Department of the Treasury—Internal Revenue Service

Form 1040EZ

Income Tax Return for
Single Filers With No Dependents

1992

OMB No. 1545-0675

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 10.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 10.

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

Presidential Election Campaign (See page 10.)

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

Do you want $1 to go to this fund?

Yes

No

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

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

Add lines 1 and 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 5,900.00. 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.

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

Tax. Look at line 5 above. Use the amount on line 5 to find your tax in the tax table on pages 22-24 of the booklet. Then, enter the tax from the table on this line.

If line 6 is larger than line 7, subtract line 7 from line 6. This is your refund.

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 “1992 Form 1040EZ” on it.

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 Privacy Act and Paperwork Reduction Act Notice, see page 4 in the booklet.

Cat. No. 11329W Form 1040EZ (1992)
Instructions for Form 1040EZ

Use this form if:

- Your filing status is single.
- You do not claim any dependents.
- 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. Also, you cannot use this form if you had more than one employer and your total wages were over $55,500.
- You did not receive any advance earned income credit payments.

* If you turned 65 on January 1, 1993, you are considered to be age 65 at the end of 1992.

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 20 in the booklet.

If you can't use this form, see Tele-Tax (topic no. 152) on page 20 in the booklet.

Filling in your return:

Please print your numbers inside the boxes. Do not type your numbers. Do not use dollar signs. Most people can fill in 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 Form 1099-INT showing income tax withheld (backup withholding).

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.

Standard deduction worksheet for dependents who checked “Yes” on line 4

Fill in this 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. To find out if someone can claim you as a dependent, see Tele-Tax (topic no. 155) on page 20 in the booklet.

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

If you checked “No” because no one can claim you as a dependent, enter 5,900.00 on line 4. This is the total of your standard deduction (3,600.00) and personal exemption (2,300.00).

Avoid common mistakes:

1. 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?
2. Did you check the “Yes” box on line 4 if your parents (or someone else) can claim you as a dependent on their 1992 return, even if they choose not to claim you? If no one can claim you as a dependent, did you check the “No” box?
3. Did you enter an amount on line 4? If you checked the “Yes” box on line 4, did you fill in the worksheet above to figure the amount to enter? If you checked the “No” box, did you enter 5,900.00?
4. 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?
5. 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 Form 1040EZ?
6. If you got a label, does it show your correct name, address, and social security number? If not, did you enter the correct information?
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, 1993. Use the envelope that came with your booklet. If you don’t have that envelope, see page 25 in the booklet for the address to use.