# 1992 Federal Tax Forms Advance Proof Copies

(Revised July 1992)

#### **IMPORTANT NOTICE**

Attached are advance proof copies of the following major 1992 Federal tax forms, schedules, and worksheets for individual taxpayers:

- Form 1040EZ
- Form 1040A
- Schedules 1, 2, and 3 of Form 1040A
- Form 1040 and the Personal Exemption Worksheet
- Schedule A and the Itemized Deductions Worksheet, Schedules B, C, D, E, EIC, F, R, and SE of Form 1040
- **NEW** Schedule C-EZ, Net Profit From Business, of Form 1040
- 1992 Tax Table for Form 1040. The ceiling for this Tax Table has been raised to \$100,000 (the upper limit for the Tax Table used with Forms 1040A and 1040EZ will remain at \$50,000).
- 1992 Tax Rate Schedules
- Form 2441, Child and Dependent Care Expenses

Please note these advance proofs are subject to change and OMB approval before being released for printing later this year.

The new item in this package, Schedule C-EZ, is for use by self-employed filers of Form 1040 with gross receipts of \$25,000 or less, and business expenses of \$2,000 or less. Other filing criteria also apply.

We have circled major changes to the other items in this package.

If you have suggestions for improving any of these materials, please let us know by September 7, 1992. Write to: Tax Forms Committee, Early Release, Internal Revenue Service, Room 5577, 1111 Constitution Ave., N.W., Washington, DC 20224. Although we may be unable to give detailed responses to your comments, each suggestion will be carefully considered before final versions are issued.

If you need additional copies of this package, please write to: Internal Revenue Service, P.O. Box 25866, Richmond, VA 23289-5866. There will be a release of advance proofs of other major tax forms in August.

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1992

1040EZ	Single Filers With No Depende	nts 1992	OMB No. 1545-	0675
Name &	Use the IRS label (see page 10). If you o	don't have one, please print.	Please print your numbers like this	:
address	L Print your name (first, initial, last) A B		9876543210	C
	Home address (number and street). If you have a P.O	). box, see page 10. Apt. no.	Your social security number	
	H E City, town or post office, state, and ZIP code. If you have R E	ave a foreign address, see page 10.		
	Please see instructions on the back Form 1040EZ booklet.	x. Also, see the	Yes No	
	Presidential Election Campaign (See page Do you want \$1 to go to this fund?	ge 10.) Note: Checking "Yes" will not change your tax or reduce your refund.	Dollars Cen	ıts
Report your income	1 Total wages, salaries, and tips. This box 10 of your W-2 form(s). Attach y		<u></u> П, П	
Attach Copy B of Form(s) W-2 here.	2 Taxable interest income of \$400 or more than \$400, you cannot use For		) <u> </u>	
Attach tax payment on top of Form(s) W-2.  Note: You must check Yes or No.	3 Add lines 1 and 2. This is your adju 4 Can your parents (or someone else) cla Yes. Do worksheet on back; enter a No. Enter 5,900.00. This is the standard deduction and pe	um you on their return? amount from line E here. e total of your		
	5 Subtract line 4 from line 3. If line 4 in enter 0. This is your <b>taxable incom</b>	is larger than line 3,		
Figure your	6 Enter your Federal income tax with your W-2 form(s).	sheld from box 9 of	,	
tax	7 <b>Tax.</b> Look at line 5 above. Use the a find your tax in the tax table on pay booklet. Then, enter the tax from the	ges 22-24 of the	□,□□.□	
Refund or amount you owe	8 If line 6 is larger than line 7, subtra This is your <b>refund.</b>	act line 7 from line 6.	$\Box$ , $\Box$	
	9 If line 7 is larger than line 6, subtract line 6 f amount you owe. Attach your payment for f "Internal Revenue Service." Write your name, number, daytime phone number, and "1992 F	full amount payable to the , address, social security		
Sign your	I have read this return. Under penalt that to the best of my knowledge and correct, and complete.	ties of perjury, I declare belief, the return is true,	For IRS Use Only — Pleas do not write in boxes belo	
return Keep a copy	Your signature	Date		٦
of this form for your		Your occupation		
records.	X			٦

## Use this form if

- Your filing status is single.
- You were under 65\* and not blind at the end of 1992.
- You do not claim any dependents.
- 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. 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 5 in the booklet. If you have questions

about dependents, see Tele-Tax (topic no. 155) on page 21 in the booklet.

If you can't use this form, see Tele-Tax (topic no. 152) on page 21 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 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 21 in the booklet.

- A. Enter the amount from line 1 on the front.
- **A.** \_\_\_\_\_

**B.** Minimum amount.

**B.** 600.00

C. Look at lines A and B above. Enter the LARGER of the two amounts here.

0.000.00

**D.** Maximum amount.

- **D.** 3,600.00
- **E.** Look at lines C and D above. Enter the SMALLER of the two amounts here and on line 4 on the front.
- **E.** \_\_\_\_

**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. 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 Form 1040EZ?
- This checklist is to help you make sure your form is filled in correctly.
- 3. 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?
- 4. 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?
- 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, 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.



U.S. Individual Income Tax Return

1992

IRS Use Only—Do not write or staple in this space.

Label			OIVIB INO. 1545-0085
(See page 14.)	Your first name and initial Last name		Your social security number
LA	If a joint return, spouse's first name and initial Last name		Spouse's social security number
Use the IRS E			
label. L Otherwise, please print or type	Home address (number and street). If you have a P.O. box, see page 15.	Apt. no.	For Privacy Act and Paperwork
or type.	City, town or post office, state, and ZIP code. If you have a foreign address, s	ee page 15.	Reduction Act Notice, see page 4.
	<b>Presidential Election Campaign Fund</b> (See Do you want \$1 to go to this fund?	page 15.) Yes No	<b>Note</b> : Checking "Yes" will not change your tax or
	If a joint return, does your spouse want \$1 to go	to this fund?	reduce your refund.
Check the box for your filing	<ol> <li>Single</li> <li>Married filing joint return (even if only o</li> <li>Married filing separate return. Enter spo</li> </ol>		er
status (See page 15.)	above and full name here. ►  4 □ Head of household (with qualifying personal states)		qualifying person is a child
Check only one box.	<ul><li>but not your dependent, enter this child's</li><li>5  Qualifying widow(er) with dependent ch</li></ul>		). (See page 17.)
Figure	6a Vourself. If your parent (or someone else) can claim		tax ) No. of boxes
your	return, <b>do not</b> check box 6a. But be sure		
exemptions (See page 18.)	if under depender	nt's social relationship to live	No. of your children on 6c who:
If more than	(i) Name (iist, iiidd, did iast fame) age i seedity	i you non	• lived with
seven dependents,			• didn't live
see page 21.			with you due to divorce or
	10)	:	separation (see page 21)
	(50)		No. of other
	<b>d</b> If your child didn't live with you but is claimed	ad as your dependent	dependents on 6c
	under a pre-1985 agreement, check here  Total number of exemptions claimed.		Add numbers entered on lines above
Figure your total	7 Wages, salaries, tips, etc. This should be s form(s). Attach Form(s) W-2.	hown in box 10 of your W-	2 7
income	8a Taxable interest income (see page 24). If o attach Schedule 1, Part I.	ver \$400, also complete an	nd 8a
	b Tax-exempt interest. DO NOT include on line 8a	ı. 8b	Oa
Attach Copy B of	9 Dividends. If over \$400, also complete and a		9
your Forms W-2 and 1099-R here.	10a Total IRA distributions. 10a	<b>10b</b> Taxable amount (see page 25).	10b
	11a Total pensions and annuities. 11a	<b>11b</b> Taxable amount (see page 25).	11h
If you didn't get a W-2, see page 22.	and annuities. 11a  12 Unemployment compensation (see page 29)	<u> </u>	11b 12
Attach check or	13a Social security	13b Taxable amount	
money order on top of any Forms W-2 or 1099-R.	benefits. 13a	(see page 29).	13b
	<ul><li>14 Add lines 7 through 13b (far right column). This is</li><li>15a Your IRA deduction from applicable workshee</li></ul>		▶ 14
Figure	<b>b</b> Spouse's IRA deduction from applicable wo		
your	sheet. <b>Note:</b> Rules for IRAs begin on page 31.	15b	
adjusted	c Add lines 15a and 15b. These are your tot		15c
gross income	Subtract line 15c from line 14. This is your act If less than \$22,370, see "Earned income cre		▶ 16



1992 Form	n 1040A	page 2			
Name(s) shown on	page 1			,	Your social security number
Figure	17	Enter the amount from line 16.			17
your standard deduction,	' h	Check   You were 65 or older   Blind   if: Spouse was 65 or older   Blind   If your parent (or someone else) can claim y	boxes check	x <b>ed ▶</b> 18a _	
exemption amount,		check here	<u> </u>	. <b>1</b> 8b	
and taxable		1040 and itemizes deductions, see page 35			
income	19	if you checked any box on line 18a or b standard deduction. If you checked box • Single—\$3,600 • Head of househol	, go to page 3 <b>18c</b> , enter -0	35 to find you	
		<ul> <li>Married filing jointly or Qualifying widow</li> </ul>			ſ
		<ul> <li>Married filing separately—\$3,000</li> </ul>			19
	20	Subtract line 19 from line 17. (If line 19 is			
	21	Multiply \$2,300 by the total number of ex			
	22	Subtract line 21 from line 20. (If line 21 is This is your <b>taxable income</b> .	more than lin	e 20, enter -0	)) ▶ 22
Figure your tax,	23	Find the tax on the amount on line 22. Ch  ☐ Tax Table (pages 48–53) or  ☐ Form	eck if from: 8615 (see pag	ge 37).	23
credits,	24a	Credit for child and dependent care expen Complete and attach Schedule 2.			
and	b	Credit for the elderly or the disabled.	24a		<u> </u>
payments		Complete and attach Schedule 3.	24b		
If you want the IRS to figure	25	Add lines 24a and 24b. These are your <b>to</b> Subtract line 24c from line 23. (If line 24c is		23 enter -0-	24c ) 25
your tax, see the instructions	26	Advance earned income credit payments			26
for line 22 on	27	Add lines 25 and 26. This is your total tax			▶ 27
page 36.	28a	Total Federal income tax withheld. If any t			
	b	is from Form(s) 1099, check here. ► ☐ 1992 estimated tax payments and amou	28a ınt		<u> </u>
		applied from 1991 return.	28b		
	С	<b>Earned income credit.</b> Complete and atta Schedule EIC.	ch 28c		
		Add lines 28a, 28b, and 28c. These are yo			▶ 28d
Figure	29	If line 28d is more than line 27, subtract li	ne 27 from line	e 28d.	20
your	30	This is the amount you <b>overpaid</b> .  Amount of line 29 you want <b>refunded to</b>	VOLI		29 30
refund or	31	Amount of line 29 you want applied to you	<u> </u>		30
amount		1993 estimated tax.	31		<u></u>
you owe  Attach check or	32	If line 27 is more than line 28d, subtract line			
money order on		amount you owe. Attach check or money of the "Internal Revenue Service". Write your n			
top of Form(s) W-2, etc., on		number, daytime phone number, and "1992			32
page 1.	33	Estimated tax penalty (see page 41).	33		
Sign your	and belief, any knowle	alties of perjury, I declare that I have examined this return and they are true, correct, and complete. Declaration of preparer (	other than the taxpa	yer) is based on all	l information of which the preparer has
return		gnature	Date	Your occupation	ı
Keep a copy of this return for your records.	Spouse	e's signature. If joint return, BOTH must sign.	Date	Spouse's occup	ation
Paid	Preparer's signature		Date	Check if	Preparer's social security no.
preparer's عسر only	Firm's nam	e (or yours		self-employed	
Oilly Oilly	if self-empl address			E.I. No. ZIP code	-
	-			,	1992 Form 1040A page 2

Name(s) shown on Form 1040A

## Interest and Dividend Income for Form 1040A Filers

1992

OMB No. 1545-0085

Your social security number

Part I

## Interest income

(See pages 24 and 54.)

Complete this part and attach Schedule 1 to Form 1040A if:

- You had over \$400 in taxable interest, or
- You are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989.

If you received, as a nominee, interest that actually belongs to another person, see page 54.

**Note:** If you received a Form 1099–INT, Form 1099–OID, or substitute statement, from a brokerage firm, enter the firm's name and the total interest shown on that form.

1	mortgages, see page 54		Amount
		1	
	02 04		
	6 0 04		
	100		
	.111 . 10		
2	Add the amounts on line 1.	2	
3	Excludable savings bond interest, if any, from Form 8815, line 14.		
	Attach Form 8815 to Form 1040A.	3	
4	Subtract line 3 from line 2. Enter the result here and on Form		
	1040A, line 8a.	4	

#### Part II

### Dividend income

(See pages 24 and 55.)

Complete this part and attach Schedule 1 to Form 1040A if you had over \$400 in dividends. If you received, as a nominee, dividends that actually belong to another person, see page 55.

Note: If you received a Form 1099–DIV, or substitute statement, from a brokerage firm, enter the firm's name and the total dividends shown on that form.

List name of payer		Amount	
	5		
Add the amounts on line 5. Enter the total here and on Form 1040A line 9.	۸,		

## **Child and Dependent Care Expenses for Form 1040A Filers**

1992

OMB No. 1545-0085

Name(s) shown on Forr	n 1040	A					Your social	security number	
	Cai	ution: ● If you have a than \$22,370		was born in 19 55 of the instru					is less
		<ul><li>If you paid case</li><li>in your home</li></ul>		350 or more in a le an employme					ormed
Part I	1	(a) Care provider's name		ress (number, stre ty, state, and ZIP		(c) Ident number (SS		(d) Amount p (see page 5	
Persons or organizations who provided the care									
You MUST complete this	2	(If you need more sp Add the amounts in			ige 2.)		2		
part. (See page 57.)		Next: Did you receive YES. Comple NO. Comple	ete Part III o	n the back now		benefits?			
Part II Credit for child	3	Enter the number of have shared the san See page 57 to find	ne home wit	h the qualifying	g person(s)	You must	3		
and dependent care expenses	4	Enter the amount of paid in 1992. See paction: If you com	qualified exage 58 to fin	xpenses you in	curred and expenses que DO NOT inc	ialify.	-		
	5	Enter \$2,400 (\$4,800 of two or more quality	) if you paid	for the care					
	6	If you completed Pa excluded benefits,	rt III on pag	e 2, enter the	5 6				
	7	Subtract line 6 from STOP HERE; you ca	line 5. If line Innot claim t	e 6 is equal to the credit.	or more that	an line 5,	7		
	8	Look at lines 4 and	7. Enter the	smaller of the	two amou	nts here.	8		
	9	You <b>must</b> enter you of earned income.	earned inc	come. See pag	je 58 for th	e definition	9		
		Note: If you are not f							
	10	If you are filing a join income. If your spou amount to enter.					ne 10		
	11	If you are filing a smallest of the them.			, 9, and 10	. Enter the			
		<ul> <li>All others, look at amounts here.</li> </ul>			<b>maller</b> of th	ne two	11		
		Enter the amount from			12				
	13	Enter the decimal ar line 12.	nount show		•	e amount o	n		
		If line 12 is—  But not  Over over	Decimal amount is—	If line 1	But not over	Decima amount is—			
		\$0—10,000 10,000—12,000 12,000—14,000 14,000—16,000 16,000—18,000 18,000—20,000	.30 .29 .28 .27 .26	22,000 24,000 26,000	0—22,000 0—24,000 0—26,000 0—28,000 0—No limit	.24 .23 .22 .21 .20	12		
		-, =0,000					13	X	

14

	e 1	Your social security number
Part III	15 Enter the total amount of employer-provided dependent care benefits you received for 1992. This amount should be shown in	
Employer- provided	box 22 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 10 of Form(s) W-2.	15
dependent care benefits	16 Enter the amount forfeited, if any. (See page 59.)	_16
Complete this	<b>17</b> Subtract line 16 from line 15.	17
part only if you received employer- provided	18 Enter the total amount of <b>qualified</b> expenses incurred in 1992 for the care of a qualifying person. (See page 59.)	
dependent care benefits.	19 Look at lines 17 and 18. Enter the <b>smaller</b> of the two amounts here.	
	20 You must enter your earned income. See the instructions for lines 9 and 10 for the definition of earned income.	
	Note: If you are not filing a joint return, go to line 22 now.	<u> </u>
	21 (If you are filing a joint return,) you must enter your spouse's earned income. If your spouse was a student or disabled, see the instructions for lines 9 and 10 for the amount to enter.	
	22 • If you are filing a joint return, look at lines 20 and 21. Enter the smaller of the two amounts here. • All others, enter the amount from line 20	
	here. 22 23 Excluded benefits. Enter here the smallest of the following:	
	The amount from line 19, or	
	• The amount from line 22, or	
	• \$5,000 (\$2,500 if married filing a separate return).	23
	<b>24 Taxable benefits.</b> Subtract line 23 from line 17. Enter the result. (If line 23 is more than line 17, enter -0) Also, include this amount the total on Form 1040A, line 7. In the space to the left of line 7, wr	

**Next:** If you are also claiming the child and dependent care credit, fill in Form 1040A through line 23. Then, complete Part II of this schedule.

#### Schedule 3 (Form 1040A)

Name(s) shown on Form 1040A

Department of the Treasury—Internal Revenue Service

## Credit for the Elderly or the Disabled for Form 1040A Filers

1992

OMB No. 1545-0085

Your social security number

			:	!		
	You may be able to use Schedule 3 to	reduce your tax if by the end of 1992:	•			
	<ul> <li>You were age 65 or older, OR ● You di</li> </ul>	ou were under age 65, you retired on sability, and you received taxable disa			total	
	But you must also meet other tests. Se	e the separate instructions for Schedu	ıle 3.			
	Note: In most cases, the IRS can figure	the credit for you. See page 36 of the I	Form 1040	0A instru	ctions.	
Part I	If your filing status is: And by	the end of 1992:	Check o	nly one	box:	
Check the box for your filing status and age	Qualifying widow(er) <b>2</b> You v	were 65 or older	nanent an		]	
	Married filing a joint return  4 Both retire 5 Both perm one sunder	spouses were under 65, but only o d on permanent and total disability spouses were under 65, and both	retired o retired o spouse wa disability spouse wa t and tota	e . 4	- ] ]	
	Married filing a spour separate return 9 You was disab	were 65 or older and you did not live se at any time in 1992	 nt and tota ouse at an	. 8 <b>∟</b> al		
	If you checked box 1, 3, 7, or 8, skip others, complete Parts II and III.	Part II and complete Part III on the	∍ back. A	II		
Part II Statement of permanent and total disability Complete this part only if	the statement, <b>AND</b> 2 Due to your continued disabled	rs after 1983 and your physician signed to engage to the condition, you were unable to engage, check this box	d line B o age in an	n Iy _	]	
you checked box 2, 4, 5, 6,	Physician's statement (See instructions at bottom of page 2.)					
or 9 above.	was permanently and totally disabled on Janua on the date he or she retired. If retired after De Physician: Sign your name on either lin  A The disability has lasted, or can be experient, continuously for at least a year.  B There is no reasonable probability the disabled condition will ever improve.	ecember 31, 1976, enter the date retired he A or B below.  cted to  at the  Physician's signature  Physician's signature	nanently an	Date	isabled	
	Physician's name	Physician's address				

Instructions for physician's statement

16

**17** 

18

19

20

21

than line 14, enter -0-.

Add lines 13c and 17.

Divide line 16 above by 2.

Decimal amount used to figure the credit.

the result here and on Form 1040A, line 24b.

Taxpayer.—If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you cannot take the credit. Otherwise, go to line 21.

Multiply line 19 above by the decimal amount (.15) on line 20. Enter

**Physician.**—A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

16

17

A physician determines that the disability has lasted, or can be expected to last, continuously for at least a year or can lead to death.

18

19

20

21

 $\times$  .15

1040 U.S. Individual Income Tax Return For the year Jan. 1-Dec. 31, 1992, or other tax year beginning 1992, ending OMB No. 1545-0074 Label Your first name and initial Last name Your social security number (See A B E instructions If a joint return, spouse's first name and initial Spouse's social security number Last name on page 10.) L Use the IRS Home address (number and street). If you have a P.O. box, see page 10. Apt. no. label. Н For Privacy Act and Otherwise, Paperwork Reduction please print R City, town or post office, state, and ZIP code. If you have a foreign address, see page 10. Act Notice, see page 4. or type. Presidential Note: Checking "Yes" will Yes Election Campaign Do you want \$1 to go to this fund? . . . not change your tax or (See page 10.) If a joint return, does your spouse want \$1 to go to this fund? No Yes reduce your refund. Single Filing Status 2 Married filing joint return (even if only one had income) (See page 10.) 3 Married filing separate return. Enter spouse's social security no. above and full name here. ▶ Head of household (with qualifying person). (See page 11.) If the qualifying person is a child but not your dependent, 4 Check only one box. enter this child's name here ▶ Qualifying widow(er) with dependent child (year spouse died > 19 5 Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax No. of boxes 6a **Exemptions** return, do not check box 6a. But be sure to check the box on line 33b on page 2 checked on 6a and 6b (See page 11.) b ■ Spouse No. of your (2) Check (3) If age 1 or older, (4) Dependent's (5) No. of months Dependents: children on 6c if under dependent's social security relationship to lived in your (1) Name (first, initial, and last name) who: age 1 number you home in 1992 lived with you didn't live with If more than six vou due to dependents divorce or see page 12. separation (see page 13) No. of other dependents on 6c If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here entered on Total number of exemptions claimed lines above ▶ 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 Income 8a 8a Taxable interest income. Attach Schedule B if over \$400 h Tax-exempt interest income (see page 15). DON'T include on line 8a 8b **Attach** Copy B of your 9 9 Dividend income. Attach Schedule B if over \$400 . . . . . . Forms W-2, 10 Taxable refunds, credits, or offsets of state and local income taxes from worksheet on page 15 10 W-2G, and 11 11 1099-R here. 12 Business income or (loss). Attach Schedule Cor C-EZ 12 If you did not 13 13 Capital gain or (loss). Attach Schedule D . . . . . . get a W-2, see 14 Capital gain distributions not reported on line 13 (see page 16) page 9. 14 Other gains or (losses). Attach Form 4797 15 15 Attach check or 16b Total IRA distributions . 16a 16a **b** Taxable amount (see page 16) money order on 17b Total pensions and annuities 17a 17a **b** Taxable amount (see page 16) top of any 18 Forms W-2, 18 Rents, royalties, partnerships, estates, trusts, etc. Attach Schedule E W-2G, or 19 19 Farm income or (loss). Attach Schedule F . . . . 1099-R. 20 20 Unemployment compensation (see page 17) . Social security benefits 21a 21b 21a Other income. List type and amount—see page 18 ..... 22 22 Add the amounts in the far right column for lines 7 through 22. This is your total income . 23 24a Your IRA deduction from applicable worksheet on page 19 or 20 24a **Adjustments** 24b Spouse's IRA deduction from applicable worksheet on page 19 or 20 b to Income 25 25 One-half of self-employment tax (see page 20) 26 (See page 18.) 26 Self-employed health insurance deduction (see page 20) 27 27 Keogh retirement plan and self-employed SEP deduction 28 28 Penalty on early withdrawal of savings . 29 29 Alimony paid. Recipient's SSN ▶ Add lines 24a through 29. These are your total adjustments 30 30 Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than Adjusted \$22,370 and a child lived with you, see page EIC-1 to find out if you can claim the "Earned Income Credit" on line 56

Department of the Treasury-Internal Revenue Service

Gross Income

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## **Excerpt From Form 1040 Instructions**

Deduction for Exemptions Worksheet—Line 36 (keep for your records)

an 32	se this worksheet <b>only</b> if the amount on Form 1040, line 32, is more than the dollar mount shown on line 3 below for your filing status. If the amount on Form 1040, line 2, is equal to or less than the dollar amount shown on line 3, multiply \$2,300 by the tal number of exemptions claimed on Form 1040, line 6e, and enter the result on line 5.
1.	Multiply \$2,300 by the total number of exemptions claimed on Form 1040, line 6e
2.	Enter the amount from Form 1040, line 32 2
3.	filing status:
	Married filing separately, enter \$78,950     Single enter \$105,350
	<ul> <li>Single, enter \$105,250</li> <li>Head of household, enter \$131,550</li> <li>3</li></ul>
	Married filing jointly or Qualifying
	widow(er), enter \$157,900
4.	Subtract line 3 from line 2 If zero or less, stop
	here; enter the amount from line 1 above on Form 1040, line 36
	Note: If line 4 is more than \$122,500 (more than \$61,250 if married filing separately), stop here; you may not take a deduction for exemptions. Enter -0- on Form 1040, line 36.
5.	Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number . 5.
6.	Multiply line 5 by 2% (.02) and enter the result as a decimal amount
7.	Multiply line 1 by line 6
8.	Deduction for exemptions. Subtract line 7 from line 1. Enter the result here and on Form 1040, line 36 8.
	July (subject to

#### **SCHEDULES A&B**

(Form 1040)

Department of the Treasury Internal Revenue Service

#### Schedule A—Itemized Deductions

(Schedule B is on back)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).



Name(s) shown on	ı Form	1040	Your social security numb
Medical and Dental Expenses	1 2 3 4	Caution: Do not include expenses reimbursed or paid by others.  Medical and dental expenses (see page A-1)  Enter amount from Form 1040, line 32 .	4
Taxes You Paid	5 6	State and local income taxes	
(See page A-1.)	7	Other taxes. List—include personal property taxes . ►  Add lines 5 through 7	<b>8</b>
Interest You Paid (See page A-2.)	9a	Home mortgage interest and points reported to you on Form 1098  Home mortgage interest not reported to you on Form 1098. If paid to an individual, show that person's name and address.	
Note: Personal interest is not deductible.	10 11	Points not reported to you on Form 1098. See page A-2 for special rules	
Gifts to Charity	12	Add lines 9a through 11	12
(See page A-3.)	13 14	Contributions by cash or check	
Casualty and	15 16	Carryover from prior year	<u> </u>
Theft Losses  Moving  Expenses	17 18	Casualty or theft loss(es). Attach Form 4684. (See page A-4.)	18
Job Expenses and Most Other Miscellaneous	19	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106. (See page A-4.) ▶	
Deductions (See page A-4 for expenses to deduct here.)	20	Other expenses—investment, tax preparation, safe deposit box, etc. List type and amount ▶	
	21 22 23 24	Add lines 19 and 20	▶ 24
Other Miscellaneous Deductions	25	Other—from list on page A-5. List type and amount	25
Total Itemized Deductions	26	Is the amount on Form 1040, line 32, more than \$105,250 (more than \$52,625 if married filing separately)?  NO. Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25.  YES. Your deduction may be limited. See page A-5 for the amount to enter.  Caution: Be sure to enter on Form 1040, line 34, the LARGER of the amount on line 26 above or your standard deduction.	26

Your social security number

#### Schedule B—Interest and Dividend Income

Attachment Sequence No. **08** 

Part I	
Interes	ı
Income	١

If you had over \$400 in taxable interest income OR you are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989, you must complete this part. List ALL interest you received. If you had over \$400 in taxable interest income, you must also complete Part III. If you received, as a nominee, interest that actually belongs to another person, or you received or paid accrued interest on securities transferred between interest payment dates, see page B-1.

Income	belongs to another person, or you received or paid accrued interest on securities transferred between interest payment dates, see page B-1.								
(See pages 14	uate	Interest Income		Amo	ount				
and B-1.)	1	List name of payer—if any interest income is from seller-financed mortgages, see page B-1 and list this interest first ▶							
Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from			1						
a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.		3501							
	2	Add the amounts on line 1	2						
	3	Excludable savings bond interest, if any, from Form 8815, line 14. Attach Form 8815 to Form 1040	3						
Part II		bu had over \$400 in gross dividends and/or other distributions on stock, you must cor		this part an	d Par	t III. If			
Dividend	you	received, as a nominee, dividends that actually belong to another person, see page B	<u>-1.</u>						
Income		Dividend Income	$\overline{}$	Amo	<u>unt</u>				
(See pages 15 and B-1.)	5	List name of payer—include on this line capital gain distributions, nontaxable distributions, etc. ▶							
Note: If you received a Form 1099-DIV or substitute statement, from a brokerage firm, list the firm's name as the payer and enter the total dividends			5						
shown on that form.	6	Add the amounts on line 5	6						
	7	Capital gain distributions. Enter here and on Schedule D* .   7	-\////						
	8	Nontaxable distributions. (See the inst. for Form 1040, line 9.)  Add lines 7 and 8	_////// 9	1					
	9 10	Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9	10						
		*If you received capital gain distributions but do not need Schedule D to report a see the instructions for Form 1040, lines 13 and 14.		ner gains or	· loss	es,			
Part III Foreign		ou had over \$400 of interest or dividends OR had a foreign account or were a grantor of a foreign trust, you must complete this part.	f, or a t	ransferor	Yes	No			
Accounts and Foreign Trusts		At any time during 1992, did you have an interest in or a signature or other authority account in a foreign country, such as a bank account, securities account, of account? See page B-2 for exceptions and filing requirements for Form TD F 90 of fif "Yes," enter the name of the foreign country.	or othe 0-22.1	r financial					
(See	12	Were you the grantor of, or transferor to, a foreign trust that existed during 1992		her or not		<i>\\\\\\</i>			

you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926.

page B-2.)

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### **Excerpt From Schedule A (Form 1040) Instructions**

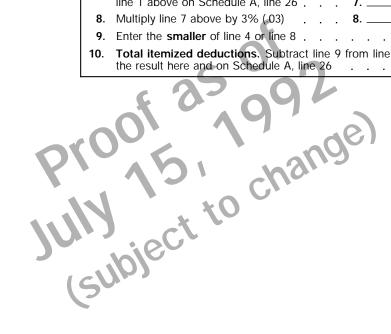
## Total Itemized Deductions

#### Line 26

People with higher incomes may not be able to deduct all of their itemized deductions. If the amount on Form 1040, line 32, is more than \$105,250 (\$52,625 if married filing separately), use the worksheet on this page to figure the amount you may deduct.

#### Itemized Deductions Worksheet—Line 26 (keep for your records)

1.	Add the amounts on Schedule A, lines 4, 8, 12, 16, 17, 18, 24, and 25	1
2.	Add the amounts on Schedule A, lines 4, 11, and 17, plus any gambling losses included on line 25	2
	<b>Caution:</b> Be sure your total gambling losses are clearly identified on the dotted line next to line 25.	
3.	Subtract line 2 from line 1. If the result is zero, <b>STOP HERE</b> ; enter the amount from line 1 above on Schedule A, line 26	3
4.	Multiply line 3 above by 80% (.80) <b>4</b>	
5.	Enter the amount from Form 1040, line 32 5	
6.	Enter \$105,250 (\$52,625 if married filing separately) 6	
7.	Subtract line 6 from line 5. If the result is zero or less, <b>STOP HERE</b> ; enter the amount from line 1 above on Schedule A, line 26 <b>7.</b>	
8.	Multiply line 7 above by 3% (.03) 8	
9.	Enter the <b>smaller</b> of line 4 or line 8	9
10.	<b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 26	10



## SCHEDULE C (Form 1040)

**Profit or Loss From Business** 

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule C (Form 1040).

Name	e of proprietor			Social security number (SSN)
A	Principal business or profession	, including product or service	e (see page C-1)	B Enter principal business code (from page 2) ▶
С	Business name			D Employer ID number (Not SSN)
E	Business address (including suit City, town or post office, state,	•		
F	Accounting method: (1)	Cash (2) Accrual	(3) ☐ Other (specify) ►	
G	Method(s) used to value closing inventory: (1)	Lower of co	ost Other (attach Do	es not apply (if ecked, skip line H)  Yes No
Н	0 , .,	, ,	ns between opening and closing inventory? If	· ' '
ı	Did you "materially participate" in	the operation of this business	s during 1992? If "No," see page C-1 for lim	nitations on losses
J	Was this business in operation a	at the end of 1992?		
K	How many months was this bus	iness in operation during 199	92?	<b>▶</b> <u> </u>
L	If this is the first Schedule C file	d for this business, check he	ere	
Pa	rt I Income		27 0/	
1			to you on Form W-2 and the "Statutory	
	employee" box on that form was	s checked, see page C-2 and	I check here L	1
2	Returns and allowances			3
3	Subtract line 2 from line 1		· · · · · · · · · · · · · · · · · · ·	4
4	Cost of goods sold (from line 40	1 07 /	) ·	5
5	Gross profit. Subtract line 4 fro			6
6 7	Gross income. Add lines 5 and	6	x credit or refund (see page C-2)	7
_			for business use of your home on li	
8	Advertising	8	21 Repairs and maintenance	
		1000	22 Supplies (not included in Part III).	
9	Bad debts from sales or services (see page C-3)	9	23 Taxes and licenses	23
10	Car and truck expenses	50	24 Travel, meals, and entertainment	: //////
	(see page C-3—also attach Form 4562)	10	a Travel	24a
11	Commissions and fees.	11		
12	Depletion	12	<b>b</b> Meals and en- tertainment	
13	Depreciation and section 179		c Enter 20% of line	
	expense deduction (not included in Part III) (see page C-3)	13	24b subject to limitations (see	
14	Employee benefit programs		page C-4)	
	(other than on line 19)	14	<b>d</b> Subtract line 24c from line 24b .	24d
15	Insurance (other than health) .	15	<b>25</b> Utilities	25
16	Interest:		26 Wages (less jobs credit)	26
a	Mortgage (paid to banks, etc.) .	16a	27a Other expenses (list type and amo	ount):
b	Other	16b		
17	Legal and professional services .	17		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
18	Office expense	18		X/////////////////////////////////////
19	Pension and profit-sharing plans .	19		X/////////////////////////////////////
20	Rent or lease (see page C-4):	///////   20a		V/////////////////////////////////////
a b	Vehicles, machinery, and equipment Other business property	20b	27b Total other expenses	27b
		<u> </u>	Add lines 8 through 27b in columns . ►	
28 29	Tentative profit (loss). Subtract li		Add lines 8 through 27b in columns .	
30				
31	Net profit or (loss). Subtract line	e 30 from line 29. If a profit, e	enter here and on Form 1040, line 12. Also,	
	enter the net profit on Schedule on to line 32 (fiduciaries, see pa	SE, line 2 (statutory employe	es, see page C-5). If a loss, you MUST go	31
32			investment in this activity (see page C-5)	32a All investment is at risk.
J_	•	*	Schedule SE, line 2 (statutory employees,	} <u> </u>
	see page C-5). If you checked 3			J Carlo investment is not at tisk

Schedule C (Form 1040) 1992 Page 2

Pa	rt III Cost of Goods Sold. (see page C-5)					
33	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	33				
34	Purchases less cost of items withdrawn for personal use	34				
35	Cost of labor. Do not include salary paid to yourself	35				
36	Materials and supplies	36				
37	Other costs	37				
38	Add lines 33 through 37	38				
39	Inventory at end of year	39				
40	Cost of goods sold. Subtract line 39 from line 38. Enter the result here and on page 1, line 4	40				
Pa	Part IV Principal Business or Professional Activity Codes					

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your sales or receipts. Enter this 4-digit code on page 1, line B. For example, real estate agent is under the major category of "Real Estate," and the code is "5520." Note: If your principal source of income is from farming activities, you should file Schedule F (Form 1040), Profit or Loss From Farming.

#### Agricultural Services, Forestry, Fishing

Code

1990 Animal services, other than

breeding 1933 Crop services 2113 Farm labor & management services

Fishing, commercial 2238 2212 Forestry, except logging Horticulture & landscaping

Hunting & trapping 1974 Livestock breeding

Logging

1958 Veterinary services, including pets

#### Construction

0018 Operative builders (for own account)

#### **Building Trade Contractors, Including** Repairs

0414 Carpentering & flooring 0455 Concrete work

0273 Electrical work

Masonry, dry wall, stone, & tile Painting & paper hanging Plumbing, heating, & air conditioning Roofing, siding & sheet metal Other building trade contractors (excavation, glazing, etc.) 0430

#### **General Contractors**

0075 Highway & street construction 0059 Nonresidential building

Residential building Other heavy construction (pipe laying, bridge construction, etc.)

#### Finance, Insurance, & **Related Services**

6064 Brokers & dealers of securities 6080 Commodity contracts brokers & dealers; security & commodity

exchanges 6148 Credit institutions & mortgage bankers

5702 Insurance agents or brokers Insurance services (appraisal,

consulting, inspection, etc.)
Investment advisors & services

5777 Other financial services

#### Manufacturing, Including **Printing & Publishing**

0679 Apparel & other textile products Electric & electronic equipment Fabricated metal products

0638 Food products & beverages

0810 Furniture & fixtures Leather footwear, handbags, etc

0836 Lumber & other wood products

Machinery & machine shops Paper & allied products Primary metal industries 1099

1057 0851

Printing & publishing Stone, clay, & glass products Textile mill products

1883 Other manufacturing industries

#### Mining & Mineral Extraction

1537 Coal mining 1511 Metal mining

1552 Oil & gas 1719 Quarrying & nonmetallic mining

#### Real Estate

5538 Operators & lessors of buildings, including residential
 5553 Operators & lessors of other real

property Real estate agents & brokers

5579 Real estate property managers 5710 Subdividers & developers, except

cemeteries 6155 Title abstract offices

#### Services: Personal, Professional, & Business Services

Amusement & Recreational Services

9670 Bowling centers 9688 Motion picture & tape distribution
& allied services

9597

& allied services
Motion picture & video
production
Motion picture theaters
Physical fitness facilities

Professional sports & racing,

including promoters & managers Theatrical performers, musicians, agents, producers & related services

Video tape rental

Other amusement & recreational services

#### **Automotive Services**

8813 Automotive rental or leasing, without driver

Automotive repairs, general & 8953 specialized

Parking, except valet
Other automotive services (wash, 8839 8896 towing, etc.)

#### **Business & Personal Services**

7658 Accounting & bookkeeping

Advertising, except direct mail Architectural services 7682

Barber shop (or barber) 8110 Beauty shop (or beautician)

Child day care Computer programming, processing, data preparation & related services

7922 Computer repair, maintenance, &

leasing Consulting services

Consumer credit reporting & collection services Counseling (except health

practitioners) 7732

Employment agencies & personnel supply 7518 Engineering services

Equipment rental & leasing (except computer or automotive) 7773

8532 Funeral services & crematories 7633 7914

Income tax preparation
Investigative & protective services
Legal services (or lawyer)
Mailing, reproduction, commercial 7617

art, photography, & stenographic services Management services

8771 8334 Ministers & chaplains Photographic studios

7260 Public relations 8733 Research services

Surveying services

Teaching or tutoring Other business services 8730 6882 Other personal services

#### **Hotels & Other Lodging Places**

7237 Camps & camping parks 7096 Hotels, motels, & tourist homes 7211 Rooming & boarding houses

#### Laundry & Cleaning Services

7450 Carpet & upholstery cleaning 7419 Coin-operated laundries & dry

cleaning 7435 Full-service laundry, dry cleaning,

& garment service Janitorial & related services (building, house, & window cleaning)

#### Medical & Health Services

9274

Chiropractors
Dentist's office or clinic
Doctor's (M.D.) office or clinic 9233 9217

Medical & dental laboratories

Nursing & personal care facilities Optometrists 9472 9290

Osteopathic physicians & surgeons 9241 Podiatrists

Registered & practical nurses 9431 Offices & clinics of other health practitioners (dieticians, midwives, speech pathologists,

etc.) 9886 Other health services

#### Miscellaneous Repair, Except Computers

Audio equipment & TV repair Electrical & electronic equipment repair, except audio & TV 9035

9050 Furniture repair & reupholstery 2881 Other equipment repair

#### Trade, Retail—Selling Goods to Individuals & Households

Catalog or mail order Selling door to door, by telephone

or party plan, or from mobile unit Vending machine selling

#### Selling From Showroom, Store, or Other Fixed Location **Apparel & Accessories**

3921 Accessory & specialty stores &

furriers for women

3939 Clothing, family 3772 Clothing, men's & boys 3913 Clothing, women's 3756 Shoe stores

3954 Other apparel & accessory stores

#### **Automotive & Service Stations**

3558 Gasoline service stations

3319 New car dealers (franchised) Tires, accessories, & parts 3533

Used car dealers 3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)

#### Building, Hardware, & Garden Supply

4416 Building materials dealers

4457 Hardware stores

Nurseries & garden supply stores Paint, glass, & wallpaper stores

#### Food & Beverages

0612 Bakeries selling at retail

3086 Catering services 3095 Drinking places (bars, taverns,

pubs, saloons, etc.) Eating places, meals & snacks

Grocery stores (general line)

Liquor stores Specialized food stores (meat, produce, candy, health food, etc.)

#### **Furniture & General Merchandise**

3988 Computer & software stores

Furniture stores

4317 Home furnishings stores (china,

floor coverings, drapes) 4119 Household appliance stores 4333 Music & record stores

3996 TV, audio & electronic stores 3715 Variety stores

3731 Other general merchandise stores

#### Miscellaneous Retail Stores

4812 Boat dealers

Book stores, excluding newsstands

Camera & photo supply stores

Drug stores

Fabric & needlework stores

4655 Florists 5090 Fuel dealers (except gasoline)

4630 Gift, novelty & souvenir shops 4838 Hobby, toy, & game shops 4671 Jewelry stores

4895 Luggage & leather goods stores Mobile home dealers

5074 Optical goods stores

4697

Sporting goods & bicycle shops Stationery stores
Used merchandise & antique stores 5033

(except motor vehicle parts) 5884 Other retail stores

#### Trade, Wholesale—Selling Goods to Other Businesses, etc.

#### **Durable Goods, Including Machinery**

Equipment, Wood, Metals, etc. 2634 Agent or broker for other firmsmore than 50% of gross sales

on commission

#### 2618 Selling for your own account Nondurable Goods, Including Food,

Fiber, Chemicals, etc. 2675 Agent or broker for other firmsmore than 50% of gross sales

on commission 2659 Selling for your own account

#### Transportation, Communications, Public Utilities, & Related Services

6619 Air transportation

6312 Bus & limousine transportation

6676 6395

Communication Services
Courier or package delivery
Highway passenger transportation
(except chartered service)

Public warehousing

Taxicabs 6510 Trash collection without own dump

6635 Travel agents & tour operators Trucking (except trash collection)

Utilities (dumps, snow plowing, 6692 road cleaning, etc.) 6551

Water transportation Other transportation services 6650

8888 Unable to classify

#### **SCHEDULE D**

#### (Form 1040)

#### **Capital Gains and Losses**

(And Reconciliation of Forms 1099-B for Bartering Transactions)

► Attach to Form 1040. ► See

► See Instructions for Schedule D (Form 1040).

19**92** 

Attachment Sequence No. **12A** 

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040

► For more space to list transactions for lines 1a and 9a, get Schedule D-1 (Form 1040).

Caution: Add the following amounts reported to you for 1992 on Forms 1099-B and 1099-S (or on substitute statements): (a) proceeds from

Your social security number

transactions involving stocks, bonds, and other securities, and (b) gross proceeds from real estate transactions not reported on another form or schedule. If this total does not equal the total of lines 1c and 9c, column (d), attach a statement explaining the difference. Short-Term Capital Gains and Losses—Assets Held One Year or Less Part I (a) Description of property (e) Cost or (f) LOSS (g) GAIN (b) Date acquired (c) Date sold (d) Sales price If (e) is more than (d), (Example, 100 shares 7% If (d) is more than (e), other basis (Mo., day, yr.) (see page D-2) subtract (d) from (e) subtract (e) from (d) preferred of "XYZ" Co.) (see page D-3) 1a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See pages D-1 and D-3. 1b Amounts from Schedule D-1, line 1b. Attach Schedule D-1 1c Total of All Sales Price Amounts. Add column (d) of lines 1a and 1b . 1d Other Transactions. 2 Short-term gain from sale or exchange of your home from Form 2119, line 17 or 23 Short-term gain from installment sales from Form 6252, line 26 or 37 4 Short-term gain or (loss) from like-kind exchanges from Form 8824 5 Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries . 5 6 Short-term capital loss carryover from 1991 Schedule D, line 36 6 Add lines 1a, 1b, 1d, and 2 through 6, in columns (f) and (g). 7 Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7 8 Long-Term Capital Gains and Losses—Assets Held More Than One Year 9a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See pages D-1 and D-3. 9b Amounts from Schedule D-1, line 9b. Attach Schedule D-1 Total of All Sales Price Amounts. Add column (d) of lines 9a and 9b 9d Other Transactions. Long-term gain from sale or exchange of your home from Form 2119, line 17 or 23 10 11 Long-term gain from installment sales from Form 6252, line 26 or 37 11 12 12 Long-term gain or (loss) from like-kind exchanges from Form 8824 13 13 Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries 14 14 Gain from Form 4797, line 8 or 10 . . . . . . . 15 15 16 Long-term capital loss carryover from 1991 Schedule D, line 43 16 17 Add lines 9a, 9b, 9d, and 10 through 16, in columns (f) and (g) . 17

Net long-term capital gain or (loss). Combine columns (f) and (g) of line 17

18

	le D (Form 1040) 1992			nent Sequence No.			Page 2
Name(s)	shown on Form 1040. Do not enter name a	and social security number if s	shown on other side.		Your	social security	number
Part	III Summary of Parts I and	ll t					
<b>19</b> C	Combine lines 8 and 18 and enter th	e net gain or (loss). If a g	gain, also enter the gain o	n Form 1040,			
	ne 13				19		_
	Note: If both lines 18 and 19 are gain		Para 40 Harrison Harris				
	f line 19 is a (loss), enter here and as The (loss) on line 19; <b>or</b>	s a (loss) on Form 1040,	line 13, the <b>smaller</b> of:				
	\$3,000) or, if married filing a separat	e return. (\$1.500)			20		)
	Note: When figuring whether line 202		both numbers as positive	<u>,                                    </u>			
	Complete Part V if the loss on line 19			D, line 37, is zero	).		
Part	IV Tax Computation Using HIS PART TO FIGURE YOUR TAX			AND.			
You	checked	Form 1040,	You checked	AND:	ı	Form 1040,	
filing s	tatus box: AND	line 37, is over: \$51,900	filing status box:	AND	lin	e <b>37, is over</b> : \$43,250	
-	or 5	\$86,500	4			\$74,150	
21 E	Enter the amount from Form 1040, lin	ne 37			21		
	Enter the <b>smaller</b> of line 18 or line 19				22		
<b>23</b> S	Subtract line 22 from line 21				23		
	Enter: \$21,450 if you checked filing						
	317,900 if you checked filing status b		checked filing status box	4	25		
	Enter the <b>greater</b> of line 23 or line 24 Subtract line 25 from line 21	, <b>č</b> . <u>. 0</u>	09%		26		-
	igure the tax on the amount on line	25. Use the Tax Table or	Tax Rate Schedules, which	thever applies	27		:
	Multiply line 26 by 28% (.28)			461	28		
	Add lines 27 and 28. Enter here and	on Form 1040, line 38, a	ind check the box for Scl	nedule D	29		
Part					T T		-;
	Enter the amount from Form 1040, li		the amount in parenthese	s	30		-
	Enter the loss from line 20 as a posit Combine lines 30 and 31. If zero or l		*O · · · · ·		32		
	Enter the <b>smaller</b> of line 31 or line 3.				33		$\dashv$
	Note: If both lines 8 and 20 are los		rwise, skip lines 34-38.				
	Enter the loss from line 8 as a positive				34		
	Enter the gain, if any, from line 18.	54	35	!			
	Enter the amount from line 33	~		!			
	Add lines 35 and 36				37		$\dot{-}$
	Short-term capital loss carryover to Note: If both lines 18 and 20 are lo	seese as to line 20, oth	orujos akin linas 20 4E				-
39 E	Enter the loss from line 18 as a positenter the loss from line 18 as a positenter the gain, if any, from line 8	rive amount	erwise, skip iiries 37-43		39		
40 E	Enter the gain, if any, from line 8.		40				
<b>41</b> E	Enter the amount from line 33	41					
<b>42</b> E	Enter the amount, if any, from line 34	1 42					
	Subtract line 42 from line 41. If zero			<u> </u>			
	Add lines 40 and 43				44		
Part						t of the inst	allmen
	method and report a not						
46	Check here if you elect out of the ins	stallment method					. ▶
<b>47</b> E	Enter the face amount of the note or	other obligation					
	Enter the percentage of valuation of			<u> </u>		nt of bartering	income.
Part	VII Reconciliation of Forms Complete this part only i			or substitute	fro	m Form 1099-	·B or
	statements reporting bar		more roinis 1077-D	o. Jabbillate	1	ibstitute statened on form or s	
<b>49</b> F					49		
	Schedule C. D. E. or F (specify)				50		

Schedule C, D, E, or F (specify) ▶

Other form or schedule (identify). If nontaxable, indicate reason—attach additional sheets if necessary:

..... Total. Add lines 49 through 51. This amount should be the same as the total bartering income on all

Forms 1099-B and substitute statements received for bartering transactions

51

52

50 51

52

## SCHEDULE E (Form 1040)

**Supplemental Income and Loss** 

(From rental real estate, royalties, partnerships, estates, trusts, REMICs, etc.)

► Attach to Form 1040 or Form 1041.

► See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

1992
Attachment
Sequence No. 13

Department of the Treasury Internal Revenue Service Name(s) shown on return

Your social security number

Pa	rt I Income or Loss From Renta property on Schedule C or C-										the re	ental	of pe	rsonal
1	Show the kind and location of each	renta	al real estate p	rope	erty:			ach rental real					Yes	No
Α								erty listed on linur ur family use it						
_							purpo	ses for more t	han t	he		Α		
В								er of 14 days o days rented at			he	В		
C								during the tax			è			
_							page	E-1 of the inst	tructio	ons.)		С		
Inc	ome:		A		Prop	ertie B	es	С		(Add		otal mns /	<b>s</b> A, B, aı	nd C.)
3	Rents received	3								3				
	Royalties received	4				8				4				
	<b>Denses:</b> Advertising	5				11								
	Auto and travel (see page E-2)	6												
7	Cleaning and maintenance	7			5									
8	Commissions	8	<u>C</u>			10	7							
9	Insurance	9	$\cap$		A	1								
	Legal and other professional fees	10	10.					46)						
	Management fees	11		- 4			A (	13						
12	Mortgage interest paid to banks,	12		) 1		.10	O.			12				
12	etc. (see page E-2)	13												
		14		1	0									
15	Repairs	15												
16	Taxes	16	100											
17	Utilities	17	1010											
18	Other (list) ►		70,											
		7												
		18												
		10								10				
	Add lines 5 through 18	19								19				
20	Depreciation expense or depletion	20								20				
21	(see page E-2)	21												
22	Income or (loss) from rental real													
	estate or royalty properties.													
	Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is													
	a (loss), see page E-2 to find out													
	if you must file Form 6198	22												
22	Deductible rental real actate loss													
23	Deductible rental real estate loss. <b>Caution:</b> Your rental real estate													
	loss on line 22 may be limited. See													
	page E-3 to find out if you must	23		١	(		)	(	\					
21	file Form 8582		v income from	lino	22 Enter	tho t	otal ir	ncomo horo		24				
24		-	•						· ·					
25	<b>Losses.</b> Add royalty losses from lin losses here	e 22	and rental real	esta	ie iosses	irom	iine 2	zs. Enter the to	otal	25	(			)
26	Total rental real estate and royalty in	 come	or (loss). Com	bine	lines 24 a	nd 2	5. Ent	ter the result h	ere.					
-	If Parts II, III, IV, and line 39 on page	2 do	not apply to	you, a	also enter	this	amou	int on Form 10	)40,					
	line 18. Otherwise, include this amo	unt in	the total on lin	ne 40	on page	2 .				26				

Attachment Sequence No. 13 Schedule E (Form 1040) 1992

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Note: If you r	report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41	below.
Part II	Income or Loss From Partnerships and S Corporations	

vote: II you	report amounts from fair	ming of fishing on Sche	aule E, you must ente	er your gross income	e from those activities c	in line 41 below
Part II	Income or Loss	From Partnershins	and S Cornorat	tions		

27		(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	<b>(d)</b> Emp identific numb	ation	Investment (e) All is (f) at risk no	Some is
1								
3								
;								
)								
:								
	Passive Income	and Loss	No	onpassive Inc	ome and L	oss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from <b>Schedule K-1</b>	ded	179 expense duction form 4562	(k	) Nonpassive ir from <b>Schedule</b>	
1								
3			C					
)								
)								
Ξ	V/////////////////////////////////////				,,,,,,,,,,,,,	,,,,,,		
8a	Totals ////////////////////////////////////							
b	Totals	<u> </u>		9				<i>[][[][][]</i>
29	Add columns (h) and (k)	of line 28a				29		<del>                                     </del>
80	Add columns (g), (i), and				j.)	30 (		<del>                                     </del>
31	Total partnership and S of		oss). Combine lines 29 a	nd 30. Enter th	ne result			
Da	here and include in the to		Turata	101		31		
Рα	rt III Income or Los	ss From Estates and	liusts				4) = 1	
32		(a) Nar	me 🗶			ider	(b) Employer ntification numb	er
1								
3			00					
2		- 101	<del>C</del>					
_	Passiv	e Income and Loss		Nonpa	ssive Inc	ome an	d Loss	
	(c) Passive deduction or loss a (attach Form 8582 if requir		Passive income n <b>Schedule K-1</b>	(e) Deduction o			other income from Schedule K-1	om
4								
3								
2								
3a	Totals ////////////////////////////////////							
b	Totals							<i>[][[][][][][][[][][][][][][][][][][][]</i>
34	Add columns (d) and (f) of	of line 33a				34		<u> </u>
	Add columns (c) and (e)					35 (		)
36	Total estate and trust inco	, ,			include			
D-	in the total on line 40 bel		Montagas Investment			36	اللمانا امد	
Pa	rt IV Income or Los		Mortgage Investmen (c) Excess inclusion from				ual Holder	
37	(a) Name	(b) Employer identification number	Schedules Q, line 2c (see page E-4)	(d) Taxable inco from Schedule		(e) Incon	ne from <b>Sched</b> u line 3b	ules Q,
								+
2 2	Combine columns (d) and	(e) only Enter the resu	ılt here and include in the	total on line 4	0 helow	38		
	rt V Summary	, (o) orny. Eritor the lesu	iii noro ana moidde iii the	, total on line 4	O DOIOW	30		
		r (loss) from Farm 4005	. Also complete line 41	halaw		39		
	Net farm rental income o		•			3,		
10	TOTAL income or (loss). (1040, line 18 · · · ·		5, 38, and 39. Enter the re			40		
11				<del></del>				
11	Reconciliation of Farmi				1	///////////////////////////////////////		///////
	farming and fishing incor	ne reported in Parts II a	and III and on line 39		F	/////		///////

### **SCHEDULE EIC**

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service Name(s) shown on return

To take this credit

#### **Earned Income Credit**

► Attach to Form 1040A or 1040.
► See Instructions for Schedule EIC.

Why not let the IRS figure the credit for you? Give us only the information asked for on this page and we'll do the rest.

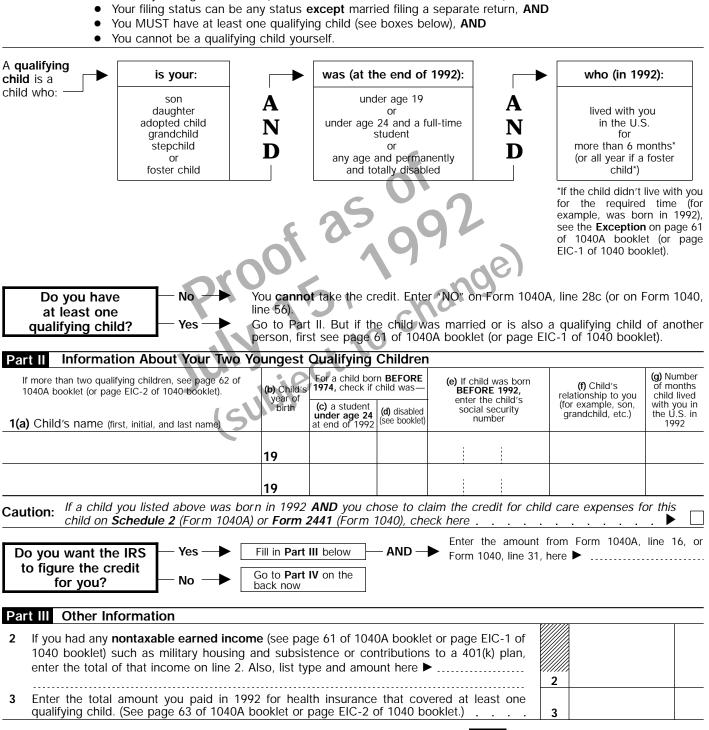
OMB No. 1545-0074 Attachment

Your social security number

Sequence No. 43

**General Information** Part I

> You MUST have worked and earned LESS than \$22,370, AND Your adjusted gross income (Form 1040A, line 16, or Form 1040, line 31) MUST be LESS than \$22,370, AND



If you want the IRS to figure the credit for you, STOP!

Attach this schedule to your return. If filing Form 1040A, print "EIC" on the line next to line 28c. If filing Form 1040, print "EIC" on the dotted line next to line 56.

Pa	rt IV Figure Your Earned Income Credit—You can take ALL THREE parts of the cre	dit if you qualify
ВА	SIC CREDIT	
4	Enter the amount from line 7 of Form 1040A or Form 1040 (wages, salaries, tips, etc.). If you received a taxable scholarship or fellowship grant, see page 63 of 1040A booklet (or page EIC-2	
	of 1040 booklet) for the amount to enter	4
5	If you had any <b>nontaxable earned income</b> (see page 61 of 1040A booklet or page EIC-1 of 1040 booklet) such as military housing and subsistence or contributions to a 401(k) plan, enter the total of that income on line 5. Also, list type and amount here ▶	5
6	<b>Form 1040 Filers Only:</b> If you were self-employed <b>or</b> reported income and expenses on Sch. C or C-EZ as a statutory employee, enter the amount from the worksheet on page EIC-3 of 1040 booklet	6
7	Add lines 4, 5, and 6. This is your <b>earned income.</b> If \$22,370 or more, you <b>cannot</b> take the earned income credit. Enter "NO" on Form 1040A, line 28c (or on Form 1040, line 56)	7
8	Use the amount on <b>line 7</b> above to look up your credit in <b>TABLE A</b> on pages <b>65 and 66</b> of 1040A booklet (or pages <b>EIC-4 and 5</b> of 1040 booklet). Then, enter the credit here	
9	Enter your <b>adjusted gross income</b> (from Form 1040A, line 16, or Form 1040, line 31). If \$22,370 or more, you <b>cannot</b> take the credit	9
10	Is line 9 \$11,850 or more?	
	<ul> <li>YES. Use the amount on line 9 to look up your credit in TABLE A</li> </ul>	
	on pages <b>65 and 66</b> of 1040A booklet (or pages <b>EIC-4 and 5</b> of 1040 booklet). Then, enter the credit here	
	To to bookiety. Then, enter the credit here.	
11	<ul> <li>NO. Enter the amount from line 8 on line 11.</li> <li>If you answered "YES" to line 10, enter the smaller of line 8 or line 10 here. This is your basic credit</li> </ul>	11
• • •	To take the health insurance credit fill in lines 12-16. To take the extra credit for a	
	Child born in 1992, fill in lines 17–19. Otherwise, go to line 20 now.	
HE	ALTH INSURANCE CREDIT —Take this credit ONLY if you paid for health insurance that covered at least one qualifying child.	
10		
12	Look at the amount on <b>line 7</b> above. Use that amount to look up your credit in <b>TABLE B</b> on page <b>67</b> of 1040A booklet (or page <b>EIC-6</b> of	
	1040 booklet). Then, enter the credit here	
13	Look at the amount on line 9 above. Is line 9 \$11,850 or more?	
	YES. Use the amount on line 9 to look up your credit in TABLE B	
	on page <b>67</b> of 1040A booklet (or page <b>EIC-6</b> of 1040 booklet). Then,	
	enter the credit here	
	NO. Enter the amount from line 12 on line 14.	
14	If you answered "YES" to line 13, enter the <b>smaller</b> of line 12 or line 13 here	
15	Enter the total amount you paid in 1992 for health insurance that	
	covered at least one qualifying child. (See page 64 of 1040A booklet	
14	or page EIC-3 of 1040 booklet.)	
16		16
EX	TRA CREDIT FOR CHILD BORN IN 1992 — Take this credit ONLY if:	
	• You listed in Part II a child born in 1992, AND	
	You did not take the credit for child care expenses on <b>Schedule 2</b> or <b>Form 2441</b> for the same child.	
	You can take <b>both</b> the <b>basic credit</b> and the <b>extra credit</b> for your child born in 1992.	
17	Look at the amount on line 7 above. Use that amount to look up your	
	credit in TABLE C on page 68 of 1040A booklet (or page EIC-7 of	
	1040 booklet). Then, enter the credit here	
18	Look at the amount on line 9 above. Is line 9 \$11,850 or more?	
	• YES. Use the amount on line 9 to look up your credit in TABLE C on page 68 of 1040A booklet (or page EIC-7 of 1040 booklet). Then, enter the credit here	
	NO. Enter the amount from line 17 on line 19.	
19	If you answered "YES" to line 18, enter the <b>smaller</b> of line 17 or line 18 here. This is your <b>extra</b>	
	credit for a child born in 1992	19
TO	TAL EARNED INCOME CREDIT	
20	Add lines 11, 16, and 19. Enter the total here and on Form 1040A, line 28c (or on Form 1040, line 56). This is your total earned income credit	

#### **SCHEDULE F** (Form 1040)

**Profit or Loss From Farming** ► Attach to Form 1040, Form 1041, or Form 1065.

Department of the Treasury Internal Revenue Service

► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074 Attachment Sequence No. 14

Name	of proprietor			Social security number (SSN)	
A Pri	ncipal product. Describe in one or two	words your principal crop or ac	ctivity for the current tax year.	B Enter principal agricultural active code (from page 2) ►	vity
			_	D Employer ID number (Not SS	SN)
C Ac	counting method:	(1) L Cash	(2) L Accrual		
<b>E</b> Di	d you "materially participate" in the	e operation of this business	during 1992? If "No," see page F-1 for lim	nitations on losses.	□No
Pai			s I and II (Accrual method taxpayers complete		
	Do not include sales of li	vestock held for draft, k	preeding, sport, or dairy purposes; rep	ort these sales on Form 479	97
1	Sales of livestock and other items	-			
2	Cost or other basis of livestock an	nd other items reported on	line 1 2		
3				. 3	
4	Sales of livestock, produce, grains	· 1 · 1	1 - 1	. 4 5b	
5a	Total cooperative distributions (Form		5b Taxable amou		
6a	Agricultural program payments (se	se page : 2)	<b>6b</b> Taxable amou	nt OD	
7	Commodity Credit Corporation (C	· -	60.0	7a	
	CCC loans reported under electio CCC loans forfeited or repaid with		7c Taxable amou		
8	Crop insurance proceeds and cer	. continuoutos			
		8a	8b Taxable amou		
	If election to defer to 1993 is atta		8d Amount deferred from 1991.	8d	
9	Custom hire (machine work) incor		Sa Allicant delenea il Consti	9	
10	Other income, including Federal and		credit or refund (see page F-3)	10	
11			hrough 10. If accrual method taxpayer, enter	er	
	the amount from page 2, line 51.		<u> </u>	<b>▶</b>   11	
Par			Do not include personal or living expe	enses such as taxes, insura	ance,
	repairs, etc., on your hon	ne.)			
12	Car and truck expenses (see page F-3—also attach <b>Form 4562</b> )	12	25 Pension and profit-sharin	g <b>25</b>	
13	Chemicals	13	plans		
14	Conservation expenses. Attach		<b>a</b> Vehicles, machinery, an	d //////	
	Form 8645	14	equipment	01 -	
15	Custom hire (machine work)	15	<b>b</b> Other (land, animals, etc.) .	. 26b	
16	Depreciation and section 179		27 Repairs and maintenance .	. 27	
	expense deduction not claimed		28 Seeds and plants purchased	. 28	
	elsewhere (see page F-3)	16	<b>29</b> Storage and warehousing .	. 29	
17	Employee benefit programs	_	<b>30</b> Supplies purchased	1 1	
	other than on line 25	17	<b>31</b> Taxes	1 1	
18	Feed purchased	18	32 Utilities		
19	Fertilizers and lime	19	(33 Veterinary, breeding, and medicine	33	
20	Freight and trucking	20	34 Other expenses (specify):	24-	
21	Gasoline, fuel, and oil	21 22	a	246	
22	Insurance (other than health) .		b	240	
23	Interest:	23a	C	244	
	Mortgage (paid to banks, etc.) Other	23b	d e		
24	Labor hired (less jobs credit)	24	f	34f	
35	Total expenses. Add lines 12 thre	ough 34f · · · · ·		35	
36	Net farm profit or (loss). Subtract I	ine 35 from line 11. If a profit	t, enter on Form 1040, line 19, and on Schedu	le	
			partnerships, see page F-5)	. 36	
37	If you have a loss, you MUST check	the box that describes your	r investment in this activity (see page F-5).	37a All investment is at	
	If you checked 37a, enter the loss If you checked 37b, you MUST at	s on Form 1040, line 19, ar	nd Schedule SE, line 1.	37b Some investment is not	at risk.

Schedule F (Form 1040) 1992 Page **2** 

#### Part III Farm Income—Accrual Method (see page F-5)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year	38	
39a	200	39b	
40a	land land	40b	
41	Commodity Credit Corporation (CCC) loans:		
а	CCC loans reported under election	41a	
b	CCC loans forfeited or repaid with certificates 41b 41c Taxable amount	41c	
42	Crop insurance proceeds	42	
43	Custom hire (machine work) income	43	
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44	
45 46	Add amounts in the right column for lines 38 through 44	45	
47	Cost of livestock, produce, grains, and other products purchased during the year		
48	Add lines 46 and 47		
49	Inventory of livestock, produce, grains, and other products at end of year 49		
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 · · · · ▶	51	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

#### Part IV Principal Agricultural Activity Codes

Select one of the following codes and write the 3-digit number on page 1, line B.

Caution: File Schedule C (Form 1040), Profit or Loss From Business or Schedule C-EZ (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.
- 120 **Field crop**, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
- 160 **Vegetables and melons**, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 170 Fruit and tree nuts, including grapes, berries, olives, etc.
- 180 Ornamental floriculture and nursery products

- 185 Food crops grown under cover, including hydroponic crops
- 211 Beefcattle feedlots
- 212 Beefcattle, except feedlots
- 215 Hogs, sheep, and goats
- 240 Dairy
- 250 **Poultry and eggs,** including chickens, ducks, pigeons, quail, etc.
- 260 General livestock, not specializing in any one livestock category
- 270 **Animal specialty,** including bees, fur-bearing animals, horses, snakes, etc.
- 280 **Animal aquaculture**, including fish, shellfish, mollusks, frogs, etc., produced within confined space
- 290 Forest products, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
- 300 Agricultural production, not specified

#### Schedule R (Form 1040)

#### Credit for the Elderly or the Disabled

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040

► Attach to Form 1040.

► See separate instructions for Schedule R.

Your social security number

You may be able to use Schedule R to reduce your tax if by the end of 1992:

 You were age 65 or older, OR ● You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule R. **Note:** *In most cases, the IRS can figure the credit for you. See page 23 of the Form 1040 instructions* 

Part I Check the Box	for Your Filing Status and	Age	
If your filing status is:	And by the end of 1992	2:	Check only one box
Single, Head of household, or Qualifying	1 You were 65 or olde	r	1
widow(er) with dependent child	2 You were under 65 a	and you retired on permanent and to	tal disability 2
	3 Both spouses were		
	4 Both spouses were total disability	under 65, but only one spouse retired	d on permanent and
Married filing a joint return	<b>5</b> Both spouses were disability	under 65, and both retired on po	
	on permanent and t	or older, and the other spouse was uotal disability	6 📙
	7 One spouse was 65 retired on permanen	or older, and the other spouse was and total disability	under 65 and <b>NOT</b>
Married filing a separate return	1992	er and you did not live with your sp	8 📙
<u></u>	(3,	te Part III on the back. All others, of lity (Complete only if you checke	
IF: 1 You filed a physician's		1983 or an earlier year, or you filed a	<u> </u>
	•	unable to engage in any substantial	gainful activity in 1992,
• If you checked this box, y	ou do not have to file another spox, have your physician comp		" î <b>▶</b> □
		See instructions at bottom of pag	ne 2.)
I certify that		Name of disabled person	
date he or she retired. If retired		or January 1, 1977, <b>OR</b> was perma enter the date retired.	
A The disability has lasted,		····	
B There is no reasonable	•	Physician's signature	Date
	ci impiove , , , ,	Physician's signature	Date
Physician's name		Physician's address	Duto

Schedule R (Form 1040) 1992 Page 2

#### Part III Figure Your Credit 10 If you checked (in Part I): Enter: 10 Caution: If you checked box 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12. If you checked: 11 • Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total here. 11 • Box 2, 4, or 9 in Part I, enter your taxable disability income here. • Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total here. **TIP:** For more details on what to include on line 11, see the instructions. • If you completed line 11 above, look at lines 10 and 11. Enter the smaller 12 of the two amounts here. All others, enter the amount from line 10 here. Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1992 (see instructions): a Nontaxable part of social security benefits, and 13a Nontaxable part of railroad retirement benefits treated as social security. **b** Nontaxable veterans' pensions, and 13b Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a 13c or 13b, enter -0- on line 13c Enter the amount from Form 1040, line 32 14 15 If you checked (in Part I): Enter: 15 Box 3, 4, 5, 6, or 7 . . . \$10,000 Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-17 Divide line 16 above by 2. 18 18 Add lines 13c and 17 Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you cannot take the 19 19

#### Instructions for Physician's Statement

#### **Taxpayer**

20

If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

Decimal amount used to figure the credit

#### **Physician**

limited. See the instructions for line 21 for the amount of credit you can claim

Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 42. Caution: If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be

> A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted, or can be expected to last, continuously for at least a year or can lead to death.

20

21

× .15

#### SCHEDULE SE (Form 1040)

**Self-Employment Tax** 

► See Instructions for Schedule SE (Form 1040).

► Attach to Form 1040.

OMB No. 1545-0074

1992
Attachment
Sequence No. 17

Department of the Treasury Internal Revenue Service

Name of person with self-employment income (as shown on Form 1040)

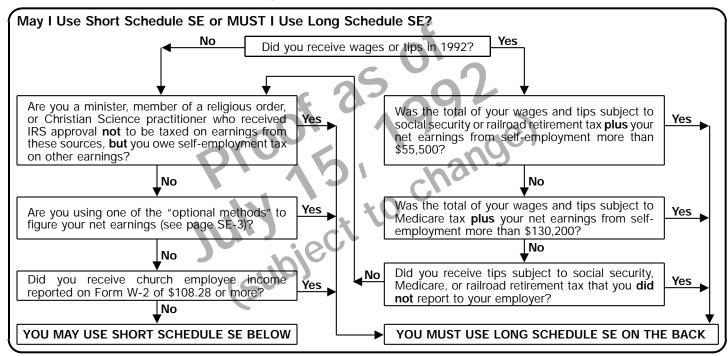
Social security number of person with **self-employment** income ▶

#### Who Must File Schedule SE

You must file Schedule SE if:

- Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$130,200; AND
- Your net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) were \$400 or more; **OR**
- You had church employee income (as defined on page SE-1) of \$108.28 or more.

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, AND you filed **Form 4361** and received IRS approval not to be taxed on those earnings, DO NOT file Schedule SE. Instead, write "Exempt–Form 4361" on Form 1040, line 47.



Section A—Short Schedule SE. Caution: Read above to see if you must use Long Schedule SE on the back (Section B). Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a Net profit or (loss) from Schedule C, line 31 Schedule C-EZ, line 3; and Schedule K-1 (Form 2 1065), line 15a (other than farming). See page SE-2 for other income to report . . . . 3 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do 4 Self-employment tax. If the amount on line 4 is: • \$55,500 or less, multiply line 4 by 15.3% (.153) and enter the result. More than \$55,500 but less than \$130,200, multiply the amount in excess of \$55,500 by 2.9% (.029). Then, add \$8,491.50 to the result and enter the total. • \$130,200 or more, enter \$10,657.80. Also, enter this amount on Form 1040, line 47 . . . Note: Also, enter one-half of the amount from line 5 on Form 1040, line 25.

Schedule SE (Form 1040) 1992 Attachment Sequence No. 17 Page 2 Name of person with self-employment income (as shown on Form 1040) Social security number of person with self-employment income Section B—Long Schedule SE If you are a minister, member of a religious order, or Christian Science practitioner AND you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . . ▶ If your only income subject to self-employment tax is church employee income and you are **not** a minister or a member of a religious order, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. **Self-Employment Tax** Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See requirements in 1 Net profit or (loss) from Schedule C, line 31 Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). See page SE-2 for other income to report. Note: Skip this line if you use 2 the nonfarm optional method. See requirements in Part II below and on page SE-3 3 4a 4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 **b** If you elected one or both of the optional methods, enter the total of lines 17 and 19 here . . . c Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue. ▶ 4c 5a Enter your church employee income from Form W-2. Caution: See 5a page SE-1 for definition of church employee income .......... 5b **b** Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-Net earnings from self-employment. Add lines 4c and 5b 6 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1992 7 55,500 00 8a Total social security wages and tips (from Form(s) W-2) and railroad **b** Unreported tips subject to social security tax (from Form 4137, c Add lines 8a and 8b . . Multiply the **smaller** of line 6 or line 9 by 12.4% (.124) . . . . . . . . . . . . . . . . . . 10 10 Maximum amount of combined wages and self-employment earnings subject to Medicare tax 130,200 or the 1.45% portion of the 7.65% railroad retirement (tier 1) tax for 1992. . . . . 11 00 12a Total Medicare wages and tips (from Form(s) W-2) and railroad 12a **b** Unreported tips subject to Medicare tax (from Form 4137, 13 Subtract line 12c from line 11. If zero or less, enter -0- here and on line 14 and go to line 15 14 15 Self-employment tax. Add lines 10 and 14. Enter the result here and on Form 1040, line 47 Note: Also, enter one-half of the amount from line 15 on Form 1040, line 25. Part II Optional Methods To Figure Net Earnings (See Who Can File Schedule SE and Optional Methods on page SE-3.) Farm Optional Method. You may use this method only if (a) Your gross farm income was not more than \$2,400 or (b) Your gross farm income<sup>1</sup> was more than \$2,400 and your net farm profits<sup>2</sup> were less than \$1,733. 1,600 16 16 17 Enter the **smaller** of: two-thirds (%) of gross farm income or \$1,600. Also include this amount on line 4b above 17

**Nonfarm Optional Method.** You may use this method **only** if **(a)** Your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** You had net SE earnings of at least \$400 in 2 of the prior 3 years. **Caution:** You may use the nonfarm optional method no more than five times.

	I		
<b>18</b> Subtract line 17 f	rom line 16	18	
19 Enter the smalle	of: two-thirds (2/3) of gross nonfarm income or the amount on line 18. Also int on line 4b above	19	

<sup>1</sup>From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. <sup>2</sup>From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a. <sup>3</sup>From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a. <sup>4</sup>From Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c.

#### SCHEDULE C-EZ (Form 1040)

Department of the Treasury Internal Revenue Service

Name of proprietor

#### **Net Profit From Business**

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065.

► Attach to Form 1040 or Form 1041.

OMB No. 1545-0074

1992

Attachment Sequence No. 09A

Social security number (SSN)

Part I **General Information** Had gross receipts from your Had no employees during the year. business of \$25,000 or less. • Are not required to file Form 4562, You May Use Had business expenses of \$2,000 or Depreciation and Amortization. See This Form the instructions for Schedule C, line If You: 13, on page C-3 to find out if you Use the cash method of accounting. must file. And You: Did not have an inventory at any · Do not deduct expenses for time during the year. business use of your home. Did not have a net loss from your • Do not have prior year unallowed business. passive activity losses from this Had only one business as a sole business. proprietor. Principal business or profession, including product or service B Enter principal business code (from page 2) ▶ Employer ID number (EIN) Business name Business address (including suite or room no.) Address not required if same as on Form 1040, page 1. City, town or post office, state, and ZIP code Was this business in operation at the end of 1992? ☐ Yes □ No How many months was this business in operation during 1992? Part II **Figure Your Net Profit** Gross receipts. If more than \$25,000, you must use Schedule C. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-2 and 2 Total expenses. If more than \$2,000, you must use Schedule C. See instructions . . . Net profit. Subtract line 2 from line 1. Enter the result here and on Form 1040, line 12, and on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2.) If less than zero, you must use Schedule C Information on Your Vehicle. Complete Part III ONLY if you are claiming car and truck expenses on line 2. Part III When did you place your vehicle in service for business purposes? (month, day, year) ..... / ..... / ..... / ..... Of the total number of miles you drove your vehicle during 1992, enter the number of miles you used your vehicle for: a Business b Commuting c Other ■ No 6 □ No □ No **b** If "Yes," is the evidence written?

#### Instructions

Schedule C-EZ is new for 1992. You may use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed above.

**Line A.**—Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service

**Line B.—**Enter on this line the four-digit code that identifies your principal business or professional activity. See page 2 for the list of codes.

**Line D.—**You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, excise, fiduciary, or alcohol, tobacco, and firearms tax return. If you don't have an EIN, leave line D blank. **Do not** enter your SSN.

**Line E.—** Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line 1—Gross Receipts.—Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that is reported on Form(s) 1099-MISC. You must show all items of taxable income actually or constructively received during the year (in cash,

Schedule C-EZ (Form 1040) 1992 Page 2

property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2—Total Expenses.—Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions, insurance, interest, legal and professional services and fees, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, 80% of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Part II, on pages C-2 through C-5.

If you claim car and truck expense, also complete Part III.

#### **Principal Business or Professional Activity Codes**

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your receipts. Enter this 4-digit code on page 1, line B. For example, real estate agent is under the major category of "Real Estate," and the code is "5520.

#### Agricultural Services, Forestry, Fishing

#### <u>Code</u>

- 1990 Animal services, other than breeding
- 1933 Crop services2113 Farm labor & management services
- Fishing, commercial Forestry, except logging Horticulture & landscaping
- Hunting & trapping Livestock breeding
- 0836 Logging 1958 Veterinary services, including pets

#### Construction

0018 Operative builders (for own account)

#### **Building Trade Contractors, Including** Repairs

- 0414 Carpentering & flooring
- 0455 Concrete work
- Electrical work
- Masonry, dry wall, stone, & tile 0257

- Painting & paper hanging Plumbing, heating & air conditioning Roofing, siding & sheet metal Other building trade contractors (excavation, glazing, etc.) 0885

#### **General Contractors**

- Highway & street construction
- Nonresidential building Residential building 0034
- Other heavy construction (pipe laying, bridge construction, etc.)

#### Finance, Insurance, & Related Services

- Brokers & dealers of securities Commodity contracts brokers & dealers; security & commodity exchanges
- 6148 Credit institutions & mortgage bankers
- 5702 Insurance agents or brokers 5744 Insurance services (appraisal, consulting, inspection, etc.)
  6130 Investment advisors & services
- 5777 Other financial services

#### Manufacturing, Including Printing & Publishing

- 0679 Apparel & other textile products
  1115 Electric & electronic equipment
  1073 Fabricated metal products
  0638 Food products & beverages
  0810 Eurothyro & fixtures

- 0810 Furniture & fixtures
- Leather footwear, handbags, etc 0836
- Lumber & other wood products Machinery & machine shops Paper & allied products 1099

- 7 Primary metal industries 7 Primary metal industries 7 Primary metal industries 7 Primary metal industries 8 Primary metal industries 8 Stone, clay, & glass products 9 Textile mill products 1883 Other manufacturing industries

#### Mining & Mineral Extraction

- 1537 Coal mining
- 1511 1552 Metal mining Oil & gas
- 1719 Quarrying & nonmetallic mining

#### Real Estate

- 5538 Operators & lessors of buildings, including residential
- Operators & lessors of other real
- property
- Real estate agents & brokers
- Real estate property managers Subdividers & developers, except 5710
- cemeteries 6155 Title abstract offices

#### Services: Personal, Professional, & Business Services

#### **Amusement & Recreational Services**

- 9670 Bowling centers
- Motion picture & tape distribution & allied services
- Motion picture & video

- 9639 Motion picture theaters
  9639 Motion picture theaters
  8557 Physical fitness facilities
  9696 Professional sports & racing,
  including promoters & managers
- 9811 Theatrical performers, musicians, agents, producers & related services
  9613 Video tape rental
  9837 Other amusement & recreational services

- Automotive Services
  8813 Automotive rental or leasing, without driver
- Automotive repairs, general & specialized
- 8839 Parking, except valet
- 8896 Other automotive services (wash, towing, etc.)

#### **Business & Personal Services**

- Accounting & bookkeeping Advertising, except direct mail Architectural services 7658
- 8318
- Barber shop (or barber) Beauty shop (or beautician)
- 8714 Child day care 7872
- Computer programming, processing, data preparation & related services
- 7922 Computer repair, maintenance, &
- leasing
  Consulting services
- 7286
- Consumer credit reporting & collection services 7799
- Counseling (except health practitioners)
- 7732 Employment agencies &
- personnel supply Engineering services
- Equipment rental & leasing (except computer or automotive) Funeral services & crematories
- 7633 Income tax preparation
- 7914 Investigative & protective services Legal services (or lawyer)
- 7856 Mailing, reproduction, commercial art, photography, & stenographic services
- Management services Ministers & chaplains 7245
- Photographic studios 7260 8733 Public relations Research services
- Surveying services
  Teaching or tutoring
  Other business services 7708 8730
- 6882 Other personal services

#### Hotels & Other Lodging Places

- 7237 Camps & camping parks 7096 Hotels, motels, & tourist homes
- 7211 Rooming & boarding houses

#### Laundry & Cleaning Services

- 7450 Carpet & upholstery cleaning 7419 Coin-operated laundries & dry
- cleaning 7435 Full-service laundry, dry cleaning.
- \* 436 August 14 August 14

#### Medical & Health Services

- 9274 Chiropractors 9233 Dentist's office or clinic 9217 Doctor's (M.D.) office or clinic 9456 Medical & dental laboratories
- 9472 Nursing & per 9290 Optometrists Nursing & personal care facilities
- 9258 Osteopathic physicians & surgeons
- Podiatrists
  Registered & practical nurses
  Offices & clinics of other health 9431
- practitioners (dieticians midwives, speech pathologists, etc.)
- 9886 Other health services

#### Miscellaneous Repair, Except Computers

- 9019 Audio equipment & TV repair
- Electrical & electronic equipment repair, except audio & TV 9035 Furniture repair & reupholstery
- Other equipment repair 2881

#### Trade, Retail—Selling Goods to Individuals & Households

- Catalog or mail order Selling door to door, by telephone or party plan, or from mobile unit
- Vending machine selling

#### Selling From Showroom, Store, or Other Fixed Location Apparel & Accessories

- 3921 Accessory & specialty stores & furriers for women
- 3939 Clothing, family
- Clothing, men's & boys' Clothing, women's
- 3954 Other apparel & accessory stores

#### **Automotive & Service Stations**

- Gasoline service stations 3558 New car dealers (franchised) Tires, accessories, & parts 3319 3533
- Used car dealers 3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)

#### Building, Hardware, & Garden Supply

- 4416 Building materials dealers 4457 Hardware stores
- 4473 Nurseries & garden supply stores 4432 Paint, glass, & wallpaper stores
- Food & Beverages
- 0612 Bakeries selling at retail 3086 Catering services
- Drinking places (bars, taverns, pubs, saloons, etc.)

- 3079 Eating places, meals & snacks
- 3210 Grocery stores (general line)
- Liquor stores Specialized food stores (meat, 3236 produce, candy, health food, etc.)

#### Furniture & General Merchandise

- Computer & software stores
- Furniture stores
- Home furnishings stores (china, floor coverings, drapes) 4317
- 4119
- Household appliance stores Music & record stores
- 3996 TV, audio & electronic stores
- 3715 Variety stores3731 Other general merchandise stores

#### Miscellaneous Retail Stores

- Boat dealers
- Book stores, excluding newsstands Camera & photo supply stores 5017
- 5058 Fabric & needlework stores Florists 4655
- 5090 Fuel dealers (except gasoline)
- Gift, novelty & souvenir shops Hobby, toy, & game shops Jewelry stores 4630 4838
- 4671
- Luggage & leather goods stores Mobile home dealers 4895
- 4879 Optical goods stores
- 4697 5033
- Sporting goods & bicycle shops Stationery stores
  Used merchandise & antique stores 4614
- (except motor vehicle parts) 5884 Other retail stores

### Trade, Wholesale—Selling Goods

#### to Other Businesses, etc. Durable Goods, Including Machinery Equipment, Wood, Metals, etc.

- 2634 Agent or broker for other firms— more than 50% of gross sales

#### 2618 Selling for your own account Nondurable Goods, Including Food,

- Fiber, Chemicals, etc. 2675 Agent or broker for other firms-
- more than 50% of gross sales on commission 2659 Selling for your own account

#### Transportation. Communications, Public

- Utilities, & Related Services
- Air transportation
- Bus & limousine transportation Communication services 6676
- Courier or package delivery Highway passenger transportation (except chartered service) 6361
- Public warehousing

6551

- **Taxicabs**
- 6510 Trash collection without own dump Travel agents & tour operators
- Trucking (except trash collection)
  Utilities (dumps, snowplowing, road cleaning, etc.)
  Water transportation 6692
- Other transportation services 8888 Unable to classify

## Section 7.

## 1992 Tax Table

## Use if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Rate Schedules.

**Example:** Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is \$25,300. First, they find the \$25,300–25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they must write on line 38 of their return.

#### Sample Table

least l	But ess :han	Single	Married filing jointly	filing sepa- rately	Head of a house- hold		
			Your ta	ax is—			
25,200 25,250 25,300 25,350	25,300 25,350	4,275 4,289 4,303 4,317	3,784 3,791 (3,799) 3,806	4,736 4,750 4,764 4,778	3,784 3,791 3,799 3,806		

If line 37 (taxable income) is—			And yo	u are—		If line (taxabl	e	And you are—				If line (taxab	e	And you are—				
At least	But less than	Single	filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	filing jointly	Married filing sepa- rately	Head of a house- hold	
	0 5	0	Your t	ax is—	0	1,300	1 225	197	197	<b>ax is—</b> 197	197	2,700	2,725	407	<b>our tax</b> / 407	407	407	
! 1!	5 15 5 25	2	2	2	2	1,300 1,325 1,350 1,375	1,325 1,350 1,375 1,400	201 204 208	201 204 208	201 204 208	201 204 208	2,700 2,725 2,750 2,775	2,725 2,750 2,775 2,800	411 414 418	411 414 418	411 414 418	411 414 418	
2! 50 7!	0 75 5 100	6 9 13	6 9 13	6 9 13	6 9 13	1,400 1,425 1,450	1,425 1,450 1,475	212 216 219	212 216 219	212 216 219	212 216 219	2,800 2,825 2,850	2,825 2,850 2,875	422 426 429	422 426 429	422 426 429	422 426 429	
100 129 150 179	5 150 0 175	17 21 24 28	17 21 24 28	17 21 24 28	17 21 24 28	1,475 1,500 1,525	1,500 1,525 1,550	223 227 231	223 227	223 227 231	223 227 231	2,875 2,900 2,925	2,900 2,925 2,950	433 437 441	433 437 441	433 437 441	433 437 441	
200 22! 250	0 225 5 250	32 36 39	32 36 39	32 36 39	32 36 39	1,550 1,575 1,600	1,575 1,600 1,625	234 238 242	231 234 238 242	234 238 242	234 238 242	2,950 2,975	2,975 3,000	444 448	444 448	444 448	444 448	
27		43	43	43	43	1,625 1,650	1,650 1,675	246 249	246 249	246 249	246 249	3,0						
300 32! 350	5 350 0 375	47 51 54	47 51 54	47 51 54	47 51 54	1,675 1,700 1,725	1,700 1,725 1,750	253 257 261	253 257 261	253 257 261	253 257 261	3,000 3,050 3,100 3,150	3,050 3,100 3,150 3,200	454 461 469 476	454 461 469 476	454 461 469 476	454 461 469 476	
37! 400 42!	0 425 5 450	58 62 66	58 62 66	58 62 66	58 62 66	1,750 1,775 1,800	1,775 1,800 1,825	264 268 272	264 268 272	264 268 272	264 268 272	3,200 3,250 3,300	3,250 3,300 3,350	484 491 499	484 491 499	484 491 499	484 491 499	
450 47! 500	5 500	69 73 77	69 73 77	69 73 77	69 73 77	1,825 1,850 1,875	1,850 1,875 1,900	276 279 283	276 279 283	276 279 283	276 279 283	3,350 3,400 3,450	3,400 3,450 3,500	506 514	506 514 521	506 514 521	506 514 521	
52! 55( 57!	575	81 84 88	81 84 88	81 84 88	81 84 88	1,900 1,925 1,950	1,925 1,950 1,975	287 291 294	287 291 294	287 291 294	287 291 294	3,500 3,550	3,550 3,600	521 529 536	529 536	529 536	529 536	
600 629 650	5 650 0 675	92 96 99	92 96 99	92 96 99	92 96 99	1,975 <b>2,0</b> (	2,000	298	298	298	298	3,600 3,650 3,700 3,750	3,650 3,700 3,750 3,800	544 551 559 566	544 551 559 566	544 551 559 566	544 551 559 566	
67! 70( 72!	725 750	103 107 111	103 107 111	103 107 111	103 107 111	2,000 2,025 2,050	2,025 2,050 2,075	302 306 309	302 306 309	302 306 309	302 306 309	3,800 3,850 3,900	3,850 3,900 3,950	574 581 589	574 581 589	574 581 589	574 581 589	
750 77!		114 118	114 118	114 118	114 118	2,075 2,100	2,100 2,125	313 317	313 317	313 317	313 317	3,950	-	596	596	596	596	
800 825 850	5 850	122 126 129	122 126 129	122 126 129	122 126 129	2,125 2,150 2,175	2,150 2,175 2,200	321 324 328	321 324 328	321 324 328	321 324 328	4,000 4,050	4,050 4,100	604 611	604 611	604 611	604 611	
87! 90( 92!	925	133 137 141	133 137 141	133 137 141	133 137 141	2,200 2,225 2,250	2,225 2,250 2,275	332 336 339	332 336 339	332 336 339	332 336 339	4,100 4,150	4,150 4,200	619 626 634	619 626 634	619 626 634	619 626 634	
950 971	975 5 1,000	144 148	144 148	144 148	144 148	2,275 2,300 2,325	2,300 2,325 2,350	343 347 351	343 347 351	343 347 351	343 347 351	4,200 4,250 4,300 4,350	4,300 4,350	641 649 656	641 649 656	641 649 656	641 649 656	
1,0	000					2,350 2,375	2,350 2,375 2,400	354 358	354 358	354 358	354 358	4,400	4,450	664	664	664	664	
1,000 1,02! 1,050 1,07!	5 1.050	152 156 159 163	152 156 159 163	152 156 159 163	152 156 159 163	2,400 2,425 2,450	2,425 2,450 2,475	362 366 369	362 366 369	362 366 369	362 366 369	4,450 4,500 4,550	4,500 4,550 4,600	671 679 686	671 679 686	671 679 686	671 679 686	
1,07. 1,100 1,12! 1,150	1,125 5 1,150	167 171 174	167 171 174	167 171 174	167 171 174	2,475 2,500 2,525 2,550	2,500 2,525 2,550 2,575	373 377 381 384	373 377 381 384	373 377 381 384	373 377 381 384	4,600 4,650 4,700 4,750	4,650 4,700 4,750 4,800	694 701 709 716	694 701 709 716	694 701 709 716	694 701 709 716	
1,17! 1,200 1,22!	5 1,200 0 1,225 5 1,250	178 182 186	178 182 186	178 182 186	178 182 186	2,575 2,600 2,625	2,600 2,625 2,650	388 392 396	388 392 396	388 392 396	388 392 396	4,800 4,850 4,900 4,950	4,850 4,900 4,950 5,000	724 731 739 746	724 731 739 746	724 731 739 746	724 731 739 746	
1,250 1,27	0 1,275	189 193	189 193	189 193	189 193	2,650 2,675	2,675	399 403	399 403	399 403	399 403	7,750	3,000	/40			next page	

<sup>\*</sup> This column must also be used by a qualifying widow(er).

1992 Tax Table—Continued

If line 37																			
If line 37 (taxable income)			And yo	ou are-	-	If line (taxab incom	le		And y	ou are-	-	If line (taxak incom		And you are—					
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately ax is—	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		
5,00	00					8,00	00					11,0	000						
5,000 5,050 5,100 5,150	5,050 5,100 5,150 5,200	754 761 769 776	754 761 769 776	754 761 769 776	754 761 769 776	8,000 8,050 8,100 8,150	8,050 8,100 8,150 8,200	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226		11,100 11,150	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676		
5,200 5,250 5,300 5,350	5,250 5,300 5,350 5,400	784 791 799 806	784 791 799 806	784 791 799 806	784 791 799 806	8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	11,300	11,250 11,300 11,350 11,400	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706		
5,400 5,450 5,500 5,550	5,450 5,500 5,550 5,600	814 821 829 836	814 821 829 836	814 821 829 836	814 821 829 836	8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	11,450 11,500 11,550	11,450 11,500 11,550 11,600	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736		
5,600 5,650 5,700 5,750	5,650 5,700 5,750 5,800	844 851 859 866	844 851 859 866	844 851 859 866	844 851 859 866	8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	1,309 1,316	1,294 1,301 1,309 1,316	1,294 1,301 1,309 1,316	1,294 1,301 1,309 1,316	11,650 11,700 11,750	11,750 11,800	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766		
5,800 5,850 5,900 5,950	5,850 5,900 5,950 6,000	874 881 889 896	874 881 889 896	874 881 889 896	874 881 889 896	8,800 8,850 8,900 8,950	8,850 8,900 8,950 9,000	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	11,850 11,900 11,950	12,000	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796		
6,00	00					9,00					TR	12,							
6,000 6,050 6,100 6,150	6,050 6,100 6,150 6,200	904 911 919 926	904 911 919 926	904 911 919 926	904 911 919 926	9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	1,361 1,369 1,376	1,354 1,361 1,369 1,376	1,354 1,361 1,369 1,376	1,354 1,361 1,369 1,376	12,050	12,050 12,100 12,150 12,200	1,804 1,811 1,819 1,826	1,804 1,811 1,819 1,826	1,804 1,811 1,819 1,826	1,804 1,811 1,819 1,826		
6,200 6,250 6,300 6,350	6,250 6,300 6,350 6,400	934 941 949 956	934 941 949 956	934 941 949 956	934 941 949 956	9,200 9,250 9,300 9,350	9,250 9,300 9,350 9,400	1,384 1,391 1,399 1,406	1,384 1,391 1,399 1,406	1,384 1,391 1,399 1,406	1,384 1,391 1,399 1,406	12,250 12,300 12,350	12,250 12,300 12,350 12,400	1,834 1,841 1,849 1,856	1,834 1,841 1,849 1,856	1,834 1,841 1,849 1,856	1,834 1,841 1,849 1,856		
6,400 6,450 6,500 6,550	6,450 6,500 6,550 6,600	964 971 979 986	964 971 979 986	964 971 979 986	964 971 979 986	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	1,414 1,421 1,429 1,436	1,414 1,421 1,429 1,436	1,414 1,421 1,429 1,436	1,414 1,421 1,429 1,436	12,450 12,500 12,550	12,450 12,500 12,550 12,600	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886		
6,600 6,650 6,700 6,750	6,650 6,700 6,750 6,800	994 1,001 1,009 1,016	994 1,001 1,009 1,016	994 1,001 1,009 1,016	994 1,001 1,009 1,016	9,600 9,650 9,700 9,750	9,650 9,700 9,750 9,800		1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466	12,650 12,700 12,750	12,650 12,700 12,750 12,800	1,894 1,901 1,909 1,916	1,894 1,901 1,909 1,916	1,894 1,901 1,909 1,916	1,894 1,901 1,909 1,916		
6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	<u> </u>	9,850 9,900 9,950 10,000	1,481 1,489	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	12,850 12,900 12,950	12,950 13,000	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946		
7,00						10,0						13,0							
7,000 7,050 7,100 7,150	7,050 7,100 7,150 7,200	1,076	1,061 1,069 1,076	1,054 1,061 1,069 1,076	1,054 1,061 1,069 1,076	10,050 10,100 10,150	10,150 10,200	1,511 1,519 1,526	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526	13,050 13,100 13,150	13,150 13,200	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976		
7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	1,084 1,091 1,099 1,106	1,084 1,091 1,099 1,106	1,084 1,091 1,099 1,106	1,084 1,091 1,099 1,106	10,250 10,300 10,350	10,400		1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	13,200 13,250 13,300 13,350	13,300 13,350 13,400	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006		
7,400 7,450 7,500 7,550 7,600	7,450 7,500 7,550 7,600 7,650	1,114 1,121 1,129 1,136 1,144	1,114 1,121 1,129 1,136 1,144	1,114 1,121 1,129 1,136 1,144	1,114 1,121 1,129 1,136 1,144	10,450 10,500 10,550			1,564 1,571 1,579 1,586 1,594	1,564 1,571 1,579 1,586 1,594	1,564 1,571 1,579 1,586 1,594	13,400 13,450 13,500 13,550 13,600	13,550 13,600	2,014 2,021 2,029 2,036 2,044	2,014 2,021 2,029 2,036 2,044	2,014 2,021 2,029 2,036 2,044	2,014 2,021 2,029 2,036 2,044		
7,650 7,700 7,750	7,700 7,750 7,800	1,151 1,159 1,166	1,151 1,159 1,166	1,151 1,159 1,166	1,151 1,159 1,166	10,650 10,700 10,750	10,700 10,750 10,800	1,601 1,609 1,616	1,601 1,609 1,616	1,601 1,609 1,616	1,601 1,609 1,616	13,650 13,700 13,750	13,700 13,750 13,800	2,051 2,059 2,066	2,051 2,059 2,066	2,051 2,059 2,066	2,051 2,059 2,066		
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	10,850 10,900	10,850 10,900 10,950 11,000	1,631 1,639	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	13,800 13,850 13,900 13,950	13,900 13,950	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096		
* This co	olumn m	ust also	be used	by a q	ualifying	widow(e	r).								Contin	ued on n	ext page		

1992 Tax Table—Continued

If line 3 (taxable income)	•			ou are-	_	If line 37 (taxable And you are— income) is—							37 ble ne) is—	And you are—					
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold		
14,0	000		Your t	ax is—		17,0	000		Toul t	ax is—		Your tax is— 20,000							
14,000 14,050 14,100	14,050 14,100 14,150 14,200	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	17,000 17,050 17,100	17,050 17,100 17,150 17,200	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	20,000 20,050 20,100	20,050 20,100	3,004 3,011 3,019 3,026	3,004 3,011 3,019 3,026	3,280 3,294 3,308 3,322	3,004 3,011 3,019 3,026		
14,200 14,250 14,300	14,250 14,300 14,350 14,400	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	17,200 17,250 17,300	17,250 17,300 17,350 17,400	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	20,200 20,250 20,300	20,250 20,300	3,034 3,041 3,049 3,056	3,034 3,041 3,049 3,056	3,336 3,350 3,364 3,378	3,034 3,041 3,049 3,056		
14,450 14,500	14,450 14,500 14,550 14,600	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	17,450 17,500	17,450 17,500 17,550 17,600	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	20,450 20,500	20,450 20,500 20,550 20,600	3,064 3,071 3,079 3,086	3,064 3,071 3,079 3,086	3,392 3,406 3,420 3,434	3,064 3,071 3,079 3,086		
14,650 14,700 14,750	14,650 14,700 14,750 14,800	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	17,650 17,700 17,750	17,650 17,700 17,750 17,800	2,659 2,666	2,651 2,659 2,666	2,644 2,651 2,659 2,666	2,644 2,651 2,659 2,666	20,650 20,700 20,750	20,750 20,800	3,094 3,101 3,109 3,116	3,094 3,101 3,109 3,116	3,448 3,462 3,476 3,490	3,094 3,101 3,109 3,116		
14,850 14,900 14,950	14,850 14,900 14,950 15,000	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	17,850 17,900 17,950	18,000	2,674 2,681 2,689 2,696	2,674 2,681 2,689 2,696	2,674 2,681 2,692 2,706	2,674 2,681 2,689 2,696	20,850 20,900 20,950	21,000	3,124 3,131 3,139 3,146	3,124 3,131 3,139 3,146	3,504 3,518 3,532 3,546	3,124 3,131 3,139 3,146		
15,0	000					18,0	000	71	\		A	21,0							
15,050 15,100	15,050 15,100 15,150 15,200	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	18,050 18,100	18,050 18,100 18,150 18,200		2,704 2,711 2,719 2,726	2,720 2,734 2,748 2,762	2,704 2,711 2,719 2,726	21,050 21,100		3,154 3,161 3,169 3,176	3,154 3,161 3,169 3,176	3,560 3,574 3,588 3,602	3,154 3,161 3,169 3,176		
15,250 15,300	15,250 15,300 15,350 15,400	2,284 2,291 2,299 2,306	2,284 2,291 2,299 2,306	2,284 2,291 2,299 2,306	2,284 2,291 2,299 2,306	18,250 18,300	18,250 18,300 18,350 18,400	2,734 2,741 2,749 2,756	2,734 2,741 2,749 2,756	2,776 2,790 2,804 2,818	2,734 2,741 2,749 2,756	21,200 21,250 21,300 21,350	21,300 21,350	3,184 3,191 3,199 3,206	3,184 3,191 3,199 3,206	3,616 3,630 3,644 3,658	3,184 3,191 3,199 3,206		
15,450 15,500	15,450 15,500 15,550 15,600	2,314 2,321 2,329 2,336	2,314 2,321 2,329 2,336	2,314 2,321 2,329 2,336	2,314 2,321 2,329 2,336	18,450	18,450 18,500 18,550 18,600	2,764 2,771 2,779 2,786	2,764 2,771 2,779 2,786	2,832 2,846 2,860 2,874	2,764 2,771 2,779 2,786	21,400 21,450 21,500 21,550	21,500 21,550	3,214 3,225 3,239 3,253	3,214 3,221 3,229 3,236	3,672 3,686 3,700 3,714	3,214 3,221 3,229 3,236		
15,650 15,700	15,650 15,700 15,750 15,800	2,344 2,351 2,359 2,366	2,344 2,351 2,359 2,366	2,344 2,351 2,359 2,366	2,344 2,351 2,359 2,366	18,650 18,700	18,650 18,700 18,750 18,800	2,794 2,801 2,809 2,816	2,794 2,801 2,809 2,816	2,888 2,902 2,916 2,930	2,794 2,801 2,809 2,816	21,600 21,650 21,700 21,750	21,700 21,750	3,267 3,281 3,295 3,309	3,244 3,251 3,259 3,266	3,728 3,742 3,756 3,770	3,244 3,251 3,259 3,266		
15,850 15,900	15,850 15,900 15,950 16,000	2,374 2,381 2,389 2,396	2,374 2,381 2,389 2,396	2,374 2,381 2,389 2,396	2,374 2,381 2,389 2,396	18,850 18,900	18,850 18,900 18,950 19,000	2,824 2,831 2,839 2,846	2,824 2,831 2,839 2,846	2,944 2,958 2,972 2,986	2,824 2,831 2,839 2,846	21,800 21,850 21,900 21,950	21,900 21,950	3,323 3,337 3,351 3,365	3,274 3,281 3,289 3,296	3,784 3,798 3,812 3,826	3,274 3,281 3,289 3,296		
16,0	000					19,0	000					22,0	000						
16,050 16,100	16,050 16,100 16,150 16,200	2,411 2,419	2,404 2,411 2,419 2,426	2,404 2,411 2,419 2,426	2,404 2,411 2,419 2,426	19,050 19,100	19,050 19,100 19,150 19,200	2,854 2,861 2,869 2,876	2,854 2,861 2,869 2,876	3,000 3,014 3,028 3,042	2,854 2,861 2,869 2,876	22,000 22,050 22,100 22,150	22,150	3,379 3,393 3,407 3,421	3,304 3,311 3,319 3,326	3,840 3,854 3,868 3,882	3,304 3,311 3,319 3,326		
16,250 16,300	16,250 16,300 16,350 16,400	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	19,250 19,300 19,350		2,884 2,891 2,899 2,906	2,884 2,891 2,899 2,906	3,056 3,070 3,084 3,098		22,200 22,250 22,300 22,350	22,300 22,350 22,400	3,435 3,449 3,463 3,477	3,334 3,341 3,349 3,356	3,896 3,910 3,924 3,938	3,334 3,341 3,349 3,356		
16,450 16,500	16,450 16,500 16,550 16,600	2,464 2,471 2,479 2,486	2,464 2,471 2,479 2,486	2,464 2,471 2,479 2,486	2,464 2,471 2,479 2,486	19,450 19,500 19,550	19,450 19,500 19,550 19,600	2,914 2,921 2,929 2,936	2,914 2,921 2,929 2,936	3,112 3,126 3,140 3,154	2,914 2,921 2,929 2,936	22,400 22,450 22,500 22,550	22,500 22,550	3,491 3,505 3,519 3,533	3,364 3,371 3,379 3,386	3,952 3,966 3,980 3,994	3,364 3,371 3,379 3,386		
16,650 16,700	16,650 16,700 16,750 16,800		2,501 2,509 2,516	2,494 2,501 2,509 2,516	2,494 2,501 2,509 2,516	19,650 19,700	19,650 19,700 19,750 19,800	2,944 2,951 2,959 2,966	2,944 2,951 2,959 2,966	3,168 3,182 3,196 3,210	2,944 2,951 2,959 2,966	22,600 22,650 22,700 22,750	22,700 22,750	3,547 3,561 3,575 3,589	3,394 3,401 3,409 3,416	4,008 4,022 4,036 4,050	3,394 3,401 3,409 3,416		
16,850 16,900	16,850 16,900 16,950 17,000		2,524 2,531 2,539 2,546	2,524 2,531 2,539 2,546	2,524 2,531 2,539 2,546	19,850 19,900	19,850 19,900 19,950 20,000	2,974 2,981 2,989 2,996	2,974 2,981 2,989 2,996	3,224 3,238 3,252 3,266	2,974 2,981 2,989 2,996	22,800 22,850 22,900 22,950	22,950	3,603 3,617 3,631 3,645	3,424 3,431 3,439 3,446	4,064 4,078 4,092 4,106	3,424 3,431 3,439 3,446		
* This co	olumn mi	ust also	be used	by a q	ualifying	widow(e	r).								Contin	ued on ne	ext page		

1992 Tax Table—Continued

If line 37 (taxable income) is—	And you are—	If line 37 (taxable income) is—	And you are—	If line 37 (taxable income) is—	And you are—						
At But least less than	filing filing control jointly sepa-	ead At But least less ouse- old than	Single Married Married filing filing jointly sepa-rately hold  Your tax is—	At But Si least less than	ingle Married filing filing of a jointly sepa-rately hold  Your tax is—						
23,000		26,000		29,000							
23,000 23,05 23,050 23,10 23,100 23,15 23,150 23,20	<b>0</b> 3,673 3,461 4,134 3, <b>0</b> 3,687 3,469 4,148 3,	26,000 26,050 26,050 26,100 469 26,100 26,150 26,150 26,200	4,513     3,911     4,974     3,911       4,527     3,919     4,988     3,919	<b>29,050                                   </b>	,339 4,354 5,800 4,390 ,353 4,361 5,814 4,404 ,367 4,369 5,828 4,418 ,381 4,376 5,842 4,432						
23,200 23,25 23,250 23,30 23,300 23,35 23,350 23,40	0       3,729       3,491       4,190       3         0       3,743       3,499       4,204       3         0       3,757       3,506       4,218       3	484 491 26,250 26,350 26,350 26,350 26,400	0     4,569     3,941     5,030     3,941       0     4,583     3,949     5,044     3,949       0     4,597     3,956     5,058     3,956	29,250 29,300 5, 29,300 29,350 5, 29,350 29,400 5,	,395 4,384 5,856 4,446 ,409 4,391 5,870 4,460 ,423 4,399 5,884 4,474 ,437 4,406 5,898 4,488						
23,400 23,45 23,450 23,50 23,500 23,55 23,550 23,60	0     3,785     3,521     4,246     3       0     3,799     3,529     4,260     3       0     3,813     3,536     4,274     3	514   26,400   26,450 521   26,450   26,500 529   26,500   26,550 536   26,550   26,600	0     4,625     3,971     5,086     3,971       0     4,639     3,979     5,100     3,979       0     4,653     3,986     5,114     3,986	29,450 29,500 5, 29,500 29,550 5, 29,550 29,600 5,	,451 4,414 5,912 4,502 ,465 4,421 5,926 4,516 ,479 4,429 5,940 4,530 ,493 4,436 5,954 4,544						
23,600 23,65 23,650 23,70 23,700 23,75 23,750 23,80	0       3,841       3,551       4,302       3         0       3,855       3,559       4,316       3         0       3,869       3,566       4,330       3	544   <b>26,600 26,650</b> 551   <b>26,650 26,700</b> 559   <b>26,700 26,750</b> 566   <b>26,750 26,800</b>	4,681     4,001     5,142     4,001       4,695     4,009     5,156     4,009       4,709     4,016     5,170     4,016	29,650 29,700 5, 29,700 29,750 5, 29,750 29,800 5,	,507 4,444 5,968 4,558 ,521 4,451 5,982 4,572 ,535 4,459 5,996 4,586 ,549 4,466 6,010 4,600						
23,800 23,85 23,850 23,90 23,900 23,95 23,950 24,00	<b>0</b> 3,897 3,581 4,358 3, <b>0</b> 3,911 3,589 4,372 3,	26,800 26,850 26,850 26,900 26,900 26,950 26,950 27,000	4,737 4,031 5,198 4,031 4,751 4,039 5,212 4,039	29,850 29,900 5, 29,900 29,950 5, 29,950 30,000 5,	,563 4,474 6,024 4,614 ,577 4,481 6,038 4,628 ,591 4,489 6,052 4,642 ,605 4,496 6,066 4,656						
24,000		27,000	0 1 2	30,000							
24,000 24,05 24,050 24,10 24,100 24,15 24,150 24,20	<b>0</b> 3,953 3,611 4,414 3, <b>0</b> 3,967 3,619 4,428 3	504   27,000 27,050 511   27,050 27,100 519   27,100 27,150 526   27,150 27,200	4,793 4,061 5,254 4,061 4,807 4,069 5,268 4,069 4,821 4,076 5,282 4,076	<b>30,050 30,100</b> 5, <b>30,100 30,150</b> 5,	,619 4,504 6,080 4,670 ,633 4,511 6,094 4,684 ,647 4,519 6,108 4,698 ,661 4,526 6,122 4,712						
24,200 24,25 24,250 24,30 24,300 24,35 24,350 24,40	0       4,009       3,641       4,470       3         0       4,023       3,649       4,484       3         0       4,037       3,656       4,498       3		4,849 4,091 5,310 4,091 4,863 4,099 5,324 4,099 4,877 4,106 5,338 4,106	30,250 30,300 5, 30,300 30,350 5, 30,350 30,400 5,	,675 4,534 6,136 4,726 ,689 4,541 6,150 4,740 ,703 4,549 6,164 4,754 ,717 4,556 6,178 4,768						
24,400 24,45 24,450 24,50 24,500 24,55 24,550 24,60	0       4,065       3,671       4,526       3         0       4,079       3,679       4,540       3         0       4,093       3,686       4,554       3	564   27,400   27,450 571   27,450   27,500 579   27,500   27,550 586   27,550   27,600	4,905     4,121     5,366     4,121       4,919     4,129     5,380     4,129       4,933     4,136     5,394     4,136	30,450 30,500 5, 30,500 30,550 5, 30,550 30,600 5,	,731 4,564 6,192 4,782 ,745 4,571 6,206 4,796 ,759 4,579 6,220 4,810 ,773 4,586 6,234 4,824						
24,600 24,65 24,650 24,70 24,700 24,75 24,750 24,80	0       4,121       3,701       4,582       3         0       4,135       3,709       4,596       3         0       4,149       3,716       4,610       3	701   27,600   27,650 701   27,650   27,700 709   27,700   27,750 716   27,750   27,800	0     4,961     4,151     5,422     4,151       1     4,975     4,159     5,436     4,159       4,989     4,166     5,450     4,166	30,650 30,700 5, 30,700 30,750 5, 30,750 30,800 5,	,787 4,594 6,248 4,838 ,801 4,601 6,262 4,852 ,815 4,609 6,276 4,866 ,829 4,616 6,290 4,880						
24,800 24,85 24,850 24,90 24,900 24,95 24,950 25,00	<b>0</b> 4,177 3,731 4,638 3, <b>0</b> 4,191 3,739 4,652 3,	724   <b>27,800 27,850</b> 731   <b>27,850 27,900</b> 739   <b>27,900 27,950</b> 746   <b>27,950 28,000</b>	5,017 4,181 5,478 4,181 5,031 4,189 5,492 4,189	30,850 30,900 5, 30,900 30,950 5, 30,950 31,000 5,	,843 4,624 6,304 4,894 ,857 4,631 6,318 4,908 ,871 4,639 6,332 4,922 ,885 4,646 6,346 4,936						
25,000	2 4040 0 754 4400 0	28,000	5 050 4 004 5 500 4 004	31,000							
25,000 25,05 25,050 25,10 25,100 25,15 25,150 25,20	0       4,233       3,761       4,694       3,769         0       4,247       3,769       4,708       3,769         4,261       3,776       4,722       3,776	754   <b>28,000 28,050</b> 761   <b>28,050 28,100</b> 769   <b>28,100 28,150</b> 776   <b>28,150 28,200</b>	5,073     4,211     5,534     4,211       5,087     4,219     5,548     4,219       5,101     4,226     5,562     4,226	31,050	,899 4,654 6,360 4,950 ,913 4,661 6,374 4,964 ,927 4,669 6,388 4,978 ,941 4,676 6,402 4,992						
25,200 25,25 25,250 25,30 25,300 25,35 25,350 25,40	0       4,289       3,791       4,750       3,791         0       4,303       3,799       4,764       3,477         0       4,317       3,806       4,778       3,477	784   28,200 28,250 791   28,250 28,300 799   28,300 28,350 28,350 28,400	5,129     4,241     5,590     4,241       5,143     4,249     5,604     4,249       5,157     4,256     5,618     4,256	31,250 31,300 5, 31,300 31,350 5, 31,350 31,400 5,	,955 4,684 6,416 5,006 ,969 4,691 6,430 5,020 ,983 4,699 6,444 5,034 ,997 4,706 6,458 5,048						
25,400 25,45 25,450 25,50 25,500 25,55 25,550 25,60 25,600 25,65 25,650 25,70 25,700 25,75	0     4,345     3,821     4,806     3,829       0     4,359     3,829     4,820     3,836       0     4,373     3,836     4,834     3,836       0     4,387     3,844     4,848     3,844       0     4,401     3,851     4,862     3,844	314   28,400 28,450 321   28,450 28,500 28,500 28,550 28,550 28,600 3844   28,600 28,650 351   28,650 28,700 3859   28,700 28,750	5,185     4,271     5,646     4,271       5,199     4,279     5,660     4,279       5,213     4,286     5,674     4,286       5,227     4,294     5,688     4,294       5,241     4,301     5,702     4,301	31,450 31,500 6, 31,500 31,550 6, 31,550 31,600 6, 31,600 31,650 6, 31,650 31,700 6,	,011 4,714 6,472 5,062 ,025 4,721 6,486 5,076 ,039 4,729 6,500 5,090 ,053 4,736 6,514 5,104 ,067 4,744 6,528 5,118 ,081 4,751 6,542 5,132 ,095 4,759 6,556 5,146						
25,750 25,80 25,800 25,85 25,850 25,95 25,950 25,95 25,950 26,00	0     4,429     3,866     4,890     3,866       0     4,443     3,874     4,904     3,881       0     4,457     3,881     4,918     3,881       0     4,471     3,889     4,932     3,881	366     28,750     28,800       374     28,800     28,850       381     28,850     28,950       389     28,950     28,950       28,950     29,000	5,269 4,316 5,730 4,320 5,283 4,324 5,744 4,334 5,297 4,331 5,758 4,348 5,311 4,339 5,772 4,362	31,750 31,800 6, 31,800 31,850 6, 31,850 31,900 6, 31,900 31,950 6,	109     4,766     6,570     5,160       ,123     4,774     6,584     5,174       ,137     4,781     6,598     5,188       ,151     4,789     6,612     5,202       ,165     4,796     6,626     5,216						
* This column	* This column must also be used by a qualifying widow(er).  Continued on next page										

If line 3' (taxable income)	•		And yo	ou are—	_	If line (taxab incom			And yo	ou are—	-	If line (taxak incom			And yo	u are—	
At least	But less than	Single	Married filing jointly  *  Your t	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately ax is—	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing separately ax is—	Head of a house- hold
32,0	000					35,	000					38,	000				-
32,000 32,050 32,100 32,150	32,100 32,150	6,179 6,193 6,207 6,221	4,804 4,811 4,819 4,826	6,640 6,654 6,668 6,682	5,230 5,244 5,258 5,272	35,050 35,100	35,050 35,100 35,150 35,200	7,019 7,033 7,047 7,061	5,254 5,261 5,269 5,276	7,480 7,494 7,508 7,522	6,070 6,084 6,098 6,112	38,050 38,100	38,050 38,100 38,150 38,200	7,859 7,873 7,887 7,901	5,993 6,007 6,021 6,035	8,320 8,334 8,348 8,362	6,910 6,924 6,938 6,952
32,200 32,250 32,300 32,350	32,300 32,350	6,235 6,249 6,263 6,277	4,834 4,841 4,849 4,856	6,696 6,710 6,724 6,738	5,286 5,300 5,314 5,328	35,250 35,300 35,350	35,250 35,300 35,350 35,400	7,075 7,089 7,103 7,117	5,284 5,291 5,299 5,306	7,536 7,550 7,564 7,578	6,126 6,140 6,154 6,168	38,250 38,300	38,250 38,300 38,350 38,400	7,915 7,929 7,943 7,957	6,049 6,063 6,077 6,091	8,376 8,390 8,404 8,418	6,966 6,980 6,994 7,008
32,400 32,450 32,500 32,550	32,500 32,550 32,600	6,291 6,305 6,319 6,333	4,864 4,871 4,879 4,886	6,752 6,766 6,780 6,794	5,342 5,356 5,370 5,384	35,450 35,500 35,550	35,450 35,500 35,550 35,600	7,131 7,145 7,159 7,173	5,314 5,321 5,329 5,336	7,592 7,606 7,620 7,634	6,182 6,196 6,210 6,224	38,450 38,500 38,550	38,450 38,500 38,550 38,600	7,971 7,985 7,999 8,013	6,105 6,119 6,133 6,147	8,432 8,446 8,460 8,474	7,022 7,036 7,050 7,064
32,600 32,650 32,700 32,750	32,700 32,750 32,800	6,347 6,361 6,375 6,389	4,894 4,901 4,909 4,916	6,808 6,822 6,836 6,850	5,398 5,412 5,426 5,440	35,650 35,700 35,750	35,650 35,700 35,750 35,800	7,215 7,229	5,344 5,351 5,359 5,366	7,690	6,252 6,266 6,280	38,650 38,700 38,750	38,650 38,700 38,750 38,800	8,027 8,041 8,055 8,069	6,161 6,175 6,189 6,203	8,488 8,502 8,516 8,530	7,078 7,092 7,106 7,120
32,800 32,850 32,900 32,950	32,900 32,950	6,403 6,417 6,431 6,445	4,924 4,931 4,939 4,946	6,864 6,878 6,892 6,906	5,454 5,468 5,482 5,496	35,850 35,900	35,850 35,900 35,950 36,000	7,243 7,257 7,271 7,285	5,377 5,391 5,405 5,419	7,704 7,718 7,732 7,746	6,294 6,308 6,322 6,336	38,850 38,900	38,850 38,900 38,950 39,000	8,083 8,097 8,111 8,125	6,217 6,231 6,245 6,259	8,544 8,558 8,572 8,586	7,134 7,148 7,162 7,176
33,0	000					36,	000	1			20	39,	000	T			
33,000 33,050 33,100 33,150	33,100 33,150	6,459 6,473 6,487 6,501	4,954 4,961 4,969 4,976	6,920 6,934 6,948 6,962	5,510 5,524 5,538 5,552	36,050 36,100	36,050 36,100 36,150 36,200	7,313 7,327	5,433 5,447 5,461 5,475	7,760 7,774 7,788 7,802	6,350 6,364 6,378 6,392	39,050 39,100	39,050 39,100 39,150 39,200	8,139 8,153 8,167 8,181	6,273 6,287 6,301 6,315	8,600 8,614 8,628 8,642	7,190 7,204 7,218 7,232
33,200 33,250 33,300 33,350	33,300 33,350	6,515 6,529 6,543 6,557	4,984 4,991 4,999 5,006	6,976 6,990 7,004 7,018		36,250 36,300	36,250 36,300 36,350 36,400	7,355 7,369 7,383 7,397	5,489 5,503 5,517 5,531	7,816 7,830 7,844 7,858	6,406 6,420 6,434 6,448	39,250 39,300	39,250 39,300 39,350 39,400	8,195 8,209 8,223 8,237	6,329 6,343 6,357 6,371	8,656 8,670 8,684 8,698	7,246 7,260 7,274 7,288
33,400 33,450 33,500 33,550	33,500 33,550	6,571 6,585 6,599 6,613	5,014 5,021 5,029 5,036	7,032 7,046 7,060 7,074	5,622 5,636 5,650 5,664	36,450 36,500	36,450 36,500 36,550 36,600	7,411 7,425 7,439 7,453	5,545 5,559 5,573 5,587	7,872 7,886 7,900 7,914	6,462 6,476 6,490 6,504	39,450 39,500	39,450 39,500 39,550 39,600	8,251 8,265 8,279 8,293	6,385 6,399 6,413 6,427	8,712 8,726 8,740 8,754	7,302 7,316 7,330 7,344
33,600 33,650 33,700 33,750	33,700 33,750 33,800	6,627 6,641 6,655 6,669	5,044 5,051 5,059 5,066	7,088 7,102 7,116 7,130	5,678 5,692 5,706 5,720	36,650 36,700 36,750	36,650 36,700 36,750 36,800	7,467 7,481 7,495 7,509	5,601 5,615 5,629 5,643	7,928 7,942 7,956 7,970	6,518 6,532 6,546 6,560	39,650 39,700 39,750	39,650 39,700 39,750 39,800	8,307 8,321 8,335 8,349	6,441 6,455 6,469 6,483	8,768 8,782 8,796 8,810	7,358 7,372 7,386 7,400
33,800 33,850 33,900 33,950	33,900 33,950	6,683 6,697 6,711 6,725	5,074 5,081 5,089 5,096	7,144 7,158 7,172 7,186	5,734 5,748 5,762 5,776	36,850 36,900	36,850 36,900 36,950 37,000	7,523 7,537 7,551 7,565	5,657 5,671 5,685 5,699	7,984 7,998 8,012 8,026	6,574 6,588 6,602 6,616	39,850 39,900	39,850 39,900 39,950 40,000	8,377 8,391	6,497 6,511 6,525 6,539	8,824 8,838 8,852 8,866	7,414 7,428 7,442 7,456
34,0	000					<u> </u>	000						000				
34,000 34,050 34,100 34,150 34,200 34,250 34,300 34,350	34,100 34,150 34,200 34,250 34,300 34,350	6,739 6,753 6,767 6,781 6,795 6,809 6,823 6,837	5,104 5,111 5,119 5,126 5,134 5,141 5,149 5,156	7,200 7,214 7,228 7,242 7,256 7,270 7,284 7,298	5,790 5,804 5,818 5,832 5,846 5,860 5,874 5,888	37,050 37,100 37,150 37,200 37,250 37,300	37,050 37,100 37,150 37,200 37,250 37,300 37,350 37,400	7,579 7,593 7,607 7,621 7,635 7,649 7,663 7,677	5,713 5,727 5,741 5,755 5,769 5,783 5,797 5,811	8,040 8,054 8,068 8,082 8,096 8,110 8,124 8,138	6,630 6,644 6,658 6,672 6,686 6,700 6,714 6,728	40,050 40,100 40,150 40,200 40,250 40,300	40,050 40,100 40,150 40,200 40,250 40,300 40,350 40,400	8,419 8,433 8,447 8,461 8,475 8,489 8,503 8,517	6,553 6,567 6,581 6,595 6,609 6,623 6,637 6,651	8,880 8,894 8,908 8,922 8,936 8,950 8,964 8,978	7,470 7,484 7,498 7,512 7,526 7,540 7,554 7,568
34,400 34,450 34,500 34,550	34,500 34,550	6,851 6,865 6,879 6,893	5,164 5,171 5,179 5,186	7,312 7,326 7,340 7,354	5,902 5,916 5,930 5,944	37,450 37,500 37,550	37,450 37,500 37,550 37,600		5,825 5,839 5,853 5,867	8,152 8,166 8,180 8,194	6,742 6,756 6,770 6,784	40,400 40,450 40,500	40,450 40,500 40,550 40,600	8,531 8,545 8,559 8,573	6,665 6,679 6,693 6,707	8,992 9,006 9,020 9,034	7,582 7,596 7,610 7,624
34,600 34,650 34,700 34,750	34,700 34,750 34,800	6,907 6,921 6,935 6,949	5,194 5,201 5,209 5,216	7,368 7,382 7,396 7,410	5,958 5,972 5,986 6,000	37,650 37,700 37,750	37,650 37,700 37,750 37,800	7,747 7,761 7,775 7,789	5,881 5,895 5,909 5,923	8,208 8,222 8,236 8,250	6,798 6,812 6,826 6,840	40,650 40,700 40,750	40,650 40,700 40,750 40,800	8,587 8,601 8,615 8,629	6,721 6,735 6,749 6,763	9,048 9,062 9,076 9,090	7,638 7,652 7,666 7,680
34,800 34,850 34,900 34,950	34,900 34,950	6,963 6,977 6,991 7,005	5,224 5,231 5,239 5,246	7,424 7,438 7,452 7,466	6,014 6,028 6,042 6,056	37,850 37,900	37,850 37,900 37,950 38,000	7,803 7,817 7,831 7,845	5,937 5,951 5,965 5,979	8,264 8,278 8,292 8,306	6,854 6,868 6,882 6,896	40,850 40,900	40,850 40,900 40,950 41,000	8,643 8,657 8,671 8,685	6,777 6,791 6,805 6,819	9,104 9,118 9,132 9,146	7,694 7,708 7,722 7,736
* This co	This column must also be used by a qualifying widow(er).  Continued on next page																

If line 37 (taxable income) is—	And you	are—	If line 37 (taxable income) is—	And y	ou are—	If line 37 (taxable income) is—	And you are—			
At But least less than	filing fil jointly se	Married Head ling of a epa- house-ately hold is—	At But least less than	Single Married filing jointly *  Your	Married filing of a separately hold	At But least less than	Single Married Married filing of a jointly sepahouse-rately Your tax is—			
41,000			44,000			47,000	<u> </u>			
41,000 41,050 41,050 41,100 41,100 41,150 41,150 41,200	8,713 6,847 9 8,727 6,861 9	,160 7,750 ,174 7,764 ,188 7,778 ,202 7,792	44,000 44,050 44,050 44,100 44,100 44,150 44,150 44,200	9,553 7,687 9,567 7,701	10,023 8,590 10,039 8,604 10,054 8,618 10,070 8,632	47,000 47,050 47,050 47,100 47,100 47,150 47,150 47,200	10,379 8,513 10,953 9,430 10,393 8,527 10,969 9,444 10,407 8,541 10,984 9,458 10,421 8,555 11,000 9,472			
41,200 41,250 41,250 41,300 41,300 41,350 41,350 41,400	8,769 6,903 9 8,783 6,917 9 8,797 6,931 9	,216 7,806 ,230 7,820 ,244 7,834 ,258 7,848	44,200 44,250 44,250 44,300 44,300 44,350 44,350 44,400	9,609 7,743 9,623 7,757	10,085 8,646 10,101 8,660 10,116 8,674 10,132 8,688	47,200 47,250 47,250 47,300 47,300 47,350 47,350 47,400	10,435     8,569     11,015     9,486       10,449     8,583     11,031     9,500       10,463     8,597     11,046     9,514       10,477     8,611     11,062     9,528			
41,400 41,450 41,450 41,500 41,500 41,550 41,550 41,600	8,825 6,959 9 8,839 6,973 9 8,853 6,987 9	,272 7,862 ,286 7,876 ,300 7,890 ,314 7,904	44,400 44,450 44,450 44,500 44,500 44,550 44,550 44,600	9,665 7,799 9,679 7,813 9,693 7,827		47,400 47,450 47,450 47,500 47,500 47,550 47,550 47,600	10,491     8,625     11,077     9,542       10,505     8,639     11,093     9,556       10,519     8,653     11,108     9,570       10,533     8,667     11,124     9,584			
41,600 41,650 41,650 41,700 41,700 41,750 41,750 41,800	8,881 7,015 9 8,895 7,029 9 8,909 7,043 9	,328 7,918 ,342 7,932 ,356 7,946 ,370 7,960	44,600 44,650 44,650 44,700 44,700 44,750 44,750 44,800		10,225 8,772 10,240 8,786 10,256 8,800	47,600 47,650 47,650 47,700 47,700 47,750 47,750 47,800	10,547 8,681 11,139 9,598 10,561 8,695 11,155 9,612 10,575 8,709 11,170 9,626 10,589 8,723 11,186 9,640			
41,800 41,850 41,850 41,900 41,900 41,950 41,950 42,000	8,937 7,071 9 8,951 7,085 9	,384 7,974 ,398 7,988 ,412 8,002 ,426 8,016	44,800 44,850 44,850 44,900 44,900 44,950 44,950 45,000	9,777 7,911 9,791 7,925	10,271 8,814 10,287 8,828 10,302 8,842 10,318 8,856	47,800 47,850 47,850 47,900 47,900 47,950 47,950 48,000	10,603     8,737     11,201     9,654       10,617     8,751     11,217     9,668       10,631     8,765     11,232     9,682       10,645     8,779     11,248     9,696			
42,000			45,000	3.1	- 102	48,000				
42,000 42,050 42,050 42,100 42,100 42,150 42,150 42,200	8,993 7,127 9 9,007 7,141 9 9,021 7,155 9	,440 8,030 ,454 8,044 ,468 8,058 ,482 8,072	45,000 45,050 45,050 45,100 45,100 45,150 45,150 45,200	9,833 7,967 9,847 7,981 9,861 7,995	10,380 8,912	48,000 48,050 48,050 48,100 48,100 48,150 48,150 48,200	10,659     8,793     11,263     9,710       10,673     8,807     11,279     9,724       10,687     8,821     11,294     9,738       10,701     8,835     11,310     9,752			
42,200 42,250 42,250 42,300 42,300 42,350 42,350 42,400	9,049 7,183 9 9,063 7,197 9 9,077 7,211 9	,510 8,100 ,524 8,114 ,538 8,128	45,200 45,250 45,250 45,300 45,300 45,350 45,350 45,400	9,889 8,023 9,903 8,037 9,917 8,051	10,395 8,926 10,411 8,940 10,426 8,954 10,442 8,968	48,200 48,250 48,250 48,300 48,300 48,350 48,350 48,400	10,715     8,849     11,325     9,766       10,729     8,863     11,341     9,780       10,743     8,877     11,356     9,794       10,757     8,891     11,372     9,808			
42,400 42,450 42,450 42,500 42,500 42,550 42,550 42,600	9,105 7,239 9 9,119 7,253 9 9,133 7,267 9	,580 8,170 ,594 8,184	45,400 45,450 45,450 45,500 45,500 45,550 45,550 45,600	9,945 8,079 9,959 8,093 9,973 8,107	10,457 8,982 10,473 8,996 10,488 9,010 10,504 9,024	48,400 48,450 48,450 48,500 48,500 48,550 48,550 48,600	10,771     8,905     11,387     9,822       10,785     8,919     11,403     9,836       10,799     8,933     11,418     9,850       10,813     8,947     11,434     9,864			
42,600 42,650 42,650 42,700 42,700 42,750 42,750 42,800	9,161 7,295 9 9,175 7,309 9 9,189 7,323 9	,608 8,198 ,622 8,212 ,636 8,226 ,650 8,240	45,600 45,650 45,650 45,700 45,700 45,750 45,750 45,800	10,001 8,135 10,015 8,149 10,029 8,163	10,566 9,080	48,600 48,650 48,650 48,700 48,700 48,750 48,750 48,800	10,827     8,961     11,449     9,878       10,841     8,975     11,465     9,892       10,855     8,989     11,480     9,906       10,869     9,003     11,496     9,920			
42,800 42,850 42,850 42,900 42,900 42,950 42,950 43,000	9,217 7,351 9 9,231 7,365 9	,664 8,254 ,678 8,268 ,692 8,282 ,706 8,296	45,800 45,850 45,850 45,900 45,900 45,950 45,950 46,000	10,057 8,191 10,071 8,205	10,597 9,108 10,612 9,122	48,800 48,850 48,850 48,900 48,900 48,950 48,950 49,000	10,883     9,017     11,511     9,934       10,897     9,031     11,527     9,948       10,911     9,045     11,542     9,962       10,925     9,059     11,558     9,976			
43,000			46,000			49,000				
43,000 43,050 43,050 43,100 43,100 43,150 43,150 43,200	9,273 7,407 9 9,287 7,421 9 9,301 7,435 9	,720 8,310 ,734 8,324 ,748 8,338 ,762 8,352	46,000 46,050 46,050 46,100 46,100 46,150 46,150 46,200	10,113 8,247 10,127 8,261 10,141 8,275	10,659 9,164 10,674 9,178 10,690 9,192	49,000	10,939 9,073 11,573 9,990 10,953 9,087 11,589 10,004 10,967 9,101 11,604 10,018 10,981 9,115 11,620 10,032			
43,200 43,250 43,250 43,300 43,300 43,350 43,350 43,400	9,329 7,463 9 9,343 7,477 9 9,357 7,491 9	,776 8,366 ,791 8,380 ,806 8,394 ,822 8,408		10,183 8,317 10,197 8,331	10,721 9,220 10,736 9,234 10,752 9,248	49,200 49,250 49,250 49,300 49,300 49,350 49,350 49,400	10,995 9,129 11,635 10,046 11,009 9,143 11,651 10,060 11,023 9,157 11,666 10,074 11,037 9,171 11,682 10,088			
43,400 43,450 43,450 43,500 43,500 43,550 43,550 43,600	9,385 7,519 9 9,399 7,533 9 9,413 7,547 9	,837 8,422 ,853 8,436 ,868 8,450 ,884 8,464	46,400 46,450 46,450 46,500 46,500 46,550 46,550 46,600	10,239 8,373 10,253 8,387	10,783 9,276 10,798 9,290 10,814 9,304	49,400 49,450 49,450 49,500 49,500 49,550 49,550 49,600	11,051 9,185 11,697 10,102 11,065 9,199 11,713 10,116 11,079 9,213 11,728 10,130 11,093 9,227 11,744 10,144			
43,600 43,650 43,650 43,700 43,700 43,750 43,750 43,800	9,441 7,575 9 9,455 7,589 9 9,469 7,603 9	,899 8,478 ,915 8,492 ,930 8,506 ,946 8,520	46,600 46,650 46,650 46,700 46,700 46,750 46,750 46,800	10,281 8,415 10,295 8,429 10,309 8,443		49,600 49,650 49,650 49,700 49,700 49,750 49,750 49,800	11,107 9,241 11,759 10,158 11,121 9,255 11,775 10,172 11,135 9,269 11,790 10,186 11,149 9,283 11,806 10,200			
43,800 43,850 43,850 43,900 43,900 43,950 43,950 44,000	9,497 7,631 9	,961 8,534 ,977 8,548 ,992 8,562 ,008 8,576	46,800 46,850 46,850 46,900 46,900 46,950 46,950 47,000	10,337 8,471 10,351 8,485		49,800 49,850 49,850 49,900 49,900 49,950 49,950 50,000	11,163 9,297 11,821 10,214 11,177 9,311 11,837 10,228 11,191 9,325 11,852 10,242 11,205 9,339 11,868 10,256			
* This column m	This column must also be used by a qualifying widow(er).  Continued on next page									

If line 37 (taxable income) is	- lable—C		ou are-	_	If line (taxab incom			And yo	ou are—	_	If line (taxab incom			And yo	ou are—	
At Buleast les	ss j	Married filing jointly *	Married filing sepa- rately tax is—	d Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately tax is—	Head of a house- hold
50,000	)				53,0	000					56,0	000				
50,000 50 50,050 50 50,100 50 50,150 50	, <b>100</b>   11,233 , <b>150</b>   11,247	9,367 9,381	11,883 11,899 11,914 11,930	10,284 10,298	53,050 53,100	53,050 53,100 53,150 53,200	12,108 12,123	10,207 10,221	12,829 12,844	11,124 11,138	56,050 56,100	56,050 56,100 56,150 56,200	13,038 13,053	11,047 11,061	13,759 13,774	11,964 11,978
50,200 50 50,250 50 50,300 50 50,350 50	300   11,289 350   11,303	9,423 9,437	11,945 11,961 11,976 11,992	10,340 10,354	53,250 53,300	53,250 53,300 53,350 53,400	12,170 12,185	10,263 10,277	12,906	11,180 11,194	56,250 56,300	56,250 56,300 56,350 56,400	13,100 13,115	11,103 11,117	13,821 13,836	12,020 12,034
50,400 50, 50,450 50, 50,500 50, 50,550 50,	,500 11,345 ,550 11,359 ,600 11,373	9,479 9,493 9,507	12,007 12,023 12,038 12,054	10,396 10,410 10,424	53,450 53,500 53,550	53,450 53,500 53,550 53,600	12,232 12,247 12,263	10,319 10,333 10,347	12,953 12,968 12,984	11,236 11,250 11,264	56,450 56,500 56,550	56,450 56,500 56,550 56,600	13,162 13,177 13,193	11,159 11,173 11,187	13,883 13,898 13,914	12,076 12,090 12,104
50,600 50, 50,650 50, 50,700 50, 50,750 50,	,700 11,401 ,750 11,415 ,800 11,429	9,535 9,549 9,563	12,069 12,085 12,100 12,116	10,452 10,466 10,480	53,650 53,700 53,750	53,650 53,700 53,750 53,800	12,294 12,309 12,325	10,375 10,389 10,403	13,015 13,030 13,046	11,292 11,306 11,320	56,650 56,700 56,750	56,650 56,700 56,750 56,800	13,224 13,239 13,255	11,215 11,229 11,243	13,945 13,960 13,976	12,132 12,146 12,160
	,900 11,457 ,950 11,471 ,000 11,485	9,591 9,605	12,131 12,147 12,162 12,178	10,508	53,850 53,900 53,950	53,900 53,950 54,000	12,356 12,371	10,431 10,445	13,092	11,348 11,362	56,850 56,900 56,950	56,850 56,900 56,950 57,000	13,286 13,301	11,271 11,285	14,007 14,022	12,188 12,202
51,000	<u> </u>				54,0	$\mathbf{A}$	1	\			57,0	000				
		9,647 9,661	12,193 12,209 12,224 12,240	10,564 10,578	54,050 54,100	54,050 54,100 54,150 54,200	12,418 12,433	10,487 10,501	13,139 13,154	11,404 11,418	57,050 57,100	57,050 57,100 57,150 57,200	13,348 13,363	11,327 11,341	14,069 14,084	12,244 12,258
51,200 51, 51,250 51, 51,300 51, 51,350 51	, <b>300</b> 11,569 , <b>350</b> 11,583	9,703 9,717	12,255 12,271 12,286 12,302	10,620 10,634	54,250 54,300	54,250 54,300 54,350 54,400	12,480 12,495	10,543 10,557	13,201 13,216	11,460 11,474	57,250 57,300	57,250 57,300 57,350 57,400	13,410 13,425	11,383 11,397	14,131 14,146	12,300 12,314
51,400 51, 51,450 51, 51,500 51, 51,550 51	<b>500</b> 11,625 <b>550</b> 11,639	9,759 9,773	12,348	10,676	54,450 54,500	54,450 54,500 54,550 54,600	12,542 12,557	10,599 10,613	13,263 13,278	11,516 11,530	57,450 57,500	57,450 57,500 57,550 57,600	13,472 13,487	11,439 11,453	14,193 14,208	12,356 12,370
	,700 11,681 ,750 11,695 ,800 11,709	9,815 9,829 9,843		10,732 10,746 10,760	54,650 54,700 54,750	54,650 54,700 54,750 54,800	12,604 12,619 12,635	10,655 10,669 10,683	13,325 13,340 13,356	11,572 11,586 11,600	57,650 57,700 57,750	57,650 57,700 57,750 57,800	13,534 13,549 13,565	11,495 11,509 11,523	14,255 14,270 14,286	12,412 12,426 12,440
51,850 51, 51,900 51, 51,950 52	,850   11,723 ,900   11,737 ,950   11,751 ,000   11,767	9,871 9,885	12,441 12,457 12,472 12,488	10,788 10,802	54,850 54,900 54,950	54,850 54,900 54,950 55,000	12,666 12,681	10,711 10,725	13,387 13,402	11,628 11,642	57,850 57,900 57,950	57,850 57,900 57,950 58,000	13,596 13,611	11,551 11,565	14,317 14,332	12,468 12,482
52,000		0.012	10 500	10.020	55,0		10 710	10.752	10 400	11 / 70	58,0		12 ( 42	11 502	14 2/2	10 510
52,050 52 52,100 52 52,150 52	,050   11,782 ,100   11,798 ,150   11,813 ,200   11,829	9,927 9,941 9,955	12,519 12,534 12,550	10,844 10,858 10,872	55,050 55,100 55,150	55,050 55,100 55,150 55,200	12,728 12,743 12,759	10,767 10,781 10,795	13,449 13,464 13,480	11,684 11,698 11,712	58,050 58,100 58,150	58,050 58,100 58,150 58,200	13,658 13,673 13,689	11,607 11,621 11,635	14,379 14,394 14,410	12,524 12,538 12,552
	,300 11,860 ,350 11,875 ,400 11,891	9,983 9,997 10,011	12,612	10,900 10,914 10,928	55,250 55,300	55,250 55,300 55,350 55,400	12,790 12,805 12,821	10,823 10,837 10,851	13,526 13,542	11,740 11,754 11,768	58,250 58,300 58,350	58,250 58,300 58,350 58,400	13,720 13,735 13,751	11,663 11,677 11,691	14,441 14,456 14,472	12,580 12,594 12,608
52,500 52 52,550 52 52,600 52	,500   11,922 ,550   11,937 ,600   11,953 ,650   11,968	10,039 10,053 10,067 10,081	12,658 12,674 12,689	10,956 10,970 10,984 10,998	55,450 55,500 55,550 55,600	55,450 55,500 55,550 55,600 55,650	12,852 12,867 12,883 12,898	10,879 10,893 10,907 10,921	13,588 13,604 13,619	11,796 11,810 11,824 11,838	58,450 58,500 58,550 58,600	58,450 58,500 58,550 58,600 58,650	13,782 13,797 13,813 13,828	11,719 11,733 11,747 11,761	14,503 14,518 14,534 14,549	12,636 12,650 12,664 12,678
52,700 52	, <b>700</b>   11,984 , <b>750</b>   11,999 , <b>800</b>   12,015	10,109 10,123	12,720	11,026 11,040	55,700 55,750	55,700 55,750 55,800 55,850	12,929 12,945	10,949 10,963	13,650 13,666	11,866 11,880	58,700 58,750	58,700 58,750 58,800 58,850	13,859 13,875	11,789 11,803	14,580 14,596	12,706 12,720
52,850 52 52,900 52 52,950 53	,900   12,046 ,950   12,061 ,000   12,077	10,151 10,165 10,179	12,767 12,782 12,798	11,068 11,082 11,096	55,850 55,900 55,950	55,900 55,950 56,000	12,976 12,991	10,991 11,005	13,697 13,712	11,908 11,922	58,850 58,900	58,900 58,950 59,000	13,906 13,921	11,831 11,845 11,859	14,627 14,642 14,658	12,748 12,762 12,776
* This colun	* This column must also be used by a qualifying widow(er).  Continued on next page															

If line 3 (taxable income	37 e	And	you are-	_	If line (taxab incom			And ye	ou are-		If line (taxab incom			And yo	ou are—	
At least	But less than	Single Marri filing jointly *	filing	of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately tax is—	Head of a house- hold
59,0	000				62,0	000					65,0	000				
59,050 59,100	59,050 59,100 59,150 59,200	13,968 11,88	7 14,689 1 14,704	12,804 12,818	62,050 62,100	62,050 62,100 62,150 62,200	14,898 14,913	12,727 12,741	15,619 15,634	13,644 13,658	65,050 65,100	65,050 65,100 65,150 65,200	15,828 15,843	13,567 13,581	16,549 16,564	14,484 14,498
59,250 59,300	59,250 59,300 59,350 59,400	14,014 11,92 14,030 11,94 14,045 11,95 14,061 11,97	3 14,751 7 14,766	12,860 12,874	62,250 62,300	62,250 62,300 62,350 62,400	14,960 14,975	12,797	15,681 15,696	13,700 13,714	65,250 65,300	65,250 65,300 65,350 65,400	15,890 15,905	13,623 13,637	16,611 16,626	14,540 14,554
59,450 59,500	59,450 59,500 59,550 59,600	14,076 11,98 14,092 11,99 14,107 12,01 14,123 12,02	9 14,813 3 14,828	12,916 12,930	62,450 62,500	62,450 62,500 62,550 62,600	15,022 15,037	12,839 12,853	15,743 15,758	13,756 13,770	65,450 65,500	65,450 65,500 65,550 65,600	15,952 15,967	13,679 13,693	16,673 16,688	14,596 14,610
59,650 59,700	59,650 59,700 59,750 59,800	14,138 12,04 14,154 12,05 14,169 12,06 14,185 12,08	5 14,875 9 14,890	12,972 12,986	62,650 62,700	62,650 62,700 62,750 62,800	15,084 15,099 15,115	12,895 12,909 12,923	15,805 15,820 15,836	13,812 13,826 13,840	65,650 65,700	65,650 65,700 65,750 65,800	16,014 16,029	13,735 13,749	16,735 16,750	14,652 14,666
59,850 59,900	59,950	14,200 12,09 14,216 12,11 14,231 12,12 14,247 12,13	1 14,937 5 14,952	13,028 13,042	62,850 62,900	62,850 62,900 62,950 63,000	15,146 15,161	12,965	15,867 15,882	13,868 13,882	65,850 65,900	65,850 65,900 65,950 66,000	16,076 16,091	13,791 13,805	16,797 16,812	14,708 14,722
60,0	000			OI	63,0	000				110	66,	000				
60,050 60,100	60,100	14,262 12,15 14,278 12,16 14,293 12,18 14,309 12,19	7 14,999 1 15,014	13,084 13,098	63,050 63,100	63,050 63,100 63,150 63,200	15,208 15,223	13,007 13,021	15,929 15,944	13,924 13,938	66,050 66,100	66,050 66,100 66,150 66,200	16,138 16,153	13,847 13,861	16,859 16,874	14,764 14,778
60,250 60,300	60,250 60,300 60,350 60,400	14,324 12,20 14,340 12,22 14,355 12,23 14,371 12,25	3 15,061 7 15,076	13,140 13,154	63,250 63,300	63,250 63,300 63,350 63,400	15,270 15,285	13,063 13,077	15,991 16,006	13,980 13,994	66,250 66,300	66,250 66,300 66,350 66,400	16,200 16,215	13,903 13,917	16,921 16,936	14,820 14,834
60,450 60,500	60,450 60,500 60,550 60,600	14,386 12,26 14,402 12,27 14,417 12,29 14,433 12,30	9 15,123 3 15,138	13,196 13,210	63,450 63,500	63,450 63,500 63,550 63,600	15,332 15,347	13,119 13,133	16,053 16,068	14,036 14,050	66,450 66,500	66,450 66,500 66,550 66,600	16,262 16,277	13,959 13,973	16,983 16,998	14,876 14,890
60,650 60,700 60,750 60,800 60,850	60,750 60,800 60,850 60,900	14,448 12,32 14,464 12,33 14,479 12,34 14,495 12,36 14,510 12,37 14,526 12,39	5 15,185 9 15,200 3 15,216 7 15,231 1 15,247	13,252 13,266 13,280 13,294 13,308	63,650 63,700 63,750 63,800 63,850	63,650 63,700 63,750 63,800 63,850 63,900	15,394 15,409 15,425 15,440 15,456	13,175 13,189 13,203 13,217 13,231	16,115 16,130 16,146 16,161 16,177	14,092 14,106 14,120 14,134 14,148	66,650 66,700 66,750 66,800 66,850	66,650 66,700 66,750 66,800 66,850 66,900	16,324 16,339 16,355 16,370 16,386	14,015 14,029 14,043 14,057 14,071	17,045 17,060 17,076 17,091 17,107	14,932 14,946 14,960 14,974 14,988
		14,541 12,40 14,557 12,41				63,950 64,000						66,950 67,000				
61,0	000				64,0	000					67,0	000				
61,050 61,100	61,100 61,150	14,572 12,43 14,588 12,44 14,603 12,46 14,619 12,47	7 15,309 1 15,324	13,364 13,378	64,050 64,100	64,050 64,100 64,150 64,200	15,518 15,533	13,287 13,301	16,239 16,254	14,204 14,218	67,050 67,100	67,050 67,100 67,150 67,200	16,448 16,463	14,127 14,141	17,169 17,184	15,044 15,058
61,250 61,300	61,250 61,300 61,350 61,400	14,665 12,51	3 15,371 7 15,386	13,420 13,434	64,250 64,300	64,250 64,300 64,350 64,400	15,580 15,595	13,357	16,301 16,316	14,260 14,274	67,250 67,300	67,250 67,300 67,350 67,400	16,510 16,525	14,183 14,197	17,231 17,246	15,100 15,114
61,450 61,500 61,550	61,550 61,600	14,696 12,54 14,712 12,55 14,727 12,57 14,743 12,58	9 15,433 3 15,448 7 15,464	13,476 13,490 13,504	64,450 64,500 64,550	64,450 64,500 64,550 64,600	15,642 15,657 15,673	13,413 13,427	16,363 16,378 16,394	14,316 14,330 14,344	67,450 67,500 67,550	67,450 67,500 67,550 67,600	16,572 16,587 16,603	14,239 14,253 14,267	17,293 17,308 17,324	15,156 15,170 15,184
61,650 61,700 61,750	61,750 61,800	14,758 12,60 14,774 12,61 14,789 12,62 14,805 12,64	5 15,495 9 15,510 3 15,526	13,532 13,546 13,560	64,650 64,700 64,750	64,650 64,700 64,750 64,800	15,704 15,719 15,735	13,469 13,483	16,425 16,440 16,456	14,372 14,386 14,400	67,650 67,700 67,750	67,650 67,700 67,750 67,800	16,634 16,649 16,665	14,295 14,309 14,323	17,355 17,370 17,386	15,212 15,226 15,240
61,850 61,900	61,950	14,820 12,65 14,836 12,67 14,851 12,68 14,867 12,69	1 15,557 5 15,572	13,588 13,602	64,850 64,900	64,850 64,900 64,950 65,000	15,766 15,781	13,511 13,525	16,487 16,502	14,428 14,442	67,850 67,900	67,850 67,900 67,950 68,000	16,696 16,711	14,351 14,365	17,417 17,432	15,268 15,282
* This c	* This column must also be used by a qualifying widow(er).  Continued on next page															

If line 3 (taxabl	37 e	And	l you are-	_	If line (taxab incom			And y	ou are–	_	If line (taxab incom			And yo	ou are—	
At least	But less than	Single Marr filing joint *	filing	of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately tax is—	Head of a house- hold	At least	But less than	Single	Married filing jointly * Your	Married filing sepa- rately tax is—	Head of a house- hold
68,	000				71,0	000					74,0	000				
68,050 68,100	68,050 68,100 68,150 68,200	16,742 14,39 16,758 14,40 16,773 14,42 16,789 14,43	)7 17,479 21 17,494	15,324 15,338	71,050 71,100	71,050 71,100 71,150 71,200	17,688 17,703	15,247 15,261	18,409 18,424	16,164 16,178	74,050 74,100	74,050 74,100 74,150 74,200	18,618 18,633	16,087 16,101	19,339 19,354	17,004 17,018
68,250 68,300	68,250 68,300 68,350 68,400	16,804 14,44 16,820 14,46 16,835 14,45 16,851 14,49	3 17,541 7 17,556	15,380 15,394	71,250 71,300	71,250 71,300 71,350 71,400	17,750 17,765	15,317	18,471 18,486	16,220 16,234	74,250 74,300	74,250 74,300 74,350 74,400	18,680 18,695	16,143 16,157	19,401 19,416	17,063 17,079
68,450 68,500	68,450 68,500 68,550 68,600	16,866 14,50 16,882 14,53 16,897 14,53 16,913 14,54	9 17,603 3 17,618	15,436 15,450	71,450 71,500	71,450 71,500 71,550 71,600	17,812 17,827	15,359 15,373	18,533 18,548	16,276 16,290	74,450 74,500	74,450 74,500 74,550 74,600	18,742 18,757	16,199 16,213	19,463 19,478	17,125 17,141
68,650 68,700 68,750	68,650 68,700 68,750 68,800	16,928 14,56 16,944 14,55 16,959 14,58 16,975 14,60	75 17,665 89 17,680 93 17,696	15,492 15,506 15,520	71,650 71,700 71,750	71,650 71,700 71,750 71,800	17,874 17,889 17,905	15,415 15,429 15,443	18,595 18,610 18,626	16,332 16,346 16,360	74,650 74,700 74,750	74,650 74,700 74,750 74,800	18,804 18,819 18,835	16,255 16,269 16,283	19,525 19,540 19,556	17,187 17,203 17,218
68,850 68,900	68,950	16,990 14,63 17,006 14,63 17,021 14,64 17,037 14,65	31 17,727 15 17,742	15,548 15,562	71,850 71,900 71,950	71,850 71,900 71,950 72,000	17,936 17,951	15,471 15,485	18,657 18,672	16,388 16,402	74,850 74,900 74,950	74,850 74,900 74,950 75,000	18,866 18,881	16,311 16,325	19,587 19,602	17,249 17,265
69,	000			$O_{I}$	72,0	000	1			A	75,	000				
69,050 69,100		17,052 14,67 17,068 14,68 17,083 14,70 17,099 14,71	37 17,789 31 17,804	15,604 15,618	72,050 72,100	72,050 72,100 72,150 72,200	17,998 18,013	15,527 15,541	18,719 18,734	16,444 16,458	75,050 75,100	75,050 75,100 75,150 75,200	18,928 18,943	16,367 16,381	19,649 19,664	17,311 17,327
69,250 69,300	69,250 69,300 69,350 69,400	17,114 14,72 17,130 14,74 17,145 14,75 17,161 14,75	13 17,851 57 17,866	15,660 15,674	72,250 72,300	72,250 72,300 72,350 72,400	18,060 18,075	15,583 15,597	18,781 18,796	16,500 16,514	75,250 75,300	75,250 75,300 75,350 75,400	18,990 19,005	16,423 16,437	19,711 19,726	17,373 17,389
69,450 69,500	69,450 69,500 69,550 69,600	17,176 14,78 17,192 14,79 17,207 14,87 17,223 14,82	9 17,913 3 17,928	15,716 15,730	72,450 72,500	72,450 72,500 72,550 72,600	18,122 18,137	15,639 15,653	18,843 18,858	16,556 16,570	75,450 75,500	75,450 75,500 75,550 75,600	19,052 19,067	16,479 16,493	19,773 19,788	17,435 17,451
69,650 69,700 69,750	69,750 69,800	17,238 14,84 17,254 14,85 17,269 14,86 17,285 14,88	55 17,975 59 17,990 33 18,006	15,772 15,786 15,800	72,650 72,700 72,750	72,650 72,700 72,750 72,800	18,184 18,199 18,215	15,695 15,709 15,723	18,905 18,920 18,936	16,612 16,626 16,640	75,650 75,700 75,750	75,650 75,700 75,750 75,800	19,114 19,129 19,145	16,535 16,549 16,563	19,835 19,850 19,866	17,497 17,513 17,528
69,850 69,900 69,950	69,900 69,950 70,000	17,300 14,89 17,316 14,92 17,331 14,92 17,347 14,93	1 18,037 25 18,052	15,828 15,842	72,850 72,900 72,950	72,850 72,900 72,950 73,000	18,246 18,261	15,751 15,765	18,967 18,982	16,668 16,682	75,850 75,900 75,950	75,850 75,900 75,950 76,000	19,176 19,191	16,591 16,605	19,897 19,912	17,559 17,575
	70.050	17 2/2 14 0	. 10.000	15.070	73,0		10 202	15 700	10.010	1/ 710	76,0		10.000	1//22	10.040	17 /0/
70,050 70,100 70,150	70,100 70,150 70,200	17,362 14,96 17,378 14,96 17,393 14,96 17,409 14,99	57 18,099 31 18,114 95 18,130	15,884 15,898 15,912	73,050 73,100 73,150	73,050 73,100 73,150 73,200	18,308 18,323 18,339	15,807 15,821 15,835	19,029 19,044 19,060	16,724 16,738 16,752	76,050 76,100 76,150	76,050 76,100 76,150 76,200	19,238 19,253 19,269	16,647 16,661 16,675	19,959 19,974 19,990	17,621 17,637 17,652
70,250 70,300	70,350	17,424 15,00 17,440 15,02 17,455 15,03 17,471 15,05	23 18,161 37 18,176 51 18,192	15,940 15,954 15,968	73,250 73,300	73,250 73,300 73,350 73,400	18,370 18,385 18,401	15,877 15,891	19,091 19,106 19,122	16,780 16,794 16,808	76,250 76,300 76,350	76,250 76,300 76,350 76,400	19,300 19,315 19,331	16,703 16,717 16,731	20,021 20,036 20,052	17,683 17,699 17,714
70,450 70,500 70,550	70,550 70,600	17,486 15,06 17,502 15,07 17,517 15,09 17,533 15,10	79 18,223 93 18,238 97 18,254	15,996 16,010 16,024	73,450 73,500 73,550	73,450 73,500 73,550 73,600	18,432 18,447 18,463	15,933 15,947	19,153 19,168 19,184	16,836 16,850 16,864	76,450 76,500 76,550	76,450 76,500 76,550 76,600	19,362 19,377 19,393	16,759 16,773 16,787	20,083 20,098 20,114	17,745 17,761 17,776
70,650 70,700 70,750	70,750 70,800	17,548 15,12 17,564 15,13 17,579 15,14 17,595 15,16	35 18,285 19 18,300 3 18,316	16,052 16,066 16,080	73,650 73,700 73,750	73,650 73,700 73,750 73,800	18,494 18,509 18,525	15,975 15,989 16,003	19,215 19,230 19,246	16,892 16,906 16,920	76,650 76,700 76,750	76,650 76,700 76,750 76,800	19,424 19,439 19,455	16,815 16,829 16,843	20,145 20,160 20,176	17,807 17,823 17,838
70,850 70,900	70,950	17,610 15,17 17,626 15,19 17,641 15,20 17,657 15,21	11 18,347 15 18,362	16,108 16,122	73,850 73,900	73,850 73,900 73,950 74,000	18,556 18,571	16,031 16,045	19,277 19,292	16,948 16,962	76,850 76,900	76,850 76,900 76,950 77,000	19,486 19,501	16,871 16,885	20,207 20,222	17,869 17,885
* This c	* This column must also be used by a qualifying widow(er).  Continued on next page															

If line 3 (taxable income	37 e	And	you are-	_	If line (taxab incom			And yo	ou are-		If line (taxab incom			And yo	ou are—	
At least	But less than	Single Marri filing jointly *	filing	of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	filing jointly *	Married filing sepa- rately tax is—	Head of a house- hold
77,0	000				80,0	000					83,0	000				
77,050 77,100	77,100 77,150	19,532 16,91 19,548 16,92 19,563 16,94 19,579 16,95	7 20,269 1 20,284	17,931 17,947	80,050 80,100	80,050 80,100 80,150 80,200	20,478 20,493	17,767 17,781	21,199 21,214	18,861 18,877	83,050 83,100	83,050 83,100 83,150 83,200	21,408 21,423	18,607 18,621	22,129 22,144	19,791 19,807
77,250 77,300	77,350	19,610 16,98	3 20,331 7 20,346	17,993 18,009	80,250 80,300	80,250 80,300 80,350 80,400	20,540 20,555	17,837	21,261 21,276	18,923 18,939	83,250 83,300	83,250 83,300 83,350 83,400	21,470 21,485	18,663 18,677	22,191 22,206	19,853 19,869
77,450 77,500	77,550	19,656 17,02 19,672 17,03 19,687 17,05 19,703 17,06	9 20,393 3 20,408	18,055 18,071	80,450 80,500 80,550	80,450 80,500 80,550 80,600	20,602 20,617 20,633	17,879 17,893 17,907	21,323 21,338 21,354	18,985 19,001 19,016	83,450 83,500	83,450 83,500 83,550 83,600	21,532 21,547	18,719 18,733	22,253 22,268	19,915 19,931
77,650 77,700 77,750	77,750 77,800	19,734 17,09 19,749 17,10 19,765 17,12	5 20,455 9 20,470 3 20,486	18,117 18,133 18,148	80,650 80,700 80,750	80,650 80,700 80,750 80,800	20,664 20,679 20,695	17,935 17,949 17,963	21,385 21,400 21,416	19,047 19,063 19,078	83,650 83,700 83,750	83,650 83,700 83,750 83,800	21,594 21,609 21,625	18,775 18,789 18,803	22,315 22,330 22,346	19,977 19,993 20,008
77,850 77,900 77,950	77,950 78,000	19,780 17,13 19,796 17,15 19,811 17,16 19,827 17,17	1 20,517 5 20,532	18,179 18,195	80,850 80,900 80,950	80,850 80,900 80,950 81,000	20,726 20,741	18,005	21,447 21,462	19,109 19,125	83,850 83,900	83,850 83,900 83,950 84,000	21,656 21,671	18,831 18,845	22,377 22,392	20,039 20,055
78,0	000			$O_{I}$	81,0	000	1			110	84,	000	I			
78,050 78,100	78,100 78,150	19,842 17,19 19,858 17,20 19,873 17,22 19,889 17,23	7 20,579 1 20,594	18,241 18,257	81,050 81,100	81,050 81,100 81,150 81,200	20,788 20,803	18,047 18,061	21,509 21,524	19,171 19,187	84,050 84,100	84,050 84,100 84,150 84,200	21,718 21,733	18,887 18,901	22,439 22,454	20,101 20,117
78,250 78,300	78,300 78,350	19,904 17,24 19,920 17,26 19,935 17,27 19,951 17,29	3 20,641 7 20,656	18,303 18,319	81,250 81,300	81,250 81,300 81,350 81,400	20,850 20,865	18,103 18,117	21,571 21,586	19,233 19,249	84,250 84,300	84,250 84,300 84,350 84,400	21,780 21,795	18,943 18,957	22,501 22,516	20,163 20,179
78,450 78,500	78,550	19,982 17,31	9 20,703 3 20,718	18,365 18,381	81,450 81,500	81,450 81,500 81,550 81,600	20,912 20,927	18,159 18,173	21,633 21,648	19,295 19,311	84,450 84,500	84,450 84,500 84,550 84,600	21,842 21,857	18,999 19,013	22,563 22,578	20,225 20,241
78,650 78,700 78,750 78,800 78,850 78,900	78,700 78,750 78,800 78,850 78,900 78,950	20,028 17,36 20,044 17,37 20,059 17,38 20,075 17,40 20,090 17,41 20,106 17,43 20,121 17,44 20,137 17,45	5 20,765 9 20,780 3 20,796 7 20,811 1 20,827 5 20,842	18,427 18,443 18,458 18,474 18,489 18,505	81,650 81,700 81,750 81,800 81,850 81,900	81,650 81,700 81,750 81,800 81,850 81,900 81,950	20,974 20,989 21,005 21,020 21,036 21,051	18,215 18,229 18,243 18,257 18,271 18,285	21,695 21,710 21,726 21,741 21,757 21,772	19,357 19,373 19,388 19,404 19,419 19,435	84,650 84,700 84,750 84,800 84,850 84,900	84,650 84,700 84,750 84,800 84,850 84,900 84,950	21,904 21,919 21,935 21,950 21,966 21,981	19,055 19,069 19,083 19,097 19,111 19,125	22,625 22,640 22,656 22,671 22,687 22,702	20,287 20,303 20,318 20,334 20,349 20,365
79,0		20,137 17,43	7 20,636	10,320	82,0	82,000 000	21,007	10,277	21,700	19,450	85,0	85,000 <b>000</b>	21,991	17,137	22,710	20,360
79,000 79,050 79,100	79,050 79,100 79,150	20,152 17,47 20,168 17,48 20,183 17,50 20,199 17,51	7 20,889 1 20,904	18,551 18,567	82,000 82,050 82,100	82,050 82,100 82,150 82,200	21,098 21,113	18,327 18,341	21,819 21,834	19,481 19,497	85,000 85,050 85,100	85,050 85,100 85,150 85,200	22,028 22,043	19,167 19,181	22,749 22,764	20,411 20,427
79,250 79,300 79,350	79,350 79,400	20,214 17,52 20,230 17,54 20,245 17,55 20,261 17,57	3 20,951 7 20,966 1 20,982	18,613 18,629 18,644	82,250 82,300 82,350	82,250 82,300 82,350 82,400	21,160 21,175 21,191	18,383 18,397 18,411	21,881 21,896 21,912	19,543 19,559 19,574	85,250 85,300 85,350	85,250 85,300 85,350 85,400	22,090 22,105 22,121	19,223 19,237 19,251	22,811 22,826 22,842	20,473 20,489 20,504
79,450 79,500 79,550 79,600 79,650 79,700	79,550 79,600 79,650 79,700 79,750	20,276 17,58 20,292 17,59 20,307 17,61 20,323 17,62 20,338 17,64 20,354 17,65 20,369 17,66 20,385 17,68	9 21,013 3 21,028 7 21,044 1 21,059 5 21,075 9 21,090	18,675 18,691 18,706 18,722 18,737 18,753	82,450 82,500 82,550 82,600 82,650 82,700	82,450 82,500 82,550 82,600 82,650 82,700 82,750 82,800	21,222 21,237 21,253 21,268 21,284 21,299	18,439 18,453 18,467 18,481 18,495 18,509	21,943 21,958 21,974 21,989 22,005 22,020	19,605 19,621 19,636 19,652 19,667 19,683	85,450 85,500 85,550 85,600 85,650 85,700	85,450 85,500 85,550 85,600 85,650 85,700 85,750 85,800	22,152 22,167 22,183 22,198 22,214 22,229	19,279 19,293 19,307 19,321 19,335 19,349	22,873 22,888 22,904 22,919 22,935 22,950	20,535 20,551 20,566 20,582 20,597 20,613
79,800 79,850 79,900 79,950	79,850 79,900 79,950 80,000	20,400 17,69 20,416 17,71 20,431 17,72 20,447 17,73	7 21,121 1 21,137 5 21,152 9 21,168	18,784 18,799 18,815 18,830	82,800 82,850 82,900 82,950	82,850 82,900 82,950 83,000	21,330 21,346 21,361	18,537 18,551 18,565	22,051 22,067 22,082	19,714 19,729 19,745	85,800 85,850 85,900	85,850 85,900 85,950 86,000	22,260 22,276 22,291	19,377 19,391 19,405 19,419	22,981 22,997 23,012 23,028	20,644 20,659 20,675 20,690
* This column must also be used by a qualifying widow(er).  Continued on next page																

If line (taxabl	37 e	Die—Col		ou are-	_	If line (taxab incom			And y	ou are-	_	If line (taxab incom			And yo	u are—	
At least	But less than	j	Married filing jointly *	Marrie filing sepa- rately tax is—	d Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately tax is—	d Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separately tax is—	Head of a house- hold
86,	000					89,0	000					92,0	000				
86,050 86,100	86,150	22,322 1 22,338 1 22,353 1 22,369 1	9,447 9,461	23,059 23,074	20,721 20,737	89,050 89,100	89,050 89,100 89,150 89,200	23,268 23,283	20,364 20,380	24,004	21,651 21,667	92,050 92,100	92,050 92,100 92,150 92,200	24,198 24,213	21,294 21,310	24,903 24,919 24,934 24,950	22,581 22,597
86,250 86,300	86,300 86,350	22,384 1 22,400 1 22,415 1 22,431 1	9,503 9,517	23,121 23,136	20,783 20,799	89,250 89,300	89,250 89,300 89,350 89,400	23,330 23,345	20,426 20,442	24,035 24,051 24,066 24,082	21,713 21,729	92,250 92,300 92,350	92,250 92,300 92,350 92,400	24,260 24,275	21,356 21,372	24,965 24,981 24,996 25,012	22,643 22,659
86,450 86,500 86,550	86,500 86,550 86,600	22,446 1 22,462 1 22,477 1 22,493 1	9,559 9,574 9,589	23,183 23,198 23,214	20,845 20,861 20,876	89,450 89,500 89,550	89,450 89,500 89,550 89,600	23,392 23,407 23,423	20,488 20,504 20,519	24,097 24,113 24,128 24,144	21,775 21,791 21,806	92,450 92,500 92,550	92,450 92,500 92,550 92,600	24,322 24,337 24,353	21,418 21,434 21,449	25,027 25,043 25,058 25,074	22,705 22,721 22,736
86,650 86,700 86,750	86,700 86,750 86,800	22,508 1 22,524 1 22,539 1 22,555 1	9,620 9,636 9,651	23,245 23,260 23,276	20,907 20,923 20,938	89,650 89,700 89,750	89,650 89,700 89,750 89,800	23,454 23,469 23,485	20,550 20,566 20,581	24,159 24,175 24,190 24,206	21,837 21,853 21,868	92,650 92,700 92,750	92,650 92,700 92,750 92,800	24,384 24,399 24,415	21,480 21,496 21,511	25,089 25,105 25,120 25,136	22,767 22,783 22,798
86,850 86,900 86,950	86,950 87,000	22,570 1 22,586 1 22,601 1 22,617 1	9,682 9,698	23,307 23,322	20,969 20,985	89,850 89,900 89,950	89,850 89,900 89,950 90,000	23,516 23,531	20,612 20,628	24,252	21,899 21,915	92,850 92,900 92,950	92,850 92,900 92,950 93,000	24,446 24,461	21,542 21,558	25,151 25,167 25,182 25,198	22,829 22,845
87,	000	Τ			O1	90,0	$\mathbf{A}$	1	\			93,0	000	1			
87,050 87,100	87,100 87,150	22,632 1 22,648 1 22,663 1 22,679 1	9,744 9,760	23,369 23,384	21,031 21,047	90,050 90,100	90,050 90,100 90,150 90,200	23,578 23,593	20,674 20,690	24,299 24,314	21,961 21,977	93,050 93,100	93,050 93,100 93,150 93,200	24,508 24,523	21,604 21,620	25,213 25,229 25,244 25,260	22,891 22,907
87,250 87,300	87,300 87,350	22,694 1 22,710 1 22,725 1 22,741 1	9,806 9,822	23,431 23,446	21,093 21,109	90,250 90,300	90,250 90,300 90,350 90,400	23,640 23,655	20,736 20,752	24,376	22,023 22,039	93,250 93,300	93,250 93,300 93,350 93,400	24,570 24,585	21,666 21,682	25,275 25,291 25,306 25,322	22,953 22,969
87,450 87,500	87,500 87,550	22,756 1 22,772 1 22,787 1 22,803 1	9,868 9,884	23,493 23,508	21,155 21,171	90,450	90,450 90,500 90,550 90,600	23,702 23,717	20,798 20,814		22,085 22,101	93,450 93,500	93,450 93,500 93,550 93,600	24,632 24,647	21,728 21,744	25,337 25,353 25,368 25,384	23,015 23,031
87,650 87,700 87,750 87,800 87,850	87,700 87,750 87,800 87,850 87,900	22,818 1 <sup>1</sup> 22,834 1 <sup>1</sup> 22,849 1 <sup>1</sup> 22,865 1 <sup>1</sup> 22,886 1 <sup>1</sup> 22,896 1 <sup>1</sup> 22,911 2 <sup>1</sup>	9,930 9,946 9,961 9,977 9,992	23,555 23,570 23,586 23,601 23,617	21,217 21,233 21,248 21,264 21,279	90,650 90,700 90,750 90,800 90,850	90,650 90,700 90,750 90,800 90,850 90,900 90,950	23,764 23,779 23,795 23,810 23,826	20,860 20,876 20,891 20,907 20,922	24,500 24,516 24,531 24,547	22,147 22,163 22,178 22,194 22,209	93,650 93,700 93,750 93,800 93,850	93,650 93,700 93,750 93,800 93,850 93,900 93,950	24,694 24,709 24,725 24,740 24,756	21,790 21,806 21,821 21,837 21,852	25,399 25,415 25,430 25,446 25,461 25,477 25,492	23,077 23,093 23,108 23,124 23,139
	-	22,927 2	0,023	23,648	21,310	<u> </u>	91,000	23,857	20,953	24,578	22,240	<del></del>	94,000	24,787	21,883	25,508	23,170
	88 050	22,942 2	U U30	23 663	21 326	91,000	91,050	23 872	20 960	24 502	22 256	94,000	94,050	24 802	21 800	25,523	23 186
88,050 88,100 88,150	88,100 88,150 88,200	22,958 2 22,973 2 22,989 2	0,054 0,070 0,085	23,679 23,694 23,710	21,341 21,357 21,372	91,050 91,100 91,150	91,100 91,150 91,200	23,888 23,903 23,919	20,984 21,000 21,015	24,609 24,624 24,640	22,271 22,287 22,302	94,050 94,100 94,150	94,100 94,150 94,200	24,818 24,833 24,849	21,914 21,930 21,945	25,539 25,554 25,570	23,201 23,217 23,232
88,250 88,300 88,350	88,300 88,350 88,400	23,004 20 23,020 20 23,035 20 23,051 20	0,116 0,132 0,147	23,741 23,756 23,772	21,403 21,419 21,434	91,250 91,300 91,350	91,250 91,300 91,350 91,400	23,950 23,965 23,981	21,046 21,062 21,077	24,702	22,333 22,349 22,364	94,250 94,300 94,350	94,250 94,300 94,350 94,400	24,880 24,895 24,911	21,976 21,992 22,007	25,585 25,601 25,616 25,632	23,263 23,279 23,294
88,450 88,500 88,550 88,600 88,650 88,700	88,500 88,550 88,600 88,650 88,700 88,750	23,066 2 23,082 2 23,097 2 23,113 2 23,128 2 23,144 2 23,159 2 23,175 2	0,178 0,194 0,209 0,225 0,240 0,256	23,803 23,818 23,834 23,849 23,865 23,880	21,465 21,481 21,496 21,512 21,527 21,543	91,450 91,500 91,550 91,600 91,650 91,700	91,450 91,500 91,550 91,600 91,650 91,750 91,750 91,800	24,012 24,027 24,043 24,058 24,074 24,089	21,108 21,124 21,139 21,155 21,170 21,186	24,764 24,779 24,795 24,810	22,395 22,411 22,426 22,442 22,457 22,473	94,450 94,500 94,550 94,600 94,650 94,700	94,450 94,550 94,550 94,600 94,650 94,750 94,750 94,800	24,942 24,957 24,973 24,988 25,004 25,019	22,038 22,054 22,069 22,085 22,100 22,116	25,647 25,663 25,678 25,694 25,709 25,725 25,740 25,756	23,325 23,341 23,356 23,372 23,387 23,403
88,800 88,850 88,900	88,850 88,900 88,950	23,190 20 23,206 20 23,221 20 23,237 20	0,287 0,302 0,318	23,911 23,927 23,942	21,574 21,589 21,605	91,800 91,850 91,900	91,850 91,900 91,950 92,000	24,120 24,136 24,151	21,217 21,232 21,248	24,841 24,857 24,872	22,504 22,519 22,535	94,800 94,850 94,900	94,850 94,900 94,950 95,000	25,050 25,066 25,081	22,147 22,162 22,178 22,193	25,771 25,787 25,802 25,818	23,434 23,449 23,465 23,480
* This column must also be used by a qualifying widow(er).  Continued on next page								exi page									

1992 Tax Table—Continued

If line 37 (taxable income) is	<b>i</b> —		And yo	ou are—		If line (taxab incom			And y	ou are—		If line (taxak incom			And yo	u are—	
least le	ut ess nan	Single	Married filing jointly *	Married filing sepa- rately ax is—	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately tax is—	Head of a house- hold	At least	But less than	Single	filing jointly *	Married filing sepa- rately tax is—	Head of a house- hold
95,000	0					97,0	000	l				99,0	000				
95,000 95 95,050 95 95,100 95 95,150 95	,100 ,150	25,128 25,143	22,224 22,240	25,833 : 25,849 : 25,864 : 25,880 :	23,511 23,527	97,050 97,100	97,050 97,100 97,150 97,200	25,748 25,763	22,844 22,860	26,453 : 26,469 : 26,484 : 26,500 :	24,131 24,147	99,050 99,100	99,050 99,100 99,150 99,200	26,368 26,383	23,449 23,464 23,480 23,495	27,089 27,104	24,751 24,767
95,200 95 95,250 95 95,300 95 95,350 95	,300 ,350	25,190 25,205	22,286 22,302	25,895 : 25,911 : 25,926 : 25,942 :	23,573 23,589	97,250 97,300 97,350	97,250 97,300 97,350 97,400	25,810 25,825	22,906 22,922	26,515 : 26,531 : 26,546 : 26,562 :	24,193 24,209	99,250 99,300	99,250 99,300 99,350 99,400	26,430 26,445	23,511 23,526 23,542 23,557	27,151 27,166	24,813 24,829
95,400 95 95,450 95 95,500 95 95,550 95	5,500 5,550 5,600	25,252 25,267 25,283	22,348 22,364 22,379	25,957 25,973 25,988 26,004	23,635 23,651 23,666	97,450 97,500 97,550	97,450 97,500 97,550 97,600	25,872 25,887 25,903	22,968 22,984 22,999	26,577 : 26,593 : 26,608 : 26,624 :	24,255 24,271 24,286	99,450 99,500 99,550	99,450 99,500 99,550 99,600	26,492 26,507	23,573 23,588 23,604 23,619	27,213 27,228	24,875 24,891
95,600 95 95,650 95 95,700 95 95,750 95	5,700 5,750 5,800	25,314 25,329 25,345	22,410 22,426 22,441	26,019 : 26,035 : 26,050 : 26,066 :	23,697 23,713 23,728	97,650 97,700 97,750	97,650 97,700 97,750 97,800	25,934 25,949 25,965	23,030 23,046 23,061	26,639 26,655 26,670 26,686	24,317 24,333 24,348	99,650 99,700 99,750	99,650 99,700 99,750 99,800	26,554 26,569 26,585	23,635 23,650 23,666 23,681	27,275 27,290 27,306	24,937 24,953 24,968
95,800 95 95,850 95 95,900 95 95,950 96	,900 ,950	25,376 25,391	22,472 22,488	26,081 26,097 26,112 26,128	23,759 23,775	97,850 97,900 97,950	97,850 97,900 97,950 98,000	25,996 26,011	23,092 23,108	26,701 : 26,717 : 26,732 : 26,748 :	24,379 24,395	99,850 99,900	99,850 99,900 99,950 100,000	26,616 26,631	23,697 23,712 23,728 23,743	27,337 27,352	24,999 25,015
96,000	0				OT	98,0	000	<b>A</b>			ZC.	13	100,000	or over	— use t	ax rate s	chedules
96,000 96 96,050 96 96,100 96 96,150 96	,100 ,150	25,438 25,453	22,534 22,550	26,143 26,159 26,174 26,190	23,821 23,837	98,050 98,100	98,100	26,058 26,073	23,154 23,170	26,763 26,779 26,794 26,810	24,441 24,457						
96,200 96 96,250 96 96,300 96 96,350 96	,300 ,350	25,500 25,515	22,596 22,612	26,205 26,221 26,236 26,252	23,883 23,899	98,250 98,300		26,120 26,135	23,216 23,232	26,825 : 26,841 : 26,856 : 26,872 :	24,503 24,519						
96,400 96 96,450 96 96,500 96 96,550 96	5,500 5,550 5,600	25,562 25,577 25,593	22,658 22,674 22,689	26,267 : 26,283 : 26,298 : 26,314 :	23,945 23,961 23,976	98,450 98,500	98,450 98,500 98,550 98,600	26,182 26,197	23,278 23,294	26,887 : 26,903 : 26,918 : 26,934 :	24,565 24,581						
96,600 96 96,650 96 96,700 96 96,750 96	5,700 5,750 5,800	25,624 25,639 25,655	22,720 22,736 22,751	26,329 : 26,345 : 26,360 : 26,376 :	24,007 24,023 24,038	98,650 98,700 98,750	98,650 98,700 98,750 98,800	26,244 26,259 26,275	23,340 23,356 23,371	26,949 : 26,965 : 26,980 : 26,996 :	24,627 24,643 24,658						
96,800 96 96,850 96 96,900 96 96,950 97	,900 ,950	25,686 25,701	22,782 22,798	26,391 : 26,407 : 26,422 : 26,438 :	24,069 24,085	98,850 98,900	98,850 98,900 98,950 99,000	26,306 26,321	23,402 23,418	27,011 : 27,027 : 27,042 : 27,058 :	24,689 24,705						
* This colu	mn mi	ust also	be used	d by a qu	ualifying	widow(e	er).										

<sup>- 46 -</sup>

# 1992 Tax Rate Schedules

Caution: Use only if your taxable income (Form 1040, line 37) is \$100,000 or more. If less, use the Tax Table. (Even though you cannot use the tax rate schedules below if your taxable income is less than \$100,000 all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.)

#### Schedule X—Use if your filing status is Single

If the amount on Form 1040, line 37, is:  Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$21,450	15%	\$0
21,450	51,900	\$3,217.50 + 28%	21,450
51,900		11,743.50 + 31%	51,900

## Schedule Y-1—Use if your filing status is Married filing jointly or Qualifying widow(er)

	, ,		
If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$35,800	15%	\$0
35,800	86,500	\$5,370.00 + 28%	35,800
86,500		19,566.00 + 31%	86,500

# Schedule Y-2—Use if your filing status is Married filing separately

	, ,	3 1 3	
If the amount on Form 1040, line 37, is:  Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$17,900	15%	\$0
17,900	43,250	\$2,685.00 + 28%	17,900
43,250		9,783.00 + 31%	43,250

### Schedule Z—Use if your filing status is Head of household

If the amount on Form 1040, line 37, is:  Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$28,750	15%	\$0
28,750	74,150	\$4,312.50 + 28%	28,750
74,150		17,024.50 + 31%	74,150

# **Child and Dependent Care Expenses**

► Attach to Form 1040.

► See separate instructions.

OM	B No.	1545-	0068
	네()	92	)
	п≪	JL	
At	tachn	nent	
Se	eauen	ce No	21

Your social security number

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040

Cau	the instructions	before completing this			, -			
		n wages of \$50 or more ployment tax return. Ge	in a calendar quarter to an indivion t <b>Form 942</b> for details.	dual for services perfori	med in your home, you			
Pa		ganizations Who Propre space, use the bot	vided the Care—You must control to the control of page 2.)	omplete this part. (	See the instructions.			
1			(b) Address . no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)			
2		employer-provided depe e Part III on the back no		2				
Pa		d and Dependent Ca	re Expenses					
3	Enter the number of q	qualifying persons cared	for in 1992. See the instructions st have shared the same home w		alifying ▶			
4	Enter the amount of <b>qualified</b> expenses you incurred and actually paid in 1992. See the instructions to find out which expenses qualify. <b>Caution:</b> If you completed Part III on page 2, <b>do not</b> include on this line any excluded benefits shown on line 25							
5	Enter \$2,400 (\$4,800	if you paid for the care						
6	If you completed Part	III on page 2, enter the <b>e</b>	xcluded benefits,					
7	if any, from line 25.  Subtract line 6 from line		or less, skip lines 8 through 13; e	nter -0- on line				
_	14, and go to line 15			7				
8 9		Enter the <b>smaller</b> of the	e two amounts here e instructions for the definition of					
,	_	ling a joint return, go to		ediffed income				
10								
11		it return, look at lines 8, 9	•	11				
		nes 8 and 9. Enter the s	maller of the two					
12	Enter the amount from	n Form 1040, line 32			V			
13	Enter the decimal amo	13	X					
	If line 12 is:	Decimal amount is:	If line 12 is: Decimal amo	ount is:				
	Over— But ove		Over— But not over—					
	\$0—10,0 10,000—12,0		\$20,000—22,000 .24 22,000—24,000 .23					
	12,000—14,0 14,000—16,0 16,000—18,0 18,000—20,0	.27 .26	24,000—26,000 .22 26,000—28,000 .21 28,000—No limit .20					
14		by the decimal amount	on line 13					
15	Multiply any qualified	expenses for 1991 that	t you paid in 1992 by the decim					

complete Part I and attach a statement. See the instructions . . . . .

Add lines 14 and 15. See the instructions for the amount of credit you can claim

15

16

Cat. No. 11862M

Form 2441 (1992) Page **2** 

Part III Employer-Provided Dependent Care Benefits—Complete this part only if you received employer-provided dependent care benefits. Enter the total amount of employer-provided dependent care benefits you received for 1992. 17 This amount should be shown in box 22 of your W-2 form(s). Do not include amounts that 17 were reported to you as wages in box 10 of Form(s) W-2 18 Enter the amount forfeited, if any. Caution: See the instructions 18 19 19 Subtract line 18 from line 17 . . . Enter the total amount of qualified expenses incurred in 1992 20 for the care of a qualifying person. See the instructions 20 Look at lines 19 and 20. Enter the smaller of the two amounts here 21 21 You must enter your earned income. See the instructions for 22 22 Note: If you are not filing a joint return, go to line 24 now. 23 (If you are filing a joint return, you must enter your spouse's earned income. If your spouse was a student or disabled, see the 23 instructions for lines 9 and 10 for the amount to enter • (If you are filing a joint return, )ook at lines 22 and 23. 24 24 Enter the smaller of the two amounts here. • (All others, enter the amount from line 22 here. **Excluded benefits.** Enter here the **smallest** of the following: 25 • The amount from line 21, or • The amount from line 24, or • \$5,000 (\$2,500 if married filing a separate return). Taxable benefits. Subtract line 25 from line 19. Enter the result, but not less than zero. Also, include this amount in the total on Form 1040, line 7. On the dotted line next to line 7, write 26 Next: If you are also claiming the child and dependent care credit, fill in Form 1040 through line 40. Then, complete Part II of this form.