

Step 1

Label (See page 16.) Use the IRS label. Otherwise, please print or type.

Form with fields for name, address, and social security numbers.

Your social security no. Spouse's social security no.

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

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

Presidential Election Campaign Fund (see page 17) Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund?

Step 2 Check your filing status (Check only one.)

- 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 19).

Step 3 Figure your exemptions (See page 20.)

If more than seven dependents, see page 23.

Table for exemptions with columns for dependent name, age, social security number, relationship, and months lived in home.

No. of boxes checked on 6a and 6b No. of your children on 6c who: lived with you didn't live with you due to divorce or separation (see page 23) No. of other dependents listed on 6c Add numbers entered on lines above

d 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.

Step 4 Figure your total income

Attach Copy B of your Forms W-2 and 1099-R here.

Attach check or money order on top of any Forms W-2 or 1099-R.

Table for total income with rows for wages, interest, dividends, IRA distributions, pensions, unemployment compensation, and social security benefits.

Step 5 Figure your adjusted gross income

Table for adjusted gross income with rows for IRA deductions and total adjustments.

Step 6

17	Enter the amount from line 16.	17	
18a	Check <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind } Enter number of if: <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind } boxes checked ▶ 18a <input type="checkbox"/>		
b	If your parent (or someone else) can claim you as a dependent, check here ▶ 18b <input type="checkbox"/>		
c	If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 37 and check here . ▶ 18c <input type="checkbox"/>		

Figure your standard deduction,

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

exemption amount, and taxable income

21	Multiply \$2,150 by the total number of exemptions claimed on line 6e.	21	
22	Subtract line 21 from line 20. (If line 21 is more than line 20, enter -0-.) This is your taxable income. ▶ 22	22	

Step 7

Figure your tax, credits, and payments

If you want the IRS to figure your tax, see the instructions for line 22 on page 38.

23	Find the tax on the amount on line 22. Check if from: <input type="checkbox"/> Tax Table (pages 44-49) or <input type="checkbox"/> Form 8615 (see page 39)	23	
24a	Credit for child and dependent care expenses. Complete and attach Schedule 2. 24a		
b	Credit for the elderly or the disabled. Complete and attach Schedule 3. 24b		
c	Add lines 24a and 24b. These are your total credits. 24c	24c	
25	Subtract line 24c from line 23. (If line 24c is more than line 23, enter -0-.)	25	
26	Advance earned income credit payments from Form W-2.	26	
27	Add lines 25 and 26. This is your total tax. ▶ 27	27	
28a	Total Federal income tax withheld. (If any tax is from Form(s) 1099, check here ▶ <input type="checkbox"/> .) 28a		
b	1991 estimated tax payments and amount applied from 1990 return. 28b		
c	Earned income credit. Complete and attach Schedule EIC. 28c		
d	Add lines 28a, 28b, and 28c. These are your total payments. ▶ 28d	28d	

Step 8

Figure your refund or amount you owe

Attach check or money order on top of Form(s) W-2, etc., on page 1.

29	If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you overpaid.	29	
30	Amount of line 29 you want refunded to you.	30	
31	Amount of line 29 you want applied to your 1992 estimated tax. 31		
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. 32	32	
33	Estimated tax penalty (see page 43). 33	33	

Step 9

Sign your return

Keep a copy of this return for your records.

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.

Preparer's signature ▶	Your signature	Date	Your occupation
	Spouse's signature (if joint return, BOTH must sign)	Date	Spouse's occupation
Paid preparer's use only	Preparer's signature ▶	Date	Preparer's social security no. : : :
	Firm's name (or yours if self-employed) and address ▶		E.I. No. : : : ZIP code