

Instructions for Form

1040EZ

1991



Department of the Treasury
Internal Revenue Service

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Note: *This booklet does not contain any tax forms.*

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**From the
Commissioner**

Dear Taxpayer:

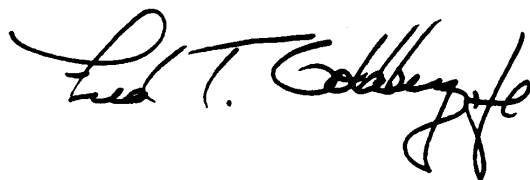
I thank each of you reading this letter for doing your part to keep our tax system the finest in the world. It works well because so many of you do your best to pay your fair share. As countries around the world embrace our way of life, it is a reminder that government in a free country can only be financed through voluntary compliance and the support of the public it serves.

We have been working for many months to make this filing season the best ever. This will mean prompt refunds, accurately filed and processed returns, tax forms when and where you need them, and the right answers and assistance from courteous, respectful employees. Electronic filing is now available for everyone. We're testing exciting new approaches by letting certain taxpayers file by telephone and by doing the math for taxpayers who ask for our help.

I also want to make clear our commitment to a decade of fundamental change. Your government must simplify the tax law. We must make it far easier to deal with the IRS. All of you who try to pay your fair share have every right to expect that the IRS will make sure others do the same. As citizens who "own" the government, you should insist that we make the best use of your tax dollars.

We are dedicated to reaching these goals. The journey requires us to modernize our computer systems; to help taxpayers do what's right in paying what they owe; to meet the highest standards of quality; to promote the highest ethical standards; and to assure diversity in our work force.

You have every right to demand that we deliver. I think we're making progress. With your support and oversight, we'll get there. Don't settle for less.



Fred T. Goldberg, Jr.

Fast filing

Last year over 7.5 million people filed their tax returns electronically by computer. Electronic filing is a fast and accurate way to file your return with the IRS. If you are expecting a refund, it will be issued within 3 weeks from the time the IRS accepts your return. If you have your refund directly deposited into your savings or checking account, you could receive your money even faster. Even if you are not expecting a refund, electronic filing is still a fast and accurate way to file your return.

Many professional tax preparers offer electronic filing in addition to their preparation services. A paid preparer must sign your **Form 8453**, U.S. Individual Income Tax Declaration for Electronic Filing. Even if you prepare your own return, a preparer or transmitter in your area can file your return electronically for you. For more information on electronic filing, see Tele-Tax (topic no. 112) on page 25.

What should I know about the Privacy Act and Paperwork Reduction Act Notice?

The law says that when we ask you for information we must tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive the information and whether your response is voluntary, needed for a benefit, or mandatory under the law.

This notice applies to all papers you file with us as well as any questions we ask you so we can complete, correct, or process your return; figure your tax; and collect the tax, interest, or penalties. Internal Revenue Code sections 6001, 6011, and 6012(a) say that you must file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 says that you must show your social security number on what you file, so we know who you are and can process your return and other papers. You must fill in all parts of the tax form that apply to you. However, you do not have to check the boxes for the Presidential Election Campaign Fund.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to certain cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws.

If you do not file a return, do not give the information asked for, or give false information, you may be charged penalties and you may be subject to criminal prosecution. We may also have to disallow the exemption, credits, or deduction shown on your tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The time it takes to prepare your return. The time needed to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	5 min.	Preparing the form	42 min.
Learning about the law or the form	34 min.	Copying, assembling, and sending the form to the IRS	40 min.

We welcome comments on forms. 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 **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0675), Washington, DC 20503.

DO NOT send your return to either of these offices. Instead, see **Where do I file?** on page 19.

Recycling

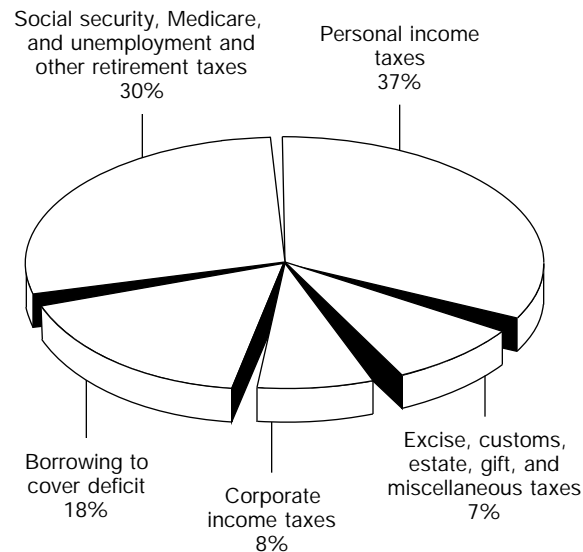
The tax forms and instructions you received are printed on recyclable paper. If your community has a recycling program, please recycle. (Remember to keep a copy of your return and any worksheets you used for your records.) The Internal Revenue Service tries to use recycled paper for all of its forms and instructions.

Major categories of Federal income and outlays for fiscal year 1990

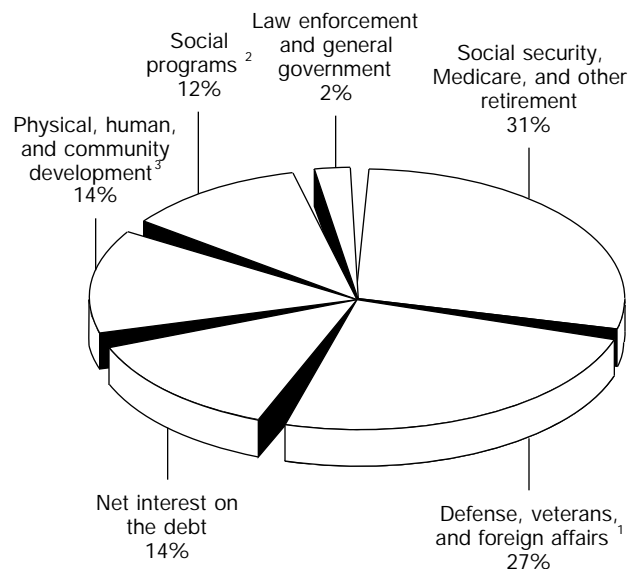
In fiscal year 1990, which began on October 1, 1989, and ended on September 30, 1990, Federal income was \$1,031.3 billion and outlays were \$1,251.7 billion, leaving a deficit of \$220.4 billion. The budget deficit is financed largely by government borrowing from the public. The government borrows from the public by selling bonds and other debt securities to private citizens, banks, businesses, and other governments.

The pie charts below show the relative sizes of the major categories of Federal income and outlays for fiscal year 1990.

Where the income came from:



What the outlays were:



¹ About 23% was for defense; 2% was for veterans benefits and services; and 1% was for foreign affairs including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

² About 7% was spent to fund Medicaid, food stamps, aid to families with dependent children, supplemental security income, and related programs. About 5% was spent for health research and public health programs, unemployment compensation, assisted housing, and social services.

³ This category consists of agricultural programs; natural resources and environmental programs; transportation programs; aid for elementary and secondary education and direct assistance to college students; job training programs; economic development programs including deposit insurance; and space, energy, and general science programs.

Section 1—Before you fill out Form 1040EZ

Should I use Form 1040EZ?

You can use Form 1040EZ if **all seven** of the following apply:

1. Your filing status is **single**,
2. You were under age 65 and not blind at the end of 1991,
3. You do not claim any dependents,
4. Your taxable income is less than \$50,000,
5. You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest was \$400 or less,
6. You did not receive any advance earned income credit payments, and
7. You were not a nonresident alien at any time during 1991.

If you don't meet **all seven** of the requirements above, you must use Form 1040A or Form 1040. See Tele-Tax (topic no. 152) on page 25 to find out which form to use.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or Form 1040 instead. For example, you can claim the earned income credit and head of household filing status (which usually results in a lower tax than single) only on Form 1040A or Form 1040. See Tele-Tax (topic nos. 402 and 154) on page 25. Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than \$3,400. See Tele-Tax (topic no. 301) on page 25.

Your filing status is single if any of the following was true on December 31, 1991:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance, or
- You were widowed before January 1, 1991, and did not remarry in 1991.

What's new for 1991?

New earned income credit rules. You may be able to take this credit for 1991 if you earned less than \$21,250 and a child who meets certain age and other conditions lived with you. You may be able to take the credit even if your filing status is single. But you must use Schedule EIC and file Form 1040A or Form 1040 to do so. See Tele-Tax (topic no. 402) on page 25.

Increased exemption deduction and standard deduction. The exemption deduction has increased to \$2,150 and the standard deduction has also increased. These deductions are figured on line 4.

Additional information. If you want more information about these and other tax law changes for 1991, get Pub. 553. You may also find the publications and the Tele-Tax topics listed at the end of this booklet helpful in completing your return.

Operation Desert Storm/Desert Shield. If you were a participant in Operation Desert Storm or Desert Shield, see Tele-Tax (topic no. 468) on page 25 for more information, including extensions of deadlines for taking care of tax matters such as filing returns or paying taxes.

What free tax help is available?

Tax forms and publications. Most of your tax questions can be answered by reading the tax form instructions or one of our many free tax publications. See page 20.

Recorded tax information by telephone. Our Tele-Tax service has recorded tax information covering many topics. See page 24 for the numbers to call.

Refund information. Tele-Tax can tell you the status of your refund. For details, see Tele-Tax beginning on page 24.

Telephone help. IRS representatives are available to help you with your tax questions. If, after reading the tax form instructions and publications, you are not sure how to fill out your return, or if you have a question about a notice you received from us, please call us. Use the toll-free number for your area on page 23.

Send the IRS written questions. You may send your written tax questions to your IRS District Director. If you don't have the address, you can get it by calling the number for your area on page 23.

Walk-in help. Assistors are available in most IRS offices throughout the country to help you prepare your return. An assistor will explain or "walk through" a Form 1040EZ, Form 1040A, or Form 1040 with Schedules A and B with you and a number of other taxpayers in a group setting. To find the location of the IRS office nearest you, look in the phone book under "United States Government, Internal Revenue Service."

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). These programs help older, disabled, non-English-speaking, and low-income people fill out their returns. Call the toll-free telephone number for your area on page 23 for details. If you received a Federal income tax package in the mail, take it with you when you go for help.

Videotaped instructions for completing your return are available in English and Spanish at many libraries.

Telephone help for hearing-impaired people is available. See page 23 for the number to call. **Braille materials for the blind** are available at regional libraries for the blind and disabled.

Unresolved tax problems. The **Problem Resolution Program** is for people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. Hearing-impaired persons who have access to TDD equipment may call 1-800-829-4059 to ask for help from Problem Resolution. This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts.

Free Social Security Personal Earnings and Benefit Estimate Statement

The Social Security Administration (SSA) can mail you a statement of your social security earnings and your estimated future benefits. To get this statement, complete a request form and return it to the SSA. You may get this form by writing to **Consumer Information Center**, Department 72, Pueblo, CO 81009.

Do both the name and social security number on your tax forms agree with your social security card?

If not, your refund may be delayed or you may not receive credit for your social security earnings. If your Form W-2, Form 1099, or other tax document shows an incorrect name or social security number, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record.

If the name or number on your social security card is incorrect, call the Social Security Administration toll free at 1-800-772-1213.

What if a person died?

If a person died before filing a return for 1991, the person's personal representative may have to file a return and sign for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property. If the deceased person did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return should write "DECEASED," the deceased person's name, and the date of death across the top of the return. If you are a court-appointed representative, attach a copy of the certificate that shows your appointment. All other filers requesting the deceased person's refund must attach Form 1310.

For more details, see Tele-Tax (topic no. 158) on page 25 or get Pub. 559.

What are the filing dates and penalties?

When is my tax return due? Your tax return must be postmarked by **April 15, 1992**. If you need more time to complete your return, you can get an automatic 4-month extension by filing Form 4868 with the IRS by April 15, 1992. If you later find that you still need more time, Form 2688 may get you an additional extension. However, even if you get an extension, the tax you owe is still due April 15, 1992. If you get an extension, you must file Form 1040A or Form 1040; you can't file Form 1040EZ.

Note: *Desert Storm participants see Pub. 945 for special rules on when to file.*

What if I file or pay late? If you file or pay late, the IRS can charge you interest and penalties on the amount you owe.

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. We will charge you interest on the penalty from the due date of the return (including extensions).

If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill.

Are there other penalties? Yes. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. We will charge you interest on these penalties from the due date of the return (including extensions). Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details.

In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because

What are the filing dates and penalties?
(continued)

you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space provided for your signature.

Gift to reduce the public debt

You may make a gift to reduce the public debt. If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." If you file Form 1040 for 1992 and itemize your deductions, you may be able to deduct this gift.

Can I use substitute tax forms?

You may not use your own version of a tax form unless it meets the requirements explained in Pub. 1167. You can order the publication by writing to the Distribution Center for your state. See page 22 for the address.

How do I get copies of my tax returns?

If you need a copy of your tax return, use Form 4506. There is a charge of \$4.25. If you have questions about your account, call or write your local IRS office. If you would like a printed copy of your account, it will be mailed to you free of charge.

Section 2—Filing requirements

Do I have to file?

If your filing status is single and you were under age 65 at the end of 1991, you must file a return if **either 1 or 2** below applies to you:

1. Your **gross income** was at least \$5,550. **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax.
2. Your parent (or someone else) can claim you as a dependent on their 1991 return (even if they chose not to claim you) and—

Your taxable interest income was:	AND	the total of that income plus your earned income was:
\$1 or more		more than \$550
\$0		more than \$3,400

In the above chart, earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: *If your gross income was \$2,150 or more, you usually cannot be claimed as a dependent, unless you were under 19 **or** under 24 and a student. For details, see Tele-Tax (topic no. 155) on page 25.*

Note to parents—Exception for children under age 14. *If you are planning to file a tax return for your child who was under age 14 on January 1, 1992, and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 1040 and Form 8814 to do so. If you make this election, your child will not have to file a return. See Tele-Tax (topic no. 358) on page 25 or get Pub. 929 for details.*

Other situations when you must file. You must also file a return using Form 1040A or Form 1040 if you received any advance earned income credit payments from your employer. You must file a return using Form 1040 if **any** of the following applied for 1991:

Do I have to file?
(continued)

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer, or
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer, or
- You owe uncollected social security and Medicare or RRTA tax on your group-term life insurance, or
- You had net earnings from self-employment of at least \$400, or
- You earned wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes, or
- You owe tax on an individual retirement arrangement (IRA) or a qualified retirement plan. However, if you are filing a return only because you owe this tax, you can file Form 5329 by itself.

The rules under **Do I have to file?** apply to all U.S. citizens and resident aliens. Get Pub. 519 to see if you are a resident or nonresident alien.

Even if you do not have to file a return, you should file one to get a refund of any Federal income tax withheld.

Section 3—Line instructions for Form 1040EZ

Name, address, and social security number

Why use the label? The mailing label on the front of the instruction booklet is designed to speed processing at Internal Revenue Service centers and prevent errors that delay refund checks. But don't attach it until you have finished your return. Cross out any errors and print the correct information on the label. Add any missing items (such as your apartment number).

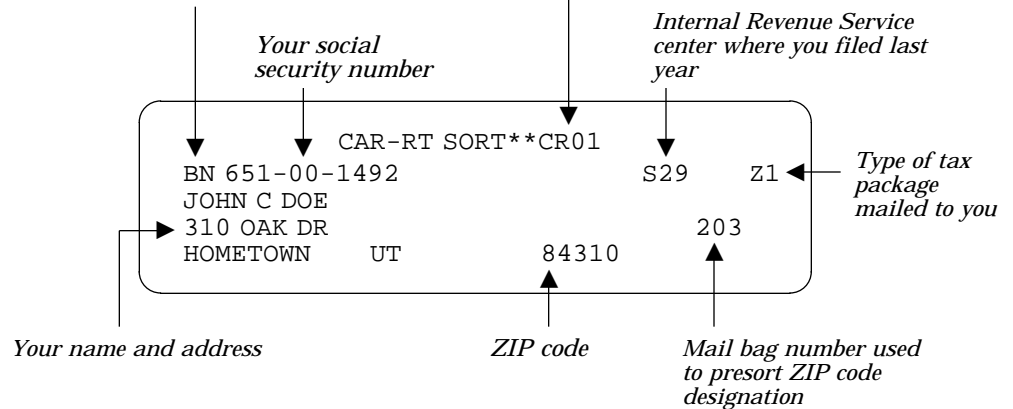
Besides your name, address, and social security number, the label contains various code numbers and letters. The diagram below explains what these numbers and letters mean.

Your mailing label—what does it mean?

Computer shorthand for your name. By entering the two letters and the social security number, the IRS can identify the correct account.

Postal service local delivery route within your ZIP code

Internal Revenue Service center where you filed last year



If you did not receive a label, print the information in the spaces provided.

Name change. If you changed your name, be sure to report this to the Social Security Administration. This prevents delays in processing your return and safeguards your future social security benefits.

Social security number. If you do not have a social security number, get Form SS-5 from your local Social Security Administration (SSA) office. Fill it out and return it to the SSA office. If you do not receive a number by the time your return is due, print "applied for" in the space for the number.

P.O. box. If your post office does not deliver mail to your home and you have a P.O. box, show your P.O. box number instead of your home address.

Foreign address. If your address is outside of the United States or its possessions or territories, enter the information on the line for "City, town or post office, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

Presidential Election Campaign Fund

Congress set up this fund to help pay for Presidential election costs. If you want \$1 of your tax to go to this fund, check the "Yes" box. If you check "Yes," your tax or refund will not change.

Report your income—

Lines 1-5

Rounding off to whole dollars

You may find it easier to do your return if you round off cents to the nearest whole dollar. You can drop amounts that are less than 50 cents. For example, \$129.39 becomes \$129. Increase amounts that are 50 cents or more to the next whole dollar. For example, \$235.50 becomes \$236. If you do round off, do so for all amounts. But, if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

Example. You received two W-2 forms, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040EZ, line 1, you would enter \$13,770 ($\$5,009.55 + \$8,760.73 = \$13,770.28$).

Refunds of state or local income taxes

If you received a refund, credit, or offset in 1991 of state or local income taxes you paid in a year when you filed Form 1040EZ or Form 1040A, you **do not** have to report any of it as income for 1991. But if the refund, credit, or offset was for a tax you deducted as an itemized deduction on Form 1040, you may have to report part or all of it as income on Form 1040 for 1991. See Tele-Tax (topic no. 205) on page 25 for details.

Social security benefits

Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Use the worksheet below to see if any of your benefits are taxable. If they are, you **MUST** use Form 1040A or Form 1040.

Social security benefits include any monthly benefit under title II of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. By January 31, 1992, you should receive Form SSA-1099 or Form RRB-1099. These forms will show the total benefits paid to you in 1991 and the amount of any benefits you repaid in 1991. For more details, get Pub. 915.

Worksheet to see if any of your social security and/or equivalent railroad retirement benefits are taxable (keep for your records)

1. Enter the amount from **Box 5** of all your Forms SSA-1099 and Forms RRB-1099. If the amount on line 1 is zero or less, stop here; none of your benefits are taxable. 1. _____
 2. Divide line 1 above by 2. 2. _____
 3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. 3. _____
 4. Enter your total interest income, including any tax-exempt interest. 4. _____
 5. Add lines 2 through 4 above. Enter the total. 5. _____
-

If the amount on line 5 above is equal to or less than \$25,000, none of your benefits are taxable this year. You can use Form 1040EZ. **DO NOT** list your benefits as income. If the amount on line 5 is more than \$25,000, some of your benefits are taxable this year. You **MUST** use Form 1040A or Form 1040.

Line 1 Show the total of your income from wages, salaries, and tips. This should be shown in Box 10 of your W-2 form from your employer.

If you don't get a W-2 form by January 31, 1992, ask your employer for one. If you don't get it by February 17, call the toll-free number for your area listed on page 23. You will be asked for your employer's name, address, and, if known, identification number. Even if you don't get a W-2 form, you must still report your earnings. If you lose your W-2 form or it is incorrect, ask your employer for a new one.

Unemployment compensation. If you got any unemployment compensation in 1991, you **cannot** use Form 1040EZ. You **MUST** use Form 1040A or Form 1040.

Tip income. Be sure to report all tip income you actually received, even if it is not included in Box 10 of your W-2 form(s). But you must use Form 1040 and Form 4137 instead of Form 1040EZ if (1) you received tips of \$20 or more in any month and did not report the full amount to your employer, OR (2) your W-2 form(s) shows allocated tips that you **must** report in income. You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a smaller amount with adequate records. Allocated tips should be shown in Box 7 of your W-2 form(s). They are not included in Box 10 of your W-2 form(s).

Form 4137 is used to figure the social security and Medicare tax on unreported tips. If you reported the full amount to your employer but the social security and Medicare tax was not withheld, you must still pay the tax. For more details on tips, get Pub. 531.

Employer-provided vehicle. If you used an employer-provided vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle was included in the wages box (Box 10) of your W-2 form, you may be able to deduct the business use of the vehicle. But you must use Form 1040 and Form 2106 to do so. The total annual lease value of the vehicle should be shown in Box 23 of your W-2 form, or on a separate statement. For more details, get Pub. 917.

Excess salary deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, your W-2 form should have the "Deferred compensation" box in Box 6 checked. The amount deferred should be shown in Box 17 of your W-2. The total amount that may be deferred for 1991 under all plans is generally limited to \$8,475. But if amounts were deferred under a tax-sheltered annuity plan, the limit may be higher than \$8,475. Get Pub. 575 for details. If the total amount deferred exceeds these limits, you must use Form 1040.

Scholarship and fellowship grants. If you received a scholarship or fellowship that was granted **after** August 16, 1986, part or all of it may be taxable even if you didn't receive a W-2 form.

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses are taxable. For example, amounts used for room, board, and travel are taxable.

If you were not a degree candidate, the full amount of the scholarship or fellowship grant is taxable.

Add the taxable amount not reported on a W-2 form to any other amounts on line 1.

Employer-provided dependent care benefits. If you received benefits for 1991 under your employer's dependent care plan, you may be able to exclude part or all of them from your income. But you must use Form 1040A and Schedule 2 (Form 1040A) or Form 1040 and Form 2441 to do so. The benefits should be shown in Box 22 of your W-2 form(s).

Line 2 Interest. Report **all** of your **taxable interest** income on line 2. Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. Also include any interest you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook. If interest was credited in 1991 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 1991 income. But you must use Form 1040A or Form 1040 to do so. Get Pub. 550 for details.

If you cashed series EE U.S. savings bonds during 1991 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 1040A or Form 1040 and Form 8815 to do so.

You must use Form 1040A or Form 1040 if **either** of the following applies:

- You received interest as a nominee (that is, in your name but the interest actually belongs to someone else), or
-

- You received a 1991 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1991.

You must use Form 1040 if **any** of the following applies:

- You are reporting original issue discount (OID) in an amount more or less than the amount shown on Form 1099-OID, or
- You received or paid accrued interest on securities transferred between payment dates, or
- You acquired taxable bonds after 1987 and are electing to reduce the interest income on the bonds by any amortizable bond premium.

Each payer should send you a Form 1099-INT or Form 1099-OID showing interest you must report. A copy of the form is also sent to the IRS. Even if you did not receive a Form 1099-INT or Form 1099-OID, you must report all taxable interest.

Be sure each payer of interest income has your correct social security number. Otherwise, the payer may withhold 20% of the interest income (backup withholding). You may also be subject to penalties.

For more information on interest income, see Tele-Tax (topic no. 203) on page 25.

If you had **tax-exempt interest**, such as on municipal bonds, print "TEI" in the space to the right of the words "Form 1040EZ" on line 2. After "TEI," show the amount of your tax-exempt interest. **Do not** add tax-exempt interest in the total on line 2.

Figure your
tax—
Lines 6 and 7

Line 6 Enter the total amount of **Federal income tax withheld**. This should be shown in Box 9 of your 1991 Form(s) W-2.

Backup withholding. If you received a 1991 Form 1099-INT showing income tax withheld (backup withholding), include the tax withheld in the total on line 6. This should be shown in Box 4 of Form 1099-INT. To the left of line 6, print "Form 1099."

Excess social security taxes withheld. If you had more than one employer for 1991 and your total wages were over \$53,400, use the worksheet on page 15 to see if you had too much social security tax withheld. If you did, you can include the excess amount in the total on line 6.

If any employer withheld more than \$3,310.80 of social security tax, ask that employer to refund the excess to you. You cannot claim it on your return.

Excess railroad retirement (RRTA) taxes withheld. If you had more than one railroad employer for 1991 and your total compensation was over \$53,400, your employers may have withheld too much tier 1 tax. If your total compensation was over \$39,600, your employers may have withheld too much tier 2 tax. Get Pub. 505 to figure any excess amount to include on line 6. Do not use the worksheet on page 15.

If any employer withheld more than \$3,310.80 of tier 1 RRTA tax or more than \$1,940.40 of tier 2 tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Excess social security taxes worksheet (keep for your records)

Do **not** use this worksheet if **any** RRTA tax was withheld from your pay. Instead, get Pub. 505 to figure the excess amount.

- | | |
|---|--------------------|
| 1. Add all the social security tax withheld but not more than \$3,310.80 for each employer. (This tax should be shown in Box 11 of your W-2 forms.) Enter the total. | 1. _____ |
| 2. Social security tax limit. | 2. <u>3,310.80</u> |
| 3. Subtract line 2 from line 1 and enter the result. Also include this amount in the total on Form 1040EZ, line 6. Print "Excess SST" and show the amount in the space to the left of line 6. | 3. _____ |
-

Tax figured by the IRS. If you want the IRS to figure your tax, skip lines 7 through 9. Then sign and date your return. Also, enter your occupation. If you paid too much tax, we will send you a refund. If you didn't pay enough tax, we will send you a bill. We won't charge you interest or a late payment penalty if you pay within 30 days of the notice date or by April 15, 1992, whichever is later. If you want to figure your own tax, complete the rest of your return.

Refund or amount you owe—

Follow the instructions on the form for lines 8 and 9 to see if you have a refund or if you owe more tax. You do not have to pay tax owed of less than \$1 and we will refund an amount of less than \$1 only if you request it when you file.

Lines 8 and 9

Penalty for not paying enough tax during the year. You may have to pay a penalty if **both** of the following apply:

- The amount you owe the IRS (line 9) is \$500 or more, and
- The amount of your Federal income tax withheld (line 6) is less than 90% of your tax (line 7).

You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or Form 1040 to do so. The penalty may be waived under certain conditions. Get Pub. 505 for details.

Sign your return

Form 1040EZ is not considered a valid return unless you sign it. Be sure to date your return and enter your occupation.

Child's return. If your child cannot sign his or her return, sign your child's name in the space provided. Then add "By (your signature), parent for minor child."

Paid preparers must sign your return. Generally, anyone you pay to prepare your return must sign it. Also, he or she must provide all other required information (in the preparer's own format) at the bottom of the form below the area for your signature. The preparer must sign your return by hand (signature stamps or labels cannot be used) and give you a copy of the return for your records.

Someone who prepares your return for you but does not charge you should not sign your return.

Section 4—1991 Tax Table

For single persons with taxable income of less than \$50,000

Example: Mr. Brown is filing Form 1040EZ. His taxable income on line 5 is \$23,250. He finds the \$23,250-23,300 income line in the tax table. The amount shown for that income line is \$3,872. This is the tax amount he must print on line 7 of Form 1040EZ. →

If line 5 is at least—	But less than—	Your tax is—	Your tax is—
23,200	23,250	3,858	3,858
23,250	23,300	3,872	3,872
23,300	23,350	3,886	3,886
23,350	23,400	3,900	3,900

If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—
\$0	\$5	\$0	1,400	1,425	212	3,000			6,000			9,000			12,000		
5	15	2	1,425	1,450	216												
15	25	3	1,450	1,475	219	3,000	3,050	454	6,000	6,050	904	9,000	9,050	1,354	12,000	12,050	1,804
			1,475	1,500	223	3,050	3,100	461	6,050	6,100	911	9,050	9,100	1,361	12,050	12,100	1,811
25	50	6	1,500	1,525	227	3,100	3,150	469	6,100	6,150	919	9,100	9,150	1,369	12,100	12,150	1,819
50	75	9	1,525	1,550	231	3,150	3,200	476	6,150	6,200	926	9,150	9,200	1,376	12,150	12,200	1,826
			1,550	1,575	234	3,200	3,250	484	6,200	6,250	934	9,200	9,250	1,384	12,200	12,250	1,834
100	125	17	1,575	1,600	238	3,250	3,300	491	6,250	6,300	941	9,250	9,300	1,391	12,250	12,300	1,841
125	150	21	1,600	1,625	242	3,300	3,350	499	6,300	6,350	949	9,300	9,350	1,399	12,300	12,350	1,849
150	175	24	1,625	1,650	246	3,350	3,400	506	6,350	6,400	956	9,350	9,400	1,406	12,350	12,400	1,856
			1,650	1,675	249	3,400	3,450	514	6,400	6,450	964	9,400	9,450	1,414	12,400	12,450	1,864
175	200	28	1,675	1,700	253	3,450	3,500	521	6,450	6,500	971	9,450	9,500	1,421	12,450	12,500	1,871
200	225	32	1,700	1,725	257	3,500	3,550	529	6,500	6,550	979	9,500	9,550	1,429	12,500	12,550	1,879
225	250	36	1,725	1,750	261	3,550	3,600	536	6,550	6,600	986	9,550	9,600	1,436	12,550	12,600	1,886
			1,750	1,775	264	3,600	3,650	544	6,600	6,650	994	9,600	9,650	1,444	12,600	12,650	1,894
250	275	39	1,775	1,800	268	3,650	3,700	551	6,650	6,700	1,001	9,650	9,700	1,451	12,650	12,700	1,901
275	300	43	1,800	1,825	272	3,700	3,750	559	6,700	6,750	1,009	9,700	9,750	1,459	12,700	12,750	1,909
300	325	47	1,825	1,850	276	3,750	3,800	566	6,750	6,800	1,016	9,750	9,800	1,466	12,750	12,800	1,916
			1,850	1,875	279	3,800	3,850	574	6,800	6,850	1,024	9,800	9,850	1,474	12,800	12,850	1,924
325	350	51	1,875	1,900	283	3,850	3,900	581	6,850	6,900	1,031	9,850	9,900	1,481	12,850	12,900	1,931
350	375	54	1,900	1,925	287	3,900	3,950	589	6,900	6,950	1,039	9,900	9,950	1,489	12,900	12,950	1,939
375	400	58	1,925	1,950	291	3,950	4,000	596	6,950	7,000	1,046	9,950	10,000	1,496	12,950	13,000	1,946
400	425	62	1,950	1,975	294	4,000			7,000			10,000			13,000		
425	450	66	1,975	2,000	298												
450	475	69	2,000	2,025	302	4,000	4,050	604	7,000	7,050	1,054	10,000	10,050	1,504	13,000	13,050	1,954
			2,025	2,050	306	4,050	4,100	611	7,050	7,100	1,061	10,050	10,100	1,511	13,050	13,100	1,961
475	500	73	2,050	2,075	309	4,100	4,150	619	7,100	7,150	1,069	10,100	10,150	1,519	13,100	13,150	1,969
500	525	77	2,075	2,100	313	4,150	4,200	626	7,150	7,200	1,076	10,150	10,200	1,526	13,150	13,200	1,976
525	550	81	2,100	2,125	317	4,200	4,250	634	7,200	7,250	1,084	10,200	10,250	1,534	13,200	13,250	1,984
			2,125	2,150	321	4,250	4,300	641	7,250	7,300	1,091	10,250	10,300	1,541	13,250	13,300	1,991
550	575	84	2,150	2,175	324	4,300	4,350	649	7,300	7,350	1,099	10,300	10,350	1,549	13,300	13,350	1,999
575	600	88	2,175	2,200	328	4,350	4,400	656	7,350	7,400	1,106	10,350	10,400	1,556	13,350	13,400	2,006
600	625	92	2,200	2,225	332	4,400	4,450	664	7,400	7,450	1,114	10,400	10,450	1,564	13,400	13,450	2,014
			2,225	2,250	336	4,450	4,500	671	7,450	7,500	1,121	10,450	10,500	1,571	13,450	13,500	2,021
625	650	96	2,250	2,275	339	4,500	4,550	679	7,500	7,550	1,129	10,500	10,550	1,579	13,500	13,550	2,029
650	675	99	2,275	2,300	343	4,550	4,600	686	7,550	7,600	1,136	10,550	10,600	1,586	13,550	13,600	2,036
675	700	103	2,300	2,325	347	4,600	4,650	694	7,600	7,650	1,144	10,600	10,650	1,594	13,600	13,650	2,044
			2,325	2,350	351	4,650	4,700	701	7,650	7,700	1,151	10,650	10,700	1,601	13,650	13,700	2,051
700	725	107	2,350	2,375	354	4,700	4,750	709	7,700	7,750	1,159	10,700	10,750	1,609	13,700	13,750	2,059
725	750	111	2,375	2,400	358	4,750	4,800	716	7,750	7,800	1,166	10,750	10,800	1,616	13,750	13,800	2,066
750	775	114	2,400	2,425	362	4,800	4,850	724	7,800	7,850	1,174	10,800	10,850	1,624	13,800	13,850	2,074
			2,425	2,450	366	4,850	4,900	731	7,850	7,900	1,181	10,850	10,900	1,631	13,850	13,900	2,081
775	800	118	2,450	2,475	369	4,900	4,950	739	7,900	7,950	1,189	10,900	10,950	1,639	13,900	13,950	2,089
800	825	122	2,475	2,500	373	4,950	5,000	746	7,950	8,000	1,196	10,950	11,000	1,646	13,950	14,000	2,096
825	850	126	2,500	2,525	377	5,000			8,000			11,000			14,000		
			2,525	2,550	381												
850	875	129	2,550	2,575	384	5,000	5,050	754	8,000	8,050	1,204	11,000	11,050	1,654	14,000	14,050	2,104
875	900	133	2,575	2,600	388	5,050	5,100	761	8,050	8,100	1,211	11,050	11,100	1,661	14,050	14,100	2,111
900	925	137	2,600	2,625	392	5,100	5,150	769	8,100	8,150	1,219	11,100	11,150	1,669	14,100	14,150	2,119
			2,625	2,650	396	5,150	5,200	776	8,150	8,200	1,226	11,150	11,200	1,676	14,150	14,200	2,126
925	950	141	2,650	2,675	399	5,200	5,250	784	8,200	8,250	1,234	11,200	11,250	1,684	14,200	14,250	2,134
950	975	144	2,675	2,700	403	5,250	5,300	791	8,250	8,300	1,241	11,250	11,300	1,691	14,250	14,300	2,141
975	1,000	148	2,700	2,725	407	5,300	5,350	799	8,300	8,350	1,249	11,300	11,350	1,699	14,300	14,350	2,149
			2,725	2,750	411	5,350	5,400	806	8,350	8,400	1,256	11,350	11,400	1,706	14,350	14,400	2,156
1,000	1,025	152	2,750	2,775	414	5,400	5,450	814	8,400	8,450	1,264	11,400	11,450	1,714	14,400	14,450	2,164
1,025	1,050	156	2,775	2,800	418	5,450	5,500	821	8,450	8,500	1,271	11,450	11,500	1,721	14,450	14,500	2,171
1,050	1,075	159	2,800	2,825	422	5,500	5,550	829	8,500	8,550	1,279	11,500	11,550	1,729	14,500	14,550	2,179
1,075	1,100	163	2,825	2,850	426	5,550	5,600	836	8,550	8,600	1,286	11,550	11,600	1,736	14,550	14,600	2,186
			2,850	2,875	429	5,600	5,650	844	8,600	8,650	1,294	11,600	11,650	1,744	14,600	14,650	2,194
1,100	1,125	167	2,875	2,900	433	5,650	5,700	851	8,650	8,700	1,301	11,650	11,700	1,751	14,650	14,700	2,201
1,125	1,150	171	2,900	2,925	437	5,700	5,750	859	8,700	8,750	1,309	11,700	11,750	1,759	14,700	14,750	2,209
1,150	1,175	174	2,925	2,950	441	5,750	5,8										

1991 1040EZ Tax Table—Continued

If line 5 But is at less least than		Your tax is—	If line 5 But is at less least than		Your tax is—	If line 5 But is at less least than		Your tax is—	If line 5 But is at less least than		Your tax is—	If line 5 But is at less least than		Your tax is—	If line 5 But is at less least than		Your tax is—
33,000			36,000			39,000			42,000			45,000			48,000		
33,000	33,050	6,602	36,000	36,050	7,442	39,000	39,050	8,282	42,000	42,050	9,122	45,000	45,050	9,962	48,000	48,050	10,802
33,050	33,100	6,616	36,050	36,100	7,456	39,050	39,100	8,296	42,050	42,100	9,136	45,050	45,100	9,976	48,050	48,100	10,816
33,100	33,150	6,630	36,100	36,150	7,470	39,100	39,150	8,310	42,100	42,150	9,150	45,100	45,150	9,990	48,100	48,150	10,830
33,150	33,200	6,644	36,150	36,200	7,484	39,150	39,200	8,324	42,150	42,200	9,164	45,150	45,200	10,004	48,150	48,200	10,844
33,200	33,250	6,658	36,200	36,250	7,498	39,200	39,250	8,338	42,200	42,250	9,178	45,200	45,250	10,018	48,200	48,250	10,858
33,250	33,300	6,672	36,250	36,300	7,512	39,250	39,300	8,352	42,250	42,300	9,192	45,250	45,300	10,032	48,250	48,300	10,872
33,300	33,350	6,686	36,300	36,350	7,526	39,300	39,350	8,366	42,300	42,350	9,206	45,300	45,350	10,046	48,300	48,350	10,886
33,350	33,400	6,700	36,350	36,400	7,540	39,350	39,400	8,380	42,350	42,400	9,220	45,350	45,400	10,060	48,350	48,400	10,900
33,400	33,450	6,714	36,400	36,450	7,554	39,400	39,450	8,394	42,400	42,450	9,234	45,400	45,450	10,074	48,400	48,450	10,914
33,450	33,500	6,728	36,450	36,500	7,568	39,450	39,500	8,408	42,450	42,500	9,248	45,450	45,500	10,088	48,450	48,500	10,928
33,500	33,550	6,742	36,500	36,550	7,582	39,500	39,550	8,422	42,500	42,550	9,262	45,500	45,550	10,102	48,500	48,550	10,942
33,550	33,600	6,756	36,550	36,600	7,596	39,550	39,600	8,436	42,550	42,600	9,276	45,550	45,600	10,116	48,550	48,600	10,956
33,600	33,650	6,770	36,600	36,650	7,610	39,600	39,650	8,450	42,600	42,650	9,290	45,600	45,650	10,130	48,600	48,650	10,970
33,650	33,700	6,784	36,650	36,700	7,624	39,650	39,700	8,464	42,650	42,700	9,304	45,650	45,700	10,144	48,650	48,700	10,984
33,700	33,750	6,798	36,700	36,750	7,638	39,700	39,750	8,478	42,700	42,750	9,318	45,700	45,750	10,158	48,700	48,750	10,998
33,750	33,800	6,812	36,750	36,800	7,652	39,750	39,800	8,492	42,750	42,800	9,332	45,750	45,800	10,172	48,750	48,800	11,012
33,800	33,850	6,826	36,800	36,850	7,666	39,800	39,850	8,506	42,800	42,850	9,346	45,800	45,850	10,186	48,800	48,850	11,026
33,850	33,900	6,840	36,850	36,900	7,680	39,850	39,900	8,520	42,850	42,900	9,360	45,850	45,900	10,200	48,850	48,900	11,040
33,900	33,950	6,854	36,900	36,950	7,694	39,900	39,950	8,534	42,900	42,950	9,374	45,900	45,950	10,214	48,900	48,950	11,054
33,950	34,000	6,868	36,950	37,000	7,708	39,950	40,000	8,548	42,950	43,000	9,388	45,950	46,000	10,228	48,950	49,000	11,068
34,000			37,000			40,000			43,000			46,000			49,000		
34,000	34,050	6,882	37,000	37,050	7,722	40,000	40,050	8,562	43,000	43,050	9,402	46,000	46,050	10,242	49,000	49,050	11,082
34,050	34,100	6,896	37,050	37,100	7,736	40,050	40,100	8,576	43,050	43,100	9,416	46,050	46,100	10,256	49,050	49,100	11,096
34,100	34,150	6,910	37,100	37,150	7,750	40,100	40,150	8,590	43,100	43,150	9,430	46,100	46,150	10,270	49,100	49,150	11,110
34,150	34,200	6,924	37,150	37,200	7,764	40,150	40,200	8,604	43,150	43,200	9,444	46,150	46,200	10,284	49,150	49,200	11,124
34,200	34,250	6,938	37,200	37,250	7,778	40,200	40,250	8,618	43,200	43,250	9,458	46,200	46,250	10,298	49,200	49,250	11,138
34,250	34,300	6,952	37,250	37,300	7,792	40,250	40,300	8,632	43,250	43,300	9,472	46,250	46,300	10,312	49,250	49,300	11,152
34,300	34,350	6,966	37,300	37,350	7,806	40,300	40,350	8,646	43,300	43,350	9,486	46,300	46,350	10,326	49,300	49,350	11,166
34,350	34,400	6,980	37,350	37,400	7,820	40,350	40,400	8,660	43,350	43,400	9,500	46,350	46,400	10,340	49,350	49,400	11,182
34,400	34,450	6,994	37,400	37,450	7,834	40,400	40,450	8,674	43,400	43,450	9,514	46,400	46,450	10,354	49,400	49,450	11,197
34,450	34,500	7,008	37,450	37,500	7,848	40,450	40,500	8,688	43,450	43,500	9,528	46,450	46,500	10,368	49,450	49,500	11,213
34,500	34,550	7,022	37,500	37,550	7,862	40,500	40,550	8,702	43,500	43,550	9,542	46,500	46,550	10,382	49,500	49,550	11,228
34,550	34,600	7,036	37,550	37,600	7,876	40,550	40,600	8,716	43,550	43,600	9,556	46,550	46,600	10,396	49,550	49,600	11,244
34,600	34,650	7,050	37,600	37,650	7,890	40,600	40,650	8,730	43,600	43,650	9,570	46,600	46,650	10,410	49,600	49,650	11,259
34,650	34,700	7,064	37,650	37,700	7,904	40,650	40,700	8,744	43,650	43,700	9,584	46,650	46,700	10,424	49,650	49,700	11,275
34,700	34,750	7,078	37,700	37,750	7,918	40,700	40,750	8,758	43,700	43,750	9,598	46,700	46,750	10,438	49,700	49,750	11,290
34,750	34,800	7,092	37,750	37,800	7,932	40,750	40,800	8,772	43,750	43,800	9,612	46,750	46,800	10,452	49,750	49,800	11,306
34,800	34,850	7,106	37,800	37,850	7,946	40,800	40,850	8,786	43,800	43,850	9,626	46,800	46,850	10,466	49,800	49,850	11,321
34,850	34,900	7,120	37,850	37,900	7,960	40,850	40,900	8,800	43,850	43,900	9,640	46,850	46,900	10,480	49,850	49,900	11,337
34,900	34,950	7,134	37,900	37,950	7,974	40,900	40,950	8,814	43,900	43,950	9,654	46,900	46,950	10,494	49,900	49,950	11,352
34,950	35,000	7,148	37,950	38,000	7,988	40,950	41,000	8,828	43,950	44,000	9,668	46,950	47,000	10,508	49,950	50,000	11,368
35,000			38,000			41,000			44,000			47,000			\$50,000 or over— use Form 1040		
35,000	35,050	7,162	38,000	38,050	8,002	41,000	41,050	8,842	44,000	44,050	9,682	47,000	47,050	10,522			
35,050	35,100	7,176	38,050	38,100	8,016	41,050	41,100	8,856	44,050	44,100	9,696	47,050	47,100	10,536			
35,100	35,150	7,190	38,100	38,150	8,030	41,100	41,150	8,870	44,100	44,150	9,710	47,100	47,150	10,550			
35,150	35,200	7,204	38,150	38,200	8,044	41,150	41,200	8,884	44,150	44,200	9,724	47,150	47,200	10,564			
35,200	35,250	7,218	38,200	38,250	8,058	41,200	41,250	8,898	44,200	44,250	9,738	47,200	47,250	10,578			
35,250	35,300	7,232	38,250	38,300	8,072	41,250	41,300	8,912	44,250	44,300	9,752	47,250	47,300	10,592			
35,300	35,350	7,246	38,300	38,350	8,086	41,300	41,350	8,926	44,300	44,350	9,766	47,300	47,350	10,606			
35,350	35,400	7,260	38,350	38,400	8,100	41,350	41,400	8,940	44,350	44,400	9,780	47,350	47,400	10,620			
35,400	35,450	7,274	38,400	38,450	8,114	41,400	41,450	8,954	44,400	44,450	9,794	47,400	47,450	10,634			
35,450	35,500	7,288	38,450	38,500	8,128	41,450	41,500	8,968	44,450	44,500	9,808	47,450	47,500	10,648			
35,500	35,550	7,302	38,500	38,550	8,142	41,500	41,550	8,982	44,500	44,550	9,822	47,500	47,550	10,662			
35,550	35,600	7,316	38,550	38,600	8,156	41,550	41,600	8,996	44,550	44,600	9,836	47,550	47,600	10,676			
35,600	35,650	7,330	38,600	38,650	8,170	41,600	41,650	9,010	44,600	44,650	9,850	47,600	47,650	10,690			
35,650	35,700	7,344	38,650	38,700	8,184	41,650	41,700	9,024	44,650	44,700	9,864	47,650	47,700	10,704			
35,700	35,750	7,358	38,700	38,750	8,198	41,700	41,750	9,038	44,700	44,750	9,878	47,700	47,750	10,718			
35,750	35,800	7,372	38,750	38,800	8,212	41,750	41,800	9,052	44,750	44,800	9,892	47,750	47,800	10,732			
35,800	35,850	7,386	38,800	38,850	8,226	41,800	41,850	9,066	44,800	44,850	9,906	47,800	47,850	10,746			
35,850	35,900	7,400	38,850	38,900	8,240	41,850	41,900	9,080	44,850	44,900	9,920	47,850	47,900	10,760			
35,900	35,950	7,414	38,900	38,950	8,254	41,900	41,950	9,094	44,900	44,950	9,934	47,900	47,950	10,774			
35,950	36,000	7,428	38,950	39,000	8,268	41,950	42,000	9,108	44,950	45,000	9,948	47,950	48,000	10,788			

Section 5—After you fill out Form 1040EZ

Where do I file?

If an addressed envelope came with your return, please use it. If you do not have one, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.**

Alabama—Memphis, TN 37501
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Memphis, TN 37501
California—*Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba*—Ogden, UT 84201
All other counties—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 39901
Georgia—Atlanta, GA 39901
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Cincinnati, OH 45999
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Cincinnati, OH 45999
Louisiana—Memphis, TN 37501
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Kansas City, MO 64999
Mississippi—Memphis, TN 37501
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301

New York—*New York City and counties of Nassau, Rockland, Suffolk, and Westchester*—Holtsville, NY 00501
All other counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 39901
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Philadelphia, PA 19255
Washington—Ogden, UT 84201
West Virginia—Cincinnati, OH 45999
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201
American Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation
 855 West Marine Dr.
 Agana, GU 96910
Puerto Rico—Philadelphia, PA 19255
Virgin Islands: Nonpermanent residents—Philadelphia, PA 19255
Virgin Islands: Permanent residents—V.I. Bureau of Internal Revenue
 Lockharts Garden No. 1A
 Charlotte Amalie
 St. Thomas, VI 00802
Foreign country: U.S. citizens and those filing Form 2555 or Form 4563—Philadelphia, PA 19255
All A.P.O. and F.P.O. addresses—Philadelphia, PA 19255

What do I need if I write to the IRS?

If you write to the IRS about your return after you file it, include your social security number on your correspondence. If you don't include it, it may take us longer to reply.

What should I do if I move?

If you move, always notify, in writing, the Internal Revenue Service center where you filed your last return or the Chief, Taxpayer Service Division, in your local IRS district office. You can use Form 8822 to notify us of your new address. If you move after you file your return and you are expecting a refund, you should also notify the post office serving your old address. This will help forward your check to your new address.

How long should I keep my tax return?

Keep a copy of your tax return and records of all items appearing on it until the statute of limitations runs out. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, get Pub. 552.

Income tax withholding and estimated tax payments for 1992

If the amount you owe the IRS (line 9) or the refund the IRS owes you (line 8) is large, you may want to file a new Form W-4 with your employer to change the amount of income tax to be withheld from your pay. If you go back to work after a period of unemployment, you may be able to reduce your withholding.

In general, you do not have to make estimated tax payments if you expect that your 1992 tax return will show a tax refund OR a tax balance due the IRS of less than \$500.

See Pub. 505 for more details.

How do I amend my tax return?

Use Form 1040X to change the return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due. If your return is changed for any reason, it may affect your state income tax return. Contact your state tax agency for more information.

How do I get forms and publications?

Generally, we mail forms to you based on what you filed last year. Forms, schedules, and publications you may need are listed below and on page 21.

If you don't have any tax questions and you only need copies of tax forms and publications, you can—

- Visit your local IRS office.
- Visit a participating bank or post office to get Forms 1040, 1040A, 1040EZ, Schedules A&B, Schedule EIC, Schedules 1 & 2, and their related instructions.
- Visit a participating library, which stocks a wider variety of forms and publications.
- Use the order blank on page 21. You should receive the items you order within 2 weeks from the time you mail your request.
- Call our toll-free "Forms Only" number 1-800-TAX-FORM (1-800-829-3676). The hours of operation during the filing season are **8:00 A.M. to 5:00 P.M. (weekdays)** and **9:00 A.M. to 3:00 P.M. (Saturdays)**. For callers in Alaska and Hawaii, the hours are Pacific Standard Time. For callers in Puerto Rico, the hours are Eastern Standard Time. You should receive your order within 7 to 10 workdays after you call.

The following forms, schedules, and instructions may be obtained at participating banks, post offices, or libraries.

Form 1040
Instructions for Form 1040 & Schedules
Schedule A for itemized deductions
Schedule B for interest and dividend income if more than \$400; and for answering the foreign accounts or foreign trusts questions
Schedule EIC for the earned income credit

Form 1040A
Instructions for Form 1040A & Schedules
Schedule 1 for Form 1040A filers to report interest and dividend income
Schedule 2 for Form 1040A filers to report child and dependent care expenses
Form 1040EZ
Instructions for Form 1040EZ

Participating libraries may also carry a variety of forms, schedules, instructions, and publications, which may be photocopied, or you can order them from the Distribution Center for your state. See page 22 for the address.

- Schedule 3**, Credit for the Elderly or the Disabled for Form 1040A Filers
- Schedule C**, Profit or Loss From Business
- Schedule D**, Capital Gains and Losses
- Schedule E**, Supplemental Income and Loss
- Schedule F**, Profit or Loss From Farming
- Schedule R**, Credit for the Elderly or the Disabled
- Schedule SE**, Self-Employment Tax
- Form 1040-ES**, Estimated Tax for Individuals
- Form 1040X**, Amended U.S. Individual Income Tax Return
- Form 2106**, Employee Business Expenses
- Form 2119**, Sale of Your Home
- Form 2210**, Underpayment of Estimated Tax by Individuals and Fiduciaries
- Form 2441**, Child and Dependent Care Expenses
- Form 3468**, Investment Credit
- Form 3903**, Moving Expenses
- Form 4562**, Depreciation and Amortization
- Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
- Form 8283**, Noncash Charitable Contributions
- Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents
- Form 8582**, Passive Activity Loss Limitations
- Form 8822**, Change of Address
- Pub. 1**, Your Rights as a Taxpayer
- Pub. 17**, Your Federal Income Tax
- Pub. 334**, Tax Guide for Small Business
- Pub. 463**, Travel, Entertainment, and Gift Expenses
- Pub. 501**, Exemptions, Standard Deduction, and Filing Information
- Pub. 502**, Medical and Dental Expenses
- Pub. 504**, Tax Information for Divorced or Separated Individuals
- Pub. 505**, Tax Withholding and Estimated Tax
- Pub. 508**, Educational Expenses
- Pub. 521**, Moving Expenses
- Pub. 523**, Tax Information on Selling Your Home
- Pub. 524**, Credit for the Elderly or the Disabled
- Pub. 525**, Taxable and Nontaxable Income
- Pub. 527**, Residential Rental Property (Including Rental of Vacation Houses)
- Pub. 529**, Miscellaneous Deductions
- Pub. 553**, Highlights of 1991 Tax Changes
- Pub. 554**, Tax Information for Older Americans
- Pub. 590**, Individual Retirement Arrangements (IRAs)
- Pub. 596**, Earned Income Credit
- Pub. 910**, Guide to Free Tax Services (includes a list of publications)
- Pub. 917**, Business Use of a Car
- Pub. 929**, Tax Rules for Children and Dependents

How do I use the order blank?

1. Cut the order blank on the dotted line and **be sure to print or type your name accurately on the other side**. This will be the label used to send material to you.
2. Circle the items you need. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper listing the additional items you need. To help reduce waste, please order only the items you think you will need to prepare your return. We will send you two copies of each form and one copy of each set of instructions or publication you circle.
3. Enclose the order blank in your own envelope and send it to the IRS address shown on page 22 for your state. Do not use the envelope we furnished you in your tax package because this envelope can be used only for filing your income tax return. Be sure to allow 2 weeks to receive your order.

Order blank

Circle desired forms, instructions, and publications

1040	Schedule F (1040)	Schedule 3 (1040A) & instructions	2210 & instructions	8582 & instructions	Pub. 508	Pub. 590	
Instructions for 1040 & Schedules	Schedule R (1040) & instructions	1040EZ	2441 & instructions	8822	Pub. 521	Pub. 596	
Schedules A&B (1040)	Schedule SE (1040)	Instructions for 1040EZ	3903 & instructions	Pub. 1	Pub. 523	Pub. 910	
Schedule C (1040)	1040A	1040-ES (1992)	4562 & instructions	Pub. 17	Pub. 525	Pub. 917	
Schedule D (1040)	Instructions for 1040A & Schedules	1040X & instructions	4868	Pub. 334	Pub. 527	Pub. 929	
Schedule E (1040)	Schedule 1 (1040A)	2106 & instructions	8283 & instructions	Pub. 463	Pub. 529		
Schedule EIC (1040A or 1040)	Schedule 2 (1040A)	2119 & instructions	8332	Pub. 505	Pub. 553		

Where do I send my order for free forms and publications?

If you live in:



Send your order blank to:



Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming

Western Area Distribution Center
Rancho Cordova, CA
95743-0001

Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin

Central Area Distribution Center
P.O. Box 9903
Bloomington, IL 61799

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074

Foreign Addresses—Taxpayers with mailing addresses in foreign countries should send the order blank to either: Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074; or Western Area Distribution Center, Rancho Cordova, CA 95743-0001, whichever is closer. Send letter requests for other forms and publications to: Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074.

Puerto Rico—Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074

Virgin Islands—V.I. Bureau of Internal Revenue, Lockharts Garden, No. 1A, Charlotte Amalie, St. Thomas, VI 00802

Detach At This Line

Name

Number, street, and apt. number

City, town or post office, state, and ZIP code

Where do I call to get answers to my Federal tax questions?

Call the IRS with your tax question. If the instructions to the tax forms and our free tax publications have not answered your question, please call us TOLL-FREE. "Toll-free" is a telephone call for which you pay only local charges.

Choosing the right number—Use only the number listed below for your area. Use a local city number only if it is not a long distance call for you. **Please do not dial "1-800" when using a local city number.** However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Before you call—Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

1. The tax form, schedule, or notice to which your question relates.
2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.).
3. The name of any IRS publication or other source of information that you used to look for the answer.

Before you hang up—If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. The representative will be happy to take the additional time required to be sure he or she has answered your question fully and in the manner that is most helpful to you.

By law, you are responsible for paying your fair share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

Alabama 1-800-829-1040	Idaho 1-800-829-1040	Mississippi 1-800-829-1040	Ohio Cincinnati, 621-6281 Cleveland, 522-3000 Elsewhere, 1-800-829-1040	Vermont 1-800-829-1040
Alaska Anchorage, 561-7484 Elsewhere, 1-800-829-1040	Illinois Chicago, 435-1040 In area code 708, 1-312-435-1040 Elsewhere, 1-800-829-1040	Missouri St. Louis, 342-1040 Elsewhere, 1-800-829-1040	Oklahoma 1-800-829-1040	Virginia Richmond, 649-2361 Elsewhere, 1-800-829-1040
Arizona Phoenix, 257-1233 Elsewhere, 1-800-829-1040	Indiana Indianapolis, 226-5477 Elsewhere, 1-800-829-1040	Montana 1-800-829-1040	Oregon Portland, 221-3960 Elsewhere, 1-800-829-1040	Washington Seattle, 442-1040 Elsewhere, 1-800-829-1040
Arkansas 1-800-829-1040	Iowa Des Moines, 283-0523 Elsewhere, 1-800-829-1040	Nebraska Omaha, 422-1500 Elsewhere, 1-800-829-1040	Pennsylvania Philadelphia, 574-9900 Pittsburgh, 281-0112 Elsewhere, 1-800-829-1040	West Virginia 1-800-829-1040
California Oakland, 839-1040 San Francisco, 839-1040 Elsewhere, 1-800-829-1040	Kansas 1-800-829-1040	New Hampshire 1-800-829-1040	Puerto Rico San Juan Metro Area, 766-5040 Isla, 766-5549	Wisconsin Milwaukee, 271-3780 Elsewhere, 1-800-829-1040
Colorado Denver, 825-7041 Elsewhere, 1-800-829-1040	Kentucky 1-800-829-1040	New Jersey 1-800-829-1040	Rhode Island 1-800-829-1040	Wyoming 1-800-829-1040
Connecticut 1-800-829-1040	Louisiana 1-800-829-1040	New Mexico 1-800-829-1040	South Carolina 1-800-829-1040	
Delaware 1-800-829-1040	Maine 1-800-829-1040	New York Bronx, 732-0100 Brooklyn, 596-3770 Buffalo, 685-5432 Manhattan, 732-0100 Nassau, 222-1131 Queens, 596-3770 Staten Island, 596-3770 Suffolk, 724-5000 Elsewhere, 1-800-829-1040	South Dakota 1-800-829-1040	
District of Columbia 1-800-829-1040	Maryland Baltimore, 962-2590 Elsewhere, 1-800-829-1040	North Carolina 1-800-829-1040	Tennessee Nashville, 259-4601 Elsewhere, 1-800-829-1040	
Florida Jacksonville, 354-1760 Elsewhere, 1-800-829-1040	Massachusetts Boston, 523-1040 Elsewhere, 1-800-829-1040	North Dakota 1-800-829-1040	Texas Dallas, 742-2440 Houston, 965-0440 Elsewhere, 1-800-829-1040	
Georgia Atlanta, 522-0050 Elsewhere, 1-800-829-1040	Michigan Detroit, 237-0800 Elsewhere, 1-800-829-1040		Utah 1-800-829-1040	
Hawaii Oahu, 541-1040 Elsewhere, 1-800-829-1040	Minnesota Minneapolis, 644-7515 St. Paul, 644-7515 Elsewhere, 1-800-829-1040			

Phone Help for Hearing-Impaired People With TDD Equipment.

All areas in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico:
1-800-829-4059

Hours of Operation:

8:00 A.M. to 6:30 P.M. EST
(Jan. 1–April 4)
9:00 A.M. to 7:30 P.M. EDT
(April 5–April 15)
9:00 A.M. to 5:30 P.M. EDT
(April 16–Oct. 24)
8:00 A.M. to 4:30 P.M. EST
(Oct. 25–Dec. 31)

What is Tele-Tax?

Recorded Tax Information includes about 140 topics of tax information that answer many Federal tax questions. You can listen to up to three topics on each call you make.

Automated Refund Information is available so you can check the status of your refund.

How do I use Tele-Tax?

Choosing the right number—Use only the number listed below for your area. Use a local city number only if it is not a long distance call for you. **Please do not dial “1-800” when using a local city number.** However, when dialing from an area that does not have a local number, be sure to dial “1-800” before calling the toll-free number.

Recorded Tax Information

Topic numbers are effective January 1, 1992.

Touch-tone service is available 24 hours a day, 7 days a week.

Rotary or pulse dial service is available Monday through Friday during regular office hours.

Select, by number, the topic you want to hear. **For the directory of topics, listen to topic no. 323.** A complete list of these topics is on page 25.

Have paper and pencil handy to take notes.

Call the appropriate phone number listed below.

- If you have a touch-tone phone, immediately follow the recorded instructions, or
- If you have a rotary or pulse dial phone, wait for further recorded instructions.

Automated Refund Information

Be sure to have a copy of your tax return available since you will need to know your social security number and the **exact** amount of your refund.

Then, call the appropriate phone number listed below and follow the recorded instructions.

The IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before calling back.

- Touch-tone service is available Monday through Friday from 7:00 A.M. to 11:30 P.M. (Hours may vary in your area.)
- Rotary or pulse dial service is available Monday through Friday during regular office hours.

Alabama 1-800-829-4477	Georgia Atlanta, 331-6572 Elsewhere, 1-800-829-4477	Mississippi 1-800-829-4477	Oregon Portland, 294-5363 Elsewhere, 1-800-829-4477
Alaska 1-800-829-4477	Hawaii 1-800-829-4477	Missouri St. Louis, 241-4700 Elsewhere, 1-800-829-4477	Pennsylvania Philadelphia, 627-1040 Pittsburgh, 261-1040 Elsewhere, 1-800-829-4477
Arizona Phoenix, 252-4909 Elsewhere, 1-800-829-4477	Idaho 1-800-829-4477	Montana 1-800-829-4477	Puerto Rico 1-800-829-4477
Arkansas 1-800-829-4477	Illinois Chicago, 886-9614 In area code 708, 1-312-886-9614 Springfield, 789-0489 Elsewhere, 1-800-829-4477	Nebraska Omaha, 221-3324 Elsewhere, 1-800-829-4477	Rhode Island 1-800-829-4477
California <i>Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba,</i> 1-800-829-4032 Los Angeles, 617-3177 Oakland, 839-4245 Elsewhere, 1-800-829-4477	Indiana Indianapolis, 631-1010 Elsewhere, 1-800-829-4477	Nevada 1-800-829-4477	South Carolina 1-800-829-4477
Colorado Denver, 592-1118 Elsewhere, 1-800-829-4477	Iowa Des Moines, 284-7454 Elsewhere, 1-800-829-4477	New Hampshire 1-800-829-4477	South Dakota 1-800-829-4477
Connecticut 1-800-829-4477	Kansas 1-800-829-4477	New Jersey 1-800-829-4477	Tennessee Nashville, 242-1541 Elsewhere, 1-800-829-4477
Delaware 1-800-829-4477	Kentucky 1-800-829-4477	New Mexico 1-800-829-4477	Texas Dallas, 767-1792 Houston, 850-8801 Elsewhere, 1-800-829-4477
District of Columbia 882-1040	Louisiana 1-800-829-4477	New York Bronx, 406-4080 Brooklyn, 858-4461 Buffalo, 685-5533 Manhattan, 406-4080 Queens, 858-4461 Staten Island, 858-4461 Elsewhere, 1-800-829-4477	Utah 1-800-829-4477
Florida 1-800-829-4477	Maine 1-800-829-4477	North Carolina 1-800-829-4477	Vermont 1-800-829-4477
	Maryland Baltimore, 466-1040 Elsewhere, 1-800-829-4477	North Dakota 1-800-829-4477	Virginia Richmond, 783-1569 Elsewhere, 1-800-829-4477
	Massachusetts Boston, 523-8602 Elsewhere, 1-800-829-4477	Ohio Cincinnati, 421-0329 Cleveland, 522-3037 Elsewhere, 1-800-829-4477	Washington Seattle, 343-7221 Elsewhere, 1-800-829-4477
	Michigan Detroit, 961-4282 Elsewhere, 1-800-829-4477	Oklahoma 1-800-829-4477	West Virginia 1-800-829-4477
	Minnesota St. Paul, 644-7748 Elsewhere, 1-800-829-4477		Wisconsin Milwaukee, 273-8100 Elsewhere, 1-800-829-4477
			Wyoming 1-800-829-4477

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