Department of the Treasury—Internal Revenue Service

Form 1040EZ
Single Filers With No Dependents 1991

Name & address
Use the IRS label (see page 10). If you don't have one, please print.

Print your name (first, initial, last)
Home address (number and street). (If you have a P.O. box, see page 11.)
Apt. no.
City, town or post office, state, and ZIP code. (If you have a foreign address, see page 11.)

Please see instructions on the back. Also, see the Form 1040EZ booklet.

Presidential Election Campaign (see page 11)
Do you want $1 to go to this fund?

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

Your social security number

Yes No

Dollars Cents

Report your income
1 Total wages, salaries, and tips. This should be shown in Box 10 of your W-2 form(s). (Attach your W-2 form(s).)

2 Taxable interest income of $400 or less. If the total is more than $400, you cannot use Form 1040EZ.

Add line 1 and line 2. This is your adjusted gross income.

Can your parents (or someone else) claim you on their return?

Note: You must check Yes or No.

Yes. Do worksheet on back; enter amount from line E here.

No. Enter 5,550.00. This is the total of your standard deduction and personal exemption.

Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your taxable income.

Figure your tax
6 Enter your Federal income tax withheld from Box 9 of your W-2 form(s).

7 Tax. Use the amount on line 5 to find your tax in the tax table on pages 16-18 of the booklet. Enter the tax from the table on this line.

Refund or amount you owe
8 If line 6 is larger than line 7, subtract line 7 from line 6. This is your refund.

9 If line 7 is larger than line 6, subtract line 6 from line 7. This is the amount you owe. Attach your payment for full amount payable to the "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1991 Form 1040EZ" on it.

Sign your return
I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

Your signature Date

Your occupation

For IRS Use Only — Please do not write in boxes below.

For Privacy Act and Paperwork Reduction Act Notice, see page 4 in the booklet.
1991 Instructions for Form 1040EZ

Use this form if:
- Your filing status is single.
- You do not claim any dependents.
- You were under 65 and not blind at the end of 1991.
- Your taxable income (line 5) is less than $50,000.
- You had only wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest income was $400 or less. Caution: If you earned tips (including allocated tips) that are not included in Box 13 and Box 14 of your W-2, you may not be able to use Form 1040EZ. See page 12 in the booklet.
- You did not receive any advance earned income credit payments.

If you are not sure about your filing status, see page 6 in the booklet. If you have questions about dependents, see Tele-Tax (topic no. 155) on page 25 in the booklet.

If you can't use this form, see Tele-Tax (topic no. 152) on page 25 in the booklet.

Please print your numbers inside the boxes. Do not type your numbers. Do not use dollar signs.

Completing your return

Most people can fill out the form by following the instructions on the front. But you will have to use the booklet if you received a scholarship or fellowship grant or tax-exempt interest income (such as on municipal bonds). Also use the booklet if you received a 1099-INT showing income tax withheld (backup withholding) or if you had two or more employers and your total wages were more than $53,400.

Remember, you must report your wages, salaries, and tips even if you don't get a W-2 form from your employer. You must also report all your taxable interest income, including interest from savings accounts at banks, savings and loans, credit unions, etc., even if you don't get a Form 1099-INT.

If you paid someone to prepare your return, that person must also sign it and show other information. See page 15 in the booklet.

Please fill in the following worksheet to figure the amount to enter on line 4 if someone can claim you as a dependent (even if that person chooses not to claim you).

A. Enter the amount from line 1 on front.
B. Minimum amount.
C. Compare the amounts on lines A and B above. Enter the LARGER of the two amounts here.
D. Maximum amount.
E. Compare the amounts on lines C and D above. Enter the SMALLER of the two amounts here and on line 4 on front.

If you checked “No” because no one can claim you as a dependent, enter 5,550.00 on line 4. This is the total of your standard deduction (3,400.00) and personal exemption (2,150.00).

Avoid common mistakes

1. Are your name, address, and social security number on the label correct? If not, did you correct the label?
2. If you didn't get a label, did you enter your name, address (including ZIP code), and social security number in the spaces provided on page 1 of Form 1040EZ?
3. Did you check the “Yes” box on line 4 if your parents (or someone else) can claim you as a dependent on their 1991 return (even if they choose not to claim you)? If no one can claim you as a dependent, did you check the “No” box?
4. Did you enter an amount on line 4? If you checked the “Yes” box on line 4, did you fill out the worksheet above to figure the amount to enter? If you checked the “No” box, did you enter 5,550.00?
5. Did you check your computations (additions, subtractions, etc.) especially when figuring your taxable income, Federal income tax withheld, and your refund or amount you owe?
6. Did you use the amount from line 5 to find your tax in the tax table? Did you enter the correct tax on line 7?
7. Did you attach your W-2 form(s) to the left margin of your return? And, did you sign and date Form 1040EZ and enter your occupation?

Mailing your return

Mail your return by April 15, 1992. Use the envelope that came with your booklet. If you don't have that envelope, see page 19 in the booklet for the address to use.