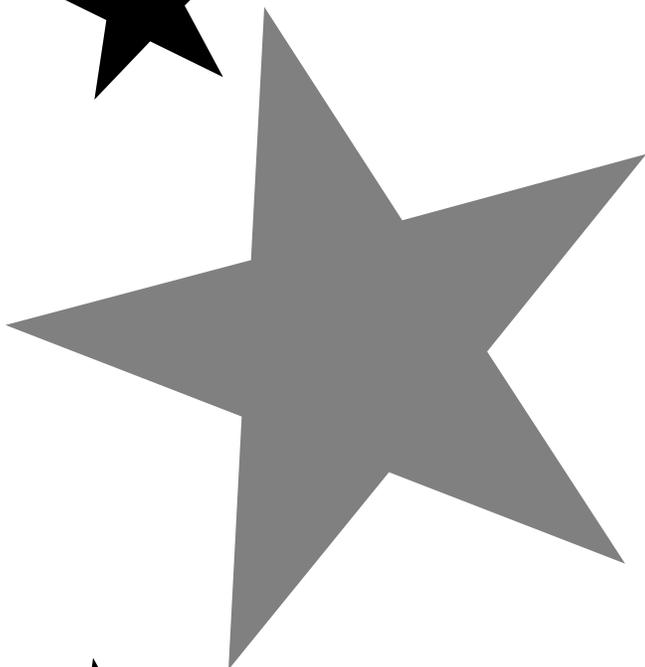
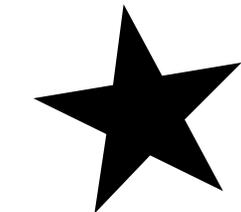
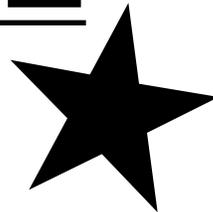


Instructions for Form

1040EZ

1992



Department of the Treasury
Internal Revenue Service

What's inside?

Answers to frequently asked questions (page 5)

A note from the Commissioner (page 3)

Fast filing (page 3)

What's new for 1992 (page 6)

Free tax help (page 6)

How to make a gift to reduce the public debt (page 8)

How to get forms and publications (page 16)

Tax table (page 22)

Index (page 27)

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

Table of contents	A note from the Commissioner	3
	Fast filing	3
	Privacy Act and Paperwork Reduction Act Notice	4
	What are my rights as a taxpayer?	4
	Answers to frequently asked questions	5
Section 1— Before you fill in Form 1040EZ		5
	Should I use Form 1040EZ?	5
	What's new for 1992?	6
	What free tax help is available?	6
	What if a taxpayer died?	7
	What are the filing dates and penalties?	8
	Gift to reduce the public debt	8
	Can I use substitute tax forms?	8
	How do I get copies of my tax returns?	8
Section 2— Filing requirements		9
	Do I have to file?	9
Section 3— Line instructions for Form 1040EZ		10
	Name, address, and social security number	10
	Presidential Election Campaign Fund	10
	Report your income	11
	Figure your tax	14
	Refund or amount you owe	14
	Sign your return	15
Section 4— General information		16
	How do I get forms and publications?	16
	Where do I call to get answers to my Federal tax questions?	19
	What is Tele-Tax?	20
	Tele-Tax topic numbers and subjects	21
Section 5— Tax table		22
Section 6— After you fill in Form 1040EZ		25
	Where do I file?	25
	What do I need if I write to the IRS?	25
	What should I do if I move?	25
	How long should I keep my tax return?	26
	Income tax withholding and estimated tax payments for 1993	26
	How do I amend my tax return?	26
	Recycling	26
	Index	27
	Major categories of Federal income and outlays for fiscal year 1991	28

**A note from the
Commissioner**

Dear Taxpayer:

As the Commissioner of Internal Revenue, I want to thank you on behalf of the government of the United States and every American citizen. Without your taxes, we could not provide essential social services; we could not defend ourselves; we could not fund scientific and health care research. Thank you for paying your taxes.

You are among the millions of Americans who comply with the tax law voluntarily. As a taxpayer and as a customer of the Internal Revenue Service, you deserve excellence in the services we provide; you deserve to be treated fairly, courteously and with respect; and you deserve to know that the IRS will ensure that others pay their fair share.

To fulfill our responsibilities to you, we are making major changes in the way we conduct our business. Under our new philosophy of tax administration, known as Compliance 2000, we are reaching out to provide education and assistance to taxpayers who need our help. One program is dedicated to bringing non-filers back into the system. We will work with every American who wants to "get right" with the government. At the same time, we will direct our enforcement efforts toward those who willfully fail to report and pay the proper amount of tax. All must pay their fair share, just as you are doing.

We realize that the tax law is complex and sometimes frustrating. We want to do what we can to make tax time easier for you. To that end, we are simplifying our forms and procedures to reduce the burden on taxpayers. And don't forget the option to file your tax return electronically. Electronic returns are more accurate and you can get a faster refund.

Our goal is to transform the tax system by the end of this decade. To achieve the excellence in service that you deserve, we are literally "reinventing" the Internal Revenue Service, making our internal organization more efficient and less bureaucratic. As we improve our organizational structure, we also will do a better job of serving our customers, the taxpayers. We believe in accountability. Please let us know if you have any suggestions for ways to improve our service to you.

Thank you again for your dedication to our country.



Shirley D. Peterson

**Fast filing**

Last year, over 10 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.

Electronic filing is available whether you prepare your own return or use a preparer. In addition to many tax preparers, other firms are approved by the IRS to offer electronic filing services. An approved transmitter must sign your Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing. For more details on electronic filing, see Tele-Tax (topic no. 112) on page 20.

Another way to file your return with the IRS is to file an "answer sheet" return. This return, called Form 1040PC, can be created only by using a personal computer. It can be processed faster and more accurately than the regular tax return. A paid tax preparer may give you Form 1040PC to sign and file instead of the tax return you are used to seeing. If you prepare your own return on a computer, you can produce Form 1040PC using many of the tax preparation software programs sold in computer stores. The form is not available from the IRS. For more details, see Tele-Tax (topic no. 106) on page 20.

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 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	39 min.
Learning about the law or the form	33 min.	Copying, assembling, and sending the form to the IRS	34 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 25.

What are my rights as a taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by Internal Revenue Service employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, get Pub. 1 by calling 1-800-TAX-FORM (1-800-829-3676) or use the order blank on page 17.

Answers to
frequently asked
questions

How long will it take to get my refund? About 4 to 8 weeks after you mail your return. If you file electronically, it should take about 3 weeks. The earlier you file, the faster you'll get your refund. To check on the status of your refund, call Tele-Tax. See page 20 for the number.

How can I get forms and publications? Call 1-800-829-3676 (see page 16 for the times to call); or visit your local IRS office, participating library, bank, or post office; or use the order blank on page 17.

I received unemployment compensation in 1992 in addition to my wages. But Form 1040EZ doesn't have a line for unemployment compensation. Should I report it on line 1? No. You cannot file Form 1040EZ. Instead, you must file Form 1040A.

I asked my employer several times for my W-2 form, but I still don't have it. What should I do? If you don't get it by February 16, call the toll-free number listed on page 19 for your area. We will ask you for certain information. For details, see the instructions for line 1 on page 12.

I received an IRS notice. I've contacted the IRS at least three times about it, but the problem still hasn't been fixed. What can I do? Call your local IRS office and ask for Problem Resolution assistance. The number is listed in your phone book.

Do I have to file a return? It usually depends on the amount of your gross income and whether you can be claimed as a dependent on another person's 1992 return. For details, see page 9.

In addition to my regular job, I had a part-time business fixing cars. Do I have to report the money I made in 1992 fixing cars? Yes. This is self-employment income. You cannot file Form 1040EZ. Instead, you must file Form 1040 and Schedule C or C-EZ. You may also have to file Schedule SE to pay self-employment tax.

Section 1—Before you fill in Form 1040EZ

Should I use Form
1040EZ?

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

1. Your filing status is **single** (see page 6),
2. You were under age 65 on January 1, 1993, and not blind at the end of 1992,
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,
7. You were not a nonresident alien at any time during 1992, and
8. Your total wages were not over \$55,500 if you had more than one employer.

If you don't meet **all eight** of the requirements above, you must use Form 1040A or Form 1040. See Tele-Tax (topic no. 152) on page 20 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)

Should I use Form 1040EZ?
(continued)

only on Form 1040A or Form 1040. See Tele-Tax (topic nos. 402 and 154) on page 20. Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than your standard deduction, which is \$3,600 for most single people. But if someone can claim you as a dependent, your standard deduction is the amount entered on line E of the worksheet on the back of Form 1040EZ. See Tele-Tax (topic no. 301) on page 20.

Your filing status is single if any of the following was true on December 31, 1992:

- 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, 1992, and did not remarry in 1992.
-

What's new for 1992?

Increased earned income credit. If you earned less than \$22,370 and a qualifying child lived with you, you may be able to take this credit for 1992. But you must use Schedule EIC and file Form 1040A or Form 1040 to do so. See Tele-Tax (topic no. 402) on page 20.

Increased exemption deduction and standard deduction. The exemption deduction has increased to \$2,300 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 1992, get Pub. 553. You may also find the publications listed on page 16 and the Tele-Tax topics listed on page 21 helpful in completing your return.

Operation Desert Storm

If you were a participant in Operation Desert Storm, the deadline for taking care of tax matters such as filing returns or paying taxes may be extended. For details, see Tele-Tax (topic no. 468) on page 20 or get Pub. 945.

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 16.

Recorded tax information by telephone. Our Tele-Tax service has recorded tax information covering many topics. See page 20 for the number to call.

Refund information. Tele-Tax can tell you the status of your refund. For details, see page 20.

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 in your return, or have a question about a notice you received from us, please call us. Use the number for your area on page 19.

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 19.

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 and 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, low-income, and non-English-speaking people fill in their returns. For details, call the toll-free number for your area on page 19. 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 19 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 a 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 social security number or name, 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 taxpayer died?

If a taxpayer died before filing a return for 1992, the taxpayer's personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the taxpayer 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 taxpayer'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 taxpayer's refund must attach Form 1310.

The personal representative should promptly notify all payers of income to the deceased taxpayer, including financial institutions, of his or her death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs.

For more details, see Tele-Tax (topic no. 158) on page 20 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, 1993**. 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, 1993. 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, 1993. If you get an extension, you must file Form 1040A or Form 1040; you can't file Form 1040EZ.

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. Get 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 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 where you sign.

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 1993 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 18 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 want a printed copy of your account, it will be mailed to you free of charge.

Section 2—Filing requirements

Do I have to file?

The following rules apply to all U.S. citizens and resident aliens. Get Pub. 519 to see if you are a resident or nonresident alien.

If your filing status is single and you were under age 65 on January 1, 1993, you must file a return if **either 1 or 2** below applies to you:

1. Your **gross income** was at least \$5,900. **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax.
2. Your parents (or someone else) can claim you as a dependent on their 1992 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 \$600
\$0		more than \$3,600

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

Caution: *If your gross income was \$2,300 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 20.*

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, 1993, 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 20 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. These payments should be shown in box 8 of your W-2 form. You must file a return using Form 1040 if **any** of the following applies for 1992:

- 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. But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.

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

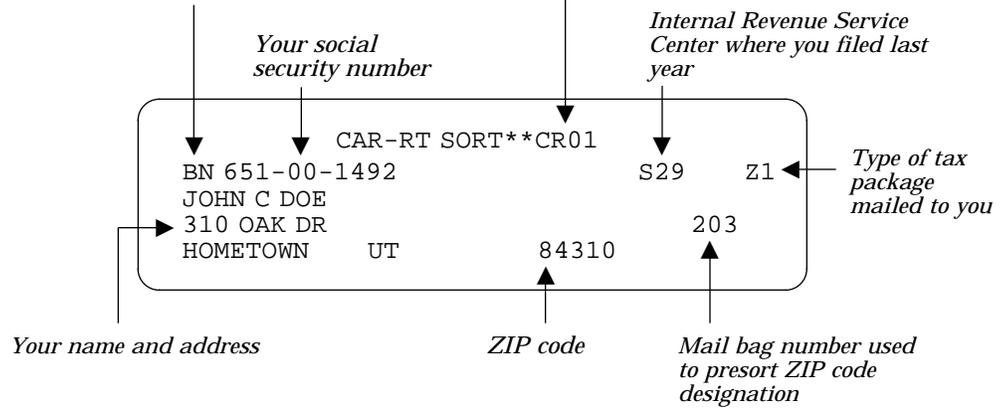
Why use the label? The mailing label on the front of the instruction booklet is designed to speed processing at Internal Revenue Service Centers and prevent errors that delay refund checks. But don't attach it until you have finished your return. Cross out any errors and print the correct information.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



Address change. If the address on your mailing label is not your current address, cross out your old address and print your new address. If you move after you file your 1992 return, see page 25.

Name change. If you changed your name, be sure to report this to your local Social Security Administration office before you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. If you received a mailing label, cross out your former name and print your new name.

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

Social security number. If you don't have a social security number, get Form SS-5 from your local Social Security Administration (SSA) office. Fill it in and return it to the SSA office. If you do not have 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 campaign 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 13,770.00 (\$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 1992 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 1992. 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 1992. See Tele-Tax (topic no. 205) on page 20 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 February 1, 1993, you should receive Form SSA-1099 or Form RRB-1099. These forms will show the total benefits paid to you in 1992 and the amount of any benefits you repaid in 1992. 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. 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 February 1, 1993, ask your employer for one. If you don't get it by February 16, call the toll-free number for your area listed on page 19. You will be asked for your employer's name, address, telephone number, and, if known, identification number. You will also be asked for your address, social security number, daytime telephone number, dates of employment, and your best estimate of your total wages and Federal income tax withheld. 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 1992, 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 either box 23 or 18 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, the "Deferred compensation" box in box 6 of your W-2 form should be checked. The amount deferred should be shown in box 17. The total amount that may be deferred for 1992 under all plans is generally limited to \$8,728. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. 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 1992 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 1992 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 1992 income. But you must use Form 1040A or Form 1040 to do so. Get Pub. 550 for details.

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.

If you cashed series EE U.S. savings bonds during 1992 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 1992 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1992.

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.

For more information on interest income, see Tele-Tax (topic no. 203) on page 20.

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 1992 Form(s) W-2.

Backup withholding. If you received a 1992 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."

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, 1993, whichever is later. If you want to figure your own tax, complete the rest of your return.

Refund or
amount you
owe—

Lines 8 and 9

Line 8 Refund. If too much tax was withheld, line 6 will be more than line 7. Subtract line 7 from line 6 and enter the result on line 8. If line 8 is less than \$1, we will send the refund only if you request it when you file your return.

Line 9 Amount you owe. If not enough tax was withheld, line 7 will be more than line 6. Subtract line 6 from line 7 and enter the result on line 9. This is the amount you still owe the IRS. Attach your check or money order payable to the Internal Revenue Service for the full amount when you file. If line 9 is less than \$1, you don't have to pay it.

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.

How to avoid the penalty. You will not owe the penalty if **either** 1 or 2 below applies:

1. You had no tax liability for 1991, you were a U.S. citizen or resident for all of 1991, AND your 1991 tax return was for a tax year of 12 full months, or
 2. Line 6 on your 1992 return is at least as much as your 1991 tax liability, AND your 1991 tax return was for a tax year of 12 full months.
-

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. Someone who prepares your return for you but does not charge you should not sign your return. At the bottom of the form below the area for your signature, the paid preparer must—

- Sign your return by hand (signature stamps or labels cannot be used), and
- Enter the date he or she signed the return, and
- Enter his or her social security number, and
- Enter the firm's name, address (including ZIP code), and employer identification number, OR if the preparer is self-employed, his or her name and address.

The preparer must also give you a copy of the return for your records.

Section 4—General 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.

If you don't have any tax questions and you only need 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, and EIC, Schedules 1 and 2, and their instructions.
- Visit a participating library, which stocks a wider variety of forms and publications.
- Use the order blank on page 17. You should either receive your order or notification of the status of your order within 7-15 workdays after we receive your request.
- Call our toll-free order 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 get your order or notification of the status of your order within 7 to 15 workdays after you call.

You can get the following forms, schedules, and instructions 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 over \$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

You can photocopy the items listed below (as well as those listed above) at participating libraries or order them from the IRS.

Schedule 3, Credit for the Elderly or the Disabled for Form 1040A Filers
Schedule C, Profit or Loss From Business
Schedule C-EZ, Net Profit 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 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

Form 8829, Expenses for Business Use of Your Home
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, Divorced or Separated Individuals
Pub. 505, Tax Withholding and Estimated Tax
Pub. 508, Educational Expenses
Pub. 521, Moving Expenses
Pub. 523, 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. 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 in the space provided.** 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 18 for your state. Do not use the envelope we sent you in your tax package because this envelope can be used only for filing your income tax return. You should receive your order or notification of the status of your order within 7-15 workdays after we receive your order.

Detach at this line

Order blank

Name

Fill in your name and address

Number, street, and apt. number

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

Circle desired forms, instructions, and publications

1040	Schedule EIC (1040A or 1040)	Schedule 2 (1040A)	2119 & instructions	8332	Pub. 463	Pub. 529	
Instructions for 1040 & Schedules	Schedule F (1040)	Schedule 3 (1040A) & instructions	2210 & instructions	8582 & instructions	Pub. 505	Pub. 590	
Schedules A&B (1040)	Schedule R (1040) & instructions	1040EZ	2441 & instructions	8822	Pub. 508	Pub. 596	
Schedule C (1040)	Schedule SE (1040)	Instructions for 1040EZ	3903 & instructions	8829	Pub. 521	Pub. 910	
Schedule C-EZ (1040)	1040A	1040-ES (1993)	4562 & instructions	Pub. 1	Pub. 523	Pub. 917	
Schedule D (1040)	Instructions for 1040A & Schedules	1040X & instructions	4868	Pub. 17	Pub. 525	Pub. 929	
Schedule E (1040)	Schedule 1 (1040A)	2106 & instructions	8283 & instructions	Pub. 334	Pub. 527		

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

Caution: *Do not send your tax return to any of the addresses listed below. Instead, see **Where do I file?** on page 25.*

If you live in:

Send your order blank to:

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

Western Area Distribution Center
Rancho Cordova, CA
95743-0001

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

Central Area Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903

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 25866, Richmond, VA 23286-8107; 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 25866, Richmond, VA 23286-8107.

Puerto Rico—Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107

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

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, if any. This service is generally available during regular business hours.

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	Virginia Richmond, 649-2361 Elsewhere, 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	Washington Seattle, 442-1040 Elsewhere, 1-800-829-1040
Arizona Phoenix, 640-3900 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	West Virginia 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	Wisconsin Milwaukee, 271-3780 Elsewhere, 1-800-829-1040
California Oakland, 839-1040 Elsewhere, 1-800-829-1040	Kansas 1-800-829-1040	Nevada 1-800-829-1040	Puerto Rico San Juan Metro Area, 766-5040 Elsewhere, 1-800-829-1040	Wyoming 1-800-829-1040
Colorado Denver, 825-7041 Elsewhere, 1-800-829-1040	Kentucky 1-800-829-1040	New Hampshire 1-800-829-1040	Rhode Island 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
Connecticut 1-800-829-1040	Louisiana 1-800-829-1040	New Jersey 1-800-829-1040	South Carolina 1-800-829-1040	
Delaware 1-800-829-1040	Maine 1-800-829-1040	New Mexico 1-800-829-1040	South Dakota 1-800-829-1040	Hours of Operation for the Hearing-Impaired: 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. 31) 8:00 A.M. to 4:30 P.M. EST (Nov. 1–Dec. 31)
District of Columbia 1-800-829-1040	Maryland Baltimore, 962-2590 Elsewhere, 1-800-829-1040	New York Bronx, 488-9150 Brooklyn, 488-9150 Buffalo, 685-5432 Manhattan, 732-0100 Nassau, 222-1131 Queens, 488-9150 Staten Island, 488-9150 Suffolk, 724-5000 Elsewhere, 1-800-829-1040	Tennessee Nashville, 259-4601 Elsewhere, 1-800-829-1040	
Florida Jacksonville, 354-1760 Elsewhere, 1-800-829-1040	Massachusetts Boston, 536-1040 Elsewhere, 1-800-829-1040	North Carolina 1-800-829-1040	Texas Dallas, 742-2440 Houston, 541-0440 Elsewhere, 1-800-829-1040	
Georgia Atlanta, 522-0050 Elsewhere, 1-800-829-1040	Michigan Detroit, 237-0800 Elsewhere, 1-800-829-1040	North Dakota 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		Vermont 1-800-829-1040	

What is Tele-Tax?

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

Automated refund information allows you to 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, 1993.

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

Rotary or pulse dial service is usually 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 21.

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** whole-dollar 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 usually 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, 640-3933 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 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 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, 541-3400 Elsewhere, 1-800-829-4477
District of Columbia 628-2929	Louisiana 1-800-829-4477	New York Bronx, 488-8432 Brooklyn, 488-8432 Buffalo, 685-5533 Manhattan, 406-4080 Queens, 488-8432 Staten Island, 488-8432 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, 244-7306 Elsewhere, 1-800-829-4477	North Dakota 1-800-829-4477	Virginia Richmond, 783-1569 Elsewhere, 1-800-829-4477
	Massachusetts Boston, 536-0709 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

Section 5—1992 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 \$3,729. 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—
23,200	23,250	3,715
23,250	23,300	3,729
23,300	23,350	3,743
23,350	23,400	3,757

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
75	100	13	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	4,000	4,050	604	7,000	7,050	1,054	10,000	10,050	1,504	13,000	13,050	1,954
450	475	69	2,000			4,050	4,100	611	7,050	7,100	1,061	10,050	10,100	1,511	13,050	13,100	1,961
			2,000	2,025	302	4,100	4,150	619	7,100	7,150	1,069	10,100	10,150	1,519	13,100	13,150	1,969
475	500	73	2,025	2,050	306	4,150	4,200	626	7,150	7,200	1,076	10,150	10,200	1,526	13,150	13,200	1,976
500	525	77	2,050	2,075	309	4,200	4,250	634	7,200	7,250	1,084	10,200	10,250	1,534	13,200	13,250	1,984
525	550	81	2,075	2,100	313	4,250	4,300	641	7,250	7,300	1,091	10,250	10,300	1,541	13,250	13,300	1,991
			2,100	2,125	317	4,300	4,350	649	7,300	7,350	1,099	10,300	10,350	1,549	13,300	13,350	1,999
550	575	84	2,125	2,150	321	4,350	4,400	656	7,350	7,400	1,106	10,350	10,400	1,556	13,350	13,400	2,006
575	600	88	2,150	2,175	324	4,400	4,450	664	7,400	7,450	1,114	10,400	10,450	1,564	13,400	13,450	2,014
600	625	92	2,175	2,200	328	4,450	4,500	671	7,450	7,500	1,121	10,450	10,500	1,571	13,450	13,500	2,021
			2,200	2,225	332	4,500	4,550	679	7,500	7,550	1,129	10,500	10,550	1,579	13,500	13,550	2,029
625	650	96	2,225	2,250	336	4,550	4,600	686	7,550	7,600	1,136	10,550	10,600	1,586	13,550	13,600	2,036
650	675	99	2,250	2,275	339	4,600	4,650	694	7,600	7,650	1,144	10,600	10,650	1,594	13,600	13,650	2,044
675	700	103	2,275	2,300	343	4,650	4,700	701	7,650	7,700	1,151	10,650	10,700	1,601	13,650	13,700	2,051
			2,300	2,325	347	4,700	4,750	709	7,700	7,750	1,159	10,700	10,750	1,609	13,700	13,750	2,059
700	725	107	2,325	2,350	351	4,750	4,800	716	7,750	7,800	1,166	10,750	10,800	1,616	13,750	13,800	2,066
725	750	111	2,350	2,375	354	4,800	4,850	724	7,800	7,850	1,174	10,800	10,850	1,624	13,800	13,850	2,074
750	775	114	2,375	2,400	358	4,850	4,900	731	7,850	7,900	1,181	10,850	10,900	1,631	13,850	13,900	2,081
			2,400	2,425	362	4,900	4,950	739	7,900	7,950	1,189	10,900	10,950	1,639	13,900	13,950	2,089
775	800	118	2,425	2,450	366	4,950	5,000	746	7,950	8,000	1,196	10,950	11,000	1,646	13,950	14,000	2,096
800	825	122	2,450	2,475	369	5,000			8,000			11,000			14,000		
825	850	126	2,475	2,500	373	5,000	5,050	754	8,000	8,050	1,204	11,000	11,050	1,654	14,000	14,050	2,104
			2,500	2,525	377	5,050	5,100	761	8,050	8,100	1,211	11,050	11,100	1,661	14,050	14,100	2,111
850	875	129	2,525	2,550	381	5,100	5,150	769	8,100	8,150	1,219	11,100	11,150	1,669	14,100	14,150	2,119
875	900	133	2,550	2,575	384	5,150	5,200	776	8,150	8,200	1,226	11,150	11,200	1,676	14,150	14,200	2,126
900	925	137	2,575	2,600	388	5,200	5,250	784	8,200	8,250	1,234	11,200	11,250	1,684	14,200	14,250	2,134
			2,600	2,625	392	5,250	5,300	791	8,250	8,300	1,241	11,250	11,300	1,691	14,250	14,300	2,141
925	950	141	2,625	2,650	396	5,300	5,350	799	8,300	8,350	1,249	11,300	11,350	1,699	14,300	14,350	2,149
950	975	144	2,650	2,675	399	5,350	5,400	806	8,350	8,400	1,256	11,350	11,400	1,706	14,350	14,400	2,156
975	1,000	148	2,675	2,700	403	5,400	5,450	814	8,400	8,450	1,264	11,400	11,450	1,714	14,400	14,450	2,164
			2,700	2,725	407	5,450	5,500	821	8,450	8,500	1,271	11,450	11,500	1,721	14,450	14,500	2,171
1,000	1,025	152	2,725	2,750	411	5,500	5,550	829	8,500	8,550	1,279	11,500	11,550	1,729	14,500	14,550	2,179
1,025	1,050	156	2,750	2,775	414	5,550	5,600	836	8,550	8,600	1,286	11,550	11,600	1,736	14,550	14,600	2,186
1,050	1,075	159	2,775	2,800	418	5,600	5,650	844	8,600	8,650	1,294	11,600	11,650	1,744	14,600	14,650	2,194
1,075	1,100	163	2,800	2,825	422	5,650	5,700	851	8,650	8,700	1,301	11,650	11,700	1,751	14,650	14,700	2,201
			2,825	2,850	426	5,700	5,750	859	8,700	8,750	1,309	11,700	11,750	1,759	14,700	14,750	2,209
1,100	1,125	167	2,850	2,875	429	5,750	5,800	866	8,750	8,800	1,316	11,750	11,800	1,766	14,750	14,800	2,216
1,125	1,150	171	2,875	2,900	433	5,800	5,850	874	8,800	8,850	1,324	11,800	11,850	1,774	14,800	14,850	2,22

1992 1040EZ Tax Table—Continued

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—
15,000			18,000			21,000			24,000			27,000			30,000		
15,000	15,050	2,254	18,000	18,050	2,704	21,000	21,050	3,154	24,000	24,050	3,939	27,000	27,050	4,779	30,000	30,050	5,619
15,050	15,100	2,261	18,050	18,100	2,711	21,050	21,100	3,161	24,050	24,100	3,953	27,050	27,100	4,793	30,050	30,100	5,633
15,100	15,150	2,269	18,100	18,150	2,719	21,100	21,150	3,169	24,100	24,150	3,967	27,100	27,150	4,807	30,100	30,150	5,647
15,150	15,200	2,276	18,150	18,200	2,726	21,150	21,200	3,176	24,150	24,200	3,981	27,150	27,200	4,821	30,150	30,200	5,661
15,200	15,250	2,284	18,200	18,250	2,734	21,200	21,250	3,184	24,200	24,250	3,995	27,200	27,250	4,835	30,200	30,250	5,675
15,250	15,300	2,291	18,250	18,300	2,741	21,250	21,300	3,191	24,250	24,300	4,009	27,250	27,300	4,849	30,250	30,300	5,689
15,300	15,350	2,299	18,300	18,350	2,749	21,300	21,350	3,199	24,300	24,350	4,023	27,300	27,350	4,863	30,300	30,350	5,703
15,350	15,400	2,306	18,350	18,400	2,756	21,350	21,400	3,206	24,350	24,400	4,037	27,350	27,400	4,877	30,350	30,400	5,717
15,400	15,450	2,314	18,400	18,450	2,764	21,400	21,450	3,214	24,400	24,450	4,051	27,400	27,450	4,891	30,400	30,450	5,731
15,450	15,500	2,321	18,450	18,500	2,771	21,450	21,500	3,221	24,450	24,500	4,065	27,450	27,500	4,905	30,450	30,500	5,745
15,500	15,550	2,329	18,500	18,550	2,779	21,500	21,550	3,239	24,500	24,550	4,079	27,500	27,550	4,919	30,500	30,550	5,759
15,550	15,600	2,336	18,550	18,600	2,786	21,550	21,600	3,253	24,550	24,600	4,093	27,550	27,600	4,933	30,550	30,600	5,773
15,600	15,650	2,344	18,600	18,650	2,794	21,600	21,650	3,267	24,600	24,650	4,107	27,600	27,650	4,947	30,600	30,650	5,787
15,650	15,700	2,351	18,650	18,700	2,801	21,650	21,700	3,281	24,650	24,700	4,121	27,650	27,700	4,961	30,650	30,700	5,801
15,700	15,750	2,359	18,700	18,750	2,809	21,700	21,750	3,295	24,700	24,750	4,135	27,700	27,750	4,975	30,700	30,750	5,815
15,750	15,800	2,366	18,750	18,800	2,816	21,750	21,800	3,309	24,750	24,800	4,149	27,750	27,800	4,989	30,750	30,800	5,829
15,800	15,850	2,374	18,800	18,850	2,824	21,800	21,850	3,323	24,800	24,850	4,163	27,800	27,850	5,003	30,800	30,850	5,843
15,850	15,900	2,381	18,850	18,900	2,831	21,850	21,900	3,337	24,850	24,900	4,177	27,850	27,900	5,017	30,850	30,900	5,857
15,900	15,950	2,389	18,900	18,950	2,839	21,900	21,950	3,351	24,900	24,950	4,191	27,900	27,950	5,031	30,900	30,950	5,871
15,950	16,000	2,396	18,950	19,000	2,846	21,950	22,000	3,365	24,950	25,000	4,205	27,950	28,000	5,045	30,950	31,000	5,885
16,000			19,000			22,000			25,000			28,000			31,000		
16,000	16,050	2,404	19,000	19,050	2,854	22,000	22,050	3,379	25,000	25,050	4,219	28,000	28,050	5,059	31,000	31,050	5,899
16,050	16,100	2,411	19,050	19,100	2,861	22,050	22,100	3,393	25,050	25,100	4,233	28,050	28,100	5,073	31,050	31,100	5,913
16,100	16,150	2,419	19,100	19,150	2,869	22,100	22,150	3,407	25,100	25,150	4,247	28,100	28,150	5,087	31,100	31,150	5,927
16,150	16,200	2,426	19,150	19,200	2,876	22,150	22,200	3,421	25,150	25,200	4,261	28,150	28,200	5,101	31,150	31,200	5,941
16,200	16,250	2,434	19,200	19,250	2,884	22,200	22,250	3,435	25,200	25,250	4,275	28,200	28,250	5,115	31,200	31,250	5,955
16,250	16,300	2,441	19,250	19,300	2,891	22,250	22,300	3,449	25,250	25,300	4,289	28,250	28,300	5,129	31,250	31,300	5,969
16,300	16,350	2,449	19,300	19,350	2,899	22,300	22,350	3,463	25,300	25,350	4,303	28,300	28,350	5,143	31,300	31,350	5,983
16,350	16,400	2,456	19,350	19,400	2,906	22,350	22,400	3,477	25,350	25,400	4,317	28,350	28,400	5,157	31,350	31,400	5,997
16,400	16,450	2,464	19,400	19,450	2,914	22,400	22,450	3,491	25,400	25,450	4,331	28,400	28,450	5,171	31,400	31,450	6,011
16,450	16,500	2,471	19,450	19,500	2,921	22,450	22,500	3,505	25,450	25,500	4,345	28,450	28,500	5,185	31,450	31,500	6,025
16,500	16,550	2,479	19,500	19,550	2,929	22,500	22,550	3,519	25,500	25,550	4,359	28,500	28,550	5,199	31,500	31,550	6,039
16,550	16,600	2,486	19,550	19,600	2,936	22,550	22,600	3,533	25,550	25,600	4,373	28,550	28,600	5,213	31,550	31,600	6,053
16,600	16,650	2,494	19,600	19,650	2,944	22,600	22,650	3,547	25,600	25,650	4,387	28,600	28,650	5,227	31,600	31,650	6,067
16,650	16,700	2,501	19,650	19,700	2,951	22,650	22,700	3,561	25,650	25,700	4,401	28,650	28,700	5,241	31,650	31,700	6,081
16,700	16,750	2,509	19,700	19,750	2,959	22,700	22,750	3,575	25,700	25,750	4,415	28,700	28,750	5,255	31,700	31,750	6,095
16,750	16,800	2,516	19,750	19,800	2,966	22,750	22,800	3,589	25,750	25,800	4,429	28,750	28,800	5,269	31,750	31,800	6,109
16,800	16,850	2,524	19,800	19,850	2,974	22,800	22,850	3,603	25,800	25,850	4,443	28,800	28,850	5,283	31,800	31,850	6,123
16,850	16,900	2,531	19,850	19,900	2,981	22,850	22,900	3,617	25,850	25,900	4,457	28,850	28,900	5,297	31,850	31,900	6,137
16,900	16,950	2,539	19,900	19,950	2,989	22,900	22,950	3,631	25,900	25,950	4,471	28,900	28,950	5,311	31,900	31,950	6,151
16,950	17,000	2,546	19,950	20,000	2,996	22,950	23,000	3,645	25,950	26,000	4,485	28,950	29,000	5,325	31,950	32,000	6,165
17,000			20,000			23,000			26,000			29,000			32,000		
17,000	17,050	2,554	20,000	20,050	3,004	23,000	23,050	3,659	26,000	26,050	4,499	29,000	29,050	5,339	32,000	32,050	6,179
17,050	17,100	2,561	20,050	20,100	3,011	23,050	23,100	3,673	26,050	26,100	4,513	29,050	29,100	5,353	32,050	32,100	6,193
17,100	17,150	2,569	20,100	20,150	3,019	23,100	23,150	3,687	26,100	26,150	4,527	29,100	29,150	5,367	32,100	32,150	6,207
17,150	17,200	2,576	20,150	20,200	3,026	23,150	23,200	3,701	26,150	26,200	4,541	29,150	29,200	5,381	32,150	32,200	6,221
17,200	17,250	2,584	20,200	20,250	3,034	23,200	23,250	3,715	26,200	26,250	4,555	29,200	29,250	5,395	32,200	32,250	6,235
17,250	17,300	2,591	20,250	20,300	3,041	23,250	23,300	3,729	26,250	26,300	4,569	29,250	29,300	5,409	32,250	32,300	6,249
17,300	17,350	2,599	20,300	20,350	3,049	23,300	23,350	3,743	26,300	26,350	4,583	29,300	29,350	5,423	32,300	32,350	6,263
17,350	17,400	2,606	20,350	20,400	3,056	23,350	23,400	3,757	26,350	26,400	4,597	29,350	29,400	5,437	32,350	32,400	6,277
17,400	17,450	2,614	20,400	20,450	3,064	23,400	23,450	3,771	26,400	26,450	4,611	29,400	29,450	5,451	32,400	32,450	6,291
17,450	17,500	2,621	20,450	20,500	3,071	23,450	23,500	3,785	26,450	26,500	4,625	29,450	29,500	5,465	32,450	32,500	6,305
17,500	17,550	2,629	20,500	20,550	3,079	23,500	23,550	3,799	26,500	26,550	4,639	29,500	29,550	5,479	32,500	32,550	6,319
17,550	17,600	2,636	20,550	20,600	3,086	23,550	23,600	3,813	26,550	26,600	4,653	29,550	29,600	5,493	32,550	32,600	6,333
17,600	17,650	2,644	20,600	20,650	3,094	23,600	23,650	3,827	26,600	26,650	4,667	29,600	29,650	5,507	32,600	32,650	6,347
17,650	17,700	2,651	20,650	20,700	3,101	23,650	23,700	3,841	26,650	26,700	4,681	29,650	29,700	5,521	32,650	32,700	6,361
17,700	17,750	2,659	20,700	20,750	3,109	23,700	23,750	3,855	26,700	26,750	4,695	29,700	29,750	5,535	32,700	32,750	6,375
17,750	17,800	2,666	20,750	20,800	3,116	23,750	23,800	3,869	26,750	26,800	4,709	29,750	29,800	5,549	32,750	32,800	6,389
17,800	17,850	2,674	20,800	20,850	3,124	23,800	23,850	3,883	26,800	26,850	4,723	29,800					

1992 1040EZ Tax Table—Continued

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—
33,000			36,000			39,000			42,000			45,000			48,000		
33,000	33,050	6,459	36,000	36,050	7,299	39,000	39,050	8,139	42,000	42,050	8,979	45,000	45,050	9,819	48,000	48,050	10,659
33,050	33,100	6,473	36,050	36,100	7,313	39,050	39,100	8,153	42,050	42,100	8,993	45,050	45,100	9,833	48,050	48,100	10,673
33,100	33,150	6,487	36,100	36,150	7,327	39,100	39,150	8,167	42,100	42,150	9,007	45,100	45,150	9,847	48,100	48,150	10,687
33,150	33,200	6,501	36,150	36,200	7,341	39,150	39,200	8,181	42,150	42,200	9,021	45,150	45,200	9,861	48,150	48,200	10,701
33,200	33,250	6,515	36,200	36,250	7,355	39,200	39,250	8,195	42,200	42,250	9,035	45,200	45,250	9,875	48,200	48,250	10,715
33,250	33,300	6,529	36,250	36,300	7,369	39,250	39,300	8,209	42,250	42,300	9,049	45,250	45,300	9,889	48,250	48,300	10,729
33,300	33,350	6,543	36,300	36,350	7,383	39,300	39,350	8,223	42,300	42,350	9,063	45,300	45,350	9,903	48,300	48,350	10,743
33,350	33,400	6,557	36,350	36,400	7,397	39,350	39,400	8,237	42,350	42,400	9,077	45,350	45,400	9,917	48,350	48,400	10,757
33,400	33,450	6,571	36,400	36,450	7,411	39,400	39,450	8,251	42,400	42,450	9,091	45,400	45,450	9,931	48,400	48,450	10,771
33,450	33,500	6,585	36,450	36,500	7,425	39,450	39,500	8,265	42,450	42,500	9,105	45,450	45,500	9,945	48,450	48,500	10,785
33,500	33,550	6,599	36,500	36,550	7,439	39,500	39,550	8,279	42,500	42,550	9,119	45,500	45,550	9,959	48,500	48,550	10,799
33,550	33,600	6,613	36,550	36,600	7,453	39,550	39,600	8,293	42,550	42,600	9,133	45,550	45,600	9,973	48,550	48,600	10,813
33,600	33,650	6,627	36,600	36,650	7,467	39,600	39,650	8,307	42,600	42,650	9,147	45,600	45,650	9,987	48,600	48,650	10,827
33,650	33,700	6,641	36,650	36,700	7,481	39,650	39,700	8,321	42,650	42,700	9,161	45,650	45,700	10,001	48,650	48,700	10,841
33,700	33,750	6,655	36,700	36,750	7,495	39,700	39,750	8,335	42,700	42,750	9,175	45,700	45,750	10,015	48,700	48,750	10,855
33,750	33,800	6,669	36,750	36,800	7,509	39,750	39,800	8,349	42,750	42,800	9,189	45,750	45,800	10,029	48,750	48,800	10,869
33,800	33,850	6,683	36,800	36,850	7,523	39,800	39,850	8,363	42,800	42,850	9,203	45,800	45,850	10,043	48,800	48,850	10,883
33,850	33,900	6,697	36,850	36,900	7,537	39,850	39,900	8,377	42,850	42,900	9,217	45,850	45,900	10,057	48,850	48,900	10,897
33,900	33,950	6,711	36,900	36,950	7,551	39,900	39,950	8,391	42,900	42,950	9,231	45,900	45,950	10,071	48,900	48,950	10,911
33,950	34,000	6,725	36,950	37,000	7,565	39,950	40,000	8,405	42,950	43,000	9,245	45,950	46,000	10,085	48,950	49,000	10,925
34,000			37,000			40,000			43,000			46,000			49,000		
34,000	34,050	6,739	37,000	37,050	7,579	40,000	40,050	8,419	43,000	43,050	9,259	46,000	46,050	10,099	49,000	49,050	10,939
34,050	34,100	6,753	37,050	37,100	7,593	40,050	40,100	8,433	43,050	43,100	9,273	46,050	46,100	10,113	49,050	49,100	10,953
34,100	34,150	6,767	37,100	37,150	7,607	40,100	40,150	8,447	43,100	43,150	9,287	46,100	46,150	10,127	49,100	49,150	10,967
34,150	34,200	6,781	37,150	37,200	7,621	40,150	40,200	8,461	43,150	43,200	9,301	46,150	46,200	10,141	49,150	49,200	10,981
34,200	34,250	6,795	37,200	37,250	7,635	40,200	40,250	8,475	43,200	43,250	9,315	46,200	46,250	10,155	49,200	49,250	10,995
34,250	34,300	6,809	37,250	37,300	7,649	40,250	40,300	8,489	43,250	43,300	9,329	46,250	46,300	10,169	49,250	49,300	11,009
34,300	34,350	6,823	37,300	37,350	7,663	40,300	40,350	8,503	43,300	43,350	9,343	46,300	46,350	10,183	49,300	49,350	11,023
34,350	34,400	6,837	37,350	37,400	7,677	40,350	40,400	8,517	43,350	43,400	9,357	46,350	46,400	10,197	49,350	49,400	11,037
34,400	34,450	6,851	37,400	37,450	7,691	40,400	40,450	8,531	43,400	43,450	9,371	46,400	46,450	10,211	49,400	49,450	11,051
34,450	34,500	6,865	37,450	37,500	7,705	40,450	40,500	8,545	43,450	43,500	9,385	46,450	46,500	10,225	49,450	49,500	11,065
34,500	34,550	6,879	37,500	37,550	7,719	40,500	40,550	8,559	43,500	43,550	9,399	46,500	46,550	10,239	49,500	49,550	11,079
34,550	34,600	6,893	37,550	37,600	7,733	40,550	40,600	8,573	43,550	43,600	9,413	46,550	46,600	10,253	49,550	49,600	11,093
34,600	34,650	6,907	37,600	37,650	7,747	40,600	40,650	8,587	43,600	43,650	9,427	46,600	46,650	10,267	49,600	49,650	11,107
34,650	34,700	6,921	37,650	37,700	7,761	40,650	40,700	8,601	43,650	43,700	9,441	46,650	46,700	10,281	49,650	49,700	11,121
34,700	34,750	6,935	37,700	37,750	7,775	40,700	40,750	8,615	43,700	43,750	9,455	46,700	46,750	10,295	49,700	49,750	11,135
34,750	34,800	6,949	37,750	37,800	7,789	40,750	40,800	8,629	43,750	43,800	9,469	46,750	46,800	10,309	49,750	49,800	11,149
34,800	34,850	6,963	37,800	37,850	7,803	40,800	40,850	8,643	43,800	43,850	9,483	46,800	46,850	10,323	49,800	49,850	11,163
34,850	34,900	6,977	37,850	37,900	7,817	40,850	40,900	8,657	43,850	43,900	9,497	46,850	46,900	10,337	49,850	49,900	11,177
34,900	34,950	6,991	37,900	37,950	7,831	40,900	40,950	8,671	43,900	43,950	9,511	46,900	46,950	10,351	49,900	49,950	11,191
34,950	35,000	7,005	37,950	38,000	7,845	40,950	41,000	8,685	43,950	44,000	9,525	46,950	47,000	10,365	49,950	50,000	11,205
35,000			38,000			41,000			44,000			47,000					
35,000	35,050	7,019	38,000	38,050	7,859	41,000	41,050	8,699	44,000	44,050	9,539	47,000	47,050	10,379	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: 100%; height: 100%;"> <p>\$50,000 or over— use Form 1040</p> </div>		
35,050	35,100	7,033	38,050	38,100	7,873	41,050	41,100	8,713	44,050	44,100	9,553	47,050	47,100	10,393			
35,100	35,150	7,047	38,100	38,150	7,887	41,100	41,150	8,727	44,100	44,150	9,567	47,100	47,150	10,407			
35,150	35,200	7,061	38,150	38,200	7,901	41,150	41,200	8,741	44,150	44,200	9,581	47,150	47,200	10,421			
35,200	35,250	7,075	38,200	38,250	7,915	41,200	41,250	8,755	44,200	44,250	9,595	47,200	47,250	10,435			
35,250	35,300	7,089	38,250	38,300	7,929	41,250	41,300	8,769	44,250	44,300	9,609	47,250	47,300	10,449			
35,300	35,350	7,103	38,300	38,350	7,943	41,300	41,350	8,783	44,300	44,350	9,623	47,300	47,350	10,463			
35,350	35,400	7,117	38,350	38,400	7,957	41,350	41,400	8,797	44,350	44,400	9,637	47,350	47,400	10,477			
35,400	35,450	7,131	38,400	38,450	7,971	41,400	41,450	8,811	44,400	44,450	9,651	47,400	47,450	10,491			
35,450	35,500	7,145	38,450	38,500	7,985	41,450	41,500	8,825	44,450	44,500	9,665	47,450	47,500	10,505			
35,500	35,550	7,159	38,500	38,550	7,999	41,500	41,550	8,839	44,500	44,550	9,679	47,500	47,550	10,519			
35,550	35,600	7,173	38,550	38,600	8,013	41,550	41,600	8,853	44,550	44,600	9,693	47,550	47,600	10,533			
35,600	35,650	7,187	38,600	38,650	8,027	41,600	41,650	8,867	44,600	44,650	9,707	47,600	47,650	10,547			
35,650	35,700	7,201	38,650	38,700	8,041	41,650	41,700	8,881	44,650	44,700	9,721	47,650	47,700	10,561			
35,700	35,750	7,215	38,700	38,750	8,055	41,700	41,750	8,895	44,700	44,750	9,735	47,700	47,750	10,575			
35,750	35,800	7,229	38,750	38,800	8,069	41,750	41,800	8,909	44,750	44,800	9,749	47,750	47,800	10,589			
35,800	35,850	7,243	38,800	38,850	8,083	41,800	41,850	8,923	44,800	44,850	9,763	47,800	47,850	10,603			
35,850	35,900	7,257	38,850	38,900	8,097	41,850	41,900	8,937	44,850	44,900	9,777	47,850	47,900	10,617			
35,900	35,950	7,271	38,900	38,950	8,111	41,900	41,950	8,951	44,900	44,950	9,791	47,900	47,950	10,631			
35,950	36,000	7,285	3														

Section 6—After you fill in Form 1040EZ

Where do I file?

If an addressed envelope came with your booklet, 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.** Envelopes with insufficient postage will be returned by the post office.

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,

Form 2555-EZ, 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 after you file your return, 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 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, worksheets you used, and records of all items appearing on it (such as W-2 and 1099 forms) 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 1993

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 1993 tax return will show a tax refund OR a tax balance due the IRS of less than \$500.

Get 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 details.

Recycling

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

Index to
instructions

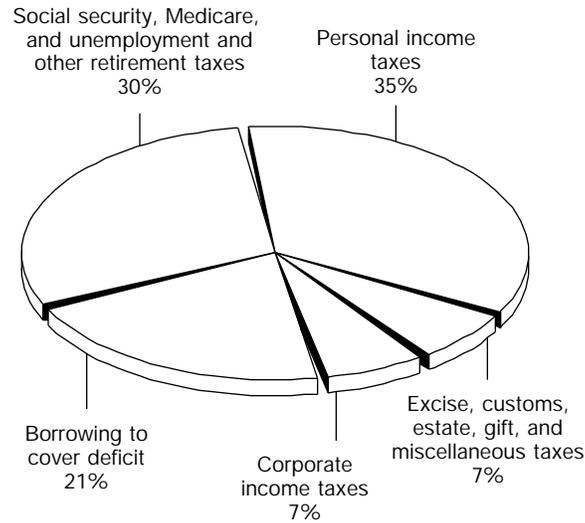
- A**
 Address Change **10, 25**
 Addresses of Internal Revenue Service Centers **25**
 Allocated Tip Income **12**
 Amended Return **26**
 Amount You Owe the IRS **14**
- B**
 Backup Withholding **14**
- C**
 Corresponding With the IRS **25**
- D**
 Death of Taxpayer **7**
 Desert Storm **6**
- E**
 Earned Income Credit **6**
 Employer-Provided Dependent Care Benefits **13**
 Employer-Provided Vehicle **12**
 Excess Salary Deferrals **12**
 Extensions of Time To File **8**
- F**
 Fast Filing **3**
 Figure Your Tax **14**
 Filing Instructions—
 When To File **8**
 Where To File **25**
 Filing Requirements **9**
 Filing Status, Single **6**
 Form W-2 **12**
 Forms, How To Get **16-18**
 Forms Order Blank **17**
 Frequently Asked Questions, Answers To **5**
- H**
 Help (free) **6, 19-21**
- I**
 Income Tax Withheld (Federal) **14**
 Interest Income—
 Taxable **13**
 Tax-Exempt **13**
 Interest—Late Payment of Tax **8**
- L**
 Line Instructions **10-15**
- N**
 Name, Address, and Social Security Number **10**
 Name Change **7, 10**
- O**
 Order Blank **17**
- P**
 Paperwork Reduction Act Notice **4**
 Penalty—
 Late Filing **8**
 Late Payment **8**
 Underpayment of Tax **14**
 Preparer, Tax Return **15**
 Presidential Election—
 \$1 Check-Off **10**
 Privacy Act Notice **4**
 Problems, Unresolved Tax **7**
 Public Debt, Gift To Reduce the **8**
 Publications, How To Get **16-18**
- R**
 Railroad Retirement Benefits Treated as Social Security **11**
 Recordkeeping **26**
 Refund of Tax **14**
 Refunds of State and Local Income Taxes **11**
 Rights of Taxpayers **4**
 Rounding Off to Whole Dollars **11**
- S**
 Salaries **12**
 Scholarship and Fellowship Grants **12**
 Sign Your Return **15**
 Single Person **6**
 Social Security Benefits **11**
 Social Security Number **7, 10**
 State and Local Income Taxes, Refunds of **11**
 Substitute Tax Forms **8**
- T**
 Tax Assistance **6, 19-21**
 Tax-Exempt Interest **13**
 Tax Figured by the IRS **14**
 Tax Table **22-24**
 Telephone Assistance—
 Federal Tax Information **19-21**
 Tele-Tax **20-21**
 Tip Income **12**
- U**
 Unemployment Compensation **12**
- W**
 Wages **12**
 When To File **8**
 Where To File **25**
 Who Can Use Form 1040EZ **5**
 Who Must File **9**
 Who Should File **9**
 Withholding and Estimated Tax Payments for 1993 **26**

Major categories of Federal income and outlays for fiscal year 1991

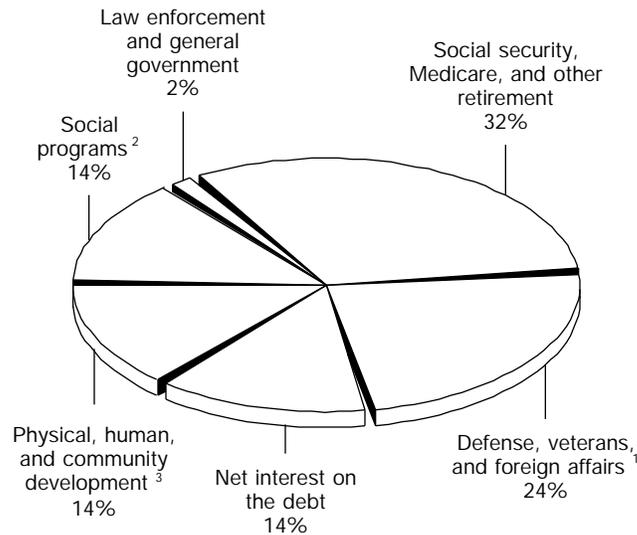
In fiscal year 1991, which began on October 1, 1990, and ended on September 30, 1991, Federal income was \$1,054.3 billion and outlays were \$1,323 billion, leaving a deficit of \$268.7 billion. The budget deficit is financed largely by government borrowing from the public. The government borrows from 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 1991.

Where the income came from:



What the outlays were:



¹ About 20% 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. (These percentages do not total 24% due to rounding.)

² About 9% 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.