Department of the Treasury—Internal Revenue Service

1040A U.S. Individual Income Tax Return 1988

OMB No. 1545-0085

Step 1 Label

Use IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial (if joint return, also give spouse's name and initial) Last name

Present home address (number, street, and apt. no.). (If you have a P.O. Box, see page 13 of the instructions.)

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

Your social security no.

Spouse's social security no.

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

Presidential Election Campaign Fund

Do you want $1 to go to this fund? . . . . . ☐ Yes ☐ No

If joint return, does your spouse want $1 to go to this fund? ☐ Yes ☐ No

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

Step 2 Check your filing status

(Check only one)

1 ☐ Single (See if you can use Form 1040EZ.)

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security number above and spouse's full name here. _____

4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is your child but not your dependent, enter this child's name here. _____

5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19____). (See page 16.)

Step 6
Figure your standard deduction, exemption amount, and taxable income

14 Enter the amount from line 13. 14

15a Check if: ☐ **You** were 65 or older ☐ Blind ☐ **Spouse** was 65 or older ☐ Blind } **Enter number of boxes checked** ▶ 15a

b If someone (such as your parent) can claim you as a dependent, check here . . . . . ▶ 15b ☐

c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 28 and check here . . . ▶ 15c ☐

16 **Standard deduction.** See pages 28–29 for the amount to enter. 16

17 Subtract line 16 from line 14. Enter the result. (If line 16 is more than line 14, enter -0-.) 17

18 Multiply $1,950 by the total number of exemptions claimed on line 6e. 18

19 Subtract line 18 from line 17. Enter the result. (If line 18 is more than line 17, enter -0-.) This is your **taxable income.** ▶ 19

Step 7
Figure your tax, credits, and payments (including advance EIC payments)

If You Want IRS To Figure Your Tax, See Page 29 of the Instructions.

Caution: If you are under age 14 and have more than $1,000 of investment income, check here . . . . . ▶ ☐
Also see page 30 to see if you have to use Form 8615 to figure your tax.

20 Find the tax on the amount on line 19. Check if from:
☐ Tax Table (pages 37–42) or ☐ Form 8615 20

21 Credit for child and dependent care expenses. Complete and attach Schedule 1, Part I. 21

22 Subtract line 21 from line 20. Enter the result. (If line 21 is more than line 20, enter -0-.) This is your **total tax.** ▶ 22

23a Total Federal income tax withheld—from Box 9 of your W-2 form(s). (If any is from Form(s) 1099, check here ▶ ☐ .) 23a

b Earned income credit, from the worksheet on page 35 of the instructions. Also see page 34. 23b

24 Add lines 23a and 23b. Enter the total. These are your **total payments.** ▶ 24

Step 8
Figure your refund or amount you owe

25 If line 24 is more than line 22, subtract line 22 from line 24. Enter the result. This is the **amount of your refund.** 25

26 If line 22 is more than line 24, subtract line 24 from line 22. Enter the result. This is the **amount you owe.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number, daytime phone number, and "1988 Form 1040A" on it. 26

Step 9
Sign your return

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

Your signature | Date | Your occupation

X

Spouse's signature (if joint return, both must sign) | Date | Spouse's occupation

X

Paid preparer's use only

Preparer's signature | Date | Preparer's social security no.

X

Firm's name (or yours if self-employed) | Employer identification no.

Address and ZIP code | Check if self-employed ☐

1988 Schedule 1 (Form 1040A)

OMB No. 1545-0085

Name(s) as shown on Form 1040A

Your social security number

You MUST complete and attach Schedule 1 to Form 1040A only if you:

- Claim the credit for child and dependent care expenses (complete **Part I**)
- Have over $400 of taxable interest income (complete **Part II**)
- Have over $400 of dividend income (complete **Part III**)

Part I

Credit for child and dependent care expenses (see page 30 of the instructions)

Complete this part to figure the amount of credit you can take on Form 1040A, line 21. Attach Schedule 1 to Form 1040A.

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

1 Enter the number of qualifying persons who were cared for in 1988. You must have shared the same home with any person you claim. (See the instructions for the definition of a qualifying person.) 1

2 Enter the amount of **qualified** expenses you incurred and actually paid in 1988 for the care of the qualifying person. (See the instructions to find out which expenses qualify.) DO NOT enter more than $2,400 ($4,800 if you paid for the care of two or more qualifying persons). 2

3 a You **must** enter your earned income on line 3a (see page 32). 3a

b If you are married, filing a joint return for 1988, you must enter your spouse's earned income on line 3b. (If spouse is a full-time student or is disabled, see the instructions for the amount to enter on this line.) 3b

c If you are married, compare the amounts on lines 3a and 3b, and enter the **smaller** of the two amounts on line 3c. 3c

4 • If you were unmarried at the end of 1988, compare the amounts on lines 2 and 3a, and enter the **smaller** of the two amounts on line 4.
• If you are married, filing a joint return for 1988, compare the amounts on lines 2 and 3c, and enter the **smaller** of the two amounts on line 4. 4

5 Enter the decimal amount from the table below that applies to the amount on Form 1040A, line 14.

If line 14 is: Over— But not over—	Decimal amount is:	If line 14 is: Over— But not over—	Decimal amount is:
$0—10,000	.30	$20,000—22,000	.24
10,000—12,000	.29	22,000—24,000	.23
12,000—14,000	.28	24,000—26,000	.22
14,000—16,000	.27	26,000—28,000	.21
16,000—18,000	.26	28,000	.20
18,000—20,000	.25		

5 × .

6 Multiply the amount on line 4 by the decimal amount on line 5. Enter the result here and on Form 1040A, line 21. 6 =

1988 Schedule 1 (Form 1040A)

OMB No. 1545-0085

Name(s) as shown on Form 1040A. (Do not complete if shown on other side.)

Your social security number

Part II Interest income (see page 22 of the instructions)

Complete this part and attach Schedule 1 to Form 1040A if you received over $400 in taxable interest. Even if you are not required to complete this part, you must report all interest on Form 1040A.

Note: *If you received a Form 1099-INT or Form 1099-OID from a brokerage firm, enter the firm's name and the total interest shown on that form.*

1 List name of payer	Amount
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$

2 Add amounts on line 1. Enter the total here and on Form 1040A, line 8a. 2

Part III Dividend income (see page 23 of the instructions)

Complete this part and attach Schedule 1 to Form 1040A if you received over $400 in dividends. Even if you are not required to complete this part, you must report all taxable dividends on Form 1040A.

Note: *If you received a Form 1099-DIV from a brokerage firm, enter the firm's name and the total dividends shown on that form.*

1 List name of payer	Amount
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$

2 Add amounts on line 1. Enter the total here and on Form 1040A, line 9. 2