

U.S. Individual Income Tax Return 1986

Use the IRS mailing label. If you don't have one, print or type:

OMB No. 1545-0085

Step 1 Name and address

Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security no. Present home address (number and street). (If you have a P.O. Box, see page 7 of the instructions.) Spouse's social security no. City, town or post office, state, and ZIP code If this address is different from the one shown on your 1985 return, check here

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

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. Write spouse's social security number above and spouse's full name here.
4 Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here.

Step 3 Figure your exemptions

Always check the exemption box labeled Yourself. Check other boxes if they apply.

5a Yourself 65 or over Blind
b Spouse 65 or over Blind
c First names of your dependent children who lived with you
d First names of your dependent children who did not live with you (see page 11). (If pre-1985 agreement, check here .)
e Other dependents: 1. Name 2. Relationship 3. Number of months lived in your home. 4. Did dependent have income of \$1,080 or more? 5. Did you provide more than one-half of dependent's support?
f Total number of exemptions claimed. (Also complete line 18.)

Attach Copy B of Form(s) W-2 here

Step 4 Figure your total income

6 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.)
7 Interest income. (If the total is over \$400, also attach Schedule 1, Part III.)
8a Dividends. (If the total is over \$400, also attach Schedule 1, Part IV.) Total. 8a
8b Exclusion (see page 16). 8b
c Subtract line 8b from line 8a. Write the result on line 8c.
9a Unemployment compensation (insurance), from Form(s) 1099-G. Total received. 9a
9b Taxable amount, if any, from the worksheet on page 17 of the instructions. 9b

Attach check or money order here

Step 5 Figure your adjusted gross income

10 Add lines 6, 7, 8c, and 9b. Write the total. This is your total income.
11 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. 11
12 Deduction for a married couple when both work. Complete and attach Schedule 1, Part I. 12
13 Add lines 11 and 12. Write the total. These are your total adjustments. 13
14 Subtract line 13 from line 10. Write the result. This is your adjusted gross income. 14

Step 6
Figure your taxable income

15	Write the amount from line 14.	15	.
16a	If you made charitable contributions, write your cash contributions. (If \$3,000 or more to any one organization, see page 21.)	16a	.
b	Write your noncash contributions. If over \$500, you must attach Form 8283.	16b	.
c	Add lines 16a and 16b. Write the total.	16c	.
17	Subtract line 16c from line 15. Write the result.	17	.
18	Multiply \$1,080 by the total number of exemptions claimed on line 5f. See the chart on page 22 of the instructions.	18	.
19	Subtract line 18 from line 17. Write the result. 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 22 of the Instructions.

20	Find the tax on the amount on line 19. Use the tax table, pages 31-36.	20	.
21a	Credit for child and dependent care expenses. Complete and attach Schedule 1, Part II.	21a	.
b	Partial credit for political contributions for which you have receipts. See page 24 of the instructions.	21b	.
22	Add lines 21a and 21b. Write the total.	22	.
23	Subtract line 22 from line 20. Write the result. (If line 22 is more than line 20, write -0- on line 23.) This is your total tax .	▶ 23	.
24a	Total Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). (If line 6 is more than \$42,000, see page 25 of the instructions.)	24a	.
b	Earned income credit, from the worksheet on page 27 of the instructions. See page 26 of the instructions.	24b	.
25	Add lines 24a and 24b. Write the total. These are your total payments .	▶ 25	.

Step 8
Figure your refund or amount you owe

26	If line 25 is larger than line 23, subtract line 23 from line 25. Write the result. This is the amount of your refund .	26	.
27	If line 23 is larger than line 25, subtract line 25 from line 23. Write 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 "1986 Form 1040A" on it.	27	.

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 <input type="checkbox"/>	

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

- Claim the deduction for a working married couple (complete **Part I**)
- Claim the credit for child and dependent care expenses (complete **Part II**)
- Have over \$400 of interest income (complete **Part III**)
- Have over \$400 of dividend income (complete **Part IV**)

Part I Deduction for a married couple (filing a joint return) when both work (see page 20)

Complete this part to figure the amount you can deduct on Form 1040A, line 12. Attach Schedule 1 to Form 1040A.

	(a) You	(b) Your spouse
1 Wages, salaries, tips, etc., from Form 1040A, line 6.	1 .	.
2 IRA deduction, if any, from Form 1040A, line 11.	2 - .	- .
3 Subtract line 2 from line 1. Write the result.	3 = .	= .
4 Write the amount from line 3, column (a) or (b) above, whichever is smaller.	4 .	.
5 Percentage used to figure the deduction (10%).	5	x .10
6 Multiply the amount on line 4 by the percentage on line 5. Write your answer here and on Form 1040A, line 12.	6 =	.

Part II Credit for child and dependent care expenses (see page 23)

Complete this part to figure the amount of credit you can take on Form 1040A, line 21a. 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 Write the number of qualifying persons who were cared for in 1986. (See the instructions for the definition of a qualifying person.)	1	.
2 Write the amount of qualified expenses you incurred and actually paid in 1986 for the care of the qualifying person. (See the instructions for which expenses qualify for the credit.) DO NOT write more than \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).	2	.
3 a You must write your earned income on line 3a.	3a	.
b If you are married, filing a joint return for 1986, you must write your spouse's earned income on line 3b.	3b	.
c If you are married, compare the amounts on lines 3a and 3b, and write the smaller of the two amounts on line 3c.	3c	.
4 If you were unmarried at the end of 1986, compare the amounts on lines 2 and 3a, and write the smaller of the two amounts on line 4.	4	.
● If you are married, filing a joint return for 1986, compare the amounts on lines 2 and 3c, and write the smaller of the two amounts on line 4.	4	.
5 Write the percentage from the table below that applies to the amount on Form 1040A, line 15.		

<u>If line 15 is:</u>	<u>Percentage is:</u>	<u>If line 15 is:</u>	<u>Percentage is:</u>
Over— But not over—		Over— But not over—	
\$0—10,000	30% (.30)	\$20,000—22,000	24% (.24)
10,000—12,000	29% (.29)	22,000—24,000	23% (.23)
12,000—14,000	28% (.28)	24,000—26,000	22% (.22)
14,000—16,000	27% (.27)	26,000—28,000	21% (.21)
16,000—18,000	26% (.26)	28,000	20% (.20)
18,000—20,000	25% (.25)		

5	x .	.
6 Multiply the amount on line 4 by the percentage on line 5. Write the result here and on Form 1040A, line 21a.	6 =	.

