### Form 1040A, Page 1 of 2

**INSTRUCTIONS TO PRINTERS**

- **Margins:** Top 1\(\frac{1}{2}\)”, Center Sides. Prints: Head to Head
- **Paper:** White Writing, Sub. 20. **Ink:** PMS 185 (Red) and Black
- **Flat Size:** 8” x 11”
- **Perforate:** (NONE)

---

**Department of the Treasury — Internal Revenue Service**

**U.S. Individual Income Tax Return**

**1040A**

**1991**

**OMB No. 1545-0085**

---

**Step 1**

**Label**

(See page 16.)

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

<table>
<thead>
<tr>
<th>Label</th>
<th>Last name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Your first name and initial

If a joint return, spouse's first name and initial

Home address (number and street). (If you have a P.O. box, see page 16.)

City, town or post office, state, and ZIP code. (If you have a foreign address, see page 16.)

**Your social security no.**

**Spouse's social security no.**

---

**Presidential Election Campaign Fund** (see page 17)

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

(See page 16.)

1  □ Single

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

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

4  □ Head of household (with qualifying person). (See page 18.) If the qualifying person is a child but not your dependent, enter this child's name here

5  □ Qualifying widow(er) with dependent child (year spouse died)

---

**Step 3**

Figure your exemptions

(See page 20.)

If more than seven dependents, see page 23.

<table>
<thead>
<tr>
<th>Dependants</th>
<th>Check if under age 1</th>
<th>Check if age 1 or older, dependent’s social security number</th>
<th>Check if related to you</th>
<th>No. of months lived in your home in 1991</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here

Total number of exemptions claimed.

Add numbers entered on lines above

---

**Step 4**

Figure your total income

7  Wages, salaries, tips, etc. This should be shown in Box 10 of your Form W-2. (Attach Form W-2.)

8a  **Taxable** interest income (see page 26). (If over $400, also complete and attach Schedule 1, Part I.)

8b  **Tax-exempt** interest. (DO NOT include on line 8a.)

9  Dividends. (If over $400, also complete and attach Schedule 1, Part II.)

10a  Total IRA distributions

10b  Taxable amount (see page 27).

11a  Total pensions and annuities

11b  Taxable amount (see page 27).

12  Unemployment compensation (insurance) from Form(s) 1099-G

13a  Social security benefits

13b  Taxable amount (see page 31).

14  Add lines 7 through 13b (far right column). This is your total income.

---

**Step 5**

Figure your adjusted gross income

15a  Your IRA deduction from applicable worksheet.

15b  Spouse's IRA deduction from applicable worksheet. **Note:** Rules for IRAs begin on page 33.

15c  Add lines 15a and 15b. These are your total adjustments.

16  Subtract line 15c from line 14. This is your adjusted gross income.

(If less than $21,250, see “Earned income credit” on page 41.)

---

**Cat. No. 11327A**
Step 6

17 Enter the amount from line 16.

18a Check □ You were 65 or older □ Blind Enter number of boxes checked ▶ 18a

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

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

Figure your standard deduction, exemption amount, and taxable income

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

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

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

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

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

Step 7

Figure your tax, credits, and payments

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

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

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

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

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

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

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

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

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

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

28d Add lines 28a, 28b, and 28c. These are your total payments.

Step 8

Figure your refund or amount you owe

29 If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you overpaid.

30 Amount of line 29 you want refunded to you.

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

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

33 Estimated tax penalty (see page 43).

Step 9

Sign your return

Keep a copy of this return for your records.

Paid preparer's use only

Preparer's signature ▶

Date Check if self-employed □

Preparer's social security no.

Firm's name (or yours if self-employed) and address ▶

E.I. No.

ZIP code