status.....3

*For high income returns records with values greater than 1, this code was set equal to 1.

2. AGIR1 Adjusted Gross Income Range 1:

NO ADJUSTED GROSS INCOME.....	00
\$ 1 under \$ 1,000.....	01
\$ 1,000 under \$ 2,000.....	02
\$ 2,000 under \$ 3,000.....	03
\$ 3,000 under \$ 4,000.....	04
\$ 4,000 under \$ 5,000.....	05
\$ 5,000 under \$ 6,000.....	06
\$ 6,000 under \$ 7,000.....	07
\$ 7,000 under \$ 8,000.....	08
\$ 8,000 under \$ 9,000.....	09
\$ 9,000 under \$ 10,000.....	10
\$ 10,000 under \$ 11,000.....	11
\$ 11,000 under \$ 12,000.....	12
\$ 12,000 under \$ 13,000.....	13
\$ 13,000 under \$ 14,000.....	14
\$ 14,000 under \$ 15,000.....	15
\$ 15,000 under \$ 16,000.....	16
\$ 16,000 under \$ 17,000.....	17
\$ 17,000 under \$ 18,000.....	18
\$ 18,000 under \$ 19,000.....	19
\$ 19,000 under \$ 20,000.....	20
\$ 20,000 under \$ 25,000.....	21
\$ 25,000 under \$ 30,000.....	22
\$ 30,000 under \$ 40,000.....	23
\$ 40,000 under \$ 50,000.....	24
\$ 50,000 under \$ 75,000.....	25
\$ 75,000 under \$ 100,000.....	26
\$ 100,000 under \$ 200,000.....	27
\$ 200,000 under \$ 500,000.....	28
\$ 500,000 under \$1,000,000.....	29
\$1,000,000 or more.....	30

3. CGIND Capital Gain Indicator:

- (A) No capital gain/loss.....0
- (B) Capital gain present.....1
- (C) Capital loss present.....2

- 4. RESERVED (See data field 171 explanation in the next section)

- 5. CYCLE
 - Cycle Code.....04-53

- 6. DSI Dependent Status Indicator:
 - (A) Taxpayer not being claimed by another taxpayer.....0
 - (B) Taxpayer claimed by another taxpayer.....1

- 7. EIC Earned Income Credit:
 - (A) Not present.....0
 - (B) Present.....1

- 8. ELECT President Elect Campaign Fund:
 - (A) No "yes" boxes checked.....0
 - (B) One "yes" box checked (or both "yes" and
 "no" boxes checked).....1
 - (C) Two "yes" boxes checked.....2

- 9. FDED Form of Deduction Code:
 - (A) Itemized deductions.....1
 - (B) Standard deduction.....2
 - (C) Taxpayer did not itemize or claim standard deduction...3

- 10-11. FLPD Filing Period: (Accounting Period):
 - (A) YR - Calendar Year ended.....78-92
 - (B) MO - Month Taxpayer's year ended.....01-12

- 12. EFI Electronic Filing Indicator:
 - (A) Return not filed electronically.....0
 - (B) Return filed electronically.....1

13. F2441* Child care credit:

- (A) No Form 2441 attached to return.....0
- (B) Number of qualifying individuals.....1-9

*For high income returns records with values greater than 3, this code was set equal to 3.

14. F8582 Passive Activity Loss Limitation:

- (A) No Form 8582 attached to return.....0
- (B) Form 8582 attached to return.....1

15. F6251 Alternative Minimum Tax:

- (A) No Form 6251 attached to the return.....0
- (B) Form 6251 attached to the return.....1

16. F3800 General Business credit:

- (A) No Form 3800 attached.....0
- (B) Form 3800 attached to return.....1

17. MARS* Marital Status:

- (A) Single.....1
- (B) Married filing a joint return.....2
- (C) Married filing separately and not claiming a spouse exemption.....3
- (D) Unmarried head of household.....4
- (E) Widow(er) with dependent child (surviving spouse).....5
- (F) Married filing separately and claiming a spouse exemption.....6

*For high income returns records with a value equal to 5, this code was set equal to 2.

18. PREP Tax Preparer:

- (A) No preparer other than taxpayer indicated on the form.....0
- (B) Return prepared by paid tax preparer.....1
- (C) IRS prepared return.....2
- (D) IRS reviewed return.....3
- (E) Voluntary Income Tax Assistance prepared return.....4
- (F) Self help.....5
- (G) Tax Counseling for the elderly.....6
- (H) Outreach program.....7

19. PSV Primary Stratifying Variable:

- (A) Positive Income GT OR EQ to Negative Income.....1
- (B) Negative Income GT Positive Income.....2

20. REGION* IRS Regions:

(A) Central.....	1
(B) Mid-Atlantic.....	2
(C) Midwest.....	3
(D) North Atlantic.....	4
(E) Southeast.....	5
(F) Southwest.....	6
(G) Western.....	7

*For high income returns this code was set equal to zero.

21. F2555 Foreign Earned Income:

(A) No Form 2555 attached to the return.....	0
(B) Form 2555 attached to the return.....	1

22. SCHCF Schedule C or F Indicator:

(A) Neither Schedule C or F present.....	0
(B) Schedule C present only.....	1
(C) Schedule F present only.....	2
(D) Schedule C and F present Schedule C Gross Receipts Larger.....	3
(E) Schedule C and F present Schedule F Gross Receipts Larger.....	4

23. SCHE Schedule E Indicator:

(A) No Schedule E Present.....	0
(B) Schedule E Present.....	1

24. F8606 Form 8606, Nondeductible IRA Contributions:

(A) No Form 8606 attached to return.....	0
(B) Number of Forms 8606 attached to return.....	1-2

25. SPECTX Special Tax Computation:

(A) No entry.....	0
(B) Form 4970 tax used.....	1
(C) Form 4972 tax used.....	2
(D) Any combination of Form 4972 and other taxes.....	3
(E) Any combination of the above taxes or type not determinable.....	4

26. STATE*:

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont
19	Louisiana	47	Virginia
20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	APO/FPO
25	Mississippi	53	Puerto Rico
26	Missouri	54	U.S. Citizens Abroad
27	Montana	54	Guam
28	Nebraska	54	Virgin Islands

*For high income returns this code was set equal to zero.

27. TFORM Corrected Form of Return:

(A)	1040 Return.....	0
(B)	1040A Return.....	1
(C)	1040EZ Return.....	2

28. TOTXSZ Size of Total Income Tax:

Returns with no total income tax.....	00
\$1 under \$50.....	01
\$50 under \$100.....	02
\$100 under \$200.....	03
\$200 under \$300.....	04
\$300 under \$400.....	05
\$400 under \$500.....	06
\$500 under \$600.....	07
\$600 under \$700.....	08
\$700 under \$800.....	09
\$800 under \$900.....	10
\$900 under \$1,000.....	11
\$1,000 under \$1,250.....	12
\$1,250 under \$1,500.....	13
\$1,500 under \$1,750.....	14
\$1,750 under \$2,000.....	15
\$2,000 under \$2,250.....	16
\$2,250 under \$2,500.....	17
\$2,500 under \$2,750.....	18
\$2,750 under \$3,000.....	19
\$3,000 under \$3,500.....	20
\$3,500 under \$4,000.....	21
\$4,000 under \$5,000.....	22
\$5,000 under \$7,500.....	23
\$7,500 under \$10,000.....	24
\$10,000 under \$25,000.....	25
\$25,000 under \$50,000.....	26
\$50,000 or more.....	27

29. TXNT Taxable/Nontaxable Return:

(A) Taxable Return.....	1
(B) Nontaxable Return.....	0

30. TXRT Marginal Tax Rate.....0, 15, 28, 31

31. TXST TAX STATUS:

(A) No tax owed and IRS did not compute tax.....	0
(B) Regular tax only, not computed by IRS.....	1
(C) Taxes are owed and IRS computed tax.....	2
(D) No taxes due as computed by IRS.....	3
(E) Form 8615 has entry, Schedule D tax has no entry.....	4
(F) Form 8814 tax at children's 15% rate; Sched D has no entry..	5
(G) Form 8814 tax at children's 15% rate; Sched D has entry.	3
(H) Schedule D tax has an entry, no tax from Form 8615 or Form 8814.....	7
(I) Form 8615 has an entry, Schedule D tax also has an entry....	8

32. SCHB Schedule B Indicator:

(A) No Schedule B attached to return.....0

(B) Schedule B attached to return.....1

33. XFPT Primary Taxpayer Exemption:

(A) No exemption for primary taxpayer (dependent of another taxpayer).....0

(B) Regular taxpayer exemption.....1

34. XFST Secondary Taxpayer Exemption:

(A) No secondary taxpayer or joint return filed by dependents.....0

(B) Secondary taxpayer exemption.....1

35. XOCAH* Exemptions for Children Living at Home:

Actual number entered.....0-99

*For high income returns records with values greater than 3, this code was set equal to 3 wherever XOCAH was modified, XODEP, and XOPAR were set equal to zero.

36. XOCAWH Exemptions for Children Living Away from Home:

Actual number entered.....0-99

37. XODEP Exemptions of Other Dependents:

Actual number claimed.....0-99

38. XOPAR Exemptions for Parents Living at Home or Away from Home:

Actual number entered.....0-9

39. XBI Primary or Secondary Blindness Indicator:

Neither the primary nor secondary taxpayer is blind..0

Either the primary or secondary taxpayer is blind....1

Both the primary and secondary taxpayer is blind....2

40. XTOT Total Exemptions:

Actual number punched.....01-99

EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS
1991 INDIVIDUAL PUBLIC USE TAX FILE

The following explanations define data fields contained in the 1991 Individual Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "1991 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
30	DEDUCTIONS This is either Total Standard Deduction or Total Itemized Deduction. Only one can appear on each return. (Note: If the taxpayer had no income, but still included the total itemized deductions for which he/she was eligible, this amount is shown in Field 30.)
33	COMPUTED REGULAR TAX This is a computed amount arrived at by applying the Tax Rate Schedules to Taxable Income, without regard to the type of computation used by the taxpayer.
35	INCOME SUBJECT TO TAX For taxpayers filing current year returns, "income subject to tax" is identical to taxable income except for those upper income taxpayers paying 28% average and marginal tax and those dependents paying "kiddie" tax from Form 8615. For the upper income taxpayers the deduction for personal exemptions is phased out and their "income subject to tax" becomes taxable income plus the exemption amount. For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at child's rate. For prior year returns, "income subject to tax" is computed by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.
36	MARGINAL TAX BASE This is the amount of income subject to tax at the highest tax rate applicable to the return (TXRT), using the 1991 Tax Rate Schedules for all returns.
37	Tax generated (from tax rate tables) on income subject to tax.

<u>Field Number</u>	<u>Definition</u>
38	TOTAL TAX CREDITS (SOI) Total credits from Form 1040 (line 46) or 1040A (line 21) plus the amount of Earned Income Credit used to offset Income Tax before Credits.
50	TOTAL INCOME TAX Income Tax After Credits (F51) plus Alternative Minimum Tax (F52).
51	INCOME TAX AFTER CREDITS (SOI) Income Tax after Credits from Form 1040 or 1040A minus the amount of Earned Income Credit used to offset Income Tax Before Credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
57	TOTAL TAX LIABILITY (SOI) Total tax liability (form) minus Advance Earned Income Credit payments minus EIC used to offset Income Tax Before Credits minus EIC used to offset all other taxes except advance EIC.
64	TOTAL TAX PAYMENTS Total payments shown on the tax form, minus the total Earned Income Credit.
68	Earned Income used to calculate the Earned Income Credit For returns with the Earned Income Credit, the sum of salaries and wages and net earnings from self-employment.
69	Earned Income Credit Used to Offset Income Tax Before Credits This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (F34) minus all credits except the Earned Income Credit.
70-71	If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by all credits except the Earned Income Credit), the following fields are computed:
70 -	Earned Income Credit Used to Offset All Other Taxes Except Advance EIC, which is the lesser of: <ol style="list-style-type: none"> 1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (F69), or 2. The sum of all other taxes (fields 52 through 56).

Field
Number

Definition

- 71 - Earned Income Credit Refundable Portion which equals EIC minus F69 minus F70 (see above for definitions and conditions).
- 80 Total Home Mortgage
Sum of Deductible home mortgage interest paid to financial institution(s), Schedule A line 9 (a), and deductible home mortgage interest, paid to individual(s), Schedule A line 9 (b).
- 143 Total of Self-Employment Income
The sum of amounts shown for primary and secondary taxpayers on their individual Schedule SE.
- 152 Total Passive Losses (Form 8582)
This is the combined amounts of line 1b, 1e, 2b, 2e, losses from Rental Real Estate Activities (with active participants) before 10/23/86, losses from Rental Real Estate Activities (with active participants) after 10/22/86, losses from All Other Passive Activities before 10/23/86, and losses from All Other Passive Activities after 10/22/86.
- 157 Decimal Weight
A method of estimation by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to 2 decimal places). The decimal place is implied. All estimates derived with the help of this weight must be divided by 100.
- 171 CSAMP Computed Sampled Code:
- (A) Nonbusiness Nonfarm returns.....001-024
 - (B) High Income Nontaxable (HINT) Returns.....101
 - (C) Expanded HINT, but not HINT.....129
 - (D) PSAMP GE 101 and LE 124; Return is not a HINT.....130
 - (E) Large Business Returns.....201-224
 - (F) PSAMP GE 101 and LE 224; not a Large Business.....230
 - (G) Foreign Earned Income Returns.....301-324
 - (H) Business Foreign Tax Credit Returns.....401-424
 - (I) Nonbusiness Foreign Tax credit returns.....501-524
 - (J) Business Farm Returns.....601-624
 - (K) Business Nonfarm Returns.....701-724
 - (L) Farm Nonbusiness Returns.....801-824

TECHNICAL DESCRIPTION OF THE FILE
1991 INDIVIDUAL PUBLIC USE TAX FILE

Each "data record" in the file, representing one tax return, is composed of **1,790 characters**. Blocks are made up of **12 data records** and are separated by a 3/4 inch "inter record gap" (IRG). There is no special indication at the end of a block other than the IRG, and no indication of the end of a data record.

Tape characters are recorded in either EBCDIC or ASCII on standard 2,400 foot, 1/2 inch, nine-track tape, and a density of 6,250 bytes per inch (BPI). In this mode, a 1-bit and 0-bit are recorded as signals of opposite polarity in ODD parity (a parity bit is set to 1 or 0 so that there is always an ODD number of 1-bits in a nine-bit character).

Each code and data field is numeric and defined in character format. All codes are unsigned. The data fields are signed positive or negative, whichever is appropriate, in the last character position of the field.

Codes are defined as 2 characters in length. The largest decimal value is 99 with leading zeros. The fields in the file are 10 characters in length with leading zeros. Weight factors are provided to accommodate a decimal weighting system.

The file is a single data set on one reel of tape and is UNLABELLED (EBCDIC). It can also be produced in ASCII at the user's request.

1991 INDIVIDUAL PUBLIC USE TAX FILE SAMPLE DESCRIPTION

Sources of the Data

The data in the 1991 Individual Tax File were compiled from a stratified probability sample of unaudited individual income tax returns, Forms 1040, 1040A, and 1040EZ, filed by U.S. citizens and residents. The sample was designated at the Martinsburg Computing Center and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1992. The total sample of 115,594 returns was selected from a population of 114.7 million returns.

The estimates that are obtained from this file are intended to represent all returns filed for Income Tax Year 1991. While most of the returns processed during 1992 were for Calendar Year 1991, a few were for prior years. Returns for prior years were used in place of 1991 returns received and processed after December 31, 1991. This was done on the assumption that the characteristics of returns not yet filed could best be represented by the returns for previous income years that were processed in 1992.

All returns processed during 1992 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

Sample Design and Selection Criteria

Data from Forms 1040, 1040A, 1040EZ, 1040EZ-1, 1040PC, and 1040TEL processed to the IRS Individual Master File System at the Martinsburg Computing Center during Calendar Year 1992 were classified, by computer, into sample strata. Initially, these data were used to assign a return record to one of twenty four income classes based on the larger of positive income or negative income, and the usefulness of the return record for tax modeling purposes. The final sample strata were based on income class and the size of business plus farm receipts, or the presence or absence of one or more of the following forms: a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or Loss from Business or Profession; and, a Schedule F, Farm Income and Expenses. Sixty variables were used to derive positive and negative income and thirty two variables were used to determine the usefulness for tax modeling purposes. The end result was 166 strata identified by the sample code.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the social security number (SSN), and the second method used ending digits of numbers generated from transformations of the SSN. The sampling rates for the various strata ranged from 0.02 percent to 100 percent.

Method of Estimation

Sampling weights were obtained by dividing the computer population count of returns filed per sample stratum by the number of sample returns actually received for that stratum (computation carried to two implied decimal places). The file can be weighted with decimal weights by dividing each weight by 100.

Processing and Management of the Sample

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population count for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may report director's fees on the other income line of the Form 1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been entered into the salaries and wages field to the sample record.

Quality of the basic data abstracted was controlled at the processing centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistencies in the data. These tests were performed while the returns were still available to aid in resolving the error conditions. Prior to tabulation of the data at the Detroit Computing Center, additional computer tests were applied to each return record to determine the need for adjustments to the data.1/

⁴ For more details on the techniques used to process the returns in the sample, particularly those steps designed to ensure the quality of the statistical data, see:

Kilss, Beth and Scheuren, Fritz. "Statistics from Individual Income Tax Returns: Quality Issues," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 271-277.

Sailer, Peter; Hicks, Charles; Watson, David; and Trevors, Dan, "Results of Coverage and Processing Changes to the 1980 Individual Statistics of Income Program," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 452-458.

Durkin, Thomas M. and Schwartz, Otto, "The SOI Quality Control Program," 1981 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 478-483.

1991

FEDERAL TAX FORMS
(WITH FIELD NUMBERS REFERENCED)

FIELD NUMBERS

Field Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout. An example of this is line 7 on the Form 1040 which has a field number of 2.

7 Wages, salaries, tips, etc.----- 2

On the Core Record Layout it would appear as 2 to the left of the Salaries and Wages line. See example below.

-- Core Record Layout --

- 1. ADJUSTED GROSS INCOME (DEFICIT) (AGI) (+/-)
- 2. SALARIES AND WAGES
- 3. TAXABLE INTEREST INCOME
- 4. TAX-EXEMPT INTEREST INCOME

Another example, Line 8a, Taxable Interest Income, on the Form 1040 (see below) has a field number of 3. This field number is cross referenced to the Taxable Interest Income line on the 1991 Core Record Layout, which contains the number 3 to the left of the line (see above).

8a Taxable Interest Income 3

FLPD

For the year Jan.-Dec. 31, 1991, or other tax year beginning 1991, ending 19 OMB No. 1545-0074

Label

See instructions on page 11. Use the IRS label. Otherwise, please print or type.

Form with fields for name, address, and social security numbers.

Your social security number Spouse's social security number

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Presidential Election Campaign

Do you want \$1 to go to this fund? ELECT Yes No

Note: Checking "Yes" will not change your tax or reduce your refund.

Filing Status

1 Single 2 Married filing joint return (even if only one had income) MARS 3 Married filing separate return. 4 Head of household (with qualifying person). 5 Qualifying widow(er) with dependent child.

Exemptions

See page 12. If more than six dependents, see page 13.

6a Yourself. 6b Spouse. 6c Dependents: (1) Name, (2) Check if under age 1, (3) if age 1 or older, (4) Relationship, (5) No. of months lived in home in 1991. 6d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement. 6e Total number of exemptions claimed.

No. of boxes checked on 6a and 6b. No. of your children on 6c who: lived with you XOCAH, didn't live with you due to divorce or separation XOCAWH, No. of other dependents on 6c XOPAR XOODEF. Add numbers entered on lines above XTOT

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here. If you did not get a W-2, see page 10. Attach check or money order on top of any Forms W-2, W-2G, or 1099-R.

7 Wages, salaries, tips, etc. 8a Taxable interest income. 8b Tax-exempt interest income. 9 Dividend income. 10 Taxable refunds of state and local income taxes. 11 Alimony received. 12 Business income or (loss). 13 Capital gain or (loss). 14 Capital gain distributions not reported on line 13. 15 Other gains or (losses). 16a Total IRA distributions. 16b Taxable amount. 17a Total pensions and annuities. 17b Taxable amount. 18 Rents, royalties, partnerships, estates, trusts, etc. 19 Farm income or (loss). 20 Unemployment compensation (insurance). 21a Social security benefits. 21b Taxable amount. 22 Other income. 23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income.

Table with 2 columns: Line number and amount. Values range from 2 to 20.

Adjustments to Income

(See page 19.)

24a Your IRA deduction. 24b Spouse's IRA deduction. 25 One-half of self-employment tax. 26 Self-employed health insurance deduction. 27 Keogh retirement plan and self-employed SEP deduction. 28 Penalty on early withdrawal of savings. 29 Alimony paid. Recipient's SSN. 30 Add lines 24a through 29. These are your total adjustments.

Table with 2 columns: Line number and amount. Values range from 23 to 27.

Adjusted Gross Income

31 Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than \$21,250 and a child lived with you, see page 45 to find out if you can claim the "Earned Income Credit" on line 56.

Table with 2 columns: Line number and amount. Value is 1.

Tax Computation

If you want the IRS to figure your tax, see page 24.

32	Amount from line 31 (adjusted gross income)		32	
33a	Check if: <input type="checkbox"/> You were 65 or older. <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was 65 or older. <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here. AGEX ▶	33a		
b	if your parent (or someone else) can claim you as a dependent, check here ▶	33b		
		DSI		
c	if you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien, see page 23 and check here ▶	33c		
34	Enter the larger of your: Itemized deductions (from Schedule A, line 26). OR Standard deduction (shown below for your filing status). Caution: If you checked any box on line 33a or b, go to page 23 to find your standard deduction. If you checked box 33c, your standard deduction is zero. <ul style="list-style-type: none"> • Single—\$3,400 • Head of household—\$5,000 • Married filing jointly or Qualifying widow(er)—\$5,700 • Married filing separately—\$2,850 		34	30
35	Subtract line 34 from line 32		35	
36	If line 32 is \$75,000 or less, multiply \$2,150 by the total number of exemptions claimed on line 6e. If line 32 is over \$75,000, see page 24 for the amount to enter		36	31
37	Taxable income. Subtract line 36 from line 35. (If line 36 is more than line 35, enter -0-.)		37	32
38	Enter tax. Check if from a <input type="checkbox"/> Tax Table, b <input type="checkbox"/> Tax Rate Schedules, c <input type="checkbox"/> Schedule D, or d <input type="checkbox"/> Form 8615 (see page 24). (Amount, if any, from Form(s) 8814 ▶ e _____)		38	
39	Additional taxes (see page 24). Check if from a <input type="checkbox"/> Form 4970 b <input type="checkbox"/> Form 4972		39	
40	Add lines 38 and 39.		40	34

Credits

(See page 25.)

41	Credit for child and dependent care expenses (attach Form 2441)	41	39	
42	Credit for the elderly or the disabled (attach Schedule R)	42	40	
43	Foreign tax credit (attach Form 1116)	43	41	
44	Other credits (see page 25). Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify) _____	44	42 (Includes 43, 44, 45, 46)	and 47)
45	Add lines 41 through 44		45	
46	Subtract line 45 from line 40. (If line 45 is more than line 40, enter -0-.)		46	

Other Taxes

47	Self-employment tax (attach Schedule SE)	47	53	
48	Alternative minimum tax (attach Form 6251)	48	52	
49	Recapture taxes (see page 26). Check if from a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611 c <input type="checkbox"/> Form 8828	49	54	
50	Social security and Medicare tax on tip income not reported to employer (attach Form 4137)	50	55	
51	Tax on an IRA or a qualified retirement plan (attach Form 5329)	51	56	
52	Advance earned income credit payments from Form W-2	52		
53	Add lines 46 through 52. This is your total tax .	53		

Payments

Attach Forms W-2, W-2G, and 1099-R to front.

54	Federal income tax withheld (if any is from Form(s) 1099, check ▶ <input type="checkbox"/>)	54	58	
55	1991 estimated tax payments and amount applied from 1990 return	55	59	
56	Earned income credit (attach Schedule EIC)	56		
57	Amount paid with Form 4868 (extension request)	57	60	
58	Excess social security, Medicare, and RRTA tax withheld (see page 27)	58	61	
59	Other payments (see page 27). Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	59		
60	Add lines 54 through 59. These are your total payments	60		

Refund or Amount You Owe

61	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID .	61	65(-)	
62	Amount of line 61 to be REFUNDED TO YOU	62		
63	Amount of line 61 to be APPLIED TO YOUR 1992 ESTIMATED TAX ▶	63	66	
64	If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE . Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1991 Form 1040" on it.	64	65(+)	
65	Estimated tax penalty (see page 28). Also include on line 64.	65	67	

Sign Here

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation
Spouse's signature (if joint return, BOTH must sign)	Date	Spouse's occupation

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
Firm's name (or yours if self-employed) and address	E.I. No.	ZIP code	

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

(Schedule B is on back)

1991

Department of the Treasury
Internal Revenue Service (X)

▶ **Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).**

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	1	Caution: Do not include expenses reimbursed or paid by others. Medical and dental expenses. (See page 38.)	1	74		
	2	Enter amount from Form 1040, line 32	2			
	3	Multiply line 2 above by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. Enter the result. If less than zero, enter -0-	4			72
Taxes You Paid (See page 38.)	5	State and local income taxes	5	76		
	6	Real estate taxes	6	77		
	7	Other taxes. (List—include personal property taxes.) ▶	7			
	8	Add lines 5 through 7. Enter the total	8			
Interest You Paid (See page 39.)	9a	Home mortgage interest and points reported to you on Form 1098	9a	81		
	b	Home mortgage interest not reported to you on Form 1098. (If paid to an individual, show that person's name and address.) ▶				
	9b					
	10	Points not reported to you on Form 1098. (See instructions for special rules.)	10	82		
Note: Personal interest is no longer deductible.	11	Investment interest (attach Form 4952 if required). (See page 40.)	11	83		
	12	Add lines 9a through 11. Enter the total.	12			79
Gifts to Charity (See page 40.)	13	Caution: If you made a charitable contribution and received a benefit in return, see page 40. Contributions by cash or check	13	89		
	14	Other than cash or check. (You MUST attach Form 8283 if over \$500.)	14	88		
	15	Carryover from prior year.	15	86		
	16	Add lines 13 through 15. Enter the total.	16			85
Casualty and Theft Losses	17	Casualty or theft loss(es) (attach Form 4684). (See page 40.) ▶	17			90
Moving Expenses	18	Moving expenses (attach Form 3903 or 3903F). (See page 41.) ▶	18			91
Job Expenses and Most Other Miscellaneous Deductions (See page 41 for expenses to deduct here.)	19	Unreimbursed employee expenses—job travel, union dues, job education, etc. (You MUST attach Form 2106 if required. See instructions.) ▶	19	93		
	20	Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount ▶	20	94		
	21	Add lines 19 and 20	21	95		
	22	Enter amount from Form 1040, line 32	22			
	23	Multiply line 22 above by 2% (.02)	23			
	24	Subtract line 23 from line 21. Enter the result. If less than zero, enter -0-	24			
Other Miscellaneous Deductions	25	Other (from list on page 41 of instructions). List type and amount ▶	25			
Total Itemized Deductions	26	<ul style="list-style-type: none"> • If the amount on Form 1040, line 32, is \$100,000 or less (\$50,000 or less if married filing separately), add lines 4, 8, 12, 16, 17, 18, 24, and 25. Enter the total here. • If the amount on Form 1040, line 32, is more than \$100,000 (more than \$50,000 if married filing separately), see page 42 for the amount to enter. Caution: Be sure to enter on Form 1040, line 34, the LARGER of the amount on line 26 above or your standard deduction.	26			

• Expenses of producing tax-exempt income.

Total Itemized Deductions

Line 26

People with higher incomes may not be able to deduct all of their itemized deductions. If the amount on Form 1040, line 32, is more than \$100,000 (\$50,000 if married filing separately), use the worksheet on this page to figure the amount you may deduct.

Itemized Deductions Worksheet—Line 26 (keep for your records)

1. Add the amounts on Schedule A, lines 4, 8, 12, 16, 17, 18, 24, and 25	1. _____
2. Add the amounts on Schedule A, lines 4, 11, and 17, plus any gambling losses included on line 25	2. _____
Caution: Be sure your total gambling losses are clearly identified on the dotted line next to line 25.	
3. Subtract line 2 from line 1. (If the result is zero, STOP HERE ; enter the amount from line 1 above on Schedule A, line 26.)	3. _____
4. Multiply line 3 above by 80% (.80)	4. _____
5. Enter the amount from Form 1040, line 32	5. _____
6. Enter \$100,000 (\$50,000 if married filing separately)	6. _____
7. Subtract line 6 from line 5. (If the result is zero or less, STOP HERE ; enter the amount from line 1 above on Schedule A, line 26.)	7. _____
8. Multiply line 7 above by 3% (.03)	8. _____
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here	9. <u>73</u>
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 26	10. _____

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065.

OMB No. 1545-0047

1991

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)	B Enter principal business code (from page 2) ▶				
C Business name	D Employer ID number (Not SSN)				
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code					
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶					
G Method(s) used to value closing inventory: (1) <input type="checkbox"/> Cost (2) <input type="checkbox"/> Lower of cost or market (3) <input type="checkbox"/> Other (attach explanation) (4) <input type="checkbox"/> Does not apply (if checked, skip line H)	<table border="1"><tr><th>Yes</th><th>No</th></tr><tr><td></td><td></td></tr></table>	Yes	No		
Yes	No				
H Was there any change in determining quantities, costs, or valuations between opening and closing inventory? (If "Yes," attach explanation.)					
I Did you "materially participate" in the operation of this business during 1991? (If "No," see instructions for limitations on losses.)					
J If this is the first Schedule C filed for this business, check here <input type="checkbox"/>					

Part I Income

1 Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see the instructions and check here	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1.	3	97
4 Cost of goods sold (from line 40 on page 2)	4	98
5 Subtract line 4 from line 3 and enter the gross profit here.	5	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions).	6	
7 Add lines 5 and 6. This is your gross income .	7	96

Part II Expenses (Caution: Enter expenses for business use of your home on line 30.)

8 Advertising	8		21 Repairs and maintenance	21	
9 Bad debts from sales or services (see instructions).	9		22 Supplies (not included in Part III)	22	
10 Car and truck expenses (see instructions—also attach Form 4562)	10	100	23 Taxes and licenses	23	
11 Commissions and fees	11	102	24 Travel, meals, and entertainment:	24a	
12 Depletion	12		a Travel		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	101	b Meals and entertainment		
14 Employee benefit programs (other than on line 19)	14		c Enter 20% of line 24b subject to limitations (see instructions)		
15 Insurance (other than health)	15	106	d Subtract line 24c from line 24b	24d	
16 Interest:	16a	103	25 Utilities	25	
a Mortgage (paid to banks, etc.)	16b	104	26 Wages (less jobs credit)	26	108
b Other	17		27a Other expenses (list type and amount):		
17 Legal and professional services	18	105			
18 Office expense	19				
19 Pension and profit-sharing plans	20a				
20 Rent or lease (see instructions):	20b	107	27b Total other expenses	27b	
a Vehicles, machinery, and equipment					
b Other business property					
28 Add amounts in columns for lines 8 through 27b. These are your total expenses before expenses for business use of your home	28				99
29 Tentative profit (loss). Subtract line 28 from line 7	29				
30 Expenses for business use of your home (attach Form 8829)	30				
31 Net profit or (loss) . Subtract line 30 from line 29. If a profit, enter here and on Form 1040, line 12. Also enter the net profit on Schedule SE, line 2 (statutory employees, see instructions). If a loss, you MUST go on to line 32 (fiduciaries, see instructions)	31				
32 If you have a loss, you MUST check the box that describes your investment in this activity (see instructions)	32a				
if you checked 32a, enter the loss on Form 1040, line 12, and Schedule SE, line 2 (statutory employees, see instructions). If you checked 32b, you MUST attach Form 6198.	32b				

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service (X)

Name(s) shown on Form 1040

Capital Gains and Losses

(And Reconciliation of Forms 1099-B for Bartering Transactions)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule D (Form 1040).**

▶ **For more space to list transactions for lines 1a and 8a, get Schedule D-1 (Form 1040).**

CMB No. 1545-0074

1991

Attachment
Sequence No. **12A**

Your social security number

Caution: Add the following amounts reported to you for 1991 on Forms 1099-B and 1099-S (or on substitute statements): (a) proceeds from transactions involving stocks, bonds, and other securities, and (b) gross proceeds from real estate transactions not reported on another form or schedule. If this total does not equal the total of lines 1c and 8c, column (d), attach a statement explaining the difference.

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
1a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See instructions.						
1b Amounts from Schedule D-1, line 1b (attach Schedule D-1)						
1c Total of All Sales Price Amounts. Add column (d) of lines 1a and 1b . . . ▶ 1c						
1d Other Transactions (Do NOT include real estate transactions from Forms 1099-S on this line. Report them on line 1a.)						
2 Short-term gain from sale or exchange of your home from Form 2119, line 10 or 14c						
3 Short-term gain from installment sales from Form 6252, line 22 or 30						
4 Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries						
5 Short-term capital loss carryover from 1990 Schedule D, line 29						
6 Add lines 1a, 1b, 1d, and 2 through 5, in columns (f) and (g)						
7 Net short-term capital gain or (loss). Combine columns (f) and (g) of line 6						

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

8a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See instructions.						
8b Amounts from Schedule D-1, line 8b (attach Schedule D-1)						
8c Total of All Sales Price Amounts. Add column (d) of lines 8a and 8b . . . ▶ 8c						
8d Other Transactions (Do NOT include real estate transactions from Forms 1099-S on this line. Report them on line 8a.)						
9 Long-term gain from sale or exchange of your home from Form 2119, line 10 or 14c						
10 Long-term gain from installment sales from Form 6252, line 22 or 30						
11 Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries						
12 Capital gain distributions						
13 Gain from Form 4797, line 7 or 9						
14 Long-term capital loss carryover from 1990 Schedule D, line 36						
15 Add lines 8a, 8b, 8d, and 9 through 14, in columns (f) and (g)						
16 Net long-term capital gain or (loss). Combine columns (f) and (g) of line 15						

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (X)

Name(s) shown on return

Supplemental Income and Loss

(From rents, royalties, partnerships, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041.

▶ See instructions for Schedule E (Form 1040).

CMB No. 1545-0074

1991

Attachment
Sequence No **13**

Your social security number

Part I Income or Loss From Rentals and Royalties Note: Report farm rental income or loss from Form 4835 on page 2, line 39.

1 Show the kind and location of each rental property:	2 For each rental property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? (See instructions.)	Yes	No
A		A	
B		B	
C		C	

Rental and Royalty Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received				3 123
4 Royalties received				4 124
Rental and Royalty Expenses:				
5 Advertising				
6 Auto and travel				
7 Cleaning and maintenance				
8 Commissions				
9 Insurance				
10 Legal and other professional fees				
11 Mortgage interest paid to banks, etc. (see instructions)			161	11
12 Other interest			162	
13 Repairs				
14 Supplies				
15 Taxes				
16 Utilities				
17 Wages and salaries				
18 Other (list) ▶				
19 Add lines 5 through 18				19
20 Depreciation expense or depletion (see instructions)				20 125,126
21 Total expenses. Add lines 19 and 20				
22 Income or (loss) from rental or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198			128	
			129	
23 Deductible rental loss. Caution: Your rental loss on line 22 may be limited. See instructions to find out if you must file Form 8582			Suspended loss carryover 165	
			127	
24 Income. Add rental and royalty income from line 22. Enter the total income here				24 120
25 Losses. Add royalty losses from line 22 and rental losses from line 23. Enter the total losses here				25 (121)
26 Total rental and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, enter the amount from line 26 on Form 1040, line 18. Otherwise, include the amount from line 26 in the total on line 40 on page 2				26

Name(s) shown on return. (Do not enter name and social security number if shown on other side.)

Your social security number

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below.

Part II Income or Loss From Partnerships and S Corporations

If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity. See instructions. If you check column (f), you must attach Form 6198.

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is at risk (f) Some is not at risk	
A						
B						
C						
D						
E						

Passive Income and Loss		Nonpassive Income and Loss				
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1		
A						
B						
C						
D						
E						
28a Totals	130/134				131/135	
b Totals	132/136			133/137		
29	Add columns (h) and (k) of line 28a. Enter the total income here				29	
30	Add columns (g), (i), and (j) of line 28b. Enter the total here				30	()
31	Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below				31	138

Part III Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer identification number
A		
B		
C		

Passive Income and Loss		Nonpassive Income and Loss		
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1	
A				
B				
C				
33a Totals				
b Totals				
34	Add columns (d) and (f) of line 33a. Enter the total income here		34	139
35	Add columns (c) and (e) of line 33b. Enter the total here		35	(140)
36	Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below		36	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b	
38	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below				38	

Part V Summary

39	Net farm rental income or (loss) from Form 4835. (Also complete line 41 below.)	39	122
40	TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 18	40	
41	Reconciliation of Farming and Fishing Income: Enter your gross farming and fishing income reported in Parts II and III and on line 39 (see instructions)	41	

SCHEDULE SE
(Form 1040)

Self-Employment Tax

CMB No. 1545-0074

1991

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (X)

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person
with **self-employment** income ▶

Who Must File Schedule SE

You must file Schedule SE if:

- Your *net earnings from self-employment from other than church employee income* (line 4 of Short Schedule SE or line 4c of Long Schedule SE) were \$400 or more; **OR**
- You had church employee income (as defined in the instructions) of \$108.28 or more;

AND

- Your wages (and tips) subject to social security **AND** Medicare tax (or railroad retirement tax) were less than \$125,000.

Exception: If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, **AND** you filed **Form 4361** and received IRS approval not to be taxed on those earnings, **DO NOT** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 47.

Note: Most people can use Short Schedule SE on this page. But you may have to use Long Schedule SE on the back.

Who MUST Use Long Schedule SE (Section B)

You must use Long Schedule SE if ANY of the following apply:

- You received wages or tips **and** the total of all of your wages (and tips) subject to social security, Medicare, or railroad retirement tax plus your net earnings from self-employment is more than \$53,400;
- You use either "optional method" to figure your net earnings from self-employment (see Section B, Part II, and the instructions);
- You are a minister, member of a religious order, or Christian Science practitioner and you received IRS approval (by filing Form 4361) not to be taxed on your earnings from these sources, but you owe self-employment tax on other earnings;
- You had church employee income of \$108.28 or more that was reported to you on Form W-2; **OR**
- You received tips subject to social security, Medicare, or railroad retirement tax, but you did not report those tips to your employer.

Section A—Short Schedule SE (Read above to see if you must use Long Schedule SE on the back (Section B).)

1	Net farm profit or (loss) from Schedule F (Form 1040), line 37, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	
2	Net profit or (loss) from Schedule C (Form 1040), line 31, and Schedule K-1 (Form 1065), line 15a (other than farming). See instructions for other income to report	2	
3	Combine lines 1 and 2	3	
4	Net earnings from self-employment. Multiply line 3 by .9235. If less than \$400, do not file this schedule; you do not owe self-employment tax. Caution: If you received wages or tips, and the total of your wages (and tips) subject to social security, Medicare, or railroad retirement tax plus the amount on line 4 is more than \$53,400, you cannot use Short Schedule SE. Instead, use Long Schedule SE on the back ▶	4	
5	Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> • \$53,400 or less, multiply line 4 by 15.3% (.153) and enter the result. • More than \$53,400, but less than \$125,000, multiply the amount in excess of \$53,400 by 2.9% (.029). Add \$8,170.20 to the result and enter the total. • \$125,000 or more, enter \$10,246.60. Also enter this amount on Form 1040, line 47	5	141 142

Note: Also enter one-half of the amount from line 5 on Form 1040, line 25.

Child and Dependent Care Expenses

▶ Attach to Form 1040.
 ▶ See separate instructions.

Name(s) shown on Form 1040 _____ Your social security number _____

- If you are claiming the child and dependent care credit, complete Parts I and II below. But if you received employer-provided dependent care benefits, first complete Part III on the back.
 - If you are not claiming the credit but you received employer-provided dependent care benefits, only complete Part I below and Part III on the back.
- Caution:** If you have a child who was born in 1991 and the amount on Form 1040, line 32, is less than \$21,250, see page 1 of the instructions before completing this form.

Part I Persons or Organizations Who Provided the Care—You must complete this part. (See the instructions. If you need more space, use the bottom of page 2.)

1	(a) Name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

2 Add the amounts in column (d) of line 1 2

Note: If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 942 for details.

Part II Credit for Child and Dependent Care Expenses

3	Enter the number of qualifying persons cared for in 1991. (See the instructions for the definition of a qualifying person.) Caution: To qualify, the person(s) must have shared the same home with you in 1991		
4	Enter the amount of qualified expenses you incurred and actually paid in 1991. See the instructions to find out which expenses qualify. Caution: If you completed Part III on page 2, do not include on this line any excluded benefits shown on line 25	4	145
5	Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).	5	
6	If you completed Part III on page 2, enter the excluded benefits , if any, from line 25.	6	
7	Subtract line 6 from line 5. (If the result is zero or less, skip lines 8 through 13. Enter -0- on line 14, and go to line 15.)	7	
8	Compare the amounts on lines 4 and 7. Enter the smaller of the two amounts here	8	
9	You must enter your earned income . (See the instructions for the definition of earned income.) Note: If you are not filing a joint return, skip line 10 and go to line 11.	9	146
10	If you are married filing a joint return, you must enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the instructions for the amount to enter.)	10	147
11	<ul style="list-style-type: none"> • If you are married filing a joint return, compare the amounts on lines 8, 9, and 10. Enter the smallest of the three amounts here. • All others, compare the amounts on lines 8 and 9. Enter the smaller of the two amounts here. 	11	
12	Enter the amount from Form 1040, line 32	12	
13	Enter the decimal amount from the table below that applies to the amount on line 12	13	X

If line 12 is:		Decimal amount is:		If line 12 is:		Decimal amount is:	
Over—	But not over—			Over—	But not over—		
\$0—10,000		.30		\$20,000—22,000		.24	
10,000—12,000		.29		22,000—24,000		.23	
12,000—14,000		.28		24,000—26,000		.22	
14,000—16,000		.27		26,000—28,000		.21	
16,000—18,000		.26		28,000—No limit		.20	
18,000—20,000		.25					

14	Multiply line 11 above by the decimal amount on line 13	14	
15	Multiply any qualified expenses for 1990 that you paid in 1991 by the decimal amount that applies to the amount on your 1990 Form 1040, line 32, or Form 1040A, line 17. (You must complete Part I and attach a statement. See the instructions.)	15	
16	Add lines 14 and 15. See the instructions for the amount of credit you can claim.	16	39

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.
▶ See separate instructions.

Name(s) as shown on return

Identifying number

Part I Tentative Credit

1a	Current year investment credit (Form 3468, Part I)	1a	43
b	Current year jobs credit (Form 5884, Part I)	1b	44
c	Current year credit for alcohol used as fuel (Form 6478)	1c	45
d	Current year credit for increasing research activities (Form 6765, Part III)	1d	46
e	Current year low-income housing credit (Form 8586, Part I)	1e	47
f	Current year enhanced oil recovery credit (Form 8830, Part I)	1f	
g	Current year disabled access credit (Form 8826, Part I)	1g	
h	Current year general business credit. Add lines 1a through 1g	1h	
2	Passive activity credits included on lines 1a through 1g (see instructions)	2	
3	Subtract line 2 from line 1h	3	
4	Passive activity credits allowed in 1991 (see instructions)	4	
5	Carryforward of general business credit, WIN credit, or ESOP credit to 1991 (see instructions)	5	
6	Carryback of general business credit to 1991 (see instructions)	6	
7	Tentative general business credit. Add lines 3 through 6	7	

Part II General Business Credit Limitation Based on Amount of Tax

8a	Individuals. Enter amount from Form 1040, line 40	8		
b	Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)			
c	Other filers. Enter regular tax before credits from your return			
9	Credits that reduce regular tax before the general business credit—			
a	Credit for child and dependent care expense (Form 2441)		9a	
b	Credit for the elderly or the disabled (Schedule R (Form 1040))		9b	
c	Foreign tax credit (Form 1116 or Form 1118)		9c	
d	Possessions tax credit (Form 5735)		9d	
e	Mortgage interest credit (Form 8396)		9e	
f	Credit for fuel from a nonconventional source	9f		
g	Orphan drug credit (Form 6765)	9g		
h	Add lines 9a through 9g	9h		
10	Net regular tax. Subtract line 9h from line 8	10		
11	Tentative minimum tax (see instructions):	11		
a	Individuals. Enter amount from Form 6251, line 20			
b	Corporations. Enter amount from Form 4626, line 14			
c	Estates and trusts. Enter amount from Form 8656, line 37			
12	Net income tax:	12		
a	Individuals. Add line 10 above and line 22 of Form 6251			
b	Corporations. Add line 10 above and line 16 of Form 4626			
c	Other filers. See instructions			
13	If line 10 is more than \$25,000, enter 25% (.25) of the excess	13		
14	Subtract line 11 or line 13, whichever is greater, from line 12. If less than zero, enter -0-	14		
15	General business credit allowed for current year. Enter the smaller of line 7 or line 14. Also enter this amount on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or on the appropriate line of your return. (Individuals, estates, and trusts, see instructions if the credit for increasing research activities is claimed. C corporations, see instructions for Schedule A if any regular investment credit carryforward is claimed or if the corporation has undergone a post-1986 "ownership change.")	15		

Investment Interest Expense Deduction

▶ See separate instructions.
 ▶ Attach to your tax return.

Name(s) shown on return

Identifying number

1	Investment interest expense paid or accrued in 1990. See Instructions				1
2	Investment income minus investment expenses. See Instructions	2			3
3	Phase-in adjustment from passive activities. See Instructions	3			
4	Net investment income. Subtract line 3 from line 2. If zero or less, enter -0-				4
5	Subtract line 4 from line 1. If zero or less, enter -0- here and on line 13, and skip lines 6 through 12				5
6	Enter the amount from line 1, minus the interest expense from certain trade or businesses. See Instructions				6
7	Enter the amount from line 2, without the income or expenses from certain trade or businesses. See Instructions	7			
8	Phase-in ceiling amount: Individuals (not married filing separately) and estates, enter \$10,000 Married individuals filing separately, enter \$5,000 Trusts, enter -0-	8			9
9	Add lines 7 and 8				
10	Subtract line 9 from line 6. If zero or less, enter -0-				10
11	Subtract line 10 from line 5. If zero or less, enter -0-				11
12	Multiply line 11 by 90% (.9)				12
13	Add lines 10 and 12				13
14	Enter the amount from line 1	14			15
15	Enter the smaller of line 5 or line 13	15			
16	Subtract line 15 from line 14	16			17
17	Disallowed investment interest expense from 1989 Form 4952, line 23. If zero, enter -0- here and on lines 21 and 22, and skip lines 18 through 20.	17			
18	Enter the amount from line 4. If line 4 is zero, enter -0- here and on line 20 and skip line 19	18			19
19	Enter the amount from line 1	19			
20	Subtract line 19 from line 18. If zero or less, enter -0-	20			21
21	Enter the smaller of line 17 or line 20	21			
22	Subtract line 21 from line 17	22			23
23	Disallowed investment interest expense to be carried forward to 1991. Add lines 15 and 22				
24	Investment interest expense deduction. Add lines 16 and 21. See Instructions				24

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For Paperwork Reduction Act Notice, see page 1 of separate instructions.

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR. Estates and trusts, use Form 8656.

1991

Attachment
Sequence No. **32**

Name(s) shown on Form 1040

Your social security number

1	Enter the amount from Form 1040, line 35. (If Form 1040, line 35 is less than zero, enter as a negative amount.)	1	
2	Net operating loss deduction, if any, from Form 1040, line 22. (Enter as a positive amount.)	2	
3	Overall itemized deductions limitation (see instructions)	3	()
4	Combine lines 1, 2, and 3	4	
5	Adjustments: (See instructions before completing.)		
a	Standard deduction, if any, from Form 1040, line 34	5a	
b	Medical and dental expenses. (Enter the smaller of the amount from Schedule A (Form 1040), line 4 or 2½% of Form 1040, line 32.)	5b	
c	Miscellaneous itemized deductions from Schedule A (Form 1040), line 24.	5c	
d	Taxes from Schedule A (Form 1040), line 8	5d	
e	Refund of taxes	5e	()
f	Certain home mortgage interest	5f	
g	Investment interest expense	5g	
h	Depreciation of tangible property placed in service after 1986	5h	
i	Circulation and research and experimental expenditures paid or incurred after 1986	5i	
j	Mining exploration and development costs paid or incurred after 1986.	5j	
k	Long-term contracts entered into after 2/28/86.	5k	
l	Pollution control facilities placed in service after 1986.	5l	
m	Installment sales of certain property	5m	
n	Adjusted gain or loss and incentive stock options	5n	
o	Certain loss limitations	5o	
p	Tax shelter farm loss	5p	
q	Passive activity loss	5q	
r	Beneficiaries of estates and trusts	5r	
s	Combine lines 5a through 5r	5s	149
6	Tax preference items: (See instructions before completing.)		
a	Appreciated property charitable deduction	6a	
b	Tax-exempt interest from private activity bonds issued after 8/7/86.	6b	
c	Depletion	6c	
d	Accelerated depreciation of real property placed in service before 1987	6d	151
e	Accelerated depreciation of leased personal property placed in service before 1987	6e	
f	Amortization of certified pollution control facilities placed in service before 1987.	6f	
g	Intangible drilling costs	6g	
h	Add lines 6a through 6g	6h	150
7	Combine lines 4, 5s, and 6h	7	
8	Energy preference adjustment for certain taxpayers. (Do not enter more than 40% of line 7.) See instructions	8	
9	Subtract line 8 from line 7	9	
10	Alternative tax net operating loss deduction. See instructions for limitations	10	
11	Alternative minimum taxable income. Subtract line 10 from line 9. If married filing separately, see instructions	11	
12	Enter: \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household)	12	
13	Enter: \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household).	13	
14	Subtract line 13 from line 11. If zero or less, enter -0- here and on line 15 and go to line 16	14	
15	Multiply line 14 by 25% (.25)	15	
16	Exemption. Subtract line 15 from line 12. If zero or less, enter -0-. If completing this form for a child under age 14, see instructions for amount to enter.	16	
17	Subtract line 16 from line 11. If zero or less, enter -0- here and on line 22 and skip lines 18 through 21.	17	
18	Multiply line 17 by 24% (.24)	18	
19	Alternative minimum tax foreign tax credit. See instructions	19	
20	Tentative minimum tax. Subtract line 19 from line 18	20	
21	Enter your tax from Form 1040, line 38, minus any foreign tax credit on Form 1040, line 43. If an amount is entered on line 39 of Form 1040, see instructions	21	
22	Alternative minimum tax. Subtract line 21 from line 20. If zero or less, enter -0-. Enter this amount on Form 1040, line 48. If completing this form for a child under age 14, see instructions for amount to enter	22	

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

Part I 1991 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on pages 7 and 8 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity in the instructions.)				
1a	Activities with net income (from Worksheet 1, column (a))	1a		
1b	Activities with net loss (from Worksheet 1, column (b))	1b	(152)	
1c	Prior year unallowed losses (from Worksheet 1, column (c))	1c	()	
1d	Combine lines 1a, 1b, and 1c	1d		
All Other Passive Activities				
2a	Activities with net income (from Worksheet 2, column (a))	2a		
2b	Activities with net loss (from Worksheet 2, column (b))	2b	(152)	
2c	Prior year unallowed losses (from Worksheet 2, column (c))	2c	()	
2d	Combine lines 2a, 2b, and 2c	2d		
3	Combine lines 1d and 2d. If the result is net income or -0-, see the instructions for line 3. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.	3		

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Treat all numbers entered in Part II as positive amounts. (See instructions on page 8 for examples.)

4	Enter the smaller of the loss on line 1d or the loss on line 3	4		
5	Enter \$150,000. If married filing separately, see the instructions	5		
6	Enter modified adjusted gross income, but not less than -0- (see instructions)	6		
Note: If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7.				
7	Subtract line 6 from line 5.	7		
8	Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	8		
9	Enter the smaller of line 4 or line 8	9		

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10		
11	Total losses allowed from all passive activities for 1991. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return	11	153	

42

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Enter the amount from line 3 of 1990 Form 6251. Form 1041 filers, see instructions	1	
2	Enter adjustments and tax preference items treated as exclusion items. See instructions	2	
3	Minimum tax credit net operating loss deduction. See instructions	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$155,000 and you are married filing separately, see instructions	4	
5	Enter the amount from line 9 of 1990 Form 6251. Form 8656 filers, enter \$20,000	5	
6	Enter the amount from line 10 of 1990 Form 6251. Form 8656 filers, enter \$75,000	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If completing for a child under 14, see instructions	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II	10	
11	Multiply line 10 by 21% (.21)	11	
12	Minimum tax foreign tax credit on exclusion items. See instructions	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from line 18 of 1990 Form 6251, or line 38c of 1990 Form 8656	14	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	

Part II Minimum Tax Credit and Carryforward to 1992

16	Enter the amount from line 19 of 1990 Form 6251, or line 39 of 1990 Form 8656	16	
17	Enter the amount from line 15 above	17	
18	Subtract line 17 from line 16. If line 17 is greater than line 16, enter the result as a negative amount	18	
19	Carryforward of minimum tax credit from 1990. Enter the amount from line 26 of 1990 Form 8801	19	143
20	Enter your 1990 unallowed credit for fuel produced from a nonconventional source, and 1990 unallowed orphan drug credit. See instructions	20	
21	Combine lines 18, 19, and 20. If zero or less, do not complete the rest of this form. See instructions	21	
22	Enter your 1991 regular income tax liability minus allowable tax credits. See instructions	22	
23	Enter the amount from line 20 of 1991 Form 6251, or line 37 of 1991 Form 8656	23	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on the appropriate line of your 1991 tax return. See instructions	25	
26	Minimum tax credit carryforward to 1992. Subtract line 25 from line 21. See instructions	26	144

General Instructions

(Section references are to the Internal Revenue code.)

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping 1 hr., 33 min.
- Learning about the law or the form 1 hr., 3 min.
- Preparing the form 1 hr.

Copying, assembling, and sending the form to the IRS 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from

you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

Purpose of Form

Form 8801 is used by individuals, trusts, and estates to compute the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward that may be used in future years.

New Form 8827, Credit for Prior Year Minimum Tax—Corporations, is used by corporations to compute the minimum tax credit and any minimum tax carryforward that may be used in future years.

Who Should File

Form 8801 should be completed by individuals, trusts, and estates that had:

- An AMT liability in 1990 and adjustments or tax preference items (other than exclusion items) in 1990;

- A minimum tax credit carryforward from 1990 to 1991; or
- A 1990 unallowed nonconventional source fuel credit or unallowed orphan drug credit (see the instructions for line 20 of this form).

Recordkeeping.—Use Form 8801 each year to see if you have a minimum tax credit and to keep track of any credit carryforward. (See line 26 of your 1990 Form 8801.)

Specific Instructions

The AMT is attributable to two types of adjustments and tax preference items—“exclusion items” and “deferral items.” The minimum tax credit is allowed only on the AMT attributable to deferral items.

Deferral items are generally adjustments and tax preference items that do not cause a permanent difference in taxable income over a number of years. An example is depreciation. **Exclusion items**, on the other hand, cause a permanent

Step 1 Label

(See page 16.)

Use the IRS label. Otherwise, please print or type.

Form with fields for first name, last name, spouse's name, home address, and city/ZIP code. Includes handwritten 'STATE'.

Your social security no.

Spouse's social security no.

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

Presidential Election Campaign Fund (see page 17)

Do you want \$1 to go to this fund?

If joint return, does your spouse want \$1 to go to this fund?

ELECT
Yes No
Yes No

Note: Checking "Yes" will not change your tax or reduce your refund.

Step 2 Check your filing status

(Check only one.)

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security number above and spouse's full name here
4 Head of household (with qualifying person). (See page 18.) If the qualifying person is a child but not your dependent, enter this child's name here
5 Qualifying widow(er) with dependent child (year spouse died 19)

MARS

Step 3 Figure your exemptions

(See page 20.)

If more than seven dependents, see page 23.

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 18b on page 2.

b Spouse

c Dependents:

Table with 5 columns: (1) Name, (2) Check if under age 1, (3) If age 1 or older, dependent's social security number, (4) Dependent's relationship to you, (5) No. of months lived in your home in 1991.

No. of boxes checked on 6a and 6b

No. of your children on 6c who:

lived with you XOCAH

didn't live with you due to divorce or separation (see page 23) XOCAWH XOPAR

No. of other dependents listed on 6c XODEP

Add numbers entered on lines above X Tot

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here
e Total number of exemptions claimed.

Step 4 Figure your total income

Attach Copy B of your Forms W-2 and 1099-R here.

Attach check or money order on top of any Forms W-2 or 1099-R.

Table with 2 columns: Description and Amount. Rows include Wages (7: 2), Taxable interest (8a: 3), Dividends (9: 5), Total IRA distributions (10a: 10b), Total pensions and annuities (11a: 11b), Unemployment compensation (12: 17), Social security benefits (13a: 13b), and Total income (14: 14).

Step 5 Figure your adjusted gross income

Table with 2 columns: Description and Amount. Rows include IRA deduction (15a: 15b), Total adjustments (15c: 15c), and Adjusted gross income (16: 16).

Step 6

17 Enter the amount from line 16. 17

18a Check You were 65 or older Blind } Enter number of
if: Spouse was 65 or older Blind } boxes checked ▶ 18a **AGEX**

b If your parent (or someone else) can claim you as a dependent, check here ▶ 18b **DSI**

c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 37 and check here ▶ 18c

Figure your standard deduction,

19 Enter the **standard deduction** shown below for your filing status. **But if you checked any box on line 18a or b, go to page 37 to find your standard deduction. If you checked box 18c, enter -0-.**

- Single—\$3,400
- Head of household—\$5,000
- Married filing jointly or Qualifying widow(er)—\$5,700
- Married filing separately—\$2,850

19 30

20 Subtract line 19 from line 17. (If line 19 is more than line 17, enter -0-.) 20

exemption amount, and taxable income

21 Multiply \$2,150 by the total number of exemptions claimed on line 6e. 21 31

22 Subtract line 21 from line 20. (If line 21 is more than line 20, enter -0-.) This is your **taxable income**. ▶ 22 32

Step 7

Figure your tax, credits, and payments

If you want the IRS to figure your tax, see the instructions for line 22 on page 38.

23 Find the tax on the amount on line 22. Check if from:
 Tax Table (pages 44-49) or Form 8615 (see page 39) 23 34

24a Credit for child and dependent care expenses. Complete and attach Schedule 2. 24a 39

b Credit for the elderly or the disabled. Complete and attach Schedule 3. 24b

c Add lines 24a and 24b. These are your **total credits**. 24c

25 Subtract line 24c from line 23. (If line 24c is more than line 23, enter -0-.) 25 51

26 Advance earned income credit payments from Form W-2. 26

27 Add lines 25 and 26. This is your **total tax**. ▶ 27

28a Total Federal income tax withheld. (If any tax is from Form(s) 1099, check here .) 28a 58

b 1991 estimated tax payments and amount applied from 1990 return. 28b

c **Earned income credit**. Complete and attach Schedule EIC. 28c

d Add lines 28a, 28b, and 28c. These are your **total payments**. ▶ 28d 60 Amount paid with Form 4868

Step 8

Figure your refund or amount you owe

Attach check or money order on top of Form(s) W-2, etc., on page 1.

29 If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you **overpaid**. 29 65(-)

30 Amount of line 29 you want **refunded to you**. 30

31 Amount of line 29 you want **applied to your 1992 estimated tax**. 31 66

32 If line 27 is more than line 28d, subtract line 28d from line 27. This is the **amount you owe**. Attach check or money order for full amount payable to the "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1991 Form 1040A" on it. 32 65(+)

33 Estimated tax penalty (see page 43). 33

Step 9

Sign your return

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature _____ Spouse's signature (if joint return, BOTH must sign) _____	Date _____ Date _____	Your occupation _____ Spouse's occupation _____
Preparer's signature _____ Firm's name (or yours if self-employed) and address _____	Date _____	Check if self-employed <input type="checkbox"/> Preparer's social security no. _____ E.I. No. _____ ZIP code _____

Paid preparer's use only

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers (X)

1991

OMB No. 1545-0085

Names shown on Form 1040A

Your social security number

- If you are claiming the child and dependent care credit, complete Parts I and II below. But if you received employer-provided dependent care benefits, first complete Part III on the back.
- If you are not claiming the credit but you received employer-provided dependent care benefits, only complete Part I below and Part III on the back.

Caution: If you have a child who was born in 1991 and the amount on Form 1040A, line 17, is less than \$21,250, see page 51 of the instructions before completing this schedule.

Part I		(a) Name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
Persons or organizations who provided the care	1				
(If you need more space, use the bottom of page 2.)					
2 Add the amounts in column (d) of line 1.					2
Note: If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 942 for details.					

Part II Credit for child and dependent care expenses	3	Enter the number of qualifying persons cared for in 1991. You must have shared the same home with the qualifying person(s). (See page 53 for the definition of a qualifying person.)	3	
	4	Enter the amount of qualified expenses you incurred and actually paid in 1991. See page 54 to find out which expenses qualify. Caution: If you completed Part III on page 2, DO NOT include on this line any excluded benefits shown on line 23.	4 145	
	5	Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).	5	
	6	If you completed Part III on page 2, enter the excluded benefits , if any, from line 23.	6	
	7	Subtract line 6 from line 5. (If line 6 is equal to or more than line 5, STOP HERE; you cannot claim the credit.)	7	
	8	Compare the amounts on lines 4 and 7. Enter the smaller of the two amounts here.	8	
	9	You must enter your earned income . (See page 54 for the definition of earned income.)	9 146	
	Note: If you are not filing a joint return, skip line 10 and go to line 11.			
	10	If you are married filing a joint return, you must enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the instructions for the amount to enter.)	10	
	11	• If you are married filing a joint return, compare the amounts on lines 8, 9, and 10. Enter the smallest of the three amounts here. • All others, compare the amounts on lines 8 and 9. Enter the smaller of the two amounts here.	11 147	

12	Enter the amount from Form 1040A, line 17.	12																																
13	Enter the decimal amount from the table below that applies to the amount on line 12.	13																																
<table border="1"> <thead> <tr> <th>If line 12 is—</th> <th>Decimal amount is—</th> <th>If line 12 is—</th> <th>Decimal amount is—</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Over</th> <th>But not over</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td>.30</td> <td>\$20,000—22,000</td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td>.29</td> <td>22,000—24,000</td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td>.28</td> <td>24,000—26,000</td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td>.27</td> <td>26,000—28,000</td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td>.26</td> <td>28,000—No limit</td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td>.25</td> <td></td> <td></td> </tr> </tbody> </table>			If line 12 is—	Decimal amount is—	If line 12 is—	Decimal amount is—	Over	But not over	Over	But not over	\$0—10,000	.30	\$20,000—22,000	.24	10,000—12,000	.29	22,000—24,000	.23	12,000—14,000	.28	24,000—26,000	.22	14,000—16,000	.27	26,000—28,000	.21	16,000—18,000	.26	28,000—No limit	.20	18,000—20,000	.25		
If line 12 is—	Decimal amount is—	If line 12 is—	Decimal amount is—																															
Over	But not over	Over	But not over																															
\$0—10,000	.30	\$20,000—22,000	.24																															
10,000—12,000	.29	22,000—24,000	.23																															
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16,000—18,000	.26	28,000—No limit	.20																															
18,000—20,000	.25																																	

14	Multiply line 11 above by the decimal amount on line 13. Enter the result here and on Form 1040A, line 24a.	14 = 39
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Name & address

Use the IRS label (see page 10). If you don't have one, please print.

Label Here: Print your name (first, initial, last); Home address (number and street); Apt. no.; STATE; City, town or post office, state, and ZIP code.

Please print your numbers like this:

9 8 7 6 5 4 3 2 1 0

Your social security number

Social security number boxes

Please see instructions on the back. Also, see the Form 1040EZ booklet.

Presidential Election Campaign (see page 11) Note: Checking "Yes" will not change your tax or reduce your refund. Do you want \$1 to go to this fund?

Yes No ELECT Dollars Cents

Report your income

Attach Copy B of Form(s) W-2 here. Attach tax payment on top of Form(s) W-2.

Note: You must check Yes or No.

- 1 Total wages, salaries, and tips. This should be shown in Box 10 of your W-2 form(s). (Attach your W-2 form(s).) 2
2 Taxable interest income of \$400 or less. If the total is more than \$400, you cannot use Form 1040EZ. 3
3 Add line 1 and line 2. This is your adjusted gross income. 3
4 Can your parents (or someone else) claim you on their return? Yes. Do worksheet on back; enter amount from line E here. 31 No. Enter 5,550.00. This is the total of your standard deduction and personal exemption. 4
5 Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your taxable income. 5

Income reporting grid with boxes for dollars and cents

Figure your tax

- 6 Enter your Federal income tax withheld from Box 9 of your W-2 form(s). EXCESS FICA 61 58 6
7 Tax. Use the amount on line 5 to find your tax in the tax table on pages 16-18 of the booklet. Enter the tax from the table on this line. 37 7

Tax calculation grid with boxes for dollars and cents

Refund or amount you owe

- 8 If line 6 is larger than line 7, subtract line 7 from line 6. This is your refund. 65(-) 8
9 If line 7 is larger than line 6, subtract line 6 from line 7. This is the amount you owe. Attach your payment for full amount payable to the "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1991 Form 1040EZ" on it. 65(+) 9

Refund/Amount Owed grid with boxes for dollars and cents

Sign your return

Keep a copy of this form for your records.

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

Your signature, Date, Your occupation

For IRS Use Only — Please do not write in boxes below.

IRS Use Only boxes