## 1992 Federal Tax Forms Advance Proof Copies

(Revised J uly 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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| Form | Department of the Treasury-Internal Revenue Service <br> Income Tax Return for <br> Single Filers With No Dependents | 1992 |
| :--- | :--- | :--- |



987765432110

Your social security number |  |  |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |

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

Presidential Election Campaign (See page 10.) Note: Checking "Yes" will Do you want $\$ 1$ to go to this fund? $\quad \begin{aligned} & \text { not change your tax or } \\ & \text { reduce your refund. }\end{aligned}$

Report your income

Attach
Copy B of Form(s) W-2 here. Attach tax payment on top of Form(s) W-2.

1 Total wages, salaries, and tips. This should be shown in box 10 of your $\mathrm{W}-2$ form(s). Attach your $\mathrm{W}-2$ form(s). 1

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

3 Add lines 1 and 2. This is your adjusted gross income.


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

Note: You must check Yes or No.

Yes. Do worksheet on back; enter amount from line $E$ here.
No. Enter 5,900.00. This is the total of your standard deduction and personal exemption.

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

5

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

7 Tax. Look at line 5 above. Use the amount on line 5 to find your tax in the tax table on pages 22-24 of the booklet. Then, enter the tax from the table on this line. 7

8 If line 6 is larger than line 7, subtract line 7 from line 6. This is your refund. 8

9 If line 7 is larger than line 6 , subtract line 6 from line 7. This is the amount you owe. Attach your payment for full amount payable to the "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1992 Form 1040EZ" on it. 9

## Sign

your
return
Keep a copy of this form for your records.

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

| Your signature | Date |
| :--- | :--- |
|  | Your occupation |
| $X$ |  |





For IRS Use Only - Please do not write in boxes below.
 प०००

- Your filing status is single.
- You do not claim any dependents.
- You had only wages, salaries俍 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 J anuary 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 Please print your numbers inside the boxes. Do not type your numbers. Do not use dollar signs. your return 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 al so 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 sómeone 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.
B. Minimum amount
A.
B.
600.00
C. Look at lines $A$ and $B$ above. Enter the
LARGER of the two amounts here.
C. $\qquad$
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.
$\qquad$
E. $\qquad$

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
This
checklist is to help you make sure your form is filled in correctly.

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?
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 $\mathbf{5}$ 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
Mail your return by April 15, 1993. Use the envelope that came with your booklet. If you don't return

## Label

(See page 14. )

Use the IRS label.
Otherwise, please print or type.

|  | Your first name and initial Last name |  |
| :---: | :---: | :---: |
| A | If a joint return, spouse's first name and initial Last name |  |
| L |  |  |
| $\underset{\mathbf{R}}{\mathbf{R}}$ | City, town or post office, state, and ZIP code. If you have a foreign address, see page 15. |  |

Presidential Election Campaign Fund (See page 15.)
Do you want \$1 to go to this fund? If a joint return, does your spouse want $\$ 1$ to go to this fund?

Your social security number

Spouse's social security number

For Privacy Act and Paperwork Reduction Act Notice, see page 4.
Note: Checking "Yes" will not change your tax or reduce your refund.

## Check the

 box for your filing status(See page 15.)
Check only one box.
Figure
your
exemptions
(See page 18.)
If more than seven dependents, see page 21.
$1 \square$ Single
$2 \square$ Married filing joint return (even if only one had income)
$3 \square$ Married filing separate return. Enter spouse's social security number above and full name here.
$4 \square$ Head of household (with qualifying person). (See page 16.) If the qualifying person is a child but not your dependent, enter this child's name here.
$5 \square$ Qualifying widow(er) with dependent child (year spouse died $19 \quad$ ). (See page 17.)


Figure your total income

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

If you didn't get a $W-2$, see page 22

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

Figure your adjusted gross income

7 Wages, salaries, tips, etc. This should be shown in box 10 of your W-2 form(s). Attach Form(s) W-2.
8a Taxable interest income (see page 24). If over $\$ 400$, also complete and attach Schedule 1, Part I.
b Tax-exempt interest. DO NOT include on line 8a. 8b
9 Dividends. If over $\$ 400$, also complete and attach Schedule 1, Part II. 9

| 10aTotal IRA <br> distributions. 10a | 10bTaxable amount <br> (see page 25). |  |  | 10b |
| :--- | :--- | :--- | :--- | :--- | :--- |

14 Add lines 7 through 13b (far right column). This is your total income. 14
15a Your IRA deduction from applicable worksheet. 15a
b Spouse's IRA deduction from applicable worksheet. Note: Rules for IRAs begin on page $31 . \quad 15 \mathrm{~b}$
c Add lines 15a and 15b. These are your total adjustments. 15c
16 Subtract line 15c from line 14. This is your adjusted gross income. If less than $\$ 22,370$, see "Earned income credit" on page 39.

| (1992_Form |
| :--- |
| Name(s) shown on pa |
| Figure |
| your |
| standard |
| deduction, |
| exemption |
| amount, |
| and |
| taxable |
| income |

Figure your tax, credits, and payments
If you want the IRS to figure your tax, see the instructions for line 22 on page 36 .

17 Enter the amount from line 16.

## 17

18a
CheckYou were 65 or olderBlind if: $\quad \square$ Spouse was 65 or older $\square$ Blind
b If your parent (or someone else) can claim you as a dependent, check here .
c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 35 and check here $\quad 18 \mathrm{c} \square$
19 Enter the standard deduction shown below for your filing status. But if you checked any box on line 18a or b, go to page 35 to find your standard deduction. If you checked box 18c, enter-0-.

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

20 Subtract line 19 from line 17. (If line 19 is more than line 17, enter-0-.)
21 Multiply $\$ 2,300$ by the total number of exemptions claimed on line 6 e .
22 Subtract line 21 from line 20. (If line 21 is more than line 20, enter -0-.) This is your taxable income.
23 Find the tax on the amount on line 22. Check if from: $\square$ Tax Table (pages 48-53) or $\square$ Form 8615 (see page 37).

23
24a Credit for child and dependent care expenses. Complete and attach Schedule 2.
b Credit for the elderly or the disabled. Complete and attach Schedule 3.

c Add lines 24a and 24b. These are your total credits.
25 Subtract line 24c from line 23. (If line 24c is more than line 23, enter-0-.)
26 Advance earned income credit payments from Form W-2.
27 Add lines 25 and 26. This is your total tax.

|  | $>2$ |
| :---: | :---: |
| $28 a$ |  |
| $28 b$ |  |
| $28 c$ |  |

c Earned income credit. Complete and attach Schedule EIC.

28c
d Add lines 28a, 28b, and 28c. These are your total payments. $>28 \mathrm{~d}$
29 If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you overpaid.
30 Amount of line 29 you want refunded to you.
Figure your refund or amount you owe
Attach check or money order on top of Form(s) W-2, etc., on page 1.
Sign your

## return

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature

## Paid

preparer's


## 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 List name of payer-if any interest is from seller-financed Amount mortgages, see page 54


## Part II

## Dividend income

(See pages 24 and 55.)

| 5 | List name of payer | Amount |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  | 5 |  |  |
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|  |  |  |  |  |
| 6 | Add the amounts on line 5. Enter the total here and on Form 1040A, line 9. | 6 |  |  |
|  | Ct Notice, see Form 1040A instructions. $\quad$ Cat. No. 12075R 1992 S |  | orm 1040A) | page 1 |

Caution: - If you have a child who was born in 1992 and the amount on Form 1040A, line 17, is less than $\$ 22,370$, see page 55 of the instructions before completing this schedule.

- If you paid cash wages of $\$ 50$ or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 942 for details.

| Part I | 1 | (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | $\begin{gathered} \text { (c) Identifying } \\ \text { number (SSN or EIN) } \end{gathered}$ | (d) Amount paid (see page 57) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Persons or organizations who provided the care |  |  |  |  |  |
|  |  |  |  |  |  |
| You MUST complete this part. (See page 57.) | (If you need more space, use the bottom of page 2.) Add the amounts in column (d) of line 1. |  |  | 2 |  |
|  | Next: Did you receive employer-provided dependent care benefits? <br> - YES. Complete Part III on the back now. <br> - NO. Complete Part II below. |  |  |  |  |

## Part II

Credit for child and dependent care expenses

3 Enter the number of qualifying persons cared for in 1992, You must have shared the same home with the qualifying person(s).
See page 57 to find out who is a qualifying person.
4 Enter the amount of qualified expenses you incurred and actuafly paid in 1992. See page 58 to find out which expenses qualify.
Caution: If you completed Part III on page 2, DO NOT include on this line any excluded benefits shown on (line 23.
5 Enter $\$ 2,400$ ( $\$ 4,800$ if you paid for the care of two or more qualifying persons),
6 If you completed Part ill on page 2, enter the excluded benefits, if any from line 23. 3. 6
7 Subtract line 6 from line 5 . If line 6 is equal to or more than line 5, STOP HERE; you cannot claim the credit.

8 Look at lines 4 and 7. Enter the smaller of the two amounts here.
9 You must enter your earned income. See page 58 for the definition of earned income.

9
Note: If you are not filing a joint return, go to line 11 now.
10 If you are filing a joint return, you must enter your spouse's earned income. If your spouse was a student or disabled, see page 58 for the amount to enter.
11 - If you are filing a joint return, look at lines 8, 9, and 10. Enter the smallest of the three amounts here.

- All others, look at lines 8 and 9 . Enter the smaller of the two amounts here.
12 Enter the amount from Form 1040A, line 17.12
13 Enter the decimal amount shown below that applies to the amount on line 12.

| If line $\mathbf{1 2}$ is- | Decimal amount is- | If line $\mathbf{1 2}$ is- |  | Decimal amount is- |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{array}{ll} \text { Over } & \begin{array}{l} \text { But not } \\ \text { over } \end{array} \\ \hline \end{array}$ |  |  | But not over |  |
| \$0-10,000 | . 30 | \$20,000 | 0-22,000 | . 24 |
| 10,000-12,000 | . 29 | 22,00 | -24,000 | . 23 |
| 12,000-14,000 | . 28 | 24,00 | -26,000 | . 22 |
| 14,000-16,000 | . 27 | 26,00 | -28,000 | . 21 |
| 16,000-18,000 | . 26 | 28,00 | -No limit | . 20 |
| 18,000-20,000 | . 25 |  |  |  |

14 Multiply line 11 above by the decimal amount on line 13. Enter the result here and on Form 1040A, line 24a.

1992 Schedule 2 (Form 1040A) page 2
Name(s) shown on page 1

Part III

## Employerprovided dependent care benefits

Complete this part only if you received employerprovided dependent care benefits.

15 Enter the total amount of employer-provided dependent care benefits you received for 1992. This amount should be shown in 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
16 Enter the amount forfeited, if any. (See page 59.)
17 Subtract line 16 from line 15 .
18 Enter the total amount of qualified expenses incurred in 1992 for the care of a qualifying person. (See page 59.)
19 Look at lines 17 and 18 . Enter the smaller 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.

20

|  |  |
| :--- | :--- |
| 18 |  |
| 19 |  |
|  |  |
| 20 |  |

Note: If you are not filing a joint return, go to line 22 now.
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.
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).

24 Taxable benefits. Subtract line 23 from line 17. Enter the result. (If line 23 is more than line 17, enter -0-.) Also, include this amount in the total on Form 1040A, line 7. In the space to the left of line 7, write "DCB."
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.

You may be able to use Schedule 3 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 3.
Note: In most cases, the IRS can figure the credit for you. See page 36 of the Form 1040A instructions.


If you checked box $1,3,7$, or 8 , skip Part II and complete Part III on the back. All others, complete Parts II and III.

## Part II

Statement of permanent and total disability
Complete this part only if you checked box $2,4,5,6$, or 9 above.

IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, AND
2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1992, check this box

- If you checked this box, you do not have to file another statement for 1992.
- If you did not check this box, have your physician complete the following statement:

Physician's statement (See instructions at bottom of page 2.)

I certify that
Name of disabled person
was permanently and totally disabled on J anuary 1,1976 , or J anuary 1,1977 , OR was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired
Physician: Sign your name on either line A or B below.
A The disability has lasted, or can be expected to last, continuously for at least a year
B There is no reasonable probability that the disabled condition will ever improve

| Physician's signature | Date |
| :--- | :--- |
| Physician's signature | Date |


| Physician's name | Physician's address |
| :--- | :--- |



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.

11 - If you checked 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.

- If you checked box 2, 4, or 9 in Part I, enter your taxable disability income here.
- If you checked 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.
12 - If you completed line 11 above, look at lines 10 and 11. Enter the smaller of the two amounts here.
- All others, enter the amount from line 10 here.

13 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 Nontaxable part of railroad retirement benefits treated as social security
b Nontaxable veterans pensions and 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 or 13 b, enter -0 - on line 13c.


18 Add lines 13c and 17.
19 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.
20 Decimal amount used to figure the credit.

|  |  |
| :--- | :--- |
| 18 |  |
| 19 | $\times .15$ |

21 Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b.

Instructions
for
physician's statement

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

32 Amount from line 31 (adjusted gross income)

CheckYou were 65 or olderBlind:Spouse was 65 or older, $\square$ Blind Add the number of boxes checked above and enter the total here . . . . 33a b If your parent (or someone else) can claim you as a dependent, check here . 33b
c If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 22 and check here

Itemized deductions from Schedule A, line 26, OR
34 Enter the Standard deduction shown below for your filing status. But if you checked any box on line 33a or $\mathbf{b}$, go to page 22 to find your standard deduction. larger of If you checked box 33c, your standard deduction is zero your:

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

35 Subtract line 34 from line 32
36 If line 32 is $\$ 78,950$ or less, multiply $\$ 2,300$ by the total number of exemptions claimed on line 6 e . If line 32 is over $\$ 78,950$, see the worksheet on page 23 for the amount to enter
If you want
37 Taxable income. Subtract line 36 from line 35 . If line 36 is more than line 35 , enter -0 the IRS to or $\mathbf{d} \square$ Form 8615 (see page 23). Amount, if any, from Form(s) 8814 e

## Credits

 4041 Credit for child and dependent care expenses. Attach Form 2441
(See page 23.)

42 Credit for the elderly or the disabled. Attach Schedule R . .
43 Foreign tax credit. Attach Form 1116

\section*{|  |
| :--- |
| $\begin{array}{l}\text { Other } \\ \text { Taxes }\end{array}$ |}

4
b $\square$ Fo
45 Add lines 41 through 44
46 Subtract line 45 from line 40 if line 45 is more than line 40 , enter


Excerpt From Form 1040 Instructions

Deduction for Exemptions Worksheet-Line 36 (keep for your records)
Use this worksheet only if the amount on Form 1040, line 32, is more than the dollar amount shown on line 3 below for your filing status. If the amount on Form 1040, line 32 , is equal to or less than the dollar amount shown on line 3 , multiply $\$ 2,300$ by the total number of exemptions claimed on Form 1040, line 6e, and enter the result on line 36.

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. $\qquad$
3. Enter on line 3 the amount shown below for your filing status:

- Married filing separately, enter \$78,950
- Single, enter \$105,250
- Head of household, enter \$131,550
- Married filing jointly or Qualifying widow(er), enter \$157,900

4. Subtract line 3 from line $2 \sqrt{ }$ If zero or less, stop here; enter the amount from line 1 above on Form 1040, line 36. $\qquad$
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
6. 
7. Multiply line 5 by $2 \% ~(.02)$ and enter the result as a decimal amount .
8. Multiply line 1 by line 6

$$
6
$$

8. Deduction for exemptions. Subtract line 7 from line 1. Enter the result here and on Form 1040, line 36 7. result here and on Form 1040, line 36 . . . . . . . . 8.


Moving
Expenses 18 Moving expenses. Attach Form 3903 or 3903F. (See page A-4.).
Job Expenses 19 Unreimbursed employee expenses-job travel, union and Most Other Miscellaneous Deductions

## (See

page A-4 for expenses to deduct here dues, job education, etc. If required, you MUST attach Form 2106. (See page A-4.)

Other expenses-investment, tax preparation, safe deposit box, etc. List type and amount ...................

21 Add lines 19 and 20
22 Enter amount from Form 1040, line 32.
23 Multiply line 22 above by 2\% (.02)
24 Subtract line 23 from line 21. If zero or less, enter -0-

| Other 25 |
| :--- |
| Miscellaneous | Deductions

Total 26

## Itemized

 DeductionsIs 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. $\int$

Caution: Be sure to enter on Form 1040, line 34, the LARGER of the amount on line 26 above or your standard deduction.

## Schedule B-Interest and Dividend Income

## Part I Interest Income

(See pages 14 and B-1.)

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

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 shown on that form. Dividend Income

## (See

pages 15
and B-1.)

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 P art 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.


Part II If you had over $\$ 400$ in gross dividends and/or other distributions on stock, you must complete this part and Part III. If
you received, as a nominee, dividends that actually belong to another person, see page B-1.


10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 . see the instructions for Form 1040, lines 13 and 14.

## Part III

Foreign
Accounts
and
Foreign
Trusts
(See
page B-2.)

If you had over $\$ 400$ of interest or dividends OR had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part.

11a At any time during 1992, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1
b If "Yes," enter the name of the foreign country
12 Were you the grantor of, or transferor to, a foreign trust that existed during 1992, whether or not you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926


The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.
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 .
2. Add the amounts on Schedule A, lines 4,11 , and 17 , plus any gambling losses included on line 25.
3. $\qquad$
Caution: Be sure your total gambling losses are clearly identified on the dotted line next to line 25.
4. Subtract line 2 from line 1 . If the result is zero, STOP HERE; enter the amount from line 1 above on Schedule A, line 26
5. $\qquad$
6. Multiply line 3 above by $80 \%$ (.80) 4. $\qquad$
7. Enter the amount from Form 1040, line 32
8. $\qquad$
9. Enter $\$ 105,250$ ( $\$ 52,625$ if married filing separately).
10. $\qquad$
11. Subtract line 6 from line 5 . If the result is zero or less, STOP HERE; enter the amount from line 1 above on Schedule A, line 26 . . . 7. $\qquad$
12. Multiply line 7 above by $3 \%(.03)$. . . 8 . $\qquad$
13. Enter the smaller of line 4 or line 8 . $\qquad$ 9. $\qquad$
14. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 26
15. $\qquad$

Name of proprietor

| Social security number (SSN) |  |
| :---: | :---: |
|  |  |
| B Enter principal business code |  |
| (from page 2) |  |
| D Employer ID number (Not SSN) |  |
|  |  |

E Business address (including suite or room no.)
City, town or post office, state, and ZIP code
F Accounting method:
(1)
Cash
(2) $\square$ Accrual
(3) $\square$ Other (specify)

Method(s) used to value closing inventory:
(1) $\square$ Cost
(2) Lower of cost or market
(3) Other (attach explanation)
(4) $\square \begin{aligned} & \text { Does not apply (if } \\ & \text { checked, skip line H) }\end{aligned}$

H Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation
I Did you "materially participate" in the operation of this business during 1992? If "No," see page C-1 for limitations on losses
J Was this business in operation at the end of 1992?
K How many months was this business in operation during 1992?
If this is the first S
Part I Income
1 Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check, here
2 Returns and allowances
3 Subtract line 2 from line 1
4 Cost of goods sold (from line 40 on page 2)
5 Gross profit. Subtract line 4 from line 3
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page $\mathrm{C}-2$ )
7 Gross income. Add lines 5 and 6.
Sequence No. 09

A Principal business or profession, including product or service (see page C-1)


Part II Expenses (Caution: Do not enter expenses for business use of your home on lines 8-27. Instead, see line 30.)
8 Advertising
9 Bad debts from sales or services (see page C-3)
10 Car and truck expenses (see page C-3-also attach Form 4562)
11 Commissions and fees.
12 Depletion.
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)
14 Employee benefit programs (other than on line 19).
15 Insurance (other than health).
16 Interest:
a Mortgage (paid to banks, etc.) .
b Other
17 Legal and professional services
18 Office expense .
19 Pension and profit-sharing plans.
20 Rent or lease (see page C-4):
a Vehicles, machinery, and equipment
b Other business property

| 8 |  | - |
| :---: | :---: | :---: |
| 9 |  |  |
| 10 | $5$ |  |
| 11 |  |  |
| 12 |  |  |
| 13 |  |  |
| 14 |  |  |
| 15 |  |  |
| Plll\| |  |  |
| $\begin{gathered} 1 / / I / I n \\ 16 a \end{gathered}$ |  |  |
| 16b |  |  |
| 17 |  |  |
| 18 |  |  |
| 19 |  |  |
|  |  |  |
| 20a |  |  |
| 20b |  |  |



28 Total expenses before expenses for business use of home. Add lines 8 through 27 b in columns .
29 Tentative profit (loss). Subtract line 28 from line 7
30 Expenses for business use of your home. Attach Form 8829
31 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter here and on Form 1040, line 12. Also, enter the net profit on Schedule SE, line 2 (statutory employees, see page C-5). If a loss, you MUST go on to line 32 (fiduciaries, see page C-5)
32 If you have a loss, you MUST check the box that describes your investment in this activity (see page C-5) If you checked 32a, enter the loss on Form 1040, line 12, and Schedule SE, line 2 (statutory employees, $\quad \int \mathbf{3 2 b} \square$ Some investment is not at risk. see page C-5). If you checked 32b, you MUST attach Form 6198.

33 Inventory at beginning of year. If different from last year's closing inventory, attach explanation
34 Purchases less cost of items withdrawn for personal use
35 Cost of labor. Do not include salary paid to yourself
36 Materials and supplies
37 Other costs
38 Add lines 33 through 37.
39 Inventory at end of year.
40 Cost of goods sold. Subtract line 39 from line 38. Enter the result here and on page 1, line 4

| 33 |  |  |
| :--- | :--- | :--- |
| 34 |  |  |
| 35 |  |  |
| 36 |  |  |
| 37 |  |  |
| 38 |  |  |
| 39 |  |  |
| 40 |  |  |

## 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 $\mathbf{4}$-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 <br> Code

1990 Animal services, other than breeding.
1933 Crop services
2113 Farm labor \& management services
2246 Fishing, commercial
2238 Forestry, except logging
2212 Horticulture \& landscaping
2469 Hunting \& trapping
1974 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
0273 Electrical work
0299 Masonry, dry wall, stone, \& tile
0257 Painting \& paper hanging
0232 Plumbing, heating, \& air conditioning
0430 Roofing, siding \& sheet metal
0885 Other building trade contractors (excavation, glazing, etc.)

## General Contractors

0075 Highway \& street construction
0059 Nonresidential building
0034 Residential building
3889 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
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 Furniture \& fixtures
0695 Leather footwear, handbags, etc.
0836 Lumber \& other wood products
1099 Machinery \& machine shops
0877 Paper \& allied products
1057 Primary metal industries
0851 Printing \& publishing
1032 Stone, clay, \& glass products
0653 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
5520 Real estate agents \& brokers 5579 Real estate property managers 5710 Subdividers \& developers, excep cemeteries

Services: Personal,

## Professional, \& Business

## Services

Amusement \& Recreational Services
9670 Bowling centers
9688 Motion picture \& tape distribution
9597 Motion picture \& video production
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
8953 Automotive repairs, general \& specialized
8839 Parking, except valet
8896 Other automotive services (wash, towing, etc.)
Business \& Personal Services
7658 Accounting \& bookkeeping
7716 Advertising, except direct mail
7682 Architectural services
8318 Barber shop (or barber)
8110 Beauty shop (or beautician)
8714 Child day care
7872 Computer programming, processing, data preparation \& related services
7922 Computer repair, maintenance, \& leasing
7286 Consulting services
7799 Consumer credit reporting \& collection services
8755 Counseling (except health practitioners)
7732 Employment agencies \& personnel supply
7518 Engineering services
7773 Equipment rental \& leasing (except computer or automotive)
8532 Funeral services \& crematories
7633 Income tax preparation
7914 Investigative \& protective services
7617 Legal services (or lawyer)
7856 Mailing, reproduction, commercial art, photography, \&
stenographic services
7245 Management services
8771 Ministers \& chaplains
8334 Photographic studios
7260 Public relations
8733 Research services

7708 Surveying services
8730 Teaching or tutoring
7880 Other business services
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
7435 cleaning
Full-service laundry, dry cleaning, \& garment service
7476 anitorial \& related services (building, house, \& window cleaning)

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 \& personal care facilities
9290 Optometrists
9258 Osteopathic physicians \& surgeons
9241 Podiatrists
9415 Registered \& practical nurses
9431 Offices \& clinics of other health practitioners (dieticians, midwives, speech pathologists, etc.)
9886 Other health services
Miscellaneous Repair, Except
Computers
9019 Audio equipment \& TV repair
9035 Electrical \& electronic equipment repair, except audio \& TV
9050 Furniture repair \& reupholstery
2881 Other equipment repair

## Trade, Retail-Selling Goods <br> to Individuals \& Households

3038 Catalog or mail order
3012 Selling door to door, by telephone or party plan, or from mobile unit
3053 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)
3533 Tires, accessories, \& parts
3335 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
3095 Drinking places (bars, taverns, pubs, saloons, etc.)
3079 Eating places, meals \& snacks
3210 Grocery stores (general line)
3251 Liquor stores
3236 Specialized food
produce, candy, health food, etc.)
Furniture \& General Merchandise
3988 Computer \& software stores
3970 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
5017 Book stores, excluding newsstands
4853 Camera \& photo supply stores
3277 Drug stores
5058 Fabric \& needlework stores
4655 Florists
5090 Fuel dealers (except gasoline)
5090 Fuel dealers (except gasoline)
4630 Gift, novelty \& souvenir shops
4838 Hobby, toy, \& game shops
4671 J ewelry stores
4895 Luggage \& leather goods stores
5074 Mobile home dealers
4879 Optical goods stores
4697 Sporting goods \& bicycle shops
5033 Stationery stores
4614 Used merchandise \& antique stores (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
mmission
2659 Selling for your own account

## Transportation,

## Communications, Public

Utilities, \& Related Services
6619 Air transportation
6312 Bus \& limousine transportation
6676 Communication Services
6395 Courier or package delivery
6361 Highway passenger transportation (except chartered service)
6536 Public warehousing
6114 Taxicabs
6114 Taxicabs
6510 Trash collection without own dump
6635 Travel agents \& tour operators
6338 Trucking (except trash collection)
6692 Utilities (dumps, snow plowing,
road cleaning, etc.)
6551 Water transportation
6650 Other transportation services
8888 Unable to classify

SCHEDULE D
Capital Gains and Losses
(Form 1040)

Department of the Treasury Internal Revenue Service
Name(s) shown on Form 1040 (And Reconciliation of Forms 1099-B for Bartering Transactions) - Attach to Form 1040. $~$ See Instructions for Schedule D (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 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 1 c and 9 c , column (d), attach a statement explaining the difference.

## Part I Short-Term Capital Gains and Losses-Assets Held One Year or Less

| (a) Description of property (Example, 100 shares 7\% preferred of "XYZ" Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Sales price (see page D-2) | (e) Cost or other basis (see page D-3) | (f) LOSS <br> If (e) is more than (d), subtract (d) from (e) | (g) GAIN <br> If (d) is more than (e), subtract (e) from (d) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |

1a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See pages D-1 and D-3.

|  |  |  |  |  |  | ! |  |  | ! |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
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|  |  |  |  |  |  | 1 |  |  |  |
|  |  |  |  |  |  | , |  |  |  |
|  | Amounts from Schedul | -1, line 1b. Attach | S Schedul |  |  |  |  |  |  |
| 1c | Total of All Sales Add column (d) of | Price Amounts. lines 1 a and 1 b |  | 1c |  |  |  |  |  |
|  | Other Transaction |  |  |  |  |  |  |  |  |

## 1d Other Transactions.



## Part II 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.

## 9d Other Transactions.



## Part III Summary of Parts I and II

19 Combine lines 8 and 18 and enter the net gain or (loss). If a gain, also enter the gain on Form 1040, line 13
Note: If both lines 18 and 19 are gains, see Part IV below.
20 If line 19 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of:
a The (loss) on line 19; or
b $(\$ 3,000)$ or, if married filing a separate return, $(\$ 1,500)$

| 19 |  |  |
| :--- | :--- | :--- |
| 2011 盾 |  |  |
| 20 | $($ |  |

Note: When figuring whether line 20a or 20b is smaller, treat both numbers as positive.
Complete Part V if the loss on line 19 is more than the loss on line 20 OR if Form 1040, line 37, is zero

## Part IV Tax Computation Using Maximum Capital Gains Rate



21 Enter the amount from Form 1040, line 37
22 Enter the smaller of line 18 or line 19
23 Subtract line 22 from line 21
24 Enter: $\$ 21,450$ if you checked filing status box 1 ; $\$ 35,800$ if you checked filing status box 2 or 5 ; $\$ 17,900$ if you checked filing status box 3 ; or $\$ 28,750$ if you checked filing status box 4
25 Enter the greater of line 23 or line 24
26 Subtract line 25 from line 21
27 Figure the tax on the amount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies
28 Multiply line 26 by 28\% (.28)
29 Add lines 27 and 28. Enter here and on Form 1040, line 38, and check the box for Schedule D

| 21 |  |  |
| :---: | :---: | :---: |
| 22 |  |  |
| 23 |  |  |
| 24 |  |  |
| 25 |  |  |
| 26 |  |  |
| 27 |  |  |
| 28 |  |  |
| 29 |  |  |

## Part V Capital Loss Carryovers from 1992 to 1993

30 Enter the amount from Form 1040, line 35. If a loss, enclose the amount in parentheses
31 Enter the loss from line 20 as a positive amount
32 Combine lines 30 and 31 . If zero or less, enter -0 -
33 Enter the smaller of line 31 or line 32
Note: If both lines 8 and 20 are losses, go to line 34; otherwise, skip lines 34-38.
34 Enter the loss from line 8 as a positive amount
35
36
37
Enter the gain, if any, from line 18.
Enter the amount from line 33

| 35 |
| :--- |
| 36 |

38 Short-term capital loss carryover to 1993. Subtract line 37 from line 34 . If zero or less, enter -0-
Note: If both lines 18 and 20 are losses, go to line 39; otherwise, skip lines 39-45.
39 Enter the loss from line 18 as a positive amount
40 Enter the gain, if any, from line 8
41 Enter the amount from line 33.
42 Enter the amount, if any, from line 34


43 Subtract line 42 from line 41. If zero or less, enter -0
44 Add lines 40 and 43
45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter - 0 -

| 30 | ! |
| :---: | :---: |
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| 32 | , |
| 33 | , |
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| 34 |  |
| W0lf |  |
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| Wlol |  |
|  |  |
|  |  |
| 44 |  |
| 45 | ! |

Part VI Election Not To Use the Installment Method. Complete this part only if you elect out of the installment method and report a note or other obligation at less than full face value.


Part VII Reconciliation of Forms 1099-B for Bartering Transactions.
Complete this part only if you received one or more Forms 1099-B or substitute
Amount of bartering income statements reporting bartering income.

## 49

Form 1040, line 22
50
Schedule C, D, E, or F (specify)
Other form or schedule (identify). If nontaxable, indicate reason-attach additional sheets if necessary:

52 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

| 49 |  |  |
| :---: | :---: | :---: |
| 50 |  |  |
| 51 |  |  |
| 52 |  |  |

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

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).


## Part I

Income or Loss From Rental Real Estate and Royalties Note: Report income and expenses from the rental of personal property on Schedule C or C-EZ. Report farm rental income or loss from Form 4835 on page 2, line 39.

| 1 | Show the kind and location of each rental real estate property: |  |
| :---: | :---: | :---: |
| A |  |  |
| B |  |  |
| C |  |  |

$\left.\begin{array}{l|l|l|l}2 & \begin{array}{l}\text { For each rental real estate } \\ \text { property listed on line 1, did you } \\ \text { pr your family use it for personal } \\ \text { or } \\ \text { purposes for more than the }\end{array} & & \\ \text { A }\end{array}\right)$ Income:

Note: If you 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

If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity. See page E-3. If you check column (f), you must attach Form 6198.


## Part III Income or Loss From Estates and Trusts



## Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)

| $\mathbf{3 7}$ | (a) Name | (b) Employer <br> identification number | (c) Excess inclusion from <br> Schedules Q, line 2c (see <br> page $\mathrm{E}-4)$ |  | (d) Taxable income (net loss) <br> from Schedules Q, line 1 b |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :---: | :---: |
|  |  |  |  |  |  |  |  |



38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below

## Part V Summary

39 Net farm rental income or (loss) from Form 4835. Also, complete line 41 below
40 TOTAL income or (loss). Combine lines 26,31,36,38, and 39. Enter the result here and on Form 1040, line 18
41 Reconciliation of Farming and Fishing Income: Enter your gross farming and fishing income reported in Parts II and III and on line 39 (see page E-4)


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


## Part I General Information

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

- Your filing status can be any status except married filing a separate return, AND
- You MUST have at least one qualifying child (see boxes below), AND
- You cannot be a qualifying child yourself.

*ff the child didn't live with you for the required time (for example, was born in 1992), see the Exception on page 61 of 1040A booklet (or page EIC-1 of 1040 booklet).


You cannot take the credit. Enter "NO" on Form 1040A, line 28c (or on Form 1040, line 56).
Go to Part II. But if the child was married or is also a qualifying child of another person, first see page 61 of 1040A booklet (or page EIC-1 of 1040 booklet).

## Part II Information About Your Two Youngest Qualifying Children



| Do you want the IRS to figure the credit for you? | $\text { No } \longrightarrow$ | Fill in Part III below <br> Go to Part IV on the back now |
| :---: | :---: | :---: |

## Part III Other Information

2 If you had any nontaxable earned income (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 2. Also, list type and amount here

Enter the total amount you paid in 1992 for health insurance that covered at least one qualifying child. (See page 63 of 1040A booklet or page EIC-2 of 1040 booklet.)


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.

## BASIC 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
5 If you had any nontaxable earned income (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

6 Form $\mathbf{1 0 4 0}$ Filers Only: If you were self-employed or 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
7 Add lines 4, 5, and 6. This is your earned income. If $\$ 22,370$ or more, you cannot take the earned income credit. Enter "NO" on Form 1040A, line 28c (or on Form 1040, line 56)
8 Use the amount on line 7 above to look up your credit in TABLE A on pages 65 and 66 of 1040A booklet (or pages EIC-4 and 5 of 1040 booklet). Then, enter the credit here
9 Enter your adjusted gross income (from Form 1040A, line 16, or Form 1040, line 31). If \$22,370 or more, you cannot take the credit
10 Is line $9 \$ 11,850$ or more?

- YES. Use the amount on line 9 to look up your credit in TABLE A on pages 65 and 66 of 1040A booklet (or pages EIC-4 and 5 of 1040 booklet). Then, enter the credit here .
- NO. Enter the amount from line 8 on line 11.

11 If you answered "YES" to line 10, enter the smaller of line 8 or line 10 here. This is your basic credit
NEXT: 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.
HEALTH INSURANCE CREDIT - Take this credit ONLY if you paid for health ins urance that covered at least one qualifying child.
12 Look at the amount on line 7 above. Use that amount to look up your credit in TABLE B on page 67 of 1040A booklet (or page EIC- 6 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 67 of 1040A booklet (or page EIC-6 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 smaller 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 or page EIC-3 of 1040 booklet.)
16 Look at lines 14 and 15. Enter the smaller of the two amounts here. This is your health insurance credit

## EXTRA 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 Schedule 2 or Form $\mathbf{2 4 4 1}$ for the same child.

TIP: You can take both the basic credit and the extra credit 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 $\mathbf{9} \$ 11,850$ 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 smaller of line 17 or line 18 here. This is your extra credit for a child born in 1992

## TOTAL 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

$\qquad$
$\square$

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- See Instructions for Schedule F (Form 1040).


Name of proprietor


## C Accounting method:

(1) $\square$ Cash
(2) $\square$ Accrual

E Did you "materially participate" in the operation of this business during 1992? If "No," see page F - 1 for limitations on losses.
$\begin{aligned} \text { Part I } & \text { Farm Income-Cash Method-Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line } 11 \text { of Part I.) } \\ & \text { Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form } 4797 .\end{aligned}$


Part II Farm Expenses-Cash and Accrual Method (Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.)


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.


## 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


If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

## Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, AND
2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1992, check this box

- If you checked this box, you do not have to file another statement for 1992.
- If you did not check this box, have your physician complete the following statement.

Physician's Statement (See instructions at bottom of page 2.)

I certify that
Name of disabled person
was permanently and totally disabled on J anuary 1,1976 , or J anuary $1,1977, \mathbf{O R}$ was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired.
Physician: Sign your name on either line A or B below.
A The disability has lasted, or can be expected to last, continuously for at least a year
B There is no reasonable probability that the disabled condition will ever improve

|  | Physician's signature | Date |
| :---: | :---: | :---: |
| Physician's name | Physician's address |  |

## Part III Figure Your Credit

10 If you checked (in Part I): Enter:


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.
11 If you checked:

- 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.
- 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.
12 - If you completed line 11 above, look at lines 10 and 11. Enter the smaller of the two amounts here.
- All others, enter the amount from line 10 here.

13 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 Nontaxable part of railroad retirement benefits treated as social security.
b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.
c Add lines 13 a and 13 b . (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 or 13 b , enter -0 - on line 13 c

14 Enter the amount from Form 1040, line 32
15 If you checked (in Part I): Box 1 or 2
Box 3, 4, 5, 6, or 7
Box 8 or 9 .
Enter: \$7,500 . . . . \$5,000
16 Subtract line 15 from line 14 . If line 15 is more than line 14 , enter -0 -

17 Divide line 16 above by 2 .


18 Add lines 13 c and 17

19 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 .

20 Decimal amount used to figure the credit
21 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 limited. See the instructions for line 21 for the amount of credit you can claim

## Instructions for Physician's Statement

## Taxpayer

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

## 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
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.

## 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).
1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a

2 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

3 Combine lines 1 and 2
4 Net earnings from self-employment. Multiply line 3 by $92.35 \%$ (.9235). If less than $\$ 400$, do not file this schedule; you do not owe self-employment tax
5 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

| 1 |  |  |
| :--- | :--- | :--- |
| 2 |  |  |
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| 4 |  |  |
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Note: Also, enter one-half of the amount from line 5 on Form 1040, line 25.

Social security number of person with self-employment income

## Section B—Long Schedule SE

A 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.
B 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 4 b. Enter -0 - on line 4 c and go to line $5 a$.

## Part I Self-Employment Tax

1 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 Part II below and on page SE-3 .
2 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 the nonfarm optional method. See requirements in Part II below and on page SE-3
3 Combine lines 1 and 2
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 4 a and 4 b. 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 .
5a Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income
b Multiply line 5 a by $92.35 \%$ (.9235). If less than $\$ 100$, enter -0 -
6 Net earnings from self-employment. Add lines 4c and 5b
7 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
8a Total social security wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation .
b Unreported tips subject to social security tax (from Form 4137, line 9)
c Add lines 8a and 8b
9 Subtract line 8c from line 7. If zero or less, enter-0- here and on line 10 and go to line 12 a
10 Multiply the smaller of line 6 or line 9 by $12.4 \%$ (.124)
11 Maximum amount of combined wages and self-employment earnings subject to Medicare tax or the $1.45 \%$ portion of the $7.65 \%$ railroad retirement (tier 1) tax for 1992.
12a Total Medicare wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation .
b Unreported tips subject to Medicare tax (from Form 4137, line 14)
c Add lines 12a and 12b
13 Subtract line 12 c from line 11. If zero or less, enter -0 - here and on line 14 and go to line 15
14 Multiply the smaller of line 6 or line 13 by $2.9 \%$ (.029)
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 ${ }^{1}$ was not more than $\$ 2,400$ or (b) Your gross farm income ${ }^{1}$ was more than $\$ 2,400$ and your net farm profits ${ }^{2}$ were less than $\$ 1,733$.
16 Maximum income for optional methods
17 Enter the smaller of: two-thirds ( $2 / 3$ ) of gross farm income ${ }^{1}$ or $\$ 1,600$. Also include this amount on line 4b above

| 16 | 1,600 | 00 |
| :---: | :---: | :---: |
| 17 |  |  |

Nonfarm Optional Method. You may use this method only if (a) Your net nonfarm profits ${ }^{3}$ were less than $\$ 1,733$ and also less than $72.189 \%$ of your gross nonfarm income, ${ }^{4}$ 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.
18 Subtract line 17 from line 16
19 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ${ }^{4}$ or the amount on line 18. Also include this amount on line 4b above

${ }^{1}$ From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15 b.
${ }^{2}$ From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a.
${ }^{3}$ From Schedule C, line 31; Schedule C-E, line 3; and Schedule K-1 (Form 1065), line 15a ${ }^{4}$ From Schedule C, line 7; Schedule CEB, line 1; and Schedule K-1 (Form 1065), line 15c.
-

Social security number (SSN)

## Part I




E 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
F Was this business in operation at the end of 1992?
G How many months was this business in operation during 1992?

## Part II Figure Your Net Profit

1 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 check here .
2 Total expenses. If more than $\$ 2,000$, you must use Schedule C. See instructions.
3 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


Part III Information on Your Vehicle. Complete Part III ONLY if you are claiming car and truck expenses on line 2.
4 When did you place your vehicle in service for business purposes? (month, day, year) ....... / ...... / ....... .
5 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
6 Do you (or your spouse) have another vehicle available for personal use? . . . . . . . . . . . $\square$ Yes $\square$ No
7 Was your vehicle available for use during off-duty hours? . . . . . . . . . . . . . . . . $\square$ Yes $\square$ No
8 a Do you have evidence to support your deduction?
b If "Yes," is the evidence written?Yes
Yes

## 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,
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 C odes

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 $\mathbf{4}$-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. ."

## Agric ultural Services, Forestry, Fishing

## Code

1990 Animal services, other than breeding
1933 Crop services
2113 Farm labor \& management services
2246 Fishing, commercial
2238 Forestry, except logging
2212 Horticulture \& landscaping
2469 Hunting \& trapping
1974 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
0273 Electrical work
0299 Masonry, dry wall, stone, \& tile
0257 Painting \& paper hanging
0232 Plumbing, heating, \& air conditioning
0430 Roofing, siding \& sheet metal
0885 Other building trade contractors (excavation, glazing, etc.)

## General Contractors

0075 Highway \& street construction
0059 Nonresidential building
0034 Residential building
3889 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
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 Furniture \& fixtures
0695 Leather footwear, handbags, etc.
0836 Lumber \& other wood products
1099 Machinery \& machine shops
0877 Paper \& allied products
1057 Primary metal industries
0851 Printing \& publishing
1032 Stone, clay, \& glass products
0653 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
5520 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 Motion picture \& video production
9639 Motion picture theaters
8557 Physical fitness facilities
9696 Professional sports \& racing, including promoters \& managers
9811 Theatrical performers, musicians, agents, producers \& related
9613 Video tape rental
9837 Other amusement \& recreational services
Automotive Services
8813 Automotive rental or leasing, 8953 without driver Automotive repairs, general \& specialized
8839 Parking, except valet
8896 Other automotive services (wash, towing, etc.)

## Business \& Personal Services

7658 Accounting \& bookkeeping
7716 Advertising, except direct mail
7682 Architectural services
8318 Barber shop (or barber)
8110 Beauty shop (or beautician)
8714 Child day care
7872 Computer programming, processing, data preparation \&
related services
7922 Computer repair, maintenance, \& leasing
7286 Consulting services
7799 Consumer credit reporting \& collection services
8755 Counseling (except health practitioners)
7732 Employment agencies \& personnel supply
7518 Engineering services
7773 Equipment rental \& leasing (except computer or automotive)
8532 Funeral services \& crematories
7633 Income tax preparation
7914 Investigative \& protective services 7617 Legal services (or lawyer)
7856 Mailing, reproduction, commercial art, photography, \& stenographic services
7245 Management services
8771 Ministers \& chaplains
8334 Photographic studios
7260 Public relations
8733 Research services
7708 Surveying services
8730 Teaching or tutoring
7880 Other business services
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,
7476 \& garment service
7476 J anitorial \& related services (building, house, \& window

## 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 \& personal care facilities
9290 Optometrists
9258 Osteopathic physicians \& surgeons
9241 Podiatrists
9415 Registered \& practical nurses
9431 Offices \& clinics of other health practitioners (dieticians, midwives, speech pathologists, etc.)
9886 Other health services
Miscellaneous Repair, Except Computers
9019 Audio equipment \& TV repair
9035 Electrical \& electronic equipment repair, except audio \& TV
9050 Furniture repair \& reupholstery
2881 Other equipment repair
Trade, Retail-Selling Goods to Individuals \& Households
3038 Catalog or mail order
3012 Selling door to door, by telephone or party plan, or from mobile unit 3053 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)
3533 Tires, accessories, \& parts
3335 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
3095 Drinking places (bars, taverns, pubs, saloons, etc.)

3079 Eating places, meals \& snacks
3210 Grocery stores (general line)
3251 Liquor stores
3236 Specialized food stores (meat, produce, candy, health food, etc.)
Furniture \& General Merchandise
3988 Computer \& software stores
3970 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
5017 Book stores, excluding newsstands
4853 Camera \& photo supply stores
3277 Drug stores
5058 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 store
5074 Mobile home dealers
4879 Optical goods stores
4697 Sporting goods \& bicycle shops
5033 Stationery stores
4614 Used merchandise \& antique stores (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 Communication services
6395 Courier or package delivery
6361 Highway passenger transportation (except chartered service)
6536 Public warehousing
6114 Taxicabs
6510 Trash collection without own dump
6635 Travel agents \& tour operators
6338 Trucking (except trash collection)
6692 Utilities (dumps, snowplowing,
road cleaning, etc.)
6551 Water transportation
6650 Other transportation services
8888 Unable to classify

## Section 7

| ) | Use if your taxable income is less than \$100,000. | Sample Table |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | If \$100,000 or more, use the Tax Rate Schedules. |  | Single |  |  |  |
|  | Example: Mr. and Mrs. Brown are filing a joint | ${ }_{\text {least }}^{\text {At }}$ less | Single | Married | Married |  |
| d X | return. Their taxable income on line 37 of Form 1040 |  |  | $\underset{*}{\text { jointly }}$ | sepa- | house- |
|  | is $\$ 25,300$. First, they find the $\$ 25,300-25,350$ |  |  |  |  |  |
|  | income line. Next, they find the column for married |  |  | Your ta | $x$ is- |  |
| dole | filing jointly and read down the column. The amount | 25,200 25,250 | 4,275 | 3,784 | 4,736 | 3,784 |
|  | shown where the income line and filing status | 25,250 25,300 | 4,289 | 3,791 | 4,750 | 3,791 3 |
|  |  | 25,300 25,350 | 4,303 | (3,799) | 4,764 | 3,799 |
|  | must write on line 38 of their return. | 25,350 25,400 | 4,317 | 3,806 | 4,778 | 3,806 |



[^0]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 least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married <br> filing <br> jointly <br> Your tax | Married <br> filing <br> sepa- <br> rately <br> x is- | Head of a house hold | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married <br> filing <br> jointly <br> Your | Married filing separately ax is- | Head of a household | At least | But <br> less <br> than | Single | Married filing jointly Your | Married filing separately tax is- | Head of a house hold |
| 5,000 |  |  |  |  |  | 8,000 |  |  |  |  |  | 11,000 |  |  |  |  |  |
| 5,000 | 5,050 | 754 | 754 | 754 | 754 | 8,000 | 8,050 | 1,204 | 1,204 | 1,204 | 1,204 | 11,000 | 11,050 | 1,654 | 1,654 | 1,654 | 1,654 |
| 5,050 | 5,100 | 761 | 761 | 761 | 761 | 8,050 | 8,100 | 1,211 | 1,211 | 1,211 | 1,211 | 11,050 | 11,100 | 1,661 | 1,661 | 1,661 | 1,661 |
| 5,100 | 5,150 | 769 | 769 | 769 | 769 | 8,100 | 8,150 | 1,219 | 1,219 | 1,219 | 1,219 | 11,100 | 11,150 | 1,669 | 1,669 | 1,669 | 1,669 |
| 5,150 | 5,200 | 776 | 776 | 776 | 776 | 8,150 | 8,200 | 1,226 | 1,226 | 1,226 | 1,226 | 11,150 | 11,200 | 1,676 | 1,676 | 1,676 | 1,676 |
| 5,200 | 5,250 | 784 | 784 | 784 | 784 | 8,200 | 8,250 | 1,234 | 1,234 | 1,234 | 1,234 | 11,200 | 11,250 | 1,684 | 1,684 | 1,684 | 1,684 |
| 5,250 | 5,300 | 791 | 791 | 791 | 791 | 8,250 | 8,300 | 1,241 | 1,241 | 1,241 | 1,241 | 11,250 | 11,300 | 1,691 | 1,691 | 1,691 | 1,691 |
| 5,300 | 5,350 | 799 | 799 | 799 | 799 | 8,300 | 8,350 | 1,249 | 1,249 | 1,249 | 1,249 | 11,300 | 11,350 | 1,699 | 1,699 | 1,699 | 1,699 |
| 5,350 | 5,400 | 806 | 806 | 806 | 806 | 8,350 | 8,400 | 1,256 | 1,256 | 1,256 | 1,256 | 11,350 | 11,400 | 1,706 | 1,706 | 1,706 | 1,706 |
| 5,400 | 5,450 | 814 | 814 | 814 | 814 | 8,400 | 8,450 | 1,264 | 1,264 | 1,264 | 1,264 | 11,400 | 11,450 | 1,714 | 1,714 | 1,714 | 1,714 |
| 5,450 | 5,500 | 821 | 821 | 821 | 821 | 8,450 | 8,500 | 1,271 | 1,271 | 1,271 | 1,271 | 11,450 | 11,500 | 1,721 | 1,721 | 1,721 | 1,721 |
| 5,500 | 5,550 | 829 | 829 | 829 | 829 | 8,500 | 8,550 | 1,279 | 1,279 | 1,279 | 1,279 | 11,500 | 11,550 | 1,729 | 1,729 | 1,729 | 1,729 |
| 5,550 | 5,600 | 836 | 836 | 836 | 836 | 8,550 | 8,600 | 1,286 | 1,286 | 1,286 | 1,286 | 11,550 | 11,600 | 1,736 | 1,736 | 1,736 | 1,736 |
| 5,600 | 5,650 | 844 | 844 | 844 | 844 | 8,600 | 8,650 | 1,294 | 1,294 | 1,294 | 1,294 | 11,600 | 11,650 | 1,744 | 1,744 | 1,744 | 1,744 |
| 5,650 | 5,700 | 851 | 851 | 851 | 851 | 8,650 | 8,700 | 1,301 | 1,301 | 1,301 | 1,301 | 11,650 | 11,700 | 1,751 | 1,751 | 1,751 | 1,751 |
| 5,700 | 5,750 | 859 | 859 | 859 | 859 | 8,700 | 8,750 | 1,309 | 1,309 | 1,309 | 1,309 | 11,700 | 11,750 | 1,759 | 1,759 | 1,759 | 1,759 |
| 5,750 | 5,800 | 866 | 866 | 866 | 866 | 8,750 | 8,800 | 1,316 | 1,316 | 1,316 | 1,316 | 11,750 | 11,800 | 1,766 | 1,766 | 1,766 | 1,766 |
| 5,800 | 5,850 | 874 | 874 | 874 | 874 | 8,800 | 8,850 | 1,324 | 1,324 | 1,324 | 1,324 | 11,800 | 11,850 | 1,774 | 1,774 | 1,774 | 1,774 |
| 5,850 | 5,900 | 881 | 881 | 881 | 881 | 8,850 | 8,900 | 1,331 | 1,331 | 1,1331 | 1,331 | 11,850 | 11,900 | 1,781 | 1,781 | 1,781 | 1,781 |
| 5,900 | 5,950 | 889 | 889 | 889 | 889 | 8,900 | 8,950 | 1,339 | 1,339 | 1,339 | 1,339 | 11,900 | 11,950 | 1,789 | 1,789 | 1,789 | 1,789 |
| 5,950 | 6,000 | 896 | 896 | 896 | 896 | 8,950 | 9,000 | 1,346 | 1,346 | 1,346 | 1,346 | 11,950 | 12,000 | 1,796 | 1,796 | 1,796 | 1,796 |


| 6,000 |  |  |  |  |  | 9,000 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6,000 | 6,050 | 904 | 904 | 904 | 904 | 9,000 9,050 | 1,354 | 1,354 | 1,354 | 54 |
| 6,050 | 6,100 | 911 | 911 | 911 | 911 | 9,050 9,100 | 1,361 | 1,361 | 1,361 | 1,361 |
| 6,100 | 6,150 | 919 | 919 | 919 | 919 | 9,100 9,150 | 1,369 | 1,369 | 1,369 | 1,369 |
| 6,150 | 6,200 | 926 | 926 | 926 | 926 | 9,150 9,200 | 1,376 | 1,376 | 1,376 | 1,376 |
| 6,200 | 6,250 | 934 | 934 | 934 | 934 | 9,200 9,250 | 1,384 | 1,384 | 1,384 | 1,384 |
| 6,250 | 6,300 | 941 | 941 | 941 | 941 | 9,250 9,300 | 1,391 | 1,391 | 1,391 | 1,391 |
| 6,300 | 6,350 | 949 | 949 | 949 | 949 | 9,300 $\quad 9,350$ | 1,399 | 1,399 | 1,399 | 1,399 |
| 6,350 | 6,400 | 956 | 956 | 956 | 956 | 9,350 9,400 | 1,406 | 1,406 | 1,406 | 1,406 |
| 6,400 | 6,450 | 964 | 964 | 964 | 964 | 9,400 $\quad 9,450$ | 1,414 | 1,414 | 1,414 | 1,414 |
| 6,450 | 6,500 | 971 | 971 | 971 | 971 | 9,450 9,500 | 1,421 | 1,421 | 1,421 | 1,421 |
| 6,500 | 6,550 | 979 | 979 | 979 | 979 | 9,500 9,550 | 1,429 | 1,429 | 1,429 | 1,429 |
| 6,550 | 6,600 | 986 | 986 | 986 | 986 | 9,550 9,600 | 1,436 | 1,436 | 1,436 | 1,436 |
| 6,600 | 6,650 | 994 | 994 | 994 | 994 | 9,600 9,650 | 1,444 | 1,444 | 1,444 | 1,444 |
| 6,650 | 6,700 | 1,001 | 1,001 | 1,001 | 1,001 | 9,650 9 9,700 | 1,451 | 1,451 | 1,451 | 1,451 |
| 6,700 | 6,750 | 1,009 | 1,009 | 1,009 | 1,009 | 9,700 9 9,750 | 1,459 | 1,459 | 1,459 | 1,459 |
| 6,750 | 6,800 | 1,016 | 1,016 | 1,016 | 1,016 | 9,750 9,800 | 1,466 | 1,466 | 1,466 | 1,466 |
| 6,800 | 6,850 | 1,024 | 1,024 | 1,024 | 1,024 | 9,800 9,850 | 1,474 | 1,474 | 1,474 | 1,474 |
| 6,850 | 6,900 | 1,031 | 1,031 | 1,031 | 1,031 | 9,850 9,900 | 1,481 | 1,481 | 1,481 | 1,481 |
| 6,900 | 6,950 | 1,039 | 1,039 | 1,039 | 1,039 | 9,900 $\quad 9,950$ | 1,489 | 1,489 | 1,489 | 1,489 |
| 6,950 | 7,000 | 1,046 | 1,046 | 1,046 | 1,046 | 9,950 10,000 | 1,496 | 1,496 | 1,496 | 1,496 |
| 7,0 |  |  |  |  |  | 10,000 |  |  |  |  |
| 7,000 | 7,050 | 1,054 | 1,054 | 1,054 | 1,054 | 10,000 10,050 | 1,504 | 1,504 | 1,504 | 1,504 |
| 7,050 | 7,100 | 1,061 | 1,061 | 1,061 | 1,061 | 10,050 10,100 | 1,511 | 1,511 | 1,511 | 1,511 |
| 7,100 | 7,150 | 1,069 | 1,069 | 1,069 | 1,069 | 10,100 10,150 | 1,519 | 1,519 | 1,519 | 1,519 |
| 7,150 | 7,200 | 1,076 | 1,076 | 1,076 | 1,076 | 10,150 10,200 | 1,526 | 1,526 | 1,526 | 1,526 |
| 7,200 | 7,250 | 1,084 | 1,084 | 1,084 | 1,084 | 10,200 10,250 | 1,534 | 1,534 | 1,534 | 1,534 |
| 7,250 | 7,300 | 1,091 | 1,091 | 1,091 | 1,091 | 10,250 10,300 | 1,541 | 1,541 | 1,541 | 1,541 |
| 7,300 | 7,350 | 1,099 | 1,099 | 1,099 | 1,099 | 10,300 10,350 | 1,549 | 1,549 | 1,549 | 1,549 |
| 7,350 | 7,400 | 1,106 | 1,106 | 1,106 | 1,106 | 10,350 10,400 | 1,556 | 1,556 | 1,556 | 1,556 |
| 7,400 | 7,450 | 1,114 | 1,114 | 1,114 | 1,114 | 10,400 10,450 | 1,564 | 1,564 | 1,564 | 1,564 |
| 7,450 | 7,500 | 1,121 | 1,121 | 1,121 | 1,121 | 10,450 10,500 | 1,571 | 1,571 | 1,571 | 1,571 |
| 7,500 | 7,550 | 1,129 | 1,129 | 1,129 | 1,129 | 10,500 10,550 | 1,579 | 1,579 | 1,579 | 1,579 |
| 7,550 | 7,600 | 1,136 | 1,136 | 1,136 | 1,136 | 10,550 10,600 | 1,586 | 1,586 | 1,586 | 1,586 |
| 7,600 | 7,650 | 1,144 | 1,144 | 1,144 | 1,144 | 10,600 10,650 | 1,594 | 1,594 | 1,594 | 1,594 |
| 7,650 | 7,700 | 1,151 | 1,151 | 1,151 | 1,151 | 10,650 10,700 | 1,601 | 1,601 | 1,601 | 1,601 |
| 7,700 | 7,750 | 1,159 | 1,159 | 1,159 | 1,159 | 10,700 10,750 | 1,609 | 1,609 | 1,609 | 1,609 |
| 7,750 | 7,800 | 1,166 | 1,166 | 1,166 | 1,166 | 10,750 10,800 | 1,616 | 1,616 | 1,616 | 1,616 |
| 7,800 | 7,850 | 1,174 | 1,174 | 1,174 | 1,174 | 10,800 10,850 | 1,624 | 1,624 | 1,624 | 1,624 |
| 7,850 | 7,900 | 1,181 | 1,181 | 1,181 | 1,181 | 10,850 10,900 | 1,631 | 1,631 | 1,631 | 1,631 |
| 7,900 | 7,950 | 1,189 | 1,189 | 1,189 | 1,189 | 10,900 10,950 | 1,639 | 1,639 | 1,639 | 1,639 |
| 7,950 | 8,000 | 1,196 | 1,196 | 1,196 | 1,196 | 10,950 11,000 | 1,646 | 1,646 | 1,646 | 1,646 |

## 12,000

| 12,000 12,050 | 1,804 | 1,804 | 1,804 | 1,804 |
| :---: | :---: | :---: | :---: | :---: |
| 12,050 12,100 | 1,811 | 1,811 | 1,811 | 1,811 |
| 12,100 12,150 | 1,819 | 1,819 | 1,819 | 1,819 |
| 12,150 12,200 | 1,826 | 1,826 | 1,826 | 1,826 |
| 12,200 12,250 | 1,834 | 1,834 | 1,834 | 1,834 |
| 12,250 12,300 | 1,841 | 1,841 | 1,841 | 1,841 |
| 12,300 12,350 | 1,849 | 1,849 | 1,849 | 1,849 |
| 12,350 12,400 | 1,856 | 1,856 | 1,856 | 1,856 |
| 12,400 12,450 | 1,864 | 1,864 | 1,864 | 1,864 |
| 12,450 12,500 | 1,871 | 1,871 | 1,871 | 1,871 |
| 12,500 12,550 | 1,879 | 1,879 | 1,879 | 1,879 |
| 12,550 12,600 | 1,886 | 1,886 | 1,886 | 1,886 |
| 12,600 12,650 | 1,894 | 1,894 | 1,894 | 1,894 |
| 12,650 12,700 | 1,901 | 1,901 | 1,901 | 1,901 |
| 12,700 12,750 | 1,909 | 1,909 | 1,909 | 1,909 |
| 12,750 12,800 | 1,916 | 1,916 | 1,916 | 1,916 |
| 12,800 12,850 | 1,924 | 1,924 | 1,924 | 1,924 |
| 12,850 12,900 | 1,931 | 1,931 | 1,931 | 1,931 |
| 12,900 12,950 | 1,939 | 1,939 | 1,939 | 1,939 |
| 12,950 13,000 | 1,946 | 1,946 | 1,946 | 1,946 |
| 13,000 |  |  |  |  |
| 13,000 13,050 | 1,954 | 1,954 | 1,954 | 1,954 |
| 13,050 13,100 | 1,961 | 1,961 | 1,961 | 1,961 |
| 13,100 13,150 | 1,969 | 1,969 | 1,969 | 1,969 |
| 13,150 13,200 | 1,976 | 1,976 | 1,976 | 1,976 |
| 13,200 13,250 | 1,984 | 1,984 | 1,984 | 1,984 |
| 13,250 13,300 | 1,991 | 1,991 | 1,991 | 1,991 |
| 13,300 13,350 | 1,999 | 1,999 | 1,999 | 1,999 |
| 13,350 13,400 | 2,006 | 2,006 | 2,006 | 2,006 |
| 13,400 13,450 | 2,014 | 2,014 | 2,014 | 2,014 |
| 13,450 13,500 | 2,021 | 2,021 | 2,021 | 2,021 |
| 13,500 13,550 | 2,029 | 2,029 | 2,029 | 2,029 |
| 13,550 13,600 | 2,036 | 2,036 | 2,036 | 2,036 |
| 13,600 13,650 | 2,044 | 2,044 | 2,044 | 2,044 |
| 13,650 13,700 | 2,051 | 2,051 | 2,051 | 2,051 |
| 13,700 13,750 | 2,059 | 2,059 | 2,059 | 2,059 |
| 13,750 13,800 | 2,066 | 2,066 | 2,066 | 2,066 |
| 13,800 13,850 | 2,074 | 2,074 | 2,074 | 2,074 |
| 13,850 13,900 | 2,081 | 2,081 | 2,081 | 2,081 |
| 13,900 13,950 | 2,089 | 2,089 | 2,089 | 2,089 |
| 13,950 14,000 | 2,096 | 2,096 | 2,096 | 2,096 |

* This column must also be used by a qualifying widow(er).

Continued on next page

1992 Tax Table-Continued

| If line 3 (taxable income |  | And you are- |  |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married <br> filing <br> jointly <br> Your tax | Married <br> filing <br> sepa- <br> rately <br> is- | Head of a household | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { tha } \end{aligned}$ | Single | Married filing jointly Your tax | Married filing separately ax is- | Head of a household | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { tha } \end{aligned}$ | Single | Married <br> filing <br> jointly <br> Your | Married <br> filing <br> sepa- <br> rately <br> tax is- | Head of a house hold |
| 14,000 |  |  |  |  |  | 17,000 |  |  |  |  |  | 20,000 |  |  |  |  |  |
| 14,000 | 14,050 | 2,104 | 2,104 | 2,104 | 2,104 | 17,000 | 17,050 | 2,554 | 2,554 | 2,554 | 2,554 | 20,000 | 20,050 | 3,004 | 3,004 | 3,280 | 3,004 |
| 14,050 | 14,100 | 2,111 | 2,111 | 2,111 | 2,111 | 17,050 | 17,100 | 2,561 | 2,561 | 2,561 | 2,561 | 20,050 | 20,100 | 3,011 | 3,011 | 3,294 | 3,011 |
| 14,100 | 14,150 | 2,119 | 2,119 | 2,119 | 2,119 | 17,100 | 17,150 | 2,569 | 2,569 | 2,569 | 2,569 | 20,100 | 20,150 | 3,019 | 3,019 | 3,308 | 3,019 |
| 14,150 | 14,200 | 2,126 | 2,126 | 2,126 | 2,126 | 17,150 | 17,200 | 2,576 | 2,576 | 2,576 | 2,576 | 20,150 | 20,200 | 3,026 | 3,026 | 3,322 | 3,026 |
| 14,200 | 14,250 | 2,134 | 2,134 | 2,134 | 2,134 | 17,200 | 17,250 | 2,584 | 2,584 | 2,584 | 2,584 | 20,200 | 20,250 | 3,034 | 3,034 | 3,336 | 3,034 |
| 14,250 | 14,300 | 2,141 | 2,141 | 2,141 | 2,141 | 17,250 | 17,300 | 2,591 | 2,591 | 2,591 | 2,591 | 20,250 | 20,300 | 3,041 | 3,041 | 3,350 | 3,041 |
| 14,300 | 14,350 | 2,149 | 2,149 | 2,149 | 2,149 | 17,300 | 17,350 | 2,599 | 2,599 | 2,599 | 2,599 | 20,300 | 20,350 | 3,049 | 3,049 | 3,364 | 3,049 |
| 14,350 | 14,400 | 2,156 | 2,156 | 2,156 | 2,156 | 17,350 | 17,400 | 2,606 | 2,606 | 2,606 | 2,606 | 20,350 | 20,400 | 3,056 | 3,056 | 3,378 | 3,056 |
| 14,400 | 14,450 | 2,164 | 2,164 | 2,164 | 2,164 | 17,400 | 17,450 | 2,614 | 2,614 | 2,614 | 2,614 | 20,400 | 20,450 | 3,064 | 3,064 | 3,392 | 3,064 |
| 14,450 | 14,500 | 2,171 | 2,171 | 2,171 | 2,171 | 17,450 | 17,500 | 2,621 | 2,621 | 2,621 | 2,621 | 20,450 | 20,500 | 3,071 | 3,071 | 3,406 | 3,071 |
| 14,500 | 14,550 | 2,179 | 2,179 | 2,179 | 2,179 | 17,500 | 17,550 | 2,629 | 2,629 | 2,629 | 2,629 | 20,500 | 20,550 | 3,079 | 3,079 | 3,420 | 3,079 |
| 14,550 | 14,600 | 2,186 | 2,186 | 2,186 | 2,186 | 17,550 | 17,600 | 2,636 | 2,636 | 2,636 | 2,636 | 20,550 | 20,600 | 3,086 | 3,086 | 3,434 | 3,086 |
| 14,600 | 14,650 | 2,194 | 2,194 | 2,194 | 2,194 | 17,600 | 17,650 | 2,644 | 2,644 | 2,644 | 2,644 | 20,600 | 20,650 | 3,094 | 3,094 | 3,448 | 3,094 |
| 14,650 | 14,700 | 2,201 | 2,201 | 2,201 | 2,201 | 17,650 | 17,700 | 2,651 | 2,651 | 2,651 | 2,651 | 20,650 | 20,700 | 3,101 | 3,101 | 3,462 | 3,101 |
| 14,700 | 14,750 | 2,209 | 2,209 | 2,209 | 2,209 | 17,700 | 17,750 | 2,659 | 2,659 | 2,659 | 2,659 | 20,700 | 20,750 | 3,109 | 3,109 | 3,476 | 3,109 |
| 14,750 | 14,800 | 2,216 | 2,216 | 2,216 | 2,216 | 17,750 | 17,800 | 2,666 | 2,666 | 2,666 | 2,666 | 20,750 | 20,800 | 3,116 | 3,116 | 3,490 | 3,116 |
| 14,800 | 14,850 | 2,224 | 2,224 | 2,224 | 2,224 | 17,800 | 17,850 | 2,674 | 2,674 | 2,674 | 2,674 | 20,800 | 20,850 | 3,124 | 3,124 | 3,504 | 3,124 |
| 14,850 | 14,900 | 2,231 | 2,231 | 2,231 | 2,231 | 17,850 | 17,900 | 2,681 | 2,681 | 2,681 | 2,681 | 20,850 | 20,900 | 3,131 | 3,131 | 3,518 | 3,131 |
| 14,900 | 14,950 | 2,239 | 2,239 | 2,239 | 2,239 | 17,900 | 17,950 | 2,689 | 2,689 | 2,692 | 2,689 | 20,900 | 20,950 | 3,139 | 3,139 | 3,532 | 3,139 |
| 14,950 | 15,000 | 2,246 | 2,246 | 2,246 | 2,246 | 17,950 | 18,000 | 2,696 | 2,696 | 2,706 | 2,696 | 20,950 | 21,000 | 3,146 | 3,146 | 3,546 | 3,146 |
| 15,000 |  |  |  |  |  | 18,000 |  |  |  |  |  | 21,000 |  |  |  |  |  |
| 15,000 | 15,050 | 2,254 | 2,254 | 2,254 | 2,254 | 18,000 | 18,050 | 2,704 | 2,704 | 2,720 | 2,704 | 21,00 | 21,050 | 3,154 | 3,154 | 3,560 | 3,154 |
| 15,050 | 15,100 | 2,261 | 2,261 | 2,261 | 2,261 | 18,050 | 18,100 | 2,711 | 2,711 | 2,734 | 2,711 | 21,050 | 21,100 | 3,161 | 3,161 | 3,574 | 3,161 |
| 15,100 | 15,150 | 2,269 | 2,269 | 2,269 | 2,269 | 18,100 | 18,150 | 2,719 | 2,719 | 2,748 | 2,719 | 21,100 | 21,150 | 3,169 | 3,169 | 3,588 | 3,169 |
| 15,150 | 15,200 | 2,276 | 2,276 | 2,276 | 2,276 | 18,150 | 18,200 | 2,726 | 2,726 | 2,762 | 2,726 | 21,150 | 21,200 | 3,176 | 3,176 | 3,602 | 3,176 |
| 15,200 | 15,250 | 2,284 | 2,284 | 2,284 | 2,284 | 18,200 | 18,250 | 2,734 | 2,734 | 2,776 | 2,734 | 21,200 | 21,250 | 3,184 | 3,184 | 3,616 | 3,184 |
| 15,250 | 15,300 | 2,291 | 2,291 | 2,291 | 2,291 | 18,250 | 18,300 | 2,741 | 2,741 | 2,790 | 2,741 | 21,250 | 21,300 | 3,191 | 3,191 | 3,630 | 3,191 |
| 15,300 | 15,350 | 2,299 | 2,299 | 2,299 | 2,299 | 18,300 | 18,350 | 2,749 | 2,749 | 2,804 | 2,749 | 21,300 | 21,350 | 3,199 | 3,199 | 3,644 | 3,199 |
| 15,350 | 15,400 | 2,306 | 2,306 | 2,306 | 2,306 | 18,350 | 18,400 | 2,756 | 2,756 | 2,818 | 2,756 | 21,350 | 21,400 | 3,206 | 3,206 | 3,658 | 3,206 |
| 15,400 | 15,450 | 2,314 | 2,314 | 2,314 | 2,314 | 18,400 | 18,450 | 2,764 | 2,764 | 2,832 | 2,764 | 21,400 | 21,450 | 3,214 | 3,214 | 3,672 | 3,214 |
| 15,450 | 15,500 | 2,321 | 2,321 | 2,321 | 2,321 | 18,450 | 18,500 | 2,771 | 2,771 | 2,846 | 2,771 | 21,450 | 21,500 | 3,225 | 3,221 | 3,686 | 3,221 |
| 15,500 | 15,550 | 2,329 | 2,329 | 2,329 | 2,329 | 18,500 | 18,550 | 2,779 | 2,779 | 2,860 | 2,779 | 21,500 | 21,550 | 3,239 | 3,229 | 3,700 | 3,229 |
| 15,550 | 15,600 | 2,336 | 2,336 | 2,336 | 2,336 | 18,550 | 18,600 | 2,786 | 2,786 | 2,874 | 2,786 | 21,550 | 21,600 | 3,253 | 3,236 | 3,714 | 3,236 |
| 15,600 | 15,650 | 2,344 | 2,344 | 2,344 | 2,344 | 18,600 | 18,650 | 2,794 | 2,794 | 2,888 | 2,794 | 21,600 | 21,650 | 3,267 | 3,244 | 3,728 | 3,244 |
| 15,650 | 15,700 | 2,351 | 2,351 | 2,351 | 2,351 | 18,650 | 18,700 | 2,801 | 2,801 | 2,902 | 2,801 | 21,650 | 21,700 | 3,281 | 3,251 | 3,742 | 3,251 |
| 15,700 | 15,750 | 2,359 | 2,359 | 2,359 | 2,359 | 18,700 | 18,750 | 2,809 | 2,809 | 2,916 | 2,809 | 21,700 | 21,750 | 3,295 | 3,259 | 3,756 | 3,259 |
| 15,750 | 15,800 | 2,366 | 2,366 | 2,366 | 2,366 | 18,750 | 18,800 | 2,816 | 2,816 | 2,930 | 2,816 | 21,750 | 21,800 | 3,309 | 3,266 | 3,770 | 3,266 |
| 15,800 | 15,850 | 2,374 | 2,374 | 2,374 | 2,374 | 18,800 | 18,850 | 2,824 | 2,824 | 2,944 | 2,824 | 21,800 | 21,850 | 3,323 | 3,274 | 3,784 | 3,274 |
| 15,850 | 15,900 | 2,381 | 2,381 | 2,381 | 2,381 | 18,850 | 18,900 | 2,831 | 2,831 | 2,958 | 2,831 | 21,850 | 21,900 | 3,337 | 3,281 | 3,798 | 3,281 |
| 15,900 | 15,950 | 2,389 | 2,389 | 2,389 | 2,389 | 18,900 | 18,950 | 2,839 | 2,839 | 2,972 | 2,839 | 21,900 | 21,950 | 3,351 | 3,289 | 3,812 | 3,289 |
| 15,950 | 16,000 | 2,396 | 2,396 | 2,396 | 2,396 | 18,950 | 19,000 | 2,846 | 2,846 | 2,986 | 2,846 | 21,950 | 22,000 | 3,365 | 3,296 | 3,826 | 3,296 |
| 16,000 |  |  |  |  |  | 19,000 |  |  |  |  |  | 22,000 |  |  |  |  |  |
| 16,000 | 16,050 | 2,404 | 2,404 | 2,404 | 2,404 | 19,000 | 19,050 | 2,854 | 2,854 | 3,000 | 2,854 | 22,000 | 22,050 | 3,379 | 3,304 | 3,840 | 3,304 |
| 16,050 | 16,100 | 2,411 | 2,411 | 2,411 | 2,411 | 19,050 | 19,100 | 2,861 | 2,861 | 3,014 | 2,861 | 22,050 | 22,100 | 3,393 | 3,311 | 3,854 | 3,311 |
| 16,100 | 16,150 | 2,419 | 2,419 | 2,419 | 2,419 | 19,100 | 19,150 | 2,869 | 2,869 | 3,028 | 2,869 | 22,100 | 22,150 | 3,407 | 3,319 | 3,868 | 3,319 |
| 16,150 | 16,200 | 2,426 | 2,426 | 2,426 | 2,426 | 19,150 | 19,200 | 2,876 | 2,876 | 3,042 | 2,876 | 22,150 | 22,200 | 3,421 | 3,326 | 3,882 | 3,326 |
| 16,200 | 16,250 | 2,434 | 2,434 | 2,434 | 2,434 | 19,200 | 19,250 | 2,884 | 2,884 | 3,056 | 2,884 | 22,200 | 22,250 | 3,435 | 3,334 | 3,896 | 3,334 |
| 16,250 | 16,300 | 2,441 | 2,441 | 2,441 | 2,441 | 19,250 | 19,300 | 2,891 | 2,891 | 3,070 | 2,891 | 22,250 | 22,300 | 3,449 | 3,341 | 3,910 | 3,341 |
| 16,300 | 16,350 | 2,449 | 2,449 | 2,449 | 2,449 | 19,300 | 19,350 | 2,899 | 2,899 | 3,084 | 2,899 | 22,300 | 22,350 | 3,463 | 3,349 | 3,924 | 3,349 |
| 16,350 | 16,400 | 2,456 | 2,456 | 2,456 | 2,456 | 19,350 | 19,400 | 2,906 | 2,906 | 3,098 | 2,906 | 22,350 | 22,400 | 3,477 | 3,356 | 3,938 | 3,356 |
| 16,400 | 16,450 | 2,464 | 2,464 | 2,464 | 2,464 | 19,400 | 19,450 | 2,914 | 2,914 | 3,112 | 2,914 | 22,400 | 22,450 | 3,491 | 3,364 | 3,952 | 3,364 |
| 16,450 | 16,500 | 2,471 | 2,471 | 2,471 | 2,471 | 19,450 | 19,500 | 2,921 | 2,921 | 3,126 | 2,921 | 22,450 | 22,500 | 3,505 | 3,371 | 3,966 | 3,371 |
| 16,500 | 16,550 | 2,479 | 2,479 | 2,479 | 2,479 | 19,500 | 19,550 | 2,929 | 2,929 | 3,140 | 2,929 | 22,500 | 22,550 | 3,519 | 3,379 | 3,980 | 3,379 |
| 16,550 | 16,600 | 2,486 | 2,486 | 2,486 | 2,486 | 19,550 | 19,600 | 2,936 | 2,936 | 3,154 | 2,936 | 22,550 | 22,600 | 3,533 | 3,386 | 3,994 | 3,386 |
| 16,600 | 16,650 | 2,494 | 2,494 | 2,494 | 2,494 | 19,600 | 19,650 | 2,944 | 2,944 | 3,168 | 2,944 | 22,600 | 22,650 | 3,547 | 3,394 | 4,008 | 3,394 |
| 16,650 | 16,700 | 2,501 | 2,501 | 2,501 | 2,501 | 19,650 | 19,700 | 2,951 | 2,951 | 3,182 | 2,951 | 22,650 | 22,700 | 3,561 | 3,401 | 4,022 | 3,401 |
| 16,700 | 16,750 | 2,509 | 2,509 | 2,509 | 2,509 | 19,700 | 19,750 | 2,959 | 2,959 | 3,196 | 2,959 | 22,700 | 22,750 | 3,575 | 3,409 | 4,036 | 3,409 |
| 16,750 | 16,800 | 2,5 | 2,5 | 2,516 | 2,516 | 19,750 | 19,800 |  | 2,96 | 3,210 | 2,966 | 22,750 | 22,800 | 3,589 | 3,416 | 4,050 | 3,416 |
| 16,800 | 16,850 | 2,524 | 2,524 | 2,524 | 2,524 | 19,800 | 19,850 | 2,974 | 2,974 | 3,224 | 2,974 | 22,800 | 22,850 | 3,603 | 3,424 | 4,064 | 3,424 |
| 16,850 | 16,900 | 2,531 | 2,531 | 2,531 | 2,531 | 19,850 | 19,900 | 2,981 | 2,981 | 3,238 | 2,981 | 22,850 | 22,900 | 3,617 | 3,431 | 4,078 | 3,431 |
| 16,900 | 16,950 | 2,539 | 2,539 | 2,539 | 2,539 | 19,900 | 19,950 | 2,989 | 2,989 | 3,252 | 2,989 | 22,900 | 22,950 | 3,631 | 3,439 | 4,092 | 3,439 |
| 16,950 | 17,000 | 2,546 | 2,546 | 2,546 | 2,546 | 19,950 | 20,000 | 2,996 | 2,996 | 3,266 | 2,99 | 22,950 | 23,000 | 3,645 | 3,446 | 4,10 | 3,446 |

[^1]1992 Tax Table-Continued


1992 Tax Table-Continued

| If line (taxa incom |  | And you are- |  |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married <br> filing <br> jointly <br> Your tax | Married filing separately tax is- | Head of a household | At least | But <br> less than | Single | Married filing jointly Your | Married filing separately ax is- | Head of a household | At least | But <br> less than | Single | Married <br> filing <br> jointly <br> Your | Married filing separately ax is- | Head of a house hold |
| 32,000 |  |  |  |  |  | 35,000 |  |  |  |  |  | 38,000 |  |  |  |  |  |
| 32,000 | 32,050 | 6,179 | 4,804 | 6,640 | 5,230 | 35,000 | 35,050 | 7,019 | 5,254 | 7,480 | 6,070 | 38,000 | 38,050 | 7,859 | 5,993 | 8,320 | 6,910 |
| 32,050 | 32,100 | 6,193 | 4,811 | 6,654 | 5,244 | 35,050 | 35,100 | 7,033 | 5,261 | 7,494 | 6,084 | 38,050 | 38,100 | 7,873 | 6,007 | 8,334 | 6,924 |
| 32,100 | 32,150 | 6,207 | 4,819 | 6,668 | 5,258 | 35,100 | 35,150 | 7,047 | 5,269 | 7,508 | 6,098 | 38,100 | 38,150 | 7,887 | 6,021 | 8,348 | 6,938 |
| 32,150 | 32,200 | 6,221 | 4,826 | 6,682 | 5,272 | 35,150 | 35,200 | 7,061 | 5,276 | 7,522 | 6,112 | 38,150 | 38,200 | 7,901 | 6,035 | 8,362 | 6,952 |
| 32,200 | 32,250 | 6,235 | 4,834 | 6,696 | 5,286 | 35,200 | 35,250 | 7,075 | 5,284 | 7,536 | 6,126 | 38,200 | 38,250 | 7,915 | 6,049 | 8,376 | 6,966 |
| 32,250 | 32,300 | 6,249 | 4,841 | 6,710 | 5,300 | 35,250 | 35,300 | 7,089 | 5,291 | 7,550 | 6,140 | 38,250 | 38,300 | 7,929 | 6,063 | 8,390 | 6,980 |
| 32,300 | 32,350 | 6,263 | 4,849 | 6,724 | 5,314 | 35,300 | 35,350 | 7,103 | 5,299 | 7,564 | 6,154 | 38,300 | 38,350 | 7,943 | 6,077 | 8,404 | 6,994 |
| 32,350 | 32,400 | 6,277 | 4,856 | 6,738 | 5,328 | 35,350 | 35,400 | 7,117 | 5,306 | 7,578 | 6,168 | 38,350 | 38,400 | 7,957 | 6,091 | 8,418 | 7,008 |
| 32,400 | 32,450 | 6,291 | 4,864 | 6,752 | 5,342 | 35,400 | 35,450 | 7,131 | 5,314 | 7,592 | 6,182 | 38,400 | 38,450 | 7,971 | 6,105 | 8,432 | 7,022 |
| 32,450 | 32,500 | 6,305 | 4,871 | 6,766 | 5,356 | 35,450 | 35,500 | 7,145 | 5,321 | 7,606 | 6,196 | 38,450 | 38,500 | 7,985 | 6,119 | 8,446 | 7,036 |
| 32,500 | 32,550 | 6,319 | 4,879 | 6,780 | 5,370 | 35,500 | 35,550 | 7,159 | 5,329 | 7,620 | 6,210 | 38,500 | 38,550 | 7,999 | 6,133 | 8,460 | 7,050 |
| 32,550 | 32,600 | 6,333 | 4,886 | 6,794 | 5,384 | 35,550 | 35,600 | 7,173 | 5,336 | 7,634 | 6,224 | 38,550 | 38,600 | 8,013 | 6,147 | 8,474 | 7,064 |
| 32,600 | 32,650 | 6,347 | 4,894 | 6,808 | 5,398 | 35,600 | 35,650 | 7,187 | 5,344 | 7,648 | 6,238 | 38,600 | 38,650 | 8,027 | 6,161 | 8,488 | 7,078 |
| 32,650 | 32,700 | 6,361 | 4,901 | 6,822 | 5,412 | 35,650 | 35,700 | 7,201 | 5,351 | 7,662 | 6,252 | 38,650 | 38,700 | 8,041 | 6,175 | 8,502 | 7,092 |
| 32,700 | 32,750 | 6,375 | 4,909 | 6,836 | 5,426 | 35,700 | 35,750 | 7,215 | 5,359 | 7,676 | 6,266 | 38,700 | 38,750 | 8,055 | 6,189 | 8,516 | 7,106 |
| 32,750 | 32,800 | 6,389 | 4,916 | 6,850 | 5,440 | 35,750 | 35,800 | 7,229 | 5,366 | 7,690 | 6,280 | 38,750 | 38,800 | 8,069 | 6,203 | 8,530 | 7,120 |
| 32,800 | 32,850 | 6,403 | 4,924 | 6,864 | 5,454 | 35,800 | 35,850 | 7,243 | 5,377 | 7,704 | 6,294 | 38,800 | 38,850 | 8,083 | 6,217 | 8,544 | 7,134 |
| 32,850 | 32,900 | 6,417 | 4,931 | 6,878 | 5,468 | 35,850 | 35,900 | 7,257 | 5,391 | 7,718 | 6,308 | 38,850 | 38,900 | 8,097 | 6,231 | 8,558 | 7,148 |
| 32,900 | 32,950 | 6,431 | 4,939 | 6,892 | 5,482 | 35,900 | 35,950 | 7,271 | 5,405 | 7,732 | 6,322 | 38,900 | 38,950 | 8,111 | 6,245 | 8,572 | 7,162 |
| 32,950 | 33,000 | 6,445 | 4,946 | 6,906 | 5,496 | 35,950 | 36,000 | 7,285 | 5,419 | 7,746 | 6,336 | 38,950 | 39,000 | 8,125 | 6,259 | 8,586 | 7,176 |
| 33, | 00 |  |  |  |  |  | 00 |  |  |  |  | 39, |  |  |  |  |  |
| 33,000 | 33,050 | 6,459 | 4,954 | 6,920 | 5,510 | 36,000 | 36,050 | 7,299 | 5,433 | 7760 | 6,350 | 39,000 | 39,050 | 8,139 | 6,273 | 8,600 | 7,190 |
| 33,050 | 33,100 | 6,473 | 4,961 | 6,934 | 5,524 | 36,050 | 36,100 | 7,313 | 5,447 | 7,774 | 6,364 | 39,050 | 39,100 | 8,153 | 6,287 | 8,614 | 7,204 |
| 33,100 | 33,150 | 6,487 | 4,969 | 6,948 | 5,538 | 36,100 | 36,150 | 7,327 | 5,461 | 7,788 | 6,378 | 39,100 | 39,150 | 8,167 | 6,301 | 8,628 | 7,218 |
| 33,150 | 33,200 | 6,501 | 4,976 | 6,962 | 5,552 | 36,150 | 36,200 | 7,341 | 5,475 | 7,802 | 6,392 | 39,150 | 39,200 | 8,181 | 6,315 | 8,642 | 7,232 |
| 33,200 | 33,250 | 6,515 | 4,984 | 6,976 | 5,566 | 36,200 | 36,250 | 7,355 | 5,489 | 7,816 | 6,406 | 39,200 | 39,250 | 8,195 | 6,329 | 8,656 | 7,246 |
| 33,250 | 33,300 | 6,529 | 4,991 | 6,990 | 5,580 | 36,250 | 36,300 | 7,369 | 5,503 | 7,830 | 6,420 | 39,250 | 39,300 | 8,209 | 6,343 | 8,670 | 7,260 |
| 33,300 | 33,350 | 6,543 | 4,999 | 7,004 | 5,594 | 36,300 | 36,350 | 7,383 | 5,517 | 7,844 | 6,434 | 39,300 | 39,350 | 8,223 | 6,357 | 8,684 | 7,274 |
| 33,350 | 33,400 | 6,557 | 5,006 | 7,018 | 5,608 | 36,350 | 36,400 | 7,397 | 5,531 | 7,858 | 6,448 | 39,350 | 39,400 | 8,237 | 6,371 | 8,698 | 7,288 |
| 33,400 | 33,4 | 6,571 | 5,014 | 7,032 | 5,622 | 36,40 | 36,450 | 7,411 | 5,545 | 7,872 | 6,462 | 39,400 | 39,450 | 8,251 | 6,385 | 8,712 | 7,302 |
| 33,450 | 33,500 | 6,585 | 5,021 | 7,046 | 5,636 | 36,450 | 36,500 | 7,425 | 5,559 | 7,886 | 6,476 | 39,450 | 39,500 | 8,265 | 6,399 | 8,726 | 7,316 |
| 33,500 | 33,550 | 6,599 | 5,029 | 7,060 | 5,650 | 36,500 | 36,550 | 7,439 | 5,573 | 7,900 | 6,490 | 39,500 | 39,550 | 8,279 | 6,413 | 8,740 | 7,330 |
| 33,550 | 33,600 | 6,613 | 5,036 | 7,074 | 5,664 | 36,550 | 36,600 | 7,453 | 5,587 | 7,914 | 6,504 | 39,550 | 39,600 | 8,293 | 6,427 | 8,754 | 7,344 |
| 33,600 | 33,650 | 6,627 | 5,044 | 7,088 | 5,678 | 36,600 | 36,650 | 7,467 | 5,601 | 7,928 | 6,518 | 39,600 | 39,650 | 8,307 | 6,441 | 8,768 | 7,358 |
| 33,650 | 33,700 | 6,641 | 5,051 | 7,102 | 5,692 | 36,650 | 36,700 | 7,481 | 5,615 | 7,942 | 6,532 | 39,650 | 39,700 | 8,321 | 6,455 | 8,782 | 7,372 |
| 33,700 | 33,750 | 6,655 | 5,059 | 7,116 | 5,706 | 36,700 | 36,750 | 7,495 | 5,629 | 7,956 | 6,546 | 39,700 | 39,750 | 8,335 | 6,469 | 8,796 | 7,386 |
| 33,750 | 33,800 | 6,669 | 5,066 | 7,130 | 5,720 | 36,750 | 36,800 | 7,509 | 5,643 | 7,970 | 6,560 | 39,750 | 39,800 | 8,349 | 6,483 | 8,810 | 7,400 |
| 33,800 | 33,850 | 6,683 | 5,074 | 7,144 | 5,734 | 36,800 | 36,850 | 7,523 | 5,657 | 7,984 | 6,574 | 39,800 | 39,850 | 8,363 | 6,497 | 8,824 | 7,414 |
| 33,850 | 33,900 | 6,697 | 5,081 | 7,158 | 5,748 | 36,850 | 36,900 | 7,537 | 5,671 | 7,998 | 6,588 | 39,850 | 39,900 | 8,377 | 6,511 | 8,838 | 7,428 |
| 33,900 | 33,950 | 6,711 | 5,089 | 7,172 | 5,762 | 36,900 | 36,950 | 7,551 | 5,685 | 8,012 | 6,602 | 39,900 | 39,950 | 8,391 | 6,525 | 8,852 | 7,442 |
| 33,950 | 34,000 | 6,725 | 5,096 | 7,186 | 5,776 | 36,950 | 37,000 | 7,565 | 5,699 | 8,026 | 6,616 | 39,950 | 30,000 | 8,405 | 6,539 | 8,866 | 7,456 |
|  | 00 |  |  |  |  | 37 | 0 |  |  |  |  | 40,0 | 00 |  |  |  |  |
| 34,000 | 34,050 | 6,739 | 5,104 | 7,200 | 5,790 | 37,000 | 37,050 | 7,579 | 5,713 | 8,040 | 6,630 | 40,000 | 40,050 | 8,419 | 6,553 | 8,880 | 7,470 |
| 34,050 | 34,100 | 6,753 | 5,111 | 7,214 | 5,804 | 37,050 | 37,100 | 7,593 | 5,727 | 8,054 | 6,644 | 40,050 | 40,100 | 8,433 | 6,567 | 8,894 | 7,484 |
| 34,100 | 34,150 | 6,767 | 5,119 | 7,228 | 5,818 | 37,100 | 37,150 | 7,607 | 5,741 | 8,068 | 6,658 | 40,100 | 40,150 | 8,447 | 6,581 | 8,908 | 7,498 |
| 34,150 | 34,200 | 6,781 | 5,126 | 7,242 | 5,832 | 37,150 | 37,200 | 7,621 | 5,755 | 8,082 | 6,672 | 40,150 | 40,200 | 8,461 | 6,595 | 8,922 | 7,512 |
| 34,200 | 34,250 | 6,795 | 5,134 | 7,256 | 5,846 | 37,200 | 37,250 | 7,635 | 5,769 | 8,096 | 6,686 | 40,200 | 40,250 | 8,475 | 6,609 | 8,936 | 7,526 |
| 34,250 | 34,300 | 6,809 | 5,141 | 7,270 | 5,860 | 37,250 | 37,300 | 7,649 | 5,783 | 8,110 | 6,700 | 40,250 | 40,300 | 8,489 | 6,623 | 8,950 | 7,540 |
| 34,300 | 34,350 | 6,823 | 5,149 | 7,284 | 5,874 | 37,300 | 37,350 | 7,663 | 5,797 | 8,124 | 6,714 | 40,300 | 40,350 | 8,503 | 6,637 | 8,964 | 7,554 |
| 34,350 | 34,400 | 6,837 | 5,156 | 7,298 | 5,888 | 37,350 | 37,400 | 7,677 | 5,811 | 8,138 | 6,728 | 40,350 | 40,400 | 8,517 | 6,651 | 8,978 | 7,568 |
| 34,400 | 34,450 | 6,851 | 5,164 | 7,312 | 5,902 | 37,400 | 37,450 | 7,691 | 5,825 | 8,152 | 6,742 | 40,400 | 40,450 | 8,531 | 6,665 | 8,992 | 7,582 |
| 34,450 | 34,500 | 6,865 | 5,171 | 7,326 | 5,916 | 37,450 | 37,500 | 7,705 | 5,839 | 8,166 | 6,756 | 40,450 | 40,500 | 8,545 | 6,679 | 9,006 | 7,596 |
| 34,500 | 34,550 | 6,879 | 5,179 | 7,340 | 5,930 | 37,500 | 37,550 | 7,719 | 5,853 | 8,180 | 6,770 | 40,500 | 40,550 | 8,559 | 6,693 | 9,020 | 7,610 |
| 34,550 | 34,600 | 6,893 | 5,186 | 7,354 | 5,944 | 37,550 | 37,600 | 7,733 | 5,867 | 8,194 | 6,784 | 40,550 | 40,600 | 8,573 | 6,707 | 9,034 | 7,624 |
| 34,600 | 34,650 | 6,907 | 5,194 | 7,368 | 5,958 | 37,600 | 37,650 | 7,747 | 5,881 | 8,208 | 6,798 | 40,600 | 40,650 | 8,587 | 6,721 | 9,048 | 7,638 |
| 34,650 | 34,700 | 6,921 | 5,201 | 7,382 | 5,972 | 37,650 | 37,700 | 7,761 | 5,895 | 8,222 | 6,812 | 40,650 | 40,700 | 8,601 | 6,735 | 9,062 | 7,652 |
| 34,700 | 34,750 | 6,935 | 5,209 | 7,396 | 5,986 | 37,700 | 37,750 | 7,775 | 5,909 | 8,236 | 6,826 | 40,700 | 40,750 | 8,615 | 6,749 | 9,076 | 7,666 |
| 34,750 | 34,800 | 6,949 | 5,216 | 7,410 | 6,000 | 37,750 | 37,800 | 7,789 | 5,923 | 8,250 | 6,840 | 40,750 | 40,800 | 8,629 | 6,763 | 9,090 | 7,680 |
| 34,800 | 34,850 | 6,963 | 5,224 | 7,424 | 6,014 | 37,800 | 37,850 | 7,803 | 5,937 | 8,264 | 6,854 | 40,800 | 40,850 | 8,643 | 6,777 | 9,104 | 7,694 |
| 34,850 | 34,900 | 6,977 | 5,231 | 7,438 | 6,028 | 37,850 | 37,900 | 7,817 | 5,951 | 8,278 | 6,868 | 40,850 | 40,900 | 8,657 | 6,791 | 9,118 | 7,708 |
| 34,900 | 34,950 | 6,991 | 5,239 | 7,452 | 6,042 | 37,900 | 37,950 | 7,831 | 5,965 | 8,292 | 6,882 | 40,900 | 40,950 | 8,671 | 6,805 | 9,132 | 7,722 |
| 34,950 | 35,000 | 7,005 | 5,246 | 7,466 | 6,056 | 37,950 | 38,000 | 7,845 | 5,979 | 8,306 | 6,896 | 40,950 | 41,000 | 8,685 | 6,819 | 9,146 | 7,736 |

* This column must also be used by a qualifying widow(er).

1992 Tax Table-Continued

| If line (taxab incom |  | And you are- |  |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married <br> filing <br> jointly <br> Your tax | Married filing separately ax is- | Head of a household | $\begin{array}{\|l\|l} \text { At } \\ \text { least } \end{array}$ | But <br> less than | Single | Married <br> filing <br> jointly <br> Your | Married filing sepa- rately | $\begin{array}{\|l\|} \hline \text { Head } \\ \text { of a } \\ \text { house- } \\ \text { hold } \end{array}$ | $\left\lvert\, \begin{array}{l\|l} \text { At } \\ \text { least } \end{array}\right.$ | But <br> less <br> than | Single | Married <br> filing <br> jointly <br> Your | Married filing sepatax is- | $\begin{aligned} & \text { Head } \\ & \text { of a } \\ & \text { house- } \\ & \text { hold } \end{aligned}$ |
| 41,000 |  |  |  |  |  | 44,000 |  |  |  |  |  | 47,000 |  |  |  |  |  |
| 41,000 | 41,050 | 8,699 | 6,833 | 9,160 | 7,750 | 44,000 | 44,050 | 9,539 | 7,673 | 10,023 | 8,590 | 47,000 | 47,050 | 10,379 | 8,513 | 10,953 | 9,430 |
| 41,050 | 41,100 | 8,713 | 6,847 | 9,174 | 7,764 | 44,050 | 44,100 | 9,553 | 7,687 | 10,039 | 8,604 | 47,050 | 47,100 | 10,393 | 8,527 | 10,969 | 9,444 |
| 41,100 | 41,150 | 8,727 | 6,861 | 9,188 | 7,778 | 44,100 | 44,150 | 9,567 | 7,701 | 10,054 | 8,618 | 47,100 | 47,150 | 10,407 | 8,541 | 10,984 | 9,458 |
| 41,150 | 41,200 | 8,741 | 6,875 | 9,202 | 7,792 | 44,150 | 44,200 | 9,581 | 7,715 | 10,070 | 8,632 | 47,150 | 47,200 | 10,421 | 8,555 | 11,000 | 9,472 |
| 41,200 | 41,250 | 8,755 | 6,889 | 9,216 | 7,806 | 44,200 | 44,250 | 9,595 | 7,729 | 10,085 | 8,646 | 47,200 | 47,250 | 10,435 | 8,569 | 11,015 | 9,486 |
| 41,250 | 41,300 | 8,769 | 6,903 | 9,230 | 7,820 | 44,250 | 44,300 | 9,609 | 7,743 | 10,101 | 8,660 | 47,250 | 47,300 | 10,449 | 8,583 | 11,031 | 9,500 |
| 41,300 | 41,350 | 8,783 | 6,917 | 9,244 | 7,834 | 44,300 | 44,350 | 9,623 | 7,757 | 10,116 | 8,674 | 47,300 | 47,350 | 10,463 | 8,597 | 11,046 | 9,514 |
| 41,350 | 41,400 | 8,797 | 6,931 | 9,258 | 7,848 | 44,350 | 44,400 | 9,637 | 7,771 | 10,132 | 8,688 | 47,350 | 47,400 | 10,477 | 8,611 | 11,062 | 9,528 |
| 41,400 | 41,450 | 8,811 | 6,945 | 9,272 | 7,862 | 44,400 | 44,450 | 9,651 | 7,785 | 10,147 | 8,702 | 47,400 | 47,450 | 10,491 | 8,625 | 11,077 | 9,542 |
| 41,450 | 41,500 | 8,825 | 6,959 | 9,286 | 7,876 | 44,450 | 44,500 | 9,665 | 7,799 | 10,163 | 8,716 | 47,450 | 47,500 | 10,505 | 8,639 | 11,093 | 9,556 |
| 41,500 | 41,550 | 8,839 | 6,973 | 9,300 | 7,890 | 44,500 | 44,550 | 9,679 | 7,813 | 10,178 | 8,730 | 47,500 | 47,550 | 10,519 | 8,653 | 11,108 | 9,570 |
| 41,550 | 41,600 | 8,853 | 6,987 | 9,314 | 7,904 | 44,550 | 44,600 | 9,693 | 7,827 | 10,194 | 8,744 | 47,550 | 47,600 | 10,533 | 8,667 | 11,124 | 9,584 |
| 41,600 | 41,650 | 8,867 | 7,001 | 9,328 | 7,918 | 44,600 | 44,650 | 9,707 | 7,841 | 10,209 | 8,758 | 47,600 | 47,650 | 10,547 | 8,681 | 11,139 | 9,598 |
| 41,650 | 41,700 | 8,881 | 7,015 | 9,342 | 7,932 | 44,650 | 44,700 | 9,721 | 7,855 | 10,225 | 8,772 | 47,650 | 47,700 | 10,561 | 8,695 | 11,155 | 9,612 |
| 41,700 | 41,750 | 8,895 | 7,029 | 9,356 | 7,946 | 44,700 | 44,750 | 9,735 | 7,869 | 10,240 | 8,786 | 47,700 | 47,750 | 10,575 | 8,709 | 11,170 | 9,626 |
| 41,750 | 41,800 | 8,909 | 7,043 | 9,370 | 7,960 | 44,750 | 44,800 | 9,749 | 7,883 | 10,256 | 8,800 | 47,750 | 47,800 | 10,589 | 8,723 | 11,186 | 9,640 |
| 41,800 | 41,850 | 8,923 | 7,057 | 9,384 | 7,974 | 44,800 | 44,850 | 9,763 | 7,897 | 10,271 | 8,814 | 47,80 | 47,850 | 10,603 | 8,737 | 11,201 | 9,654 |
| 41,850 | 41,900 | 8,937 | 7,071 | 9,398 | 7,988 | 44,850 | 44,900 | 9,777 | 7,911 | 10,287 | 8,828 | 47,85 | 47,900 | 10,617 | 8,751 | 11,217 | 9,668 |
| 41,900 | 41,950 | 8,951 | 7,085 | 9,412 | 8,002 | 44,900 | 44,950 | 9,791 | 7,925 | 10,302 | 8,842 | 47,900 | 47,950 | 10,631 | 8,765 | 11,232 | 9,682 |
| 41,950 | 42,000 | 8,965 | 7,099 | 9,426 | 8,016 | 44,950 | 45,000 | 9,805 | 7,939 | 10,318 | 8,856 | 47,950 | 48,000 | 10,645 | 8,779 | 11,248 | 9,696 |
| 42,000 |  |  |  |  |  | 45,000 48,000 |  |  |  |  |  |  |  |  |  |  |  |
| 42,000 | 42,050 | 8,979 | 7,113 | 9,440 | 8,030 | 45,000 | 45,050 | 9,819 | 7,953 | 10,33 | 8,870 | 48,000 | 48,050 | 10,659 | 8,793 | 11,263 | 9,710 |
| 42,050 | 42,100 | 8,993 | 7,127 | 9,454 | 8,044 | 45,050 | 45,100 | 9,833 | 7,967 | 10,349 | 8,884 | 48,050 | 48,100 | 10,673 | 8,807 | 11,279 | 9,724 |
| 42,100 | 42,150 | 9,007 | 7,141 | 9,468 | 8,058 | 45,100 | 45,150 | 9,847 | 7,981 | 10,364 | 8,898 | 48,100 | 48,150 | 10,687 | 8,821 | 11,294 | 9,738 |
| 42,150 | 42,200 | 9,021 | 7,155 | 9,482 | 8,072 | 45,150 | 45,200 | 9,861 | 7,995 | 10,380 | 8,912 | 48,150 | 48,200 | 10,701 | 8,835 | 11,310 | 9,752 |
| 42,200 | 42,250 | 9,035 | 7,169 | 9,496 | 8,086 | 45,200 | 45,250 | 9,875 | 8,009 | 10,395 | 8,926 | 48,200 | 48,250 | 10,715 | 8,849 | 11,325 | 9,766 |
| 42,250 | 42,300 | 9,049 | 7,183 | 9,510 | 8,100 | 45,250 | 45,300 | 9,889 | 8,023 | 10,411 | 8,940 | 48,250 | 48,300 | 10,729 | 8,863 | 11,341 | 9,780 |
| 42,300 | 42,350 | 9,063 | 7,197 | 9,524 | 8,114 | 45,300 | 45,350 | 9,903 | 8,037 | 10,426 | 8,954 | 48,300 | 48,350 | 10,743 | 8,877 | 11,356 | 9,794 |
| 42,350 | 42,400 | 9,077 | 7,211 | 9,538 | 8,128 | 45,350 | 45,400 | 9,917 | 8,051 | 10,442 | 8,968 | 48,350 | 48,400 | 10,757 | 8,891 | 11,372 | 9,808 |
| 42,400 | 42,450 | 9,091 | 7,225 | 9,55 | 8,142 | 45,400 | 45,450 | 9,931 | 8,065 | 10,457 | 8,982 | 48,400 | 48,450 | 10,771 | 8,905 | 11,387 | 9,822 |
| 42,450 | 42,500 | 9,105 | 7,239 | 9,566 | 8,156 | 45,450 | 45,500 | 9,945 | 8,079 | 10,473 | 8,996 | 48,450 | 48,500 | 10,785 | 8,919 | 11,403 | 9,836 |
| 42,500 | 42,550 | 9,119 | 7,253 | 9,580 | 8,170 | 45,500 | 45,550 | 9,959 | 8,093 | 10,488 | 9,010 | 48,500 | 48,550 | 10,799 | 8,933 | 11,418 | 9,850 |
| 42,550 | 42,600 | 9,133 | 7,267 | 9,594 | 8,184 | 45,550 | 45,600 | 9,973 | 8,107 | 10, | 9,024 | 48,550 | 48,600 | 10,813 | 8,94 | 11,434 | 9,864 |
| 42,600 | 42,650 | 9,147 | 7,281 | 9,608 | 8,198 | 45,600 | 45,650 | 9,987 | 8,121 | 10,519 | 9,038 | 48,600 | 48,650 | 10,827 | 8,961 | 11,449 | 9,878 |
| 42,650 | 42,700 | 9,161 | 7,295 | 9,622 | 8,212 | 45,650 | 45,700 | 10,001 | 8,135 | 10,535 | 9,052 | 48,650 | 48,700 | 10,841 | 8,975 | 11,465 | 9,892 |
| 42,700 | 42,750 | 9,175 | 7,309 | 9,636 | 8,226 | 45,700 | 45,750 | 10,015 | 8,149 | 10,550 | 9,066 | 48,700 | 48,750 | 10,855 | 8,989 | 11,480 | 9,906 |
| 42,750 | 42,800 | 9,189 | 7,323 | 9,650 | 8,240 | 45,750 | 45,800 | 10,029 | 8,163 | 10,566 | 9,080 | 48,750 | 48,800 | 10,869 | 9,003 | 11,496 | 9,920 |
| 42,800 | 42,850 | 9,203 | 7,337 | 9,664 | 8,254 | 45,800 | 45,850 | 10,043 | 8,177 | 10,581 | 9,094 | 48,800 | 48,850 | 10,883 | 9,017 | 11,511 | 9,934 |
| 42,850 | 42,900 | 9,217 | 7,351 | 9,678 | 8,268 | 45,850 | 45,900 | 10,057 | 8,191 | 10,597 | 9,108 | 48,850 | 48,900 | 10,897 | 9,031 | 11,527 | 9,948 |
| 42,900 | 42,950 | 9,231 | 7,365 | 9,692 | 8,282 | 45,900 | 45,950 | 10,071 | 8,205 | 10,612 | 9,122 | 48,900 | 48,950 | 10,911 | 9,045 | 11,542 | 9,962 |
| 42,950 | 43,000 | 9,245 | 7,379 | 9,706 | 8,296 | 45,950 | 46,000 | 10,085 | 8,219 | 10,628 | 9,136 | 48,950 | 49,000 | 10,925 | 9,059 | 11,558 | , |
| 43,000 |  |  |  |  |  | 46,000 |  |  |  |  |  | 49,000 |  |  |  |  |  |
| 43,000 | 43,050 | 9,259 | 7,393 | 9,720 | 8,310 | 46,000 | 46,050 | 10,099 | 8,233 | 10,643 | 9,150 | 49,000 | 49,050 | 10,939 | 9,073 | 11,57 | 9,990 |
| 43,050 | 43,100 | 9,273 | 7,407 | 9,734 | 8,324 | 46,050 | 46,100 | 10,113 | 8,247 | 10,659 | 9,164 | 49,050 | 49,100 | 10,953 | 9,087 | 11,589 | 10,004 |
| 43,100 | 43,150 | 9,287 | 7,421 | 9,748 | 8,338 | 46,100 | 46,150 | 10,127 | 8,261 | 10,674 | 9,178 | 49,100 | 49,150 | 10,967 | 9,101 | 11,604 | 10,018 |
| 43,150 | 43,200 | 9,301 | 7,435 | 9,762 | 8,352 | 46,150 | 46,200 | 10,141 | 8,275 | 10,690 | 9,192 | 49,150 | 49,200 | 10,981 | 9,115 | 11,620 | 0,032 |
| 43,200 | 43,250 | 9,315 | 7,449 | 9,776 | 8,366 | 46,200 | 46,250 | 10,155 | 8,289 | 10,705 | 9,206 | 49,200 | 49,250 | 10,995 | 9,129 | 11,635 | 10,046 |
| 43,250 | 43,300 | 9,329 | 7,463 | 9,791 | 8,380 | 46,250 | 46,300 | 10,169 | 8,303 | 10,721 | 9,220 | 49,250 | 49,300 | 11,009 | 9,143 | 11,651 | 10,060 |
| 43,300 | 43,350 | 9,343 | 7,477 | 9,806 | 8,394 | 46,300 | 46,350 | 10,183 | 8,317 | 10,736 | 9,234 | 49,300 | 49,350 | 11,023 | 9,157 | 11,666 | 10,074 |
| 43,350 | 43,400 | 9,357 | 7,491 | 9,822 | 8,408 | 46,350 | 46,400 | 10,197 | 8,331 | 10,752 | 9,248 | 49,350 | 49,400 | 11,037 | 9,171 | 11,682 | 10,088 |
| 43,400 | 43,450 | 9,371 | 7,505 | 9,837 | 8,422 | 46,400 | 46,450 | 10,211 | 8,345 | 10,767 | 9,262 | 49,400 | 49,450 | 11,051 | 9,185 | 11,697 | 10,102 |
| 43,450 | 43,500 | 9,385 | 7,519 | 9,853 | 8,436 | 46,450 | 46,500 | 10,225 | 8,359 | 10,783 | 9,276 | 49,450 | 49,500 | 11,065 | 9,199 | 11,713 | 10,116 |
| 43,500 | 43,550 | 9,399 | 7,533 | 9,868 | 8,450 | 46,500 | 46,550 | 10,239 | 8,373 | 10,798 | 9,290 | 49,500 | 49,550 | 11,079 | 9,213 | 11,728 | 10,130 |
| 43,550 | 43,600 | 9,413 | 7,547 | 9,884 | 8,464 | 46,550 | 46,600 | 10,253 | 8,387 | 10,814 | 9,304 | 49,550 | 49,600 | 11,093 | 9,227 | 11,744 | 10,144 |
| 43,600 | 43,650 | 9,427 | 7,561 | 9,899 | 8,478 | 46,600 | 46,650 | 10,267 | 8,401 | 10,829 | 9,318 | 49,600 | 49,650 | 11,107 | 9,241 | 11,759 | 10,158 |
| 43,650 | 43,700 | 9,441 | 7,575 | 9,915 | 8,492 | 46,650 | 46,700 | 10,281 | 8,415 | 10,845 | 9,332 | 49,650 | 49,700 | 11,121 | 9,255 | 11,775 | 10,172 |
| 43,700 | 43,750 | 9,455 | 7,589 | 9,930 | 8,506 | 46,700 | 46,750 | 10,295 | 8,429 | 10,860 | 9,346 | 49,700 | 49,750 | 11,135 | 9,269 | 11,790 | 10,186 |
| 43,750 | 43,800 | 9,469 | 7,603 | 9,946 | 8,520 | 46,750 | 46,800 | 10,309 | 8,443 | 10,876 | 9,360 | 49,750 | 49,800 | 11,149 | 9,283 | 11,806 | 10,200 |
| 43,800 | 43,850 | 9,483 | 7,617 | 9,961 | 8,534 | 46,800 | 46,850 | 10,323 | 8,457 | 10,891 | 9,374 | 49,800 | 49,850 | 11,163 | 9,297 | 11,821 | 10,214 |
| 43,850 | 43,900 | 9,497 | 7,631 | 9,977 | 8,548 | 46,850 | 46,900 | 10,337 | 8,471 | 10,907 | 9,388 | 49,850 | 49,900 | 11,177 | 9,311 | 11,837 | 10,228 |
| 43,900 | 43,950 | 9,511 | 7,645 | 9,992 | 8,562 | 46,900 | 46,950 | 10,351 | 8,485 | 10,922 | 9,402 | 49,900 | 49,950 | 11,191 | 9,325 | 11,852 | 10,242 |
| 43,950 | 44,000 | 9,525 | 7,659 | 10,008 | 8,576 | 46,950 | 47,000 | 10,365 | 8,499 | 10,938 | 9,416 | 49,950 | 50,000 | 11,205 | 9,339 | 11,868 | 10,256 |
| * This column must also be used by a qualifying widow(er). |  |  |  |  |  |  |  |  |  |  |  | Continued on next page |  |  |  |  |  |

1992 Tax Table-Continued

| If line (taxa incom |  | And you are- |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{aligned} & \text { filing } \\ & \text { jointly } \\ & * \end{aligned}$ | Married Head <br> filing <br> of a <br> sepa- <br> routely <br> house-  <br> hold  | $\begin{aligned} & \text { At } \\ & \text { least } \end{aligned}$ | But less | Sing |  | Married filing separately | Head of a household | At least | But | sing | Married filing jointly Your | Married filing separately | Head of a household |
| 50,000 |  |  |  |  | 53,000 |  |  |  |  |  | 56,000 |  |  |  |  |  |
|  |  |  | $\begin{array}{lll} 9,353 & 11,883 & 10,270 \\ 9,367 & 11,899 & 10,284 \\ 9,381 & 11,914 & 10,298 \\ 9,395 & 11,930 & 10,312 \end{array}$ |  | 53,000 53,050 <br> 53,050 53,100 <br> 53,100 53,150 <br> 53,150 53,200 |  |  |  |  |  | $\mathbf{5 6 , 0 0 0}$ $\mathbf{5 6 , 0 5 0}$ <br> $\mathbf{5 6}, \mathbf{0 5 0}$ $\mathbf{5 6 , 1 0 0}$ <br> $\mathbf{5 6 , 1 0 0}$ $\mathbf{5 6 , 1 5 0}$ <br> $\mathbf{5 6 , 1 5 0}$ $\mathbf{5 6 , 2 0 0}$ |  | $\left\{\begin{array}{llll} 13,023 & 11,033 & 13,743 & 11,950 \\ 13,038 & 11,047 & 13,759 & 11,964 \\ 13,053 & 11,061 & 13,774 & 11,978 \\ 13,069 & 11,075 & 13,790 & 11,992 \end{array}\right.$ |  |  |  |
|  |  |  |  |  | $\begin{array}{lllll}12,092 & 10,193 & 12,813 & 11,110 \\ 12,108 & 10,207 & 12,829 & 11,124\end{array}$ |  |  |  |  |  |  |
| 50,100 | 50,150 | 11,247 |  |  |  |  |  |  |  |  |  |  |  |  |
| 50,150 | 50,200 | 11,261 |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 11,945 10,326 |  |  | 12,154 10,249 12,875 11,166 <br> 12,170 10,263 12,891 11,180 <br> 12,185 10,277 12,906 11,194 <br> 12,201 10,291 12,922 11,208 |  |  |  | $\mathbf{5 6 , 2 0 0}$ $\mathbf{5 6 , 2 5 0}$ <br> $\mathbf{5 6 , 2 5 0}$ 56,300 <br> 56,300 56,350 <br> $\mathbf{5 6 , 3 5 0}$ $\mathbf{5 6 , 4 0 0}$ |  | 13,084 11,089 13,805 12,006 <br> 13,100 11,103 13,821 12,020 <br> 13,115 11,117 13,836 12,034 <br> 13,131 11,131 13,852 12,048 |  |  |  |
|  |  |  |  | , |  | 53,3 |  |  |  |  |  |  |  |  |  |  |
| 50,300 | 50,35 | 11,303 | 9,437 | 11,976 10,354 | 53,300 | 53,350 |  |  |  |  |  |  |  |  |  |  |
| 0,35 | 50,4 |  |  | 11,992 10,368 |  | 53,400 |  |  |  |  |  |  |  |  |  |  |
| 50,400 | 50, | 33 | 46 | 12,007 10,382 | 53 | 53 | 12,216 10,305 12,937 11,222 <br> 12,232 10,319 12,953 11,236 <br> 12,247 10,333 12,968 11,250 <br> 12,263 10,347 12,984 11,264 |  |  |  | 56,400 56,450 <br> 56,450 56,500 <br> 56,500 56,550 <br> 56,550 56,600 |  | $\begin{array}{ll} 13,146 & 11,145 \\ 13,162 & 11,159 \\ 13,177 & 11,173 \\ 13,193 & 11,187 \end{array}$ |  | $\begin{aligned} & 13,867 \\ & 13,883 \\ & 13,898 \\ & 13,914 \end{aligned}$ | 12,062 |
| 50,45 | 50,5 | 11,345 | ,479 | 12,023 10,396 |  | 53,500 |  |  |  |  | 2,076 |  |  |  |
| 0,500 | 50,5 | 11359 | 9,493 | 12,038 10,410 | 53,500 | 53,550 |  |  |  |  |  |  |  |  |
|  |  |  | ,507 |  |  |  |  |  |  |  |  |  |  |  |
| 50,600 | 50,65 | ,387 | 9,521 | 12,069 10,43 | 53 | 53,6 | $\left\{\begin{array}{lll} 12,278 & 10,361 & 12,999 \\ 12,294,278 \\ 10,375 & 13,015 & 11,292 \\ 12,309 & 10,889 & 13,030 \\ 12,325 & 10,403 & 13,046 \\ 11,306 \end{array}\right.$ |  |  |  |  |  | 56,60056,65056,65056,70056,70056,75056,800 |  | 13,208 11,201 13,929 12,118 <br> 13,224 11,215 13,945 12,132 <br> 13,239 11,229 13,960 12,146 <br> 13,255 11,243 13,976 12,160 |  |  |  |
| 50,65 | 50,70 | 11,401 | 9,535 | 12,085 10,452 | 53, | 53,700 |  |  |  |  |  |  |  |  |  |  |  |  |
| ,700 | 50,75 | 11,415 | 9,549 | 12,100 10,466 | 53,700 | 53,750 |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | ,563 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0,80 | 50,8 | 443 | 9,577 | ,131 10,4 | 53,850 53,900 <br> 53,900 53,950 <br> 53,950 54,000 |  | $\begin{array}{llll} 12,340 & 10,417 & 13,061 & 11,334 \\ 12,356 & 10,431 & 13,077 & 11,348 \\ 12,31 & 10,445 & 13,092 & 11,362 \\ 12,387 & 10,459 & 13,108 & 11,376 \end{array}$ |  |  |  | 56,800 56,850 <br> 56,850 56,900 <br> 56,900 56,950 <br> 56,950 57,000 |  | $\begin{aligned} & 13,270 \\ & 13,286 \\ & 13,301 \\ & 13,317 \end{aligned}$ | $\begin{array}{ll} 11,257 & 13,991 \\ 11,271 & 14,007 \\ 11,285 & 14,022 \\ 11,299 & 14,038 \end{array}$ |  |  |
| 50,85 | 50,90 | 11,457 | 9,591 | 12,147 10,508 |  |  |  |  |  |  |  |  |  |  |  |  |
| 0,90 | 50,95 |  | 9,605 | 12,162 10,522 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 51,000 |  | , 619 | 12,178 10,536 |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,000 |  |  |  |  | 54,000 |  |  |  |  |  | 57,000 |  |  |  |  |  |
| ,000 | 51,050 | 11,499 | , 63 | 12,103 10,5 | 54,000 54,050 |  |  |  |  |  | 12,402 10,473 13,123 11,390 |  |  |  | 57,000 57,050 |  | 13,332 |  |  |  |
| 51,050 | 51,100 | 11,513 | 9,647 | 12,209 10,564 |  | 54,100 |  |  |  |  | 12,402 10,473 13,123 11,390 |  |  |  | 57,050 57,100 |  |  |  |  |  |
| 51,100 | 51,150 | 11,527 | 9,661 | 12,224 10,578 | 54,100 | 54,150 |  |  |  |  | 12,433 10,501 13,154 11,418 |  |  |  | $\left\|\begin{array}{ll} 57,100 & 57,150 \\ 57,150 & 57,200 \end{array}\right\|$ |  | 13,363 |  |  |  |
|  | 51,200 |  |  | $12,24010,592$ |  |  | 12,449 10,515 13,170 11,432 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,200 | 51,250 | 11,555 | 9,689 | 12,255 10,606 | 54,200 | 54,250 | $\begin{array}{llll}12,464 & 10,529 & 13,185 & 11,446 \\ 12,480 & 10,543 & 13,201 & 11,460\end{array}$ |  |  |  | 57,200 57,250 |  |  |  |  |  |  |  |  |  |
| 51,250 | 51,300 | 11,569 | 9,703 | 12,271 10,620 | 54,250 | 54,300 |  |  |  |  | 57,250 57,300 |  | 13,410 11, 383 14,131 12,300 |  |  |  |  |  |  |  |
| 51,300 | 51,350 | 11,583 | 9,717 | 12,286 10,634 | 54,300 | 54,350 | $\begin{array}{lllll}12,480 & 10,543 & 13,201 & 11,460 \\ 12,495 & 10,557 & 13,216 & 11,474\end{array}$ |  |  |  | 57,300 57,350 |  | 13,425 $11,39714,14612,314$ |  |  |  |  |  |  |  |
|  | 51,40 |  |  | 12,302 10,648 |  | 仡 | 12,511 10,571 13,232 11,488 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,400 | 51,450 | 11,611 | 9,745 | 12,317 10,662 | 54,400 | 54,450 | 12,526 10,585 13,247 11,502  <br> 12,542 10 599 13,263 11 <br> 12,516     |  |  |  |  |  | 13,456 11,425 $14,17712,342$ |  |  |  |  |  |  |  |
| 51,4 | 51,50 | 11,625 | 9,75 | 12,333 10,676 | 54,45 | 54,500 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,500 | 51,550 | 11,639 | 9,773 | 12,348 10,690 | 54,500 | 54,550 | $\begin{aligned} & 12,54210,599 \\ & 12,557 \\ & 10,613 \\ & 13,263 \\ & 13,278 \\ & 11,5160 \end{aligned}$ |  |  |  | $\begin{array}{ll} 57,450 & 57,500 \\ 57,500 & 57,550 \end{array}$ |  | 13,472 11,439 14,193 12,356 |  |  |  |  |  |  |  |
| 51,55 | 51,600 |  | 9,787 | 12,364 10,704 |  | 54,600 | $12,57310,62713,29411,544$ |  |  |  | 57,550 57,600 |  | 13,503 11,467 14,224 12,384 |  |  |  |  |  |  |  |
| 51,600 | 51,650 | 11,667 | 9,801 | 12,379 10,718 | 54,600 | 54,650 | $\left(\begin{array}{llll} 12,588 & 10,641 & 13,309 & 11,558 \\ 12,604 & 10,655 & 13,325 & 11,572 \\ 12,619 & 10,669 & 13,340 & 11,586 \\ 12,635 & 10,683 & 13,356 & 11,600 \end{array}\right.$ |  |  |  | $\begin{array}{\|ll} 57,600 & 57,650 \\ 57,650 & 57,700 \\ 57,700 & 57,750 \\ 57,750 & 57,800 \end{array}$ |  | $\left\{\begin{array}{llll} 13,518 & 11,481 & 14,239 & 12,398 \\ 13,534 & 11,495 & 14,255 & 12,412 \\ 13,549 & 11,509 & 14,270 & 12,426 \\ 13,56511,523 & 14,286 & 12,440 \end{array}\right.$ |  |  |  |  |  |  |  |
| 51,650 | 51,700 | 11,681 | 9,815 | 12,395 10,732 | 54,650 | 54,700 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,700 | 51,75 | 11,695 | 9,829 | 12,410 10,746 | 54,700 | 54,750 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,750 | 51,800 | 11,709 |  | 12,426 10,760 |  | 54,800 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,800 | 51,850 | 11,723 | 9,857 | 12,441 10,774 | 54,800 | 54,850 | $\|$12,650 10,697 13,371 11,614 <br> 12,666 10,711 13,387 11,628 <br> 12,681 10,725 13,402 11,642 <br> 12,697 10,739 13,418 11,656 |  |  |  | $\left\|\begin{array}{ll} 57,800 & 57,850 \\ 57,850 & 57,900 \\ 57,900 & 57,950 \\ 57,950 & 58,000 \end{array}\right\|$ |  | $\left\lvert\, \begin{array}{llll} 13,580 & 11,537 & 14,301 & 12,454 \\ 13,596 & 11,551 & 14,317 & 12,468 \\ 13,611 & 11,565 & 14,332 & 12,482 \\ 13,627 & 11,579 & 14,348 & 12,496 \end{array}\right.$ |  |  |  |  |  |  |  |
| 51,85 | 51,90 | 11,737 | 9,871 | 12,457 10,788 | 54,850 | 54,900 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,900 | 51,95 | 11,751 | 9,885 | 12,472 10,802 | 54,900 | 54,950 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51.9 | 52,00 |  |  |  | 54,9 | 55,00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,000 |  |  |  |  | 55,000 |  |  |  |  |  | 58,000 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | $\mathbf{5 5 , 0 0 0}$ 55,050 <br> 55,050 55,100 <br> 55,100 55,150 <br> 55,150 55,200 |  |  |  |  |  | $\begin{array}{ll}58,000 & 58,050 \\ 58,050 & 58,100 \\ 58,100 & 58,150 \\ 58,150 & 58,200\end{array}$ |  | $\left[\begin{array}{llll} 13,642 & 11,593 & 14,363 & 12,510 \\ 13,658 & 11,607 & 14,379 & 12,524 \\ 13,673 & 11,621 & 14,394 & 12,538 \\ 13,689 & 11,635 & 14,410 & 12,552 \end{array}\right.$ |  |  |  |  |  |  |  |
| 52,05 | 52,100 | 11,798 | 9,927 | 2,519 10,844 |  |  | $\left(\begin{array}{llll} 12,712 & 10,753 & 13,433 & 11,670 \\ 12,728 & 10,767 & 13,449 & 11,684 \\ 12,743 & 10,781 & 13,464 & 11,698 \end{array}\right.$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,100 | 52,150 | 11,813 | 9,941 | 12,534 10,858 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,150 | 52,200 |  | 9,955 | 12,550 10,872 |  |  | 12, | 10,795 | 13,480 | 1,712 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,2 | 52,250 | 11, | 69 | 565 10, | 55,200 55,250 <br> 55,250 55,300 <br> 55,300 55,350 <br> 55,350 55,400 |  | $\left\{\begin{array}{llll} 12,77410,809 & 13,495 & 11,726 \\ 12,790 & 10,823 & 13,511 & 11,740 \\ 12,805 & 10,837 & 13,526 & 11,754 \\ 12,821 & 10,851 & 13,542 & 11,768 \end{array}\right.$ |  |  |  | $\begin{array}{\|ll} 58,200 & 58,250 \\ 58,250 & 58,300 \\ 58,300 & 58,350 \\ 58,350 & 58,400 \end{array}$ |  | $\left(\begin{array}{lllll} 13,704 & 11,649 & 14,425 & 12,566 \\ 13,720 & 11,663 & 14,441 & 12,580 \\ 13,735 & 11,677 & 14,456 & 12,594 \\ 13,751 & 11,691 & 14,472 & 12,608 \end{array}\right.$ |  |  |  |  |  |  |  |
| 52,250 | 52,300 | 860 | 9,983 | 12,581 10,900 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,300 | 52,350 | 11,875 | 9,997 | 12,596 10,914 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52, |  | 11 | , 25 | ,627 10, | $\begin{array}{\|ll} 55,400 & 55,450 \\ 55,450 & 55,500 \\ 55,500 & 55,550 \\ 5,550 & 55,600 \end{array}$ |  | 12,836 10,865 13,557 11,782 <br> 12,852 10,879 13,573 11,796 <br> 12,867 10,893 13,588 11,810 <br> 12,883 10,907 13,604 11,824 |  |  |  | $\begin{array}{ll} 58,400 & 58,450 \\ 58,450 & 58,500 \\ 58,500 & 58,550 \\ 58,550 & 58,60 \end{array}$ |  | $\left\lvert\, \begin{array}{llll} 13,766 & 11,705 & 14,487 & 12,622 \\ 13,782 & 11,719 & 14,503 & 12,636 \\ 13,797 & 11,733 & 14,518 & 12,650 \\ 13,813 & 11,747 & 14,534 & 12,664 \end{array}\right.$ |  |  |  |  |  |  |  |
| 52,450 | 52,500 | 11,922 | 0,039 | 12,643 10,956 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,500 | 52,550 | 11,937 | 10,053 | 12,658 10,970 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,550 | 52 | 11,953 | 10,067 | 12,674 10,984 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,600 | 52,650 | 11,96 | 10,081 | 12,689 10,998 | $\left\|\begin{array}{ll} 55,600 & 55,650 \\ 55,650 & 55,700 \\ 55,700 & 55,750 \\ 55,750 & 55,800 \end{array}\right\|$ |  | 12,898 10,921 13,619 11,838 <br> 12,914 10,935 13,635 11,852 <br> 12,929 10,949 13,650 11,866 <br> 12,945 10,963 13,666 11,880 |  |  |  | 58,600 58,650 <br> 58,650 58,700 <br> 58,700 58,750 <br> 58,750 58,800 |  | 13,828 11,761 14,549 12,678 <br> 13,844 11,775 14,565 12,692 <br> 13,859 11,789 14,580 12,706 <br> 13,875 11,803 14,596 12,720 |  |  |  |  |  |  |  |
| 52,650 | 52,700 | 11,984 | 10,095 | 12,705 11,012 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,700 | 52,750 | 11,999 | 10,109 | 12,720 11,026 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,150 | 52,800 |  |  | 12,736 11,040 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,800 | 52,850 | 12, | 37 | 51 11,054 | $\left\lvert\, \begin{array}{ll} 55,800 & 55,850 \\ 55,850 & 55,900 \\ 55,900 & 55,950 \\ 55,950 & 56,000 \end{array}\right.$ |  | 12,960 10,977 13,681 11,894 |  |  |  | 58,800 58,850 |  | 13,890 11,817 14,611 12,734 |  |  |  |  |  |  |  |
| 52,850 | 52,900 | 12,046 | 10,151 | 12,767 11,068 |  |  | 12,976 10,991 13,697 11,908 <br> 12,991 11,005 13,712 11,922 |  |  |  |  |  | $\begin{array}{llll}13,906 & 11,831 & 14,627 & 12,748 \\ 13,921 & 11,845 & 14,642 & 12,762\end{array}$ |  |  |  |  |  |  |  |
| 52,900 | 52,950 | 12,061 | 10,165 | 12,782 11,082 |  |  | 58,850 58,900 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,950 | 53,000 |  |  | 12,798 11,096 |  |  | 13,007 11,019 13,728 11,936 | 58,950 59,000 |  | 13,937 11,859 14,658 12,776 |  |  |  |  |  |  |  |  |  |  |  |

[^2]1992 Tax Table-Continued

|  |  | And you are- |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Married filing separately tax is- | d |
| 59, |  |  |  |  | 2,000 |  |  |  |  |  | 5,000 |  |  |  |  |  |
|  | 59, | $\begin{array}{llll} 13,952 & 11,873 & 14,673 & 12,790 \\ 13,968 & 11,887 & 14,689 & 12,804 \\ 13,983 & 11,901 & 14,704 & 12,818 \\ 13,999 & 11,915 & 14,720 & 12,832 \end{array}$ |  |  | 62,1 | 62,10 | 14,882 12,713 15,603 13,630 <br> 14,898 12,727 15,619 13,644 <br> 14,913 12,741 15,634 13,658 <br> 14,929 12,755 15,650 13,672 |  |  |  | 65,00065,05065,05065,10065,10065,15065,200 |  | 15,812 13,553 16,533 14,470 <br> 15,828 13,567 16,549 14,484 <br> 15,843 13,581 16,564 14,498 <br> 15,859 13,595 16,580 14,512 |  |  |  |
|  |  | $\begin{array}{llll}14,014 & 11,929 & 14,735 & 12,846 \\ 14,030 & 11,943 & 14,751 & 12,860 \\ 14,045 & 11,957 & 14,766 & 12,874 \\ 14,061 & 11,971 & 14,782 & 12,888\end{array}$ |  |  | 62,29 | 62,3,30 | 14,944 12,769 15,665 13,686 <br> 14,960 12,783 15,681 13,700 <br> 14,975 12,797 15,696 13,714 <br> 14,991 12,811 15,712 13,728 |  |  |  | 65,200 65,250 <br> 65,250 65,300 <br> 65,300 65,350 <br> 65,350 65,400 |  | $\begin{array}{ll} 15,874 & 13,609 \\ 15,890 & 13,623 \\ 15,905 & 13,637 \\ 15,921 & 13,651 \end{array}$ |  | $\begin{aligned} & 16,595 \\ & 16,611 \\ & 16,626 \\ & 16,642 \end{aligned}$ | $\begin{aligned} & 14,526 \\ & 14,540 \\ & 14,554 \\ & 14,568 \end{aligned}$ |
| 59,400 59,400 59,500 59,550 | 59,5 | $\begin{array}{llll}14,076 & 11,985 & 14,797 & 12,902 \\ 14,092 & 11,999 & 14,813 & 12,916 \\ 14,107 & 12,013 & 14,828 & 12,930 \\ 14,123 & 12,027 & 14,844 & 12,944\end{array}$ |  |  |  | 62,450 62,500 62,550 | $\left\{\begin{array}{llll} 15,006 & 12,825 & 15,727 & 13,742 \\ 15,022 & 12,839 & 15,743 & 13,756 \\ 15,337 & 12,853 & 15,758 & 13,770 \\ 15,053 & 12,867 & 15,774 & 13,784 \end{array}\right.$ |  |  |  | 65,400 65,450 <br> 65,450  <br> 65,500 65,500 <br> 65,550 65,600 |  | $\left\lvert\, \begin{array}{llll} 15,936 & 13,665 & 1 \\ 15,952 & 13,679 & 1 \\ 15,967 & 13,693 & 1 \\ 15,983 & 13,707 & 1 \end{array}\right.$ |  | $\begin{aligned} & 16,657 \\ & 16,673 \\ & 16,688 \\ & 16,704 \end{aligned}$ | $\begin{aligned} & 14,582 \\ & 14,596 \\ & 14,610 \\ & 14,624 \end{aligned}$ |
| 59,600 59,650 59,700 59,750 | 59,70 | $\begin{array}{llll} 14,138 & 12,041 & 14,859 & 12,958 \\ 14,154 & 12,055 & 14,875 & 12,972 \\ 14,169 & 12,069 & 14,890 & 12,986 \\ 14,185 & 12,083 & 14,906 & 13,000 \end{array}$ |  |  |  | 62, |  |  |  |  | $\begin{array}{ll} 65,600 & 65,650 \\ 65,650 & 65,700 \\ 65,700 & 65,750 \\ 65,750 & 65,800 \end{array}$ |  | 15,998 13,721 16 <br> 16,014 13,735 1 <br> 16,029 13,749 1 <br> 16,045 13,763 16 |  | $\begin{aligned} & 16,71914,638 \\ & 16,73514,652 \\ & 16,75014,666 \\ & 16,76614,680 \end{aligned}$ |  |
| 59,800 59,850 59,00 59,950 | 59,95 |  |  |  | $\begin{array}{ll} 62,800 & 62,850 \\ 62,850 \\ 62,900 & 62,900 \\ 62,950 & 63,000 \end{array}$ |  | $\begin{array}{llll}15,130 & 12,937 & 15,851 & 13,854 \\ 15,146 & 12,951 & 15,867 & 13,868 \\ 15,161 & 12,965 & 15,882 & 13,882 \\ 15,177 & 12,979 & 15,898 & 13,896\end{array}$ |  |  |  | $\begin{array}{ll} 65,800 & 65,850 \\ 65,850 & 65,900 \\ 65,900 & 65,950 \\ 65,950 & 66,000 \end{array}$ |  | $\begin{array}{ll} 16,060 & 13,777 \\ 16,076 & 13,791 \\ 16,091 & 13,805 \\ 16,107 & 13,819 \end{array}$ |  | $\begin{aligned} & 16,78114,694 \\ & 16,79714,708 \\ & 16,81214,722 \\ & 16,82814,736 \end{aligned}$ |  |
| 60,000 |  |  |  |  | 63,000 |  | - |  |  |  | 66,000 |  |  |  |  |  |
| ,10 | 60,05 60,10 60,15 60 | 14,262 12,153 14,983 13,070 <br> 14,278 12,167 14,999 13,084 <br> 14,293 12,181 15,014 13,098 <br> 14,309 12,195 15,030 13,112 |  |  | $63,00063,050$63,050$63,100,100$63,15063,15063,200 |  | 15,192 12,993 15,913 13,910 <br> 15,208 13,007 15,929 13,924 <br> 15,223 13,021 15,944 13,938 <br> 15,239 13,035 15,960 13,952 |  |  |  | 66,00066,05066,05066,10066,10066,15066,200 |  | $\left\lvert\, \begin{array}{lll} 16,122 & 13,833 & 1 \\ 16,138 & 13,847 & 1 \\ 16,153 & 13,861 & 1 \\ 16,169 & 13,875 & 1 \end{array}\right.$ |  | $\begin{aligned} & 16,843 \\ & 16,859 \\ & 16,874 \\ & 16,890 \end{aligned}$ | $\begin{aligned} & 14,750 \\ & 14,764 \\ & 14,778 \\ & 14,792 \end{aligned}$ |
| ,200 | 60,25 <br> 60,30 <br> 60,35 | 14,324 12,209 15,045 13,126 14,340 12,223 15,061 13,140 14,355 12,237 15,076 13,154 14,371 12,251 15,092 13,168 |  |  | $\begin{aligned} & 63,200 \\ & 63,250 \\ & 63,250 \\ & 63,300 \\ & 63,300 \\ & 63,350 \\ & 63,350 \end{aligned}$ |  | 15,254 13,049 15,975 13,966 <br> 15,270 13,063 15,991 13,980 <br> 15,285 13,077 16,006 13,994 <br> 15,301 13,091 16,022 14,008 |  |  |  | 66,20066,25066,25066,30066,35066,35066,400 |  | $\begin{aligned} & 16,18413,889 \\ & 16,200 \\ & 13,903 \\ & 16,215 \\ & 13,917 \\ & 16,231 \\ & \hline \end{aligned}$ |  | $\begin{aligned} & 16,90514,806 \\ & 16,92114,820 \\ & 16,936 \\ & 14,834 \\ & 16,95214,848 \end{aligned}$ |  |
| 60,400 60,450 60,500 | 60,450 60,500 60,550 | 14,386 12,265 15,107 13,182 <br> 14,402 12,279 15,123 13,196 <br> 14,417 12,293 15,138 13,210 <br> 14,433 12,307 15,154 13,224 |  |  | 63,40063,45063,45063,50063,50063,55063,650 |  | 15,316 13,105 16,037 14,022 <br> 15,332 13,119 16,053 14,036 <br> 15,447 13,133 16,068 14,050 <br> 15,363 13,147 16,084 14,064 |  |  |  | $\mathbf{6 6 , 4 0 0}$ 66,450 <br> 66,450 66,500 <br> 66,500 66,550 <br> 66,550 66,600 |  | $\begin{aligned} & 16,246 \\ & 13,945 \\ & 16,262 \\ & 13,959 \\ & 16,277 \\ & 13,973 \\ & 16,293 \\ & 13,987 \end{aligned}$ |  | $16,96714,862$16,98314,87616,99814,890$14,01414,904$ |  |
| 60,600 60,650 60,700 | 60,650 60,700 60,750 | 14,448 12,321 15,169 13,238 <br> 14,464 12,335 15,185 13,252 <br> 14,479 12,349 15,200 13,266 <br> 14,495 12,363 15,216 13,280 |  |  | $\begin{array}{\|ll} 63,600 & 63,650 \\ 63,650 & 63,700 \\ 63,700 & 63,750 \\ 63,750 & 63,800 \end{array}$ |  | 15,378 13,161 16,099 14,078 <br> 15,394 13,175 16,115 14,092 <br> 15,409 13,189 16,130 14,106 <br> 15,425 13,203 16,146 14,120 |  |  |  | 66,60066,65066,65066,70066,70066,75066,800 |  | $\begin{aligned} & 16,30814,001 \\ & 16,324 \\ & 14,015 \\ & 16,33914,029 \\ & 16,35514,043 \end{aligned}$ |  | $\begin{aligned} & 17,02914,918 \\ & 17,04514,932 \\ & 17,06014,946 \\ & 17,07614,960 \end{aligned}$ |  |
| 60,90 | 60,900 | 14,510 12,377 15,231 13,294 <br> 14,526 12,391 15,247 13,308 <br> 14,541 12,405 15,262 13,322 <br> 14,557 12,419 15,278 13,336 |  |  | 63,80063,85063,85063,90063,90063,95064,9000 |  | $\begin{array}{\|llll} 15,440 & 13,217 & 16,161 & 14,134 \\ 15,456 & 13,231 & 16,177 & 14,148 \\ 15,41 & 13,245 & 16,192 & 14,162 \\ 15,487 & 13,259 & 16,208 & 14,176 \\ \hline \end{array}$ |  |  |  | 66,80066,85066,85066,90066,90066,95067,000 |  | $\left\lvert\, \begin{array}{llll} 16,370 & 14,057 & 17,091 & 14,974 \\ 16,386 & 14,071 & 17,107 & 14,988 \\ 16,401 & 14,085 & 17,122 & 15,002 \\ 16,417 & 14,099 & 17,138 & 15,016 \end{array}\right.$ |  |  |  |
| 61,000 |  |  |  |  | 64,000 |  |  |  |  |  | 67,000 |  |  |  |  |  |
| 61,050 61,100 61,150 | 61,100 61,150 61,200 | $\begin{array}{llll} 14,572 & 12,433 & 15,293 & 13,350 \\ 14,588 & 12,447 & 15,309 & 13,364 \\ 14,603 & 12,461 & 15,324 & 13,378 \\ 14,619 & 12,475 & 15,340 & 13,392 \end{array}$ |  |  | 64,00064,05064,05064,10064,10064,15064,200 |  | 15,502 13,273 16,223 14,190 <br> 15,518 13,287 16,239 14,204 <br> 15,533 13,01 16,254 14,218 <br> 15,549 13,315 16,270 14,232 |  |  |  | $\left\|\begin{array}{ll} 67,000 & 67,050 \\ 67,050 & 67,100 \\ 67,100 & 67,150 \\ 67,150 & 67,200 \end{array}\right\|$ |  | 16,432 14,113 17,153 15,030 <br> 16,448 14,127 17,169 15,044 <br> 16,463 14,141 17,184 15,058 <br> 16,479 14,155 17,200 15,072 |  |  |  |
| 61,250 61,300 61,350 | 61,250 61,300 61,350 61,400 | 14,634 12,489 15,355 13,406 <br> 14,650 12,503 15,371 13,420 <br> 14,665 12,517 15,386 13,434 <br> 14,681 12,531 15,402 13,448 |  |  | 64,200 64,250 <br> 64,250 64,300 <br> 64,300 64,350 <br> 64,350 64,400 |  | 15,564 13,329 16,285 14,246 <br> 15,580 13,343 16,301 14,260 <br> 15,595 13,357 16,316 14,274 <br> 15,611 13,371 16,332 14,288 |  |  |  | 67,20067,25067,25067,30067,30067,35067,400 |  | $\begin{aligned} & 16,49414,169 \\ & 16,510 \\ & 14,525 \\ & 14,183 \\ & 16,541 \\ & 14,211 \end{aligned}$ |  | $\begin{aligned} & 17,21515,086 \\ & 17,231 \\ & 15,100 \\ & 17,246 \\ & 15,114 \\ & 1,262 \\ & 15,128 \end{aligned}$ |  |
| 61,450 | 61,450 61,500 61,550 | $\left(\begin{array}{llll} 14,696 & 12,545 & 15,417 & 13,462 \\ 14,712 & 12,559 & 15,433 & 13,476 \\ 14,727 & 12,573 & 15,448 & 13,490 \\ 14,743 & 12,587 & 15,464 & 13,504 \end{array}\right.$ |  |  | 64,400 64,450 <br> 64,450 64,500 <br> 64,500 64,550 <br> 64,550 64,600 |  | 15,626 13,385 16,347 14,302 <br> 15,642 13,399 16,363 14,316 <br> 15,657 13,413 16,378 14,330 <br> 15,673 13,427 16,394 14,344 |  |  |  | 67,400 67,450 <br> 67,450 67,500 <br> 67,500 67,550 <br> 67,550 67,600 |  | $\begin{array}{ll} 16,556 & 14,225 \\ 16,572 & 14,239 \\ 16,587 & 14,253 \\ 16,603 & 14,267 \end{array}$ |  | $\begin{aligned} & 17,27715,142 \\ & 17,293 \\ & 17,308 \\ & 15,156 \\ & 17,324 \\ & 15,170 \end{aligned}$ |  |
| 61,600 61,650 61,700 61,750 | 61,650 61,700 61,750 61,800 | $\left(\begin{array}{lllll} 14,758 & 12,601 & 15,479 & 13,518 \\ 14,774 & 12,615 & 15,495 & 13,532 \\ 14,789 & 12,629 & 15,510 & 13,546 \\ 14,805 & 12,643 & 15,526 & 13,560 \end{array}\right.$ |  |  | $\mathbf{6 4 , 6 0 0}$64,65064,65064,70064,75064,75064,800 |  | 15,688 13,441 16,409 14,358 <br> 15,704 13,455 16,425 14,372 <br> 15,719 13,469 16,440 14,386 <br> 15,735 13,483 16,456 14,400 |  |  |  | 67,60067,65067,65067,70067,75067,75067,800 |  | $\begin{array}{lll} 16,618 & 14,281 \\ 16,634 & 14,295 \\ 16,649 & 14,309 \\ 16,665 & 14,323 \end{array}$ |  | $\begin{aligned} & 17,339 \\ & 17,355 \\ & 15,198 \\ & 17,370 \\ & 17,386 \\ & 15,326 \\ & 15,240 \end{aligned}$ |  |
| 61,800 61,150 61,900 61,950 | 61,850 61,900 61,950 | 14,820 12,657 15,541 13,574 <br> 14,836 12,671 15,557 13,588 <br> 14,851 12,685 15,572 13,602 <br> 14,867 12,699 15,588 13,616 |  |  | 64,800 64,850 <br> 64,850 64,900 <br> 64,900 64,950 <br> 64,950 65,000 |  | $\|$15,750 13,497 16,471 14,414 <br> 15,766 13,511 16,487 14,428 <br> 15,781 13,525 16,502 14,442 <br> 15,797 13,539 16,518 14,456 |  |  |  | 67,800 67,850 <br> 67,850 67,900 <br> 67,900 67,950 <br> 67,950 68,000 |  | 16,680 14,337 17,401 15,254 <br> 16,696 14,351 17,417 15,268 <br> 16,711 14,365 17,432 15,282 <br> 16,727 14,379 17,448 15,296 |  |  |  |

* This column must also be used by a qualifying widow(er).

Continued on next page

1992 Tax Table-Continued


[^3]1992 Tax Table-Continued

|  |  | And you are- |  |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  | If line 37 (taxable income) is- |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| least | les |  | joint | Marri <br> filing <br> sepa <br> rately | Head household | At least |  | sing | jointly | Marri <br> filing <br> sepa <br> rately | Head household |  |  | Single | Married <br> filing <br> jointly | Married filing sepa- | Head of a household |
| 77 |  |  |  |  |  | 80,000 |  |  |  |  |  | 83,000 |  |  |  |  |  |
|  |  | $\begin{array}{llll} 19,532 & 16,913 & 20,253 & 17,916 \\ 19,548 & 16,927 & 20,269 & 17,931 \\ 19,563 & 16,941 & 20,284 & 17,947 \\ 19,579 & 16,955 & 20,300 & 17,962 \end{array}$ |  |  |  | 80,000 80,050 <br> 80,050 80,100 <br> 80,100 80,150 <br> 80,150 80,200 |  | $\|$20,462 17,753 21,183 18,846 <br> 20,478 17,767 21,199 18,861 <br> 20,493 17,781 21,214 18,877 <br> 20,509 17,795 21,230 18,892 |  |  |  | 83,000 83,050 <br> 83,050  <br> 83,100 83,150 <br> 83,150 83,200 |  | 21,392 18,593 22,113 19,776 <br> 21,408 18,607 22,129 19,791 <br> 21,423 18,621 22,144 19,807 <br> 21,439 18,635 22,160 19,822 |  |  |  |
|  | 77 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 77,100 | 77,150 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 77,200 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 77,250 | $\begin{array}{llll} 19,594 & 16,969 & 20,315 & 17,978 \\ 19,610 & 16,983 & 20,331 & 17,993 \\ 19,625 & 16,997 & 20,346 & 18,009 \\ 19,641 & 17,011 & 20,362 & 18,024 \end{array}$ |  |  |  | 80,200 80,250 <br> 80,250 80,300 <br> 80,300 80,350 <br> 80,350 80,400 |  | 20,524 17,809 21,245 18,908 <br> 20,540 17,823 21,261 18,923 <br> 20,555 17,837 21,276 18,939 <br> 20,571 17,851 21,292 18,954 |  |  |  | $\left\|\begin{array}{\|rr\|} 83,200 & 83,250 \\ 88,250 & 83,300 \\ 83,300 & 83,350 \\ 83,350 & 83,400 \end{array}\right\|$ |  | $\begin{array}{ll} 21,454 & 18,649 \\ 21,470 & 18,663 \\ 21,485 & 18,677 \\ 21,501 & 18,691 \end{array}$ |  | $22,17519,838$22,19122,20619,85322,22219,884 |  |
| 77,250 | 77, |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 77,300 | 77,350 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 77,400 |  | $\begin{array}{llll}19,656 & 17,025 & 20,377 & 18,040 \\ 19,672 & 17,039 & 20,393 & 18,055 \\ 19,687 & 17,053 & 20,408 & 18,071 \\ 19,703 & 17,067 & 20,424 & 18,086\end{array}$ |  |  |  | 80,400 80,450 <br> 80,450 80,500 <br> 80,500 80,550 <br> 80,550 80,600 |  | $\|$20,586 17,865 21,307 18,970 <br> 20,602 17,879 21,323 18,985 <br> 20,617 17,893 21,338 19,001 <br> 20,633 17,907 21,354 19,016 |  |  |  | $\begin{array}{\|rr} 83,400 & 83,450 \\ 83,450 & 83,500 \\ 83,500 & 83,550 \\ 83,550 & 83,600 \end{array}$ |  | $\begin{array}{ll} 21,516 & 18,705 \\ 21,532 & 18,719 \\ 21,547 & 18,733 \\ 21,563 & 18,747 \end{array}$ |  | $\begin{aligned} & 22,23719,900 \\ & 22,25319,915 \\ & 22,26819,931 \\ & 22,28419,946 \end{aligned}$ |  |
| 77, | 77, |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 77.500 | 77 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 77,600 | 77,650 | $\begin{array}{llll} 19,718 & 17,081 & 20,439 & 18,102 \\ 19,734 & 17,095 & 20,455 & 18,117 \\ 19,749 & 17,109 & 20,470 & 18,133 \\ 19,765 & 17,123 & 20,486 & 18,148 \end{array}$ |  |  |  | $\begin{array}{ll} 80,600 & 80,650 \\ 80,650 & 80,700 \\ 80,700 & 80,750 \\ 80,750 & 80,800 \end{array}$ |  | 20,648 17,921 21,369 19,032 <br> 20,664 17,935 21,385 19,047 <br> 20,679 17,949 21,400 19,063 <br> 20,695 17,963 21,416 19,078 |  |  |  | $\left\|\begin{array}{\|cc\|} 83,600 & 83,650 \\ 83,650 & 83,700 \\ 83,700 & 83,750 \\ 83,750 & 83,800 \end{array}\right\|$ |  | $\left\lvert\, \begin{array}{ll} 21,578 & 18,761 \\ 21,594 & 18,775 \\ 21,609 & 18,789 \\ 21,625 & 18,803 \end{array}\right.$ |  | $\begin{array}{r} 22,299 \\ 22,315,962 \\ 22,330 \\ 19,977 \\ 2,346 \\ 20,008 \end{array}$ |  |
| 77,60 | 77,700 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 77,700 | 77,750 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 77,800 | 77,850 | 19,780 17,137 20,501 18,164 19,796 17, 15120,5171818179 $\begin{array}{llll}19,811 & 17,165 & 20,532 & 18,195 \\ 19,827 & 17,179 & 20,548 & 18,210\end{array}$ |  |  |  | 80,800 <br> 80,850 <br> 80,850 <br> 80,900 <br> 80,900 <br> 80,950 <br> 81,950 |  | 20,710 17,977 21,431 19,094 <br> 20,726 17,991 21,447 19,109 <br> 20,741 18,005 21,462 19,125 <br> 20,757 18,019 21,478 19,140 |  |  |  | $\left\|\begin{array}{ll} 83,800 & 83,850 \\ 83,850 \\ 83,900 & 83,900 \\ 83,950 & 84,000 \end{array}\right\|$ |  | 21,640218,81721,65621,67121,83121,68718,859 |  | $\begin{aligned} & 22,36120,024 \\ & 22,377 \\ & 20,039 \\ & 22,392 \\ & 20,408 \\ & 20,055 \end{aligned}$ |  |
| 77 | 77, |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 77,950 | 78,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 78,000 |  |  |  |  |  | 1,000 |  |  |  |  |  | 84,000 |  |  |  |  |  |
| ,000 | 78,050 | 19,842 17,193 |  |  |  | 81,000 81,050 <br> 881,050 81,100 <br> 81,100 81,150 <br> 81,150 81,200 |  |  |  |  |  |  |  | 21,702 18,873 22,423 20,08 |  |  |  |
| 78,050 | 78,100 | 19,858 | 17,207 | 20,579 | 241 |  |  | 20,788 18,047 $21,50919,171$ |  |  |  | $\mathbf{8 4 , 0 0 0} 84,050$$\mathbf{8 4 , 0 5 0}$$\mathbf{8 4 , 1 0 0}$$\mathbf{8 4 , 1 5 0}$ |  | 21,718 18,887 $22,43920,10$ |  |  |  |
| 78,100 | 78,150 |  |  | 20,594 | 18,257 |  |  | 21,733 18,901 |  |  |  |  |  |  |
|  | 78,200 | 19,889 17,235 20,610 18,272 |  |  |  |  |  |  |  |  |  | $\left\|\begin{array}{ll} 84,100 & 84,150 \\ 84,150 & 84,200 \end{array}\right\|$ |  |  |  |  |  |
| 8,200 | 78,250 | 19,904 | 17,249 | 20,625 |  | $\begin{array}{ll} 81,200 & 81,250 \\ 81,250 & 81,300 \\ 81,300 & 81,350 \\ 81,350 & 81,400 \end{array}$ |  |  |  |  |  | 20,834 18,089 21,555 19,218 <br> 20,50 18,103 21,571 19,233 <br> 20,865 18,117 21,586 19,249 <br> 20,881 18,131 21,602 19,264 |  |  |  | 84,200 84,250 <br> 84,250 84,300 <br> 84,300 84,350 <br> 84,350 84,400 |  | 21,764 18,929 21,780 18,943 21,795 18,957 21,811 18,971 |  | $\begin{array}{r} 22,485 \\ 220,148 \\ 22,501 \\ 20,1616 \\ 22,163 \\ 22,532 \\ 20,199 \end{array}$ |  |
| 78,250 | 78,300 | 19,9 | 1720 | 20,6 | 183 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 78,35 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 78,400 | 78,450 | 19,966 | ,305 | 20,687 | 350 | 81,400 <br> 81,450 <br> 81,450 <br> 81,500 <br> 81,500 <br> 81,550 <br> 800 |  | 20,896 18,145 21,617 19,280 <br> 20,912 18,159 21,633 19,295 <br> 20,927 18,173 21,648 19,311 <br> 20,943 18,187 21,664 19,326 |  |  |  | 84,40084,45084,45084,50084,505084,55084,650 |  | $\begin{array}{ll} 21,826 & 18,985 \\ 21,842 & 18,999 \\ 21,857 & 19,013 \\ 21,873 & 19,027 \end{array}$ |  | $\begin{aligned} & 22,54720,210 \\ & 22,563 \\ & 20,578 \\ & 20,225 \\ & 2,594 \\ & 20,594 \\ & 20,256 \end{aligned}$ |  |  |  |  |  |
| 450 | 78,5 | 19,982 17,319 20,703 18,365 <br> 19,997 17,333 20,718 18,381 <br> 20,013 17,347 20,734 18,396 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 78,500 | 78,550 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 78, |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 78,600 | 78,650 | 20,028 17,361 20,749 18,412 <br> 20,044 17,375 20,765 18,427 <br> 20,059 17,389 20,780 18,443 <br> 20,075 17,403 20,796 18,458 |  |  |  | $\begin{array}{\|cc\|cc\|} 81,600 & 81,650 \\ 81,650 & 81,700 \\ 81,700 & 81,750 \\ 81,750 & 81,800 \end{array}$ |  | 20,958 18,201 21,679 19,342 <br> 20,974 18,215 21,695 19,357 <br> 20,989 18,229 21,710 19,373 <br> 21,005 18,243 21,726 19,388 |  |  |  | 84,600 <br> 84,650 <br> 84,650 <br> 84,700 <br> 84,700 <br> 84,750 <br> 84,750 <br> 8 |  | $\begin{array}{ll} 21,888 & 19,041 \\ 21,904 & 19,055 \\ 21,919 & 19,069 \\ 21,935 & 19,083 \end{array}$ |  | $\begin{aligned} & 22,609 \\ & 22,625,272 \\ & 20,625 \\ & 20,640 \\ & 20,303 \\ & 2,656 \\ & 20,318 \end{aligned}$ |  |  |  |  |  |
| 78,650 | 78,700 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 78,700 | 78,750 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 78 | 78,8 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 78,80 | 78,850 | $\begin{array}{llll}20,090 & 17,417 & 20,811 & 18,474 \\ 20,106 & 17,431 & 20,827 & 18,489 \\ 20,121 & 17,445 & 20,842 & 18,505 \\ 20,137 & 17,459 & 20,858 & 18,520\end{array}$ |  |  |  | $\begin{array}{\|ll} 81,800 & 81,850 \\ 81,850 & 81,900 \\ 81,900 & 81,950 \\ 81,950 & 82,000 \end{array}$ |  | 21,020 18,257 21,741 19,404 <br> 21,036 18,271 21,757 19,419 <br> 21,051 18,285 21,772 19,435 <br> 21,067 18,299 21,788 19,450 |  |  |  | 84,800 <br> $84,84,850$ <br> 84,850 <br> 84,900 <br> 84,950 <br> 84,950 |  | $\begin{array}{rlll}21,950 & 19,097 & 22,671 & 20,334 \\ 21,966 & 19,111 & 22,687 & 20,349 \\ 21,981 & 19,125 & 22,702 & 20,365 \\ 21,997 & 19,139 & 22,718 & 20,380\end{array}$ |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 78,900 | 78,950 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | , |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,000 |  |  |  |  |  | 82,000 |  |  |  |  |  | 35,000 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | 82,00082,05082,05082,10082,10082,15082,200 |  |  |  |  |  | $\begin{array}{\|ll} 85,000 & 85,050 \\ 85,050 & 85,100 \\ 85,100 & 85,150 \\ 85,150 & 85,200 \end{array}$ |  |  |  |  |  |  |  |  |  |
| 79,050 | 79,100 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,100 | 79,150 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,150 | 7, |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9,2 | 79, | $\begin{array}{llll}20,214 & 17,529 & 20,935 & 18,598 \\ 20,230 & 17,543 & 20,951 & 18,613 \\ 20,245 & 17,557 & 20,966 & 18,629 \\ 20,261 & 17,571 & 20,982 & 18,644\end{array}$ |  |  |  | 82,200 82,250 <br> 82,250 82,300 <br> 82,300 82,350 <br> 82,350 82,400 |  | 21,144 18,369 21,865 19,528 <br> 21,160 18,383 21,881 19,543 <br> 21,175 18,397 21,896 19,559 <br> 21,191 18,411 21,912 19,574 |  |  |  | 85,20085,25085,25085,300$85,35,300$85,35085,400 |  | $\left[\begin{array}{ll} 22,074 & 19,209 \\ 22,090 & 19,223 \\ 22,105 & 19,237 \\ 22,121 & 19,251 \end{array}\right.$ |  | $22,79520,458$22,81120,42620,47322,84220,504 |  |  |  |  |  |
| 79,250 | 79,300 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,300 | 79,350 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ,400 | 79,45 | 20,276 17,585 20,997 18,660 <br> 20,292 17,599 21,013 18,675 <br> 20,307 17,613 21,028 18,691 <br> 20,323 17,627 21,044 18,706 |  |  |  | $\begin{array}{\|ll} 82,400 & 82,450 \\ 82,450 & 82,500 \\ 82,500 & 82,550 \\ 82,550 & 82,600 \end{array}$ |  | 21,206 18,425 21,927 19,590 <br> 21,222 18,439 21,943 1,605 <br> 21,237 18,453 21,958 19,621 <br> 21,253 18,467 21,974 19,636 |  |  |  | 85,40085,45085,45085,50085,50085,55085,600 |  | $\left\lvert\, \begin{array}{ll} 22,136 & 19,265 \\ 22,15219,279 \\ 22,167 & 19,293 \\ 22,183 & 19,307 \end{array}\right.$ |  | $22,85720,520$22,87320,53522,88820,55120,566 |  |  |  |  |  |
| 79,450 | 79,500 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,500 | 79,550 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,550 | 7, |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,600 | 79,650 | $\begin{array}{llll}20,338 & 17,641 & 21,059 & 18,722 \\ 20,354 & 17,655 & 21,075 & 18,737 \\ 20,369 & 17,669 & 21,090 & 18,753 \\ 20,385 & 17,683 & 21,106 & 18,768\end{array}$ |  |  |  | 82,60082,65082,65082,70082,70082,75082,800 |  | 21,268 18,481 21,989 19,652 <br> 21,284 18,495 22,005 19,667 <br> 21,299 18,509 22,020 19,683 <br> 21,315 18,523 22,036 19,698 |  |  |  | 85,60085,65085,65085,70085,75085,75085,800 |  | $\begin{array}{lll} 22,198 & 19,321 \\ 22,214 & 19,335 \\ 22,229 & 19,349 \\ 22,245 & 19,363 \end{array}$ |  | $\begin{array}{rl} 22,919 & 20,582 \\ 22,935 & 20,597 \\ 22,950 & 20,613 \\ 22,966 & 20,628 \end{array}$ |  |  |  |  |  |
| 79,650 | 79,700 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,700 | 79,750 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,750 | 79,800 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,800 | 79,850 | $\begin{array}{llll}20,400 & 17,697 & 21,121 & 18,784 \\ 20,416 & 17,711 & 21,137 & 18,799 \\ 20,431 & 17,725 & 21,152 & 18,815 \\ 20,447 & 17,739 & 21,168 & 18,830\end{array}$ |  |  |  | 82,800 82,850 <br> 82,850 82,900 <br> 82,900 82,950 <br> 82,950 83,000 |  | $21,33018,537$ 22,051 19,714  <br> $21,30,514$ 18,551 22,067 19,729 <br> 21,346    <br> 21,361 18,565 22,082 19,745 <br> 21,377 18,579 22,098 19,760 |  |  |  | 85,80085,85085,85085,90085,9508509086,950 |  | $\begin{array}{llll} 22,260 & 19,377 & 22,981 & 20,644 \\ 22,276 & 19,391 & 22,997 & 20,659 \\ 22,291 & 19,405 & 23,012 & 20,675 \\ 22,307 & 19,419 & 23,028 & 20,690 \end{array}$ |  |  |  |  |  |  |  |
| 79,850 | 79,900 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,900 | 79,950 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79,950 | 80,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

[^4]1992 Tax Table-Continued


[^5]1992 Tax Table-Continued


* This column must also be used by a qualifying widow(er).

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 <br> Form 1040, line <br> 37, is: <br> Over- | Enter on <br> But not <br> over- | Enrm 1040, <br> line 38 | of the <br> amount <br> over- |
| :--- | ---: | :--- | ---: |
| $\$ 0$ | $\$ 21,450$ | $\ldots \ldots \ldots \mathbf{1 5 \%}$ | $\mathbf{\$ 0}$ |
| 21,450 | 51,900 | $\mathbf{\$ 3 , 2 1 7 . 5 0 + \mathbf { 2 8 \% }}$ | $\mathbf{2 1 , 4 5 0}$ |
| 51,900 | $\ldots-\cdots$ | $\mathbf{1 1 , 7 4 3 . 5 0 + \mathbf { 3 1 \% }}$ | $\mathbf{5 1 , 9 0 0}$ |

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


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

| If the amount on Form 1040, line 37, is: Over- | But not over- | Enter on <br> Form 1040, <br> 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 <br> Form 1040, line <br> 37, is: <br> Over- | But not <br> over- | Enter on <br> Form 1040, <br> line 38 | of the <br> amount <br> over- |
| :--- | ---: | ---: | ---: |
| $\$ 0$ | $\$ 28,750$ | $\ldots \ldots \ldots \mathbf{1 5 \%}$ | $\mathbf{\$ 0}$ |
| 28,750 | 74,150 | $\mathbf{\$ 4 , 3 1 2 . 5 0 + \mathbf { 2 8 \% }}$ | $\mathbf{2 8 , 7 5 0}$ |
| 74,150 | $\ldots \ldots \ldots .$. | $\mathbf{1 7 , 0 2 4 . 5 0 + 3 1 \%}$ | $\mathbf{7 4 , 1 5 0}$ |

- See separate instructions.
- 

Caution: - If you have a child who was born in 1992 and the amount on Form 1040, line 32, is less than $\$ 22,370$, see page 1 of the instructions before completing this form.

- If you paid cash wages of $\$ 50$ or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 942 for details.
Part I Persons or Organizations Who Provided the Care-You must complete this part. (See the instructions. If you need more space, use the bottom of page 2.)

| 1 (a) Care provider's name | (b) Address <br> (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| 2 Add the amounts | (d) of line 1 | . . . . 2 |  |

Next: Did you receive employer-provided dependent care benefits?

- YES. Complete Part III on the back now.
- NO. Complete Part II below.


## Part II Credit for Child and Dependent Care Expenses

3 Enter the number of qualifying persons cared for in 1992. See the instructions to find out who is a qualifying person. Caution: To qualify, the person(s) must have shared the same home with you in 1992
4 Enter the amount of qualified expenses you incurred and actually paid in 1992. See the instructions to find out which expenses qualify. Caution: If you completed Part III on page 2, do not include on this line any excluded benefits shown on line 25
5 Enter $\$ 2,400$ ( $\$ 4,800$ if you paid for the care of two or more qualifying persons)
6 If you completed Part III on page 2, enter the excluded benefits, if any, from line 25 .


7 Subtract line 6 from line 5. If the result is zero or less, skip lines 8 through 13; enter -0 - on line 14 , and go to line 15
8 Look at lines 4 and 7. Enter the smaller of the two amounts here
9 You must enter your earned income. See the instructions for the definition of earned income Note: If you are not filing a joint return, go to line 11 now.
10 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 the amount to enter
11 - If you are filing a joint return, look at lines 8, 9, and 10. Enter the smallest of the three amounts here.

- All others, look at lines 8 and 9. Enter the smaller of the two amounts here.
12 Enter the amount from Form 1040, line 32
12
13 Enter the decimal amount shown below that applies to the amount on line 12

| If line $\mathbf{1 2}$ is: | Decimal amount is: | If line $\mathbf{1 2}$ is: | Decimal amount is: |
| :---: | :---: | :---: | :---: |
| $\begin{array}{ll} \hline \text { Over-- } & \begin{array}{l} \text { But not } \\ \text { over- } \end{array} \end{array}$ |  | Over- $\begin{aligned} & \text { But not } \\ & \text { over- }\end{aligned}$ |  |
| \$0-10,000 | . 30 | \$20,000-22,000 | . 24 |
| 10,000-12,000 | . 29 | 22,000-24,000 | . 23 |
| 12,000-14,000 | . 28 | 24,000-26,000 | . 22 |
| 14,000-16,000 | . 27 | 26,000-28,000 | . 21 |
| 16,000-18,000 | . 26 | 28,000-No limit | . 20 |
| 18,000-20,000 | . 25 |  |  |

14 Multiply line 11 above by the decimal amount on line 13 .
15 Multiply any qualified expenses for 1991 that you paid in 1992 by the decimal amount that applies to the amount on your 1991 Form 1040, line 32, or Form 1040A, line 17. You must complete Part I and attach a statement. See the instructions
16 Add lines 14 and 15 . See the instructions for the amount of credit you can claim

Part III Employer-Provided Dependent Care Benefits—Complete this part only if you received employer-provided dependent care benefits.

17 Enter the total amount of employer-provided dependent care benefits you received for 1992. This amount should be shown in 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

18 Enter the amount forfeited, if any. Caution: See the instructions

19 Subtract line 18 from line 17
20 Enter the total amount of qualified expenses incurred in 1992 for the care of a qualifying person. See the instructions

21 Look at lines 19 and 20. Enter the smaller of the two amounts here
22 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 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 instructions for lines 9 and 10 for the amount to enter
24 - If you are filing a joint return, ook at lines 22 and 23. Enter the smaller of the two amounts here.

- All others, enter the amount from line 22 here.



25 Excluded benefits. Enter here the smallest of the following:

- The amount from line 21 , or
- The amount from line 24 , or
- \$5,000 (\$2,500 if married filing a separate return).

26 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 "DCB".

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.


[^0]:    * This column must also be used by a qualifying widow(er).

[^1]:    * This column must also be used by a qualifying widow(er).

[^2]:    * This column must also be used by a qualifying widow(er).

[^3]:    * This column must also be used by a qualifying widow(er).

[^4]:    * This column must also be used by a qualifying widow(er).

[^5]:    * This column must also be used by a qualifying widow(er)

