**INSTRUCTIONS TO PRINTERS**

**FORM 1040A, PAGE 1 of 2**

**MARGINS:** TOP 1/2", CENTER SIDES. PRINTS: HEAD TO HEAD

**PAPER:** WHITE WRITING, SUB. 20. **INK:** BLACK

**FLAT SIZE:** 8" x 11"

**PERFORATE:** (NONE)

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

**Form**

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

**1040A 1992**

**OMB No. 1545-0085**

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**Your social security number**

**Last name**

Your first name and initial

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

Last name

Home address (number and street). If you have a P.O. box, see page 15. Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 15.

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**Presidential Election Campaign Fund** (See page 15.)

**Check the box for your filing status** (See page 15.)

**Check only one box.**

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 full name here. ►

4  □ Head of household (with qualifying person). (See page 16.) 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 □). (See page 17.)

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**Figure your exemptions** (See page 18.)

**If more than seven dependents, see page 21.**

**6a** □ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 18b on page 2.

**6b** □ Spouse

**c Dependents:**

(1) Name (first, initial, and last name) (2) Check if under age 1 (3) If age 1 or older, dependent's social security number (4) Dependent's relationship to you (5) No. of months lived in your home in 1992

### Total number of exemptions claimed.

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

**8a** Taxable interest income (see page 24). If over $400, also complete and attach Schedule 1, Part I.

**b** 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 25).

**11a** Total pensions and annuities.

**11b** Taxable amount (see page 25).

**12** Unemployment compensation (see page 29).

**13a** Social security benefits.

**13b** Taxable amount (see page 29).

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

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**Figure your adjusted gross income**

**15a** Your IRA deduction from applicable worksheet.

**b** Spouse's IRA deduction from applicable worksheet. **Note:** Rules for IRAs begin on page 31.

**c** 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 $22,370, see "Earned income credit" on page 39.

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1992 Form 1040A page 1
17 Enter the amount from line 16.

18a Check if: [ ] You were 65 or older  [ ] Blind  Enter number of boxes checked ▶

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

18c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 35 and check here.

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 35 to find your standard deduction. If you checked box 18c, enter -0-.

- Single—$3,600  
- Head of household—$5,250  
- Married filing jointly or Qualifying widow(er)—$6,000  
- Married filing separately—$3,000

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

21 Multiply $2,300 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.

23 Find the tax on the amount on line 22. Check if from:

- Tax Table (pages 48–53) or
- Form 8615 (see page 37).

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 1992 estimated tax payments and amount applied from 1991 return.

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

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

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 1993 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”;

33 Estimated tax penalty (see page 41).

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.