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# 1992 Federal Tax Forms Advance Proof Copies

(Revised July 1992)

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## 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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Name & address

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

|   |   |          |
|---|---|----------|
| L<br>A<br>B<br>E<br>L<br><br>H<br>E<br>R<br>E | Print your name (first, initial, last)  |          |
|   | Home address (number and street). If you have a P.O. box, see page 10.                      | Apt. no. |
|   | City, town or post office, state, and ZIP code. If you have a foreign address, see page 10. |          |

Please print your numbers like this:

|   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|
| 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 |
|---|---|---|---|---|---|---|---|---|---|

Your social security number

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

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

**Presidential Election Campaign** (See page 10.)  
Do you want \$1 to go to this fund?

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

Yes No

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

Dollars

Cents

Report your income

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

Note: You must check Yes or No.

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

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

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

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

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

Figure your tax

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

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

Refund or amount you owe

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            |
| X              | Your occupation |

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

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|  |  |  |  |

**Use this form if**

- Your filing status is single.
- You do not claim any dependents.
- You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest income was \$400 or less. **Caution:** *If you earned tips (including allocated tips) that are not included in box 13 and box 14 of your W-2, you may not be able to use Form 1040EZ. See page 12 in the booklet. Also, you cannot use this form if you had more than one employer and your total wages were over \$55,500.*
- You were under 65\* and not blind at the end of 1992.
- Your taxable income (line 5) is less than \$50,000.
- You did not receive any advance earned income credit payments.

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

If you are not sure about your filing status, see page 5 in the booklet. If you have questions about dependents, see Tele-Tax (topic no. 155) on page 21 in the booklet.

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

**Filling in your return**

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

Most people can fill in the form by following the instructions on the front. But you will have to use the booklet if you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds. Also, use the booklet if you received a 1099-INT showing income tax withheld (backup withholding).

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

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

**Standard deduction worksheet for dependents who checked "Yes" on line 4**

Fill in this worksheet to figure the amount to enter on line 4 if someone can claim you as a dependent, even if that person chooses not to claim you. To find out if someone can claim you as a dependent, see Tele-Tax (topic no. 155) on page 21 in the booklet.

- |   |                   |
|---|-------------------|
| A. Enter the amount from line 1 on the front.   | A. _____          |
| B. Minimum amount.  | B. _____ 600.00   |
| C. Look at lines A and B above. Enter the LARGER of the two amounts here.                             | C. _____          |
| D. Maximum amount.  | D. _____ 3,600.00 |
| E. Look at lines C and D above. Enter the SMALLER of the two amounts here and on line 4 on the front. | E. _____          |

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

**Avoid common mistakes**

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 5** to find your tax in the tax table? Did you enter the correct tax on line 7?
7. Did you attach your W-2 form(s) to the left margin of your return? And did you sign and date Form 1040EZ and enter your occupation?

**Mailing your return**

Mail your return by **April 15, 1993**. Use the envelope that came with your booklet. If you don't have that envelope, see page 25 in the booklet for the address to use.

Label (See page 14.)

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

Form with fields for name, address, and social security numbers.

Fields for social security numbers.

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Presidential Election Campaign Fund section with Yes/No columns.

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.

- 1 Single
2 Married filing joint return
3 Married filing separate return
4 Head of household
5 Qualifying widow(er) with dependent child

Figure your exemptions

(See page 18.)

If more than seven dependents, see page 21.

Exemption section with checkboxes for Yourself, Spouse, and Dependents, and a table for dependent details.

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.

Total income section with lines 7 through 14 for various income sources.

Figure your adjusted gross income

Adjusted gross income section with lines 15a through 16 for deductions and adjustments.

Name(s) shown on page 1

Your social security number

**Figure your standard deduction, exemption amount, and taxable income**

|            |   |      |                          |
|------------|---|------|--------------------------|
| <b>17</b>  | Enter the amount from line 16.  | 17   |                          |
| <b>18a</b> | Check if: <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind Enter number of boxes checked ▶         | 18a  | <input type="checkbox"/> |
| <b>b</b>   | If your parent (or someone else) can claim you as a dependent, check here . . . . . ▶   | 18b  | <input type="checkbox"/> |
| <b>c</b>   | If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 35 and check here ▶  | 18c  | <input type="checkbox"/> |
| <b>19</b>  | Enter the <b>standard deduction</b> shown below for your filing status. <b>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-.</b> |      |                          |
|            | • Single—\$3,600 • Head of household—\$5,250  |      |                          |
|            | • Married filing jointly or Qualifying widow(er)—\$6,000  |      |                          |
|            | • Married filing separately—\$3,000   | 19   |                          |
| <b>20</b>  | Subtract line 19 from line 17. (If line 19 is more than line 17, enter -0-.)  | 20   |                          |
| <b>21</b>  | Multiply \$2,300 by the total number of exemptions claimed on line 6e.  | 21   |                          |
| <b>22</b>  | Subtract line 21 from line 20. (If line 21 is more than line 20, enter -0-.) This is your <b>taxable income</b> .   | ▶ 22 |                          |

**Figure your tax, credits, and payments**

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

|            |   |       |  |
|------------|---|-------|--|
| <b>23</b>  | Find the tax on the amount on line 22. Check if from: <input type="checkbox"/> Tax Table (pages 48–53) or <input type="checkbox"/> Form 8615 (see page 37). | 23    |  |
| <b>24a</b> | Credit for child and dependent care expenses. Complete and attach Schedule 2.   | 24a   |  |
| <b>b</b>   | Credit for the elderly or the disabled. Complete and attach Schedule 3.   | 24b   |  |
| <b>c</b>   | Add lines 24a and 24b. These are your <b>total credits</b> .  | 24c   |  |
| <b>25</b>  | Subtract line 24c from line 23. (If line 24c is more than line 23, enter -0-.)  | 25    |  |
| <b>26</b>  | Advance earned income credit payments from Form W-2.  | 26    |  |
| <b>27</b>  | Add lines 25 and 26. This is your <b>total tax</b> .  | ▶ 27  |  |
| <b>28a</b> | Total Federal income tax withheld. If any tax is from Form(s) 1099, check here. ▶ <input type="checkbox"/>  | 28a   |  |
| <b>b</b>   | 1992 estimated tax payments and amount applied from 1991 return.  | 28b   |  |
| <b>c</b>   | <b>Earned income credit.</b> Complete and attach Schedule EIC.  | 28c   |  |
| <b>d</b>   | Add lines 28a, 28b, and 28c. These are your <b>total payments</b> .   | ▶ 28d |  |

**Figure your refund or amount you owe**

Attach check or money order on top of Form(s) W-2, etc., on page 1.

|           |   |    |  |
|-----------|---|----|--|
| <b>29</b> | If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you <b>overpaid</b> .  | 29 |  |
| <b>30</b> | Amount of line 29 you want <b>refunded to you</b> .   | 30 |  |
| <b>31</b> | Amount of line 29 you want <b>applied to your 1993 estimated tax</b> .  | 31 |  |
| <b>32</b> | If line 27 is more than line 28d, subtract line 28d from line 27. This is the <b>amount you owe</b> . Attach check or money order for full amount payable to the "Internal Revenue Service". Write your name, address, social security number, daytime phone number, and "1992 Form 1040A" on it. | 32 |  |
| <b>33</b> | Estimated tax penalty (see page 41).  | 33 |  |

**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                                       | Date | Your occupation     |
| ▶ Spouse's signature. If joint return, BOTH must sign. | Date | Spouse's occupation |

**Paid preparer's use only**

|   |          |   |                                |
|---|----------|---|--------------------------------|
| Preparer's signature ▶                                | Date     | Check if self-employed <input type="checkbox"/> | Preparer's social security no. |
| Firm's name (or yours if self-employed) and address ▶ | E.I. No. | ZIP code  |                                |

**Schedule 1**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Interest and Dividend Income**  
**for Form 1040A Filers**

**1992**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

**Part I**

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

**Interest income**

- 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.

(See pages 24 and 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.*

|   |   | Amount |
|---|---|--------|
| <b>1</b> List name of payer—if any interest is from seller-financed mortgages, see page 54                  | 1 |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
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|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
| <b>2</b> Add the amounts on line 1.   | 2 |        |
| <b>3</b> Excludable savings bond interest, if any, from Form 8815, line 14. Attach Form 8815 to Form 1040A. | 3 |        |
| <b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.                     | 4 |        |

**Part II**

Complete this part and attach Schedule 1 to Form 1040A if you had over \$400 in dividends.

**Dividend income**

- If you received, as a nominee, dividends that actually belong to another person, see page 55.
- Note:** *If you received a Form 1099-DIV, or substitute statement, from a brokerage firm, enter the firm's name and the total dividends shown on that form.*

(See pages 24 and 55.)

|   |   | Amount |
|---|---|--------|
| <b>5</b> List name of payer   | 5 |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
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|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
| <b>6</b> Add the amounts on line 5. Enter the total here and on Form 1040A, line 9. | 6 |        |

**Schedule 2**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

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

**1992**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

**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**

**Persons or organizations who provided the care**

| 1 | (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see page 57) |
|---|--------------------------|---|-------------------------------------|-------------------------------|
|   |                          |   |                                     |                               |
|   |                          |   |                                     |                               |

You MUST complete this part. (See page 57.)

|   |  |   |
|---|--|---|
| 2   | (If you need more space, use the bottom of page 2.) Add the amounts in column (d) of line 1. | 2 |
| <b>Next:</b> Did you receive employer-provided dependent care benefits? |  |   |
| • <b>YES.</b> Complete Part III on the back now.                        |  |   |
| • <b>NO.</b> 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.   | 3  |
| 4   | Enter the amount of <b>qualified</b> expenses you incurred and actually paid in 1992. See page 58 to find out which expenses qualify.<br><b>Caution:</b> If you completed Part III on page 2, DO NOT include on this line any excluded benefits shown on line 23. | 4  |
| 5   | Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).   | 5  |
| 6   | If you completed Part III on page 2, enter the <b>excluded benefits</b> , if any, from line 23.   | 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.   | 7  |
| 8   | Look at lines 4 and 7. Enter the <b>smaller</b> of the two amounts here.  | 8  |
| 9   | You <b>must</b> enter your <b>earned income</b> . See page 58 for the definition of earned income.  | 9  |
| <b>Note:</b> If you are not filing a joint return, go to line 11 now. |   |    |
| 10  | If you are filing a joint return, you <b>must</b> enter your spouse's earned income. If your spouse was a student or disabled, see page 58 for the amount to enter.   | 10 |
| 11  | • If you are filing a joint return, look at lines 8, 9, and 10. Enter the <b>smallest</b> of the three amounts here.<br>• All others, look at lines 8 and 9. Enter the <b>smaller</b> of the two amounts here.  | 11 |

|    |  |    |
|----|--|----|
| 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 12 is— |              | Decimal amount is— | If line 12 is—  |              | Decimal amount is— |
|----------------|--------------|--------------------|-----------------|--------------|--------------------|
| Over           | But not over |                    | Over            | But not over |                    |
| \$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. Enter the result here and on Form 1040A, line 24a. | 13 | × | 14 | = |
|----|---|----|---|----|---|



Name(s) shown on page 1

Your social security number

**Part III**  
**Employer-provided dependent care benefits**

Complete this part only if you received employer-provided dependent care benefits.

|   |   |    |  |
|---|---|----|--|
| <b>15</b>   | 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 |  |
| <b>16</b>   | Enter the amount forfeited, if any. (See page 59.)  | 16 |  |
| <b>17</b>   | Subtract line 16 from line 15.  | 17 |  |
| <b>18</b>   | Enter the total amount of <b>qualified</b> expenses incurred in 1992 for the care of a qualifying person. (See page 59.)  | 18 |  |
| <b>19</b>   | Look at lines 17 and 18. Enter the <b>smaller</b> of the two amounts here.  | 19 |  |
| <b>20</b>   | You <b>must</b> enter your <b>earned income</b> . See the instructions for lines 9 and 10 for the definition of earned income.  | 20 |  |
| <b>Note:</b> If you are not filing a joint return, go to line 22 now. |   |    |  |
| <b>21</b>   | <b>If you are filing a joint return,</b> you <b>must</b> 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.  | 21 |  |
| <b>22</b>   | <ul style="list-style-type: none"> <li>• <b>If you are filing a joint return,</b> look at lines 20 and 21. Enter the <b>smaller</b> of the two amounts here.</li> <li>• <b>All others,</b> enter the amount from line 20 here.</li> </ul>                           | 22 |  |
| <b>23</b>   | <b>Excluded benefits.</b> Enter here the <b>smallest</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 19, or</li> <li>• The amount from line 22, or</li> <li>• \$5,000 (\$2,500 if married filing a separate return).</li> </ul> | 23 |  |
| <b>24</b>   | <b>Taxable benefits.</b> Subtract line 23 from line 17. Enter the result. (If line 23 is more than line 17, enter -0-.) Also, include this amount in the total on Form 1040A, line 7. In the space to the left of line 7, write "DCB."                              | 24 |  |

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

**Schedule 3**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service  
**Credit for the Elderly or the Disabled**  
**for Form 1040A Filers**

**1992**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

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.

| <b>Part I</b>                                       | <b>If your filing status is:</b>   | <b>And by the end of 1992:</b>   | <b>Check only one box:</b>  |                            |
|---|--|--|---|----------------------------|
| <b>Check the box for your filing status and age</b> | Single,<br>Head of household, or<br>Qualifying widow(er)<br>with dependent child | 1 You were 65 or older . . . . .   | 1 <input type="checkbox"/>  |                            |
|   |  | 2 You were under 65 and you retired on permanent and total disability . . . . .  | 2 <input type="checkbox"/>  |                            |
|   | Married filing a<br>joint return   | 3 Both spouses were 65 or older . . . . .  | 3 <input type="checkbox"/>  |                            |
|   |  | 4 Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .                              | 4 <input type="checkbox"/>  |                            |
|   |  | 5 Both spouses were under 65, and both retired on permanent and total disability . . . . .   | 5 <input type="checkbox"/>  |                            |
|   |  | 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .            | 6 <input type="checkbox"/>  |                            |
|   |  | 7 One spouse was 65 or older, and the other spouse was under 65 and <b>NOT</b> retired on permanent and total disability . . . . . | 7 <input type="checkbox"/>  |                            |
|   |  | Married filing a<br>separate return  | 8 You were 65 or older and you did not live with your spouse at any time in 1992 . . . . .  | 8 <input type="checkbox"/> |
|   |  |  | 9 You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1992 . . . . . | 9 <input type="checkbox"/> |

**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**

- 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 January 1, 1976, or January 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 . . . . . \_\_\_\_\_  
Physician's signature Date
- B** There is no reasonable probability that the disabled condition will ever improve . . . . . \_\_\_\_\_  
Physician's signature Date

Physician's name

Physician's address

Name(s) shown on page 1

Your social security number

**Part III**  
**Figure your credit**

|  |   |               |       |
|--|---|---------------|-------|
| <b>10</b>  | <b>If you checked (in Part I):</b>  | <b>Enter:</b> |       |
|  | Box 1, 2, 4, or 7 . . . . .   | \$5,000       |       |
|  | Box 3, 5, or 6 . . . . .  | \$7,500       |       |
|  | Box 8 or 9 . . . . .  | \$3,750       | 10    |
| <b>Caution:</b> <i>If you checked box 2, 4, 5, 6, or 9 in Part I, you <b>MUST</b> complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.</i> |   |               |       |
| <b>11</b>  | <ul style="list-style-type: none"> <li>• 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.</li> <li>• If you checked box 2, 4, or 9 in Part I, enter your taxable disability income here.</li> <li>• If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total here.</li> </ul> |               |       |
|  | <b>TIP:</b> For more details on what to include on line 11, see the instructions.   |               | 11    |
| <b>12</b>  | <ul style="list-style-type: none"> <li>• If you completed line 11 above, look at lines 10 and 11. Enter the <b>smaller</b> of the two amounts here.</li> <li>• All others, enter the amount from line 10 here.</li> </ul>   |               | 12    |
| <b>13</b>  | Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1992 (see instructions):  |               |       |
|  | <b>a</b> Nontaxable part of social security benefits, and<br>Nontaxable part of railroad retirement benefits treated as social security.  | 13a           |       |
|  | <b>b</b> Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.   | 13b           |       |
|  | <b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.   | 13c           |       |
| <b>14</b>  | Enter the amount from Form 1040A, line 17.  | 14            |       |
| <b>15</b>  | <b>If you checked (in Part I):</b>  | <b>Enter:</b> |       |
|  | Box 1 or 2 . . . . .  | \$7,500       |       |
|  | Box 3, 4, 5, 6, or 7 . . . . .  | \$10,000      |       |
|  | Box 8 or 9 . . . . .  | \$5,000       | 15    |
| <b>16</b>  | Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-.  | 16            |       |
| <b>17</b>  | Divide line 16 above by 2.  | 17            |       |
| <b>18</b>  | Add lines 13c and 17.   |               | 18    |
| <b>19</b>  | Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you <b>cannot</b> take the credit. Otherwise, go to line 21.   |               | 19    |
| <b>20</b>  | Decimal amount used to figure the credit.   | 20            | × .15 |
| <b>21</b>  | Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b.   | 21            |       |

**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.

For the year Jan. 1–Dec. 31, 1992, or other tax year beginning , 1992, ending , 19 OMB No. 1545-0074

Label

(See instructions on page 10.)

Use the IRS label.

Otherwise, please print or type.

Label Here

Form fields for name, address, and social security numbers.

Your social security number
Spouse's social security number
For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Presidential Election Campaign (See page 10.)

Do you want \$1 to go to this fund? Yes/No

Filing Status (See page 10.)

(See page 10.)

Check only one box.

Filing status options: 1 Single, 2 Married filing joint return, 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er).

Exemptions (See page 11.)

(See page 11.)

If more than six dependents, see page 12.

Exemption categories: 6a Yourself, 6b Spouse, 6c Dependents (with sub-table for name, age, SSN, relationship, months lived), 6d Child not living with you, 6e Total number of exemptions.

Income

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

If you did not get a W-2, see page 9.

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

Income lines 7-23: 7 Wages, salaries, tips, etc.; 8a Taxable interest income; 8b Tax-exempt interest income; 9 Dividend income; 10 Taxable refunds; 11 Alimony; 12 Business income; 13 Capital gain; 14 Capital gain distributions; 15 Other gains; 16a Total IRA distributions; 16b Taxable amount; 17a Total pensions; 17b Taxable amount; 18 Rents, royalties; 19 Farm income; 20 Unemployment compensation; 21a Social security benefits; 21b Taxable amount; 22 Other income; 23 Total income.

Adjustments to Income (See page 18.)

(See page 18.)

Adjustment lines 24a-29: 24a IRA deduction; 24b Spouse's IRA deduction; 25 Self-employment tax; 26 Self-employed health insurance; 27 Keogh retirement plan; 28 Penalty on early withdrawal; 29 Alimony paid.

Adjusted Gross Income

Line 30: Add lines 24a through 29. These are your total adjustments. Line 31: Subtract line 30 from line 23. This is your adjusted gross income.

Tax Computation

(See page 22.)

- 32 Amount from line 31 (adjusted gross income)
33a Check if: You were 65 or older, Blind; Spouse was 65 or older, 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 itemizes deductions or you are a dual-status alien, see page 22 and check here

- 34 Enter the larger of your: Itemized deductions from Schedule A, line 26, OR Standard deduction shown below for your filing status. But if you checked any box on line 33a or b, go to page 22 to find your standard deduction. If you checked box 33c, your standard deduction is zero.
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 6e. If line 32 is over \$78,950, (see the worksheet on page 23) for the amount to enter
37 Taxable income. Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-
38 Enter tax. Check if from a Tax Table, b Tax Rate Schedules, c Schedule D, or d Form 8615 (see page 23). Amount, if any, from Form(s) 8814
39 Additional taxes (see page 23). Check if from a Form 4970 b Form 4972
40 Add lines 38 and 39.

If you want the IRS to figure your tax, see page 23.

Credits

(See page 23.)

- 41 Credit for child and dependent care expenses. Attach Form 2441
42 Credit for the elderly or the disabled. Attach Schedule R
43 Foreign tax credit. Attach Form 1116
44 Other credits (see page 24). Check if from a Form 3800 b Form 8396 c Form 8801 d Form (specify)
45 Add lines 41 through 44
46 Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-

Other Taxes

- 47 Self-employment tax. Attach Schedule SE. Also, see line 25
48 Alternative minimum tax. Attach Form 6251
49 Recapture taxes (see page 25). Check if from a Form 4255 b Form 8611 c Form 8828
50 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
51 Tax on qualified retirement plans, including IRAs. Attach Form 5329
52 Advance earned income credit payments from Form W-2
53 Add lines 46 through 52. This is your total tax.

Payments

Attach Forms W-2, W-2G, and 1099-R on the front.

- 54 Federal income tax withheld. If any is from Form(s) 1099, check
55 1992 estimated tax payments and amount applied from 1991 return
56 Earned income credit. Attach Schedule EIC
57 Amount paid with Form 4868 (extension request)
58 Excess social security, Medicare, and RRTA tax withheld (see page 26)
59 Other payments (see page 26). Check if from a Form 2439 b Form 4136
60 Add lines 54 through 59. These are your total payments

Refund or Amount You Owe

Attach check or money order on top of Form(s) W-2, etc., on the front.

- 61 If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID.
62 Amount of line 61 you want REFUNDED TO YOU.
63 Amount of line 61 you want APPLIED TO YOUR 1993 ESTIMATED TAX
64 If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1992 Form 1040" on it
65 Estimated tax penalty (see page 27). Also include on line 64

Sign Here

Keep a copy of this return for your records.

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature lines for Taxpayer and Spouse, including fields for Date and Occupation.

Paid Preparer's Use Only

Preparer's signature, firm name, date, E.I. No., ZIP code, and social security no. fields.

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## 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. . . . . 1. \_\_\_\_\_
2. Enter the amount from Form 1040, line 32 . . . 2. \_\_\_\_\_
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
 } 3. \_\_\_\_\_
4. Subtract line 3 from line 2. If zero or less, **stop here**; enter the amount from line 1 above on Form 1040, line 36. . . . . 4. \_\_\_\_\_
 

**Note:** If line 4 is more than \$122,500 (more than \$61,250 if married filing separately), **stop here**; you may **not** take a deduction for exemptions. Enter -0- on Form 1040, line 36.
5. Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number . . . 5. \_\_\_\_\_
6. Multiply line 5 by 2% (.02) and enter the result as a decimal amount . . . . . 6. \_\_\_\_\_
7. Multiply line 1 by line 6 . . . . . 7. \_\_\_\_\_
8. **Deduction for exemptions.** Subtract line 7 from line 1. Enter the result here and on Form 1040, line 36 . . . . . 8. \_\_\_\_\_

Proof as of  
 July 15, 1992  
 (subject to change)

# Schedule A—Itemized Deductions

(Schedule B is on back)

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

Name(s) shown on Form 1040

Your social security number

|  |           |   |           |  |  |  |           |
|--|-----------|---|-----------|--|--|--|-----------|
| <b>Medical and Dental Expenses</b>   | <b>1</b>  | <b>Caution:</b> Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1)  | <b>1</b>  |  |  |  |           |
|  | <b>2</b>  | Enter amount from Form 1040, line 32  | <b>2</b>  |  |  |  |           |
|  | <b>3</b>  | Multiply line 2 above by 7.5% (.075)  | <b>3</b>  |  |  |  |           |
|  | <b>4</b>  | Subtract line 3 from line 1. If zero or less, enter -0-   |           |  |  |  | <b>4</b>  |
| <b>Taxes You Paid</b><br>(See page A-1.)   | <b>5</b>  | State and local income taxes  | <b>5</b>  |  |  |  |           |
|  | <b>6</b>  | Real estate taxes   | <b>6</b>  |  |  |  |           |
|  | <b>7</b>  | Other taxes. List—include personal property taxes   | <b>7</b>  |  |  |  |           |
|  | <b>8</b>  | Add lines 5 through 7   |           |  |  |  | <b>8</b>  |
| <b>Interest You Paid</b><br>(See page A-2.)  | <b>9a</b> | Home mortgage interest and points reported to you on Form 1098  | <b>9a</b> |  |  |  |           |
|  | <b>b</b>  | Home mortgage interest not reported to you on Form 1098. If paid to an individual, show that person's name and address  |           |  |  |  |           |
|  | <b>9b</b> |   | <b>9b</b> |  |  |  |           |
|  | <b>10</b> | Points not reported to you on Form 1098. See page A-2 for special rules   | <b>10</b> |  |  |  |           |
| <b>Note:</b><br>Personal interest is not deductible.   | <b>11</b> | Investment interest. If required, attach Form 4952. (See page A-3.)   | <b>11</b> |  |  |  |           |
|  | <b>12</b> | Add lines 9a through 11   |           |  |  |  | <b>12</b> |
|  | <b>13</b> | Contributions by cash or check  | <b>13</b> |  |  |  |           |
| <b>Gifts to Charity</b><br>(See page A-3.)   | <b>14</b> | Other than by cash or check. If over \$500, you <b>MUST</b> attach Form 8283  | <b>14</b> |  |  |  |           |
|  | <b>15</b> | Carryover from prior year   | <b>15</b> |  |  |  |           |
|  | <b>16</b> | Add lines 13 through 15   |           |  |  |  | <b>16</b> |
| <b>Casualty and Theft Losses</b>   | <b>17</b> | Casualty or theft loss(es). Attach Form 4684. (See page A-4.)   |           |  |  |  | <b>17</b> |
| <b>Moving Expenses</b>   | <b>18</b> | Moving expenses. Attach Form 3903 or 3903F. (See page A-4.)   |           |  |  |  | <b>18</b> |
| <b>Job Expenses and Most Other Miscellaneous Deductions</b><br>(See page A-4 for expenses to deduct here.) | <b>19</b> | Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you <b>MUST</b> attach Form 2106. (See page A-4.)   | <b>19</b> |  |  |  |           |
|  | <b>20</b> | Other expenses—investment, tax preparation, safe deposit box, etc. List type and amount   | <b>20</b> |  |  |  |           |
|  | <b>21</b> | Add lines 19 and 20   | <b>21</b> |  |  |  |           |
|  | <b>22</b> | Enter amount from Form 1040, line 32  | <b>22</b> |  |  |  |           |
|  | <b>23</b> | Multiply line 22 above by 2% (.02)  | <b>23</b> |  |  |  |           |
|  | <b>24</b> | Subtract line 23 from line 21. If zero or less, enter -0-   |           |  |  |  | <b>24</b> |
| <b>Other Miscellaneous Deductions</b>  | <b>25</b> | Other—from list on page A-5. List type and amount   |           |  |  |  | <b>25</b> |
| <b>Total Itemized Deductions</b>   | <b>26</b> | Is the amount on Form 1040, line 32, more than \$105,250 (more than \$52,625 if married filing separately)?<br><ul style="list-style-type: none"> <li>• <b>NO.</b> Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25.</li> <li>• <b>YES.</b> Your deduction may be limited. See page A-5 for the amount to enter.</li> </ul> <b>Caution:</b> Be sure to enter on Form 1040, line 34, the <b>LARGER</b> of the amount on line 26 above or your standard deduction. |           |  |  |  | <b>26</b> |

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Dividend Income

Attachment Sequence No. 08

Part I Interest Income

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

(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.

Table with 2 main columns: Interest Income and Amount. Rows 1-4 for interest income calculation.

Part II Dividend Income

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.

(See pages 15 and B-1.)

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.

Table with 2 main columns: Dividend Income and Amount. Rows 5-10 for dividend income calculation.

\*If you received capital gain distributions but do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, lines 13 and 14.

Part III Foreign Accounts and Foreign Trusts

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.

(See page B-2.)

Table with 3 columns: Question, Yes, No. Rows 11a, 11b, 12 for foreign account/trust questions.



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

## Total Itemized Deductions

### Line 26

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

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

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

Proof as of  
July 15, 1992  
(subject to change)

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**

(Sole Proprietorship)

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

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

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **09**

|   |  |   |        |
|---|--|---|--------|
| Name of proprietor  |  | Social security number (SSN)                    |        |
| A Principal business or profession, including product or service (see page C-1)   |  | B Enter principal business code (from page 2) ► |        |
| C Business name   |  | D Employer ID number (Not SSN)                  |        |
| E Business address (including suite or room no.) ►<br>City, town or post office, state, and ZIP code  |  |   |        |
| F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►  |  |   |        |
| G Method(s) used to value closing inventory: (1) <input type="checkbox"/> Cost (2) <input type="checkbox"/> Lower of cost or market (3) <input type="checkbox"/> Other (attach explanation) (4) <input type="checkbox"/> Does not apply (if checked, skip line H) |  |   | Yes No |
| 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? . . . . .   |  |   |        |
| L If this is the first Schedule C filed for this business, check here . . . . . <input type="checkbox"/>  |  |   |        |

**Part I Income**

|  |   |  |  |
|--|---|--|--|
| 1 Gross receipts or sales. <b>Caution:</b> 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 . . . . . | 1 |  |  |
| 2 Returns and allowances . . . . .   | 2 |  |  |
| 3 Subtract line 2 from line 1 . . . . .  | 3 |  |  |
| 4 Cost of goods sold (from line 40 on page 2) . . . . .  | 4 |  |  |
| 5 <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .   | 5 |  |  |
| 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2) . . . . .   | 6 |  |  |
| 7 <b>Gross income.</b> Add lines 5 and 6 . . . . .   | 7 |  |  |

**Part II Expenses (Caution: Do not enter expenses for business use of your home on lines 8-27. Instead, see line 30.)**

|   |     |                              |                                 |  |  |
|---|-----|------------------------------|---------------------------------|--|--|
| 8 Advertising . . . . .   | 8   |                              |                                 |  |  |
| 9 Bad debts from sales or services (see page C-3) . . . . .   | 9   |                              |                                 |  |  |
| 10 Car and truck expenses (see page C-3—also attach Form 4562) . . . . .  | 10  |                              |                                 |  |  |
| 11 Commissions and fees . . . . .   | 11  |                              |                                 |  |  |
| 12 Depletion . . . . .  | 12  |                              |                                 |  |  |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3) . . . . .   | 13  |                              |                                 |  |  |
| 14 Employee benefit programs (other than on line 19) . . . . .  | 14  |                              |                                 |  |  |
| 15 Insurance (other than health) . . . . .  | 15  |                              |                                 |  |  |
| 16 Interest:  |     |                              |                                 |  |  |
| a Mortgage (paid to banks, etc.) . . . . .  | 16a |                              |                                 |  |  |
| b Other . . . . .   | 16b |                              |                                 |  |  |
| 17 Legal and professional services . . . . .  | 17  |                              |                                 |  |  |
| 18 Office expense . . . . .   | 18  |                              |                                 |  |  |
| 19 Pension and profit-sharing plans . . . . .   | 19  |                              |                                 |  |  |
| 20 Rent or lease (see page C-4):  |     |                              |                                 |  |  |
| a Vehicles, machinery, and equipment . . . . .  | 20a |                              |                                 |  |  |
| b Other business property . . . . .   | 20b |                              |                                 |  |  |
| 21 Repairs and maintenance . . . . .  | 21  |                              |                                 |  |  |
| 22 Supplies (not included in Part III) . . . . .  | 22  |                              |                                 |  |  |
| 23 Taxes and licenses . . . . .   | 23  |                              |                                 |  |  |
| 24 Travel, meals, and entertainment:  |     |                              |                                 |  |  |
| a Travel . . . . .  | 24a |                              |                                 |  |  |
| b Meals and entertainment . . . . .   |     |                              |                                 |  |  |
| c Enter 20% of line 24b subject to limitations (see page C-4) . . . . .   |     |                              |                                 |  |  |
| d Subtract line 24c from line 24b . . . . .   | 24d |                              |                                 |  |  |
| 25 Utilities . . . . .  | 25  |                              |                                 |  |  |
| 26 Wages (less jobs credit) . . . . .   | 26  |                              |                                 |  |  |
| 27a Other expenses (list type and amount):  |     |                              |                                 |  |  |
| . . . . .   |     |                              |                                 |  |  |
| . . . . .   |     |                              |                                 |  |  |
| . . . . .   |     |                              |                                 |  |  |
| . . . . .   |     |                              |                                 |  |  |
| . . . . .   |     |                              |                                 |  |  |
| 27b Total other expenses . . . . .  | 27b |                              |                                 |  |  |
| 28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b in columns . . . . .   | 28  |                              |                                 |  |  |
| 29 Tentative profit (loss). Subtract line 28 from line 7 . . . . .  | 29  |                              |                                 |  |  |
| 30 Expenses for business use of your home. Attach Form 8829 . . . . .   | 30  |                              |                                 |  |  |
| 31 <b>Net profit or (loss).</b> 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) | 31  |                              |                                 |  |  |
| 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, see page C-5). If you checked 32b, you MUST attach Form 6198.   |     |                              |                                 |  |  |
|   |     | 32a <input type="checkbox"/> | All investment is at risk.      |  |  |
|   |     | 32b <input type="checkbox"/> | Some investment is not at risk. |  |  |

**Part III Cost of Goods Sold.** (see page C-5)

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

|  |   |   |   |
|--|---|---|---|
| <p><b>Agricultural Services, Forestry, Fishing</b><br/><b>Code</b></p> <p>1990 Animal services, other than breeding<br/>1933 Crop services<br/>2113 Farm labor &amp; management services<br/>2246 Fishing, commercial<br/>2238 Forestry, except logging<br/>2212 Horticulture &amp; landscaping<br/>2469 Hunting &amp; trapping<br/>1974 Livestock breeding<br/>0836 Logging<br/>1958 Veterinary services, including pets</p> <p><b>Construction</b><br/>0018 Operative builders (for own account)</p> <p><b>Building Trade Contractors, Including Repairs</b><br/>0414 Carpentering &amp; flooring<br/>0455 Concrete work<br/>0273 Electrical work<br/>0299 Masonry, dry wall, stone, &amp; tile<br/>0257 Painting &amp; paper hanging<br/>0232 Plumbing, heating, &amp; air conditioning<br/>0430 Roofing, siding &amp; sheet metal<br/>0885 Other building trade contractors (excavation, glazing, etc.)</p> <p><b>General Contractors</b><br/>0075 Highway &amp; street construction<br/>0059 Nonresidential building<br/>0034 Residential building<br/>3889 Other heavy construction (pipe laying, bridge construction, etc.)</p> <p><b>Finance, Insurance, &amp; Related Services</b><br/>6064 Brokers &amp; dealers of securities<br/>6080 Commodity contracts brokers &amp; dealers; security &amp; commodity exchanges<br/>6148 Credit institutions &amp; mortgage bankers<br/>5702 Insurance agents or brokers<br/>5744 Insurance services (appraisal, consulting, inspection, etc.)<br/>6130 Investment advisors &amp; services<br/>5777 Other financial services</p> <p><b>Manufacturing, Including Printing &amp; Publishing</b><br/>0679 Apparel &amp; other textile products<br/>1115 Electric &amp; electronic equipment<br/>1073 Fabricated metal products<br/>0638 Food products &amp; beverages<br/>0810 Furniture &amp; fixtures<br/>0695 Leather footwear, handbags, etc.<br/>0836 Lumber &amp; other wood products<br/>1099 Machinery &amp; machine shops<br/>0877 Paper &amp; allied products<br/>1057 Primary metal industries<br/>0851 Printing &amp; publishing<br/>1032 Stone, clay, &amp; glass products<br/>0653 Textile mill products<br/>1883 Other manufacturing industries</p> <p><b>Mining &amp; Mineral Extraction</b><br/>1537 Coal mining<br/>1511 Metal mining</p> | <p>1552 Oil &amp; gas<br/>1719 Quarrying &amp; nonmetallic mining</p> <p><b>Real Estate</b><br/>5538 Operators &amp; lessors of buildings, including residential<br/>5553 Operators &amp; lessors of other real property<br/>5520 Real estate agents &amp; brokers<br/>5579 Real estate property managers<br/>5710 Subdividers &amp; developers, except cemeteries<br/>6155 Title abstract offices</p> <p><b>Services: Personal, Professional, &amp; Business</b><br/><b>Amusement &amp; Recreational Services</b><br/>9670 Bowling centers<br/>9688 Motion picture &amp; tape distribution &amp; allied services<br/>9597 Motion picture &amp; video production<br/>9639 Motion picture theaters<br/>8557 Physical fitness facilities<br/>9696 Professional sports &amp; racing, including promoters &amp; managers<br/>9811 Theatrical performers, musicians, agents, producers &amp; related services<br/>9613 Video tape rental<br/>9837 Other amusement &amp; recreational services</p> <p><b>Automotive Services</b><br/>8813 Automotive rental or leasing, without driver<br/>8953 Automotive repairs, general &amp; specialized<br/>8839 Parking, except valet<br/>8896 Other automotive services (wash, towing, etc.)</p> <p><b>Business &amp; Personal Services</b><br/>7658 Accounting &amp; bookkeeping<br/>7716 Advertising, except direct mail<br/>7682 Architectural services<br/>8318 Barber shop (or barber)<br/>8110 Beauty shop (or beautician)<br/>8714 Child day care<br/>7872 Computer programming, processing, data preparation &amp; related services<br/>7922 Computer repair, maintenance, &amp; leasing<br/>7286 Consulting services<br/>7799 Consumer credit reporting &amp; collection services<br/>8755 Counseling (except health practitioners)<br/>7732 Employment agencies &amp; personnel supply<br/>7518 Engineering services<br/>7773 Equipment rental &amp; leasing (except computer or automotive)<br/>8532 Funeral services &amp; crematories<br/>7633 Income tax preparation<br/>7914 Investigative &amp; protective services<br/>7617 Legal services (or lawyer)<br/>7856 Mailing, reproduction, commercial art, photography, &amp; stenographic services<br/>7245 Management services<br/>8771 Ministers &amp; chaplains<br/>8334 Photographic studios<br/>7260 Public relations<br/>8733 Research services</p> | <p>7708 Surveying services<br/>8730 Teaching or tutoring<br/>7880 Other business services<br/>6882 Other personal services</p> <p><b>Hotels &amp; Other Lodging Places</b><br/>7237 Camps &amp; camping parks<br/>7096 Hotels, motels, &amp; tourist homes<br/>7211 Rooming &amp; boarding houses</p> <p><b>Laundry &amp; Cleaning Services</b><br/>7450 Carpet &amp; upholstery cleaning<br/>7419 Coin-operated laundries &amp; dry cleaning<br/>7435 Full-service laundry, dry cleaning, &amp; garment service<br/>7476 Janitorial &amp; related services (building, house, &amp; window cleaning)</p> <p><b>Medical &amp; Health Services</b><br/>9274 Chiropractors<br/>9233 Dentist's office or clinic<br/>9217 Doctor's (M.D.) office or clinic<br/>9456 Medical &amp; dental laboratories<br/>9472 Nursing &amp; personal care facilities<br/>9290 Optometrists<br/>9258 Osteopathic physicians &amp; surgeons<br/>9241 Podiatrists<br/>9415 Registered &amp; practical nurses<br/>9431 Offices &amp; clinics of other health practitioners (dietitians, midwives, speech pathologists, etc.)<br/>9886 Other health services</p> <p><b>Miscellaneous Repair, Except Computers</b><br/>9019 Audio equipment &amp; TV repair<br/>9035 Electrical &amp; electronic equipment repair, except audio &amp; TV<br/>9050 Furniture repair &amp; upholstery<br/>2881 Other equipment repair</p> <p><b>Trade, Retail—Selling Goods to Individuals &amp; Households</b><br/>3038 Catalog or mail order<br/>3012 Selling door to door, by telephone or party plan, or from mobile unit<br/>3053 Vending machine selling</p> <p><b>Selling From Showroom, Store, or Other Fixed Location</b><br/><b>Apparel &amp; Accessories</b><br/>3921 Accessory &amp; specialty stores &amp; furriers for women<br/>3939 Clothing, family<br/>3772 Clothing, men's &amp; boys'<br/>3913 Clothing, women's<br/>3756 Shoe stores<br/>3954 Other apparel &amp; accessory stores</p> <p><b>Automotive &amp; Service Stations</b><br/>3558 Gasoline service stations<br/>3319 New car dealers (franchised)<br/>3533 Tires, accessories, &amp; parts<br/>3335 Used car dealers<br/>3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)</p> <p><b>Building, Hardware, &amp; Garden Supply</b><br/>4416 Building materials dealers<br/>4457 Hardware stores<br/>4473 Nurseries &amp; garden supply stores<br/>4432 Paint, glass, &amp; wallpaper stores</p> | <p><b>Food &amp; Beverages</b><br/>0612 Bakeries selling at retail<br/>3086 Catering services<br/>3095 Drinking places (bars, taverns, pubs, saloons, etc.)<br/>3079 Eating places, meals &amp; snacks<br/>3210 Grocery stores (general line)<br/>3251 Liquor stores<br/>3236 Specialized food stores (meat, produce, candy, health food, etc.)</p> <p><b>Furniture &amp; General Merchandise</b><br/>3988 Computer &amp; software stores<br/>3970 Furniture stores<br/>4317 Home furnishings stores (china, floor coverings, drapes)<br/>4119 Household appliance stores<br/>4333 Music &amp; record stores<br/>3996 TV, audio &amp; electronic stores<br/>3715 Variety stores<br/>3731 Other general merchandise stores</p> <p><b>Miscellaneous Retail Stores</b><br/>4812 Boat dealers<br/>5017 Book stores, excluding newsstands<br/>4853 Camera &amp; photo supply stores<br/>3277 Drug stores<br/>5058 Fabric &amp; needlework stores<br/>4655 Florists<br/>5090 Fuel dealers (except gasoline)<br/>4630 Gift, novelty &amp; souvenir shops<br/>4838 Hobby, toy, &amp; game shops<br/>4671 Jewelry stores<br/>4895 Luggage &amp; leather goods stores<br/>5074 Mobile home dealers<br/>4879 Optical goods stores<br/>4697 Sporting goods &amp; bicycle shops<br/>5033 Stationery stores<br/>4614 Used merchandise &amp; antique stores (except motor vehicle parts)<br/>5884 Other retail stores</p> <p><b>Trade, Wholesale—Selling Goods to Other Businesses, etc.</b><br/><b>Durable Goods, Including Machinery Equipment, Wood, Metals, etc.</b><br/>2634 Agent or broker for other firms—more than 50% of gross sales on commission<br/>2618 Selling for your own account</p> <p><b>Non-durable Goods, Including Food, Fiber, Chemicals, etc.</b><br/>2675 Agent or broker for other firms—more than 50% of gross sales on commission<br/>2659 Selling for your own account</p> <p><b>Transportation, Communications, Public Utilities, &amp; Related Services</b><br/>6619 Air transportation<br/>6312 Bus &amp; limousine transportation<br/>6676 Communication Services<br/>6395 Courier or package delivery<br/>6361 Highway passenger transportation (except chartered service)<br/>6536 Public warehousing<br/>6114 Taxicabs<br/>6510 Trash collection without own dump<br/>6635 Travel agents &amp; tour operators<br/>6338 Trucking (except trash collection)<br/>6692 Utilities (dumps, snow plowing, road cleaning, etc.)<br/>6551 Water transportation<br/>6650 Other transportation services<br/>8888 <b>Unable to classify</b></p> |
|--|---|---|---|

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

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

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **12A**

Department of the Treasury  
Internal Revenue Service

▶ **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).**

Name(s) shown on Form 1040

Your social security number

**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 1c and 9c, 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<br>(Example, 100 shares 7% preferred of "XYZ" Co.)  | (b) Date acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-2) | (e) Cost or other basis<br>(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) |
|---|--------------------------------------|----------------------------------|-----------------------------------|---|--|--|
| <b>1a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See pages D-1 and D-3.</b> |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
| <b>1b</b> Amounts from Schedule D-1, line 1b. Attach Schedule D-1   |                                      |                                  |                                   |   |  |  |
| <b>1c Total of All Sales Price Amounts.</b><br>Add column (d) of lines 1a and 1b . . . ▶  |                                      |                                  | <b>1c</b>                         |   |  |  |
| <b>1d Other Transactions.</b>   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
|   |                                      |                                  |                                   |   |  |  |
| <b>2</b> Short-term gain from sale or exchange of your home from Form 2119, line 17 or 23 . . . . .                             | <b>2</b>                             |                                  |                                   |   |  |  |
| <b>3</b> Short-term gain from installment sales from Form 6252, line 26 or 37 . . . . .   | <b>3</b>                             |                                  |                                   |   |  |  |
| <b>4</b> Short-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .  | <b>4</b>                             |                                  |                                   |   |  |  |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries . . . . .                             | <b>5</b>                             |                                  |                                   |   |  |  |
| <b>6</b> Short-term capital loss carryover from 1991 Schedule D, line 36 . . . . .  | <b>6</b>                             |                                  |                                   |   |  |  |
| <b>7</b> Add lines 1a, 1b, 1d, and 2 through 6, in columns (f) and (g) . . . . .  | <b>7</b>                             |                                  |                                   |   |  |  |
| <b>8 Net short-term capital gain or (loss).</b> Combine columns (f) and (g) of line 7 . . . . .                                 | <b>8</b>                             |                                  |                                   |   |  |  |

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

|   |           |  |           |  |  |  |
|---|-----------|--|-----------|--|--|--|
| <b>9a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See pages D-1 and D-3.</b> |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
| <b>9b</b> Amounts from Schedule D-1, line 9b. Attach Schedule D-1   |           |  |           |  |  |  |
| <b>9c Total of All Sales Price Amounts.</b><br>Add column (d) of lines 9a and 9b . . . ▶  |           |  | <b>9c</b> |  |  |  |
| <b>9d Other Transactions.</b>   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
|   |           |  |           |  |  |  |
| <b>10</b> Long-term gain from sale or exchange of your home from Form 2119, line 17 or 23 . . . . .                             | <b>10</b> |  |           |  |  |  |
| <b>11</b> Long-term gain from installment sales from Form 6252, line 26 or 37 . . . . .   | <b>11</b> |  |           |  |  |  |
| <b>12</b> Long-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .  | <b>12</b> |  |           |  |  |  |
| <b>13</b> Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries . . . . .                             | <b>13</b> |  |           |  |  |  |
| <b>14</b> Capital gain distributions . . . . .  | <b>14</b> |  |           |  |  |  |
| <b>15</b> Gain from Form 4797, line 8 or 10 . . . . .   | <b>15</b> |  |           |  |  |  |
| <b>16</b> Long-term capital loss carryover from 1991 Schedule D, line 43 . . . . .  | <b>16</b> |  |           |  |  |  |
| <b>17</b> Add lines 9a, 9b, 9d, and 10 through 16, in columns (f) and (g) . . . . .   | <b>17</b> |  |           |  |  |  |
| <b>18 Net long-term capital gain or (loss).</b> Combine columns (f) and (g) of line 17 . . . . .                                | <b>18</b> |  |           |  |  |  |

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

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). 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

USE THIS PART TO FIGURE YOUR TAX ONLY IF BOTH LINES 18 AND 19 ARE GAINS, AND:

You checked filing status box: 1 AND 2 or 5 Form 1040, line 37, is over: \$51,900 AND \$86,500 You checked filing status box: 3 AND 4 Form 1040, line 37, is over: \$43,250 AND \$74,150 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.

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 Enter the gain, if any, from line 18. 36 Enter the amount from line 33. 37 Add lines 35 and 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-.

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.

46 Check here if you elect out of the installment method. 47 Enter the face amount of the note or other obligation. 48 Enter the percentage of valuation of the note or other obligation.

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 statements reporting bartering income. 49 Form 1040, line 22. 50 Schedule C, D, E, or F (specify). 51 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.

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**

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

▶ Attach to Form 1040 or Form 1041.

▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

**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.

|          |   |          |   |            |           |
|----------|---|----------|---|------------|-----------|
| <b>1</b> | Show the kind and location of each <b>rental real estate property</b> : | <b>2</b> | For each rental real estate property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? (See page E-1 of the instructions.) | <b>Yes</b> | <b>No</b> |
| <b>A</b> | .....   |          |   | <b>A</b>   |           |
| <b>B</b> | .....   |          |   | <b>B</b>   |           |
| <b>C</b> | .....   |          |   | <b>C</b>   |           |

| Income:  | Properties |     |     | Totals<br>(Add columns A, B, and C.) |
|--|------------|-----|-----|--------------------------------------|
|  | A          | B   | C   |                                      |
| <b>3</b> Rents received . . . . .  | <b>3</b>   |     |     | <b>3</b>                             |
| <b>4</b> Royalties received . . . . .  | <b>4</b>   |     |     | <b>4</b>                             |
| <b>Expenses:</b>   |            |     |     |                                      |
| <b>5</b> Advertising . . . . .   | <b>5</b>   |     |     |                                      |
| <b>6</b> Auto and travel (see page E-2) . . . . .  | <b>6</b>   |     |     |                                      |
| <b>7</b> Cleaning and maintenance . . . . .  | <b>7</b>   |     |     |                                      |
| <b>8</b> Commissions . . . . .   | <b>8</b>   |     |     |                                      |
| <b>9</b> Insurance . . . . .   | <b>9</b>   |     |     |                                      |
| <b>10</b> Legal and other professional fees . . . . .  | <b>10</b>  |     |     |                                      |
| <b>11</b> Management fees . . . . .  | <b>11</b>  |     |     |                                      |
| <b>12</b> Mortgage interest paid to banks, etc. (see page E-2) . . . . .   | <b>12</b>  |     |     | <b>12</b>                            |
| <b>13</b> Other interest . . . . .   | <b>13</b>  |     |     |                                      |
| <b>14</b> Repairs . . . . .  | <b>14</b>  |     |     |                                      |
| <b>15</b> Supplies . . . . .   | <b>15</b>  |     |     |                                      |
| <b>16</b> Taxes . . . . .  | <b>16</b>  |     |     |                                      |
| <b>17</b> Utilities . . . . .  | <b>17</b>  |     |     |                                      |
| <b>18</b> Other (list) ▶ . . . . .   | <b>18</b>  |     |     |                                      |
| .....  |            |     |     |                                      |
| .....  |            |     |     |                                      |
| <b>19</b> Add lines 5 through 18 . . . . .   | <b>19</b>  |     |     | <b>19</b>                            |
| <b>20</b> Depreciation expense or depletion (see page E-2) . . . . .   | <b>20</b>  |     |     | <b>20</b>                            |
| <b>21</b> Total expenses. Add lines 19 and 20 . . . . .  | <b>21</b>  |     |     |                                      |
| <b>22</b> Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-2 to find out if you must file <b>Form 6198</b> . . . . .  | <b>22</b>  |     |     |                                      |
| <b>23</b> Deductible rental real estate loss. <b>Caution:</b> Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file <b>Form 8582</b> . . . . .   | <b>23</b>  | ( ) | ( ) | ( )                                  |
| <b>24</b> <b>Income.</b> Add rental real estate and royalty income from line 22. Enter the total income here . . . . .   | <b>24</b>  |     |     |                                      |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here . . . . .   | <b>25</b>  | ( ) | ( ) | ( )                                  |
| <b>26</b> Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 18. Otherwise, include this amount in the total on line 40 on page 2 . . . . . | <b>26</b>  |     |     |                                      |

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

Your social security number

Note: If you 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.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, and Investment At Risk? (e) All is at risk, (f) Some is not at risk. Rows A-E.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Rows A-E, 28a Totals, b Totals, 29, 30, 31.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B, C.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, C, 33a Totals, b Totals, 34, 35, 36.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 37, 38.

Part V Summary

Table with 2 columns: Description, Amount. Rows 39, 40, 41.

**SCHEDULE EIC**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Earned Income Credit**

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

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

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **43**

Your social security number

**Part I General Information**

To take this credit

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

A qualifying child is a child who:

|   |            |  |            |   |
|---|------------|--|------------|---|
| <b>is your:</b>   | <b>AND</b> | <b>was (at the end of 1992):</b>   | <b>AND</b> | <b>who (in 1992):</b>   |
| son<br>daughter<br>adopted child<br>grandchild<br>stepchild<br>or<br>foster child |            | under age 19<br>or<br>under age 24 and a full-time student<br>or<br>any age and permanently and totally disabled |            | lived with you in the U.S. for more than 6 months* (or all year if a foster child*) |

\*If 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).

**Do you have at least one qualifying child?**

- No** → You **cannot** take the credit. Enter "NO" on Form 1040A, line 28c (or on Form 1040, line 56).
- Yes** → 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**

| 1(a) Child's name (first, initial, and last name) | (b) Child's year of birth | For a child born <b>BEFORE 1974</b> , check if child was— |                            | (e) If child was born <b>BEFORE 1992</b> , enter the child's social security number | (f) Child's relationship to you (for example, son, grandchild, etc.) | (g) Number of months child lived with you in the U.S. in 1992 |
|---|---------------------------|---|----------------------------|---|--|---|
|   |                           | (c) a student under age 24 at end of 1992                 | (d) disabled (see booklet) |   |  |   |
|   | 19                        |   |                            | :   |  |   |
|   | 19                        |   |                            | :   |  |   |

**Caution:** If a child you listed above was born in 1992 **AND** you chose to claim the credit for child care expenses for this child on **Schedule 2** (Form 1040A) or **Form 2441** (Form 1040), check here

**Do you want the IRS to figure the credit for you?**

- Yes** → Fill in **Part III** below **AND** Enter the amount from Form 1040A, line 16, or Form 1040, line 31, here ▶ .....
- No** → Go to **Part IV** on the back now

**Part III Other Information**

|   |          |  |
|---|----------|--|
| 2 If you had any <b>nontaxable earned income</b> (see page 61 of 1040A booklet or page EIC-1 of 1040 booklet) such as military housing and subsistence or contributions to a 401(k) plan, enter the total of that income on line 2. Also, list type and amount here ▶ ..... | <b>2</b> |  |
| 3 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.) . . . . .  | <b>3</b> |  |

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.



**Part IV Figure Your Earned Income Credit**—You can take **ALL THREE** parts of the credit if you qualify

**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 . . . . . **4**
- 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 ▶ ..... **5**
- 6 **Form 1040 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 **6**
- 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) . . ▶ **7**
- 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 . . . . . **8**
- 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 . . . . . ▶ **9**
- 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 . . . . . **10**
  - **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** . . . **11**  
**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 insurance 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 . . . . . **12**
- 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 . . . . . **13**
  - **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 . . . . . **14**
- 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.) . . . . . **15**
- 16 Look at lines 14 and 15. Enter the **smaller** of the two amounts here. This is your **health insurance credit** **16**

**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 2441** 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 . . . . . **17**
- 18 Look at the amount on **line 9** above. **Is line 9 \$11,850 or more?**
  - **YES.** Use the amount on **line 9** to look up your credit in **TABLE C** on page **68** of 1040A booklet (or page **EIC-7** of 1040 booklet). Then, enter the credit here . . . . . **18**
  - **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** . . . . . **19**

**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** . . . . . ▶ **20**

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1041, or Form 1065.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **14**

|   |  |
|---|--|
| Name of proprietor  | Social security number (SSN)                                 |
| A Principal product. Describe in one or two words your principal crop or activity for the current tax year.   | B Enter principal agricultural activity code (from page 2) ▶ |
| C Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual   | D Employer ID number (Not SSN)                               |
| E Did you "materially participate" in the operation of this business during 1992? If "No," see page F-1 for limitations on losses. <input type="checkbox"/> Yes <input type="checkbox"/> No |  |

**Part I Farm Income—Cash Method—Complete Parts I and II** (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)  
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

|  |    |  |                   |  |
|--|----|--|-------------------|--|
| 1 Sales of livestock and other items you bought for resale   | 1  |  |                   |  |
| 2 Cost or other basis of livestock and other items reported on line 1  | 2  |  |                   |  |
| 3 Subtract line 2 from line 1  |    |  | 3                 |  |
| 4 Sales of livestock, produce, grains, and other products you raised   |    |  | 4                 |  |
| 5a Total cooperative distributions (Form(s) 1099-PATR)   | 5a |  | 5b Taxable amount |  |
| 6a Agricultural program payments (see page F-2)  | 6a |  | 6b Taxable amount |  |
| 7 Commodity Credit Corporation (CCC) loans (see page F-2):   |    |  |                   |  |
| a CCC loans reported under election  |    |  | 7a                |  |
| b CCC loans forfeited or repaid with certificates  | 7b |  | 7c Taxable amount |  |
| 8 Crop insurance proceeds and certain disaster payments (see page F-2):  |    |  |                   |  |
| a Amount received in 1992  | 8a |  | 8b Taxable amount |  |
| c If election to defer to 1993 is attached, check here <input type="checkbox"/>  |    |  | 8d                |  |
| d Amount deferred from 1991  |    |  | 8d                |  |
| 9 Custom hire (machine work) income  |    |  | 9                 |  |
| 10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)  |    |  | 10                |  |
| 11 <b>Gross income.</b> Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51. |    |  | 11                |  |

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

|   |     |  |     |  |
|---|-----|--|-----|--|
| 12 Car and truck expenses (see page F-3—also attach Form 4562)  | 12  |  |     |  |
| 13 Chemicals  | 13  |  |     |  |
| 14 Conservation expenses. Attach Form 8645  | 14  |  |     |  |
| 15 Custom hire (machine work)   | 15  |  |     |  |
| 16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-3)  | 16  |  |     |  |
| 17 Employee benefit programs other than on line 25  | 17  |  |     |  |
| 18 Feed purchased   | 18  |  |     |  |
| 19 Fertilizers and lime   | 19  |  |     |  |
| 20 Freight and trucking   | 20  |  |     |  |
| 21 Gasoline, fuel, and oil  | 21  |  |     |  |
| 22 Insurance (other than health)  | 22  |  |     |  |
| 23 Interest:  |     |  |     |  |
| a Mortgage (paid to banks, etc.)  | 23a |  |     |  |
| b Other   | 23b |  |     |  |
| 24 Labor hired (less jobs credit)   | 24  |  |     |  |
| 25 Pension and profit-sharing plans   |     |  | 25  |  |
| 26 Rent or lease (see page F-4):  |     |  |     |  |
| a Vehicles, machinery, and equipment  |     |  | 26a |  |
| b Other (land, animals, etc.)   |     |  | 26b |  |
| 27 Repairs and maintenance  |     |  | 27  |  |
| 28 Seeds and plants purchased   |     |  | 28  |  |
| 29 Storage and warehousing  |     |  | 29  |  |
| 30 Supplies purchased   |     |  | 30  |  |
| 31 Taxes  |     |  | 31  |  |
| 32 Utilities  |     |  | 32  |  |
| 33 Veterinary, breeding, and medicine   |     |  | 33  |  |
| 34 Other expenses (specify):  |     |  |     |  |
| a .....   |     |  | 34a |  |
| b .....   |     |  | 34b |  |
| c .....   |     |  | 34c |  |
| d .....   |     |  | 34d |  |
| e .....   |     |  | 34e |  |
| f .....   |     |  | 34f |  |
| 35 <b>Total expenses.</b> Add lines 12 through 34f  |     |  | 35  |  |
| 36 <b>Net farm profit or (loss).</b> Subtract line 35 from line 11. If a profit, enter on Form 1040, line 19, and on Schedule SE, line 1. If a loss, you MUST go on to line 37 (fiduciaries and partnerships, see page F-5)                           |     |  | 36  |  |
| 37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5).<br>If you checked 37a, enter the loss on Form 1040, line 19, and Schedule SE, line 1.<br>If you checked 37b, you MUST attach Form 6198. |     |  |     |  |

37a  All investment is at risk.  
37b  Some investment is not at risk.

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

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

|     |  |           |                           |            |  |  |
|-----|--|-----------|---------------------------|------------|--|--|
| 38  | Sales of livestock, produce, grains, and other products during the year . . . . .                            |           |                           | <b>38</b>  |  |  |
| 39a | Total cooperative distributions (Form(s) 1099-PATR) <input type="text"/> <b>39a</b>                          |           | <b>39b</b> Taxable amount | <b>39b</b> |  |  |
| 40a | Agricultural program payments . . . . . <input type="text"/> <b>40a</b>                                      |           | <b>40b</b> Taxable amount | <b>40b</b> |  |  |
| 41  | Commodity Credit Corporation (CCC) loans:  |           |                           |            |  |  |
| a   | CCC loans reported under election . . . . .  |           |                           | <b>41a</b> |  |  |
| b   | CCC loans forfeited or repaid with certificates <input type="text"/> <b>41b</b>                              |           | <b>41c</b> Taxable amount | <b>41c</b> |  |  |
| 42  | Crop insurance proceeds . . . . .  |           |                           | <b>42</b>  |  |  |
| 43  | Custom hire (machine work) income . . . . .  |           |                           | <b>43</b>  |  |  |
| 44  | Other income, including Federal and state gasoline or fuel tax credit or refund . . . . .                    |           |                           | <b>44</b>  |  |  |
| 45  | Add amounts in the right column for lines 38 through 44 . . . . .  |           |                           | <b>45</b>  |  |  |
| 46  | Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .               | <b>46</b> |                           |            |  |  |
| 47  | Cost of livestock, produce, grains, and other products purchased during the year . . . . .                   | <b>47</b> |                           |            |  |  |
| 48  | Add lines 46 and 47 . . . . .  | <b>48</b> |                           |            |  |  |
| 49  | Inventory of livestock, produce, grains, and other products at end of year                                   | <b>49</b> |                           |            |  |  |
| 50  | Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* . . . . .        |           |                           | <b>50</b>  |  |  |
| 51  | <b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on page 1, line 11 . . . . . ▶ |           |                           | <b>51</b>  |  |  |

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

**Part IV Principal Agricultural Activity Codes**

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

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

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

120 **Field crop**, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.

160 **Vegetables and melons**, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.

170 **Fruit and tree nuts**, including grapes, berries, olives, etc.

180 **Ornamental floriculture and nursery products**

185 **Food crops grown under cover**, including hydroponic crops

211 **Beefcattle feedlots**

212 **Beefcattle**, except feedlots

215 **Hogs, sheep, and goats**

240 **Dairy**

250 **Poultry and eggs**, including chickens, ducks, pigeons, quail, etc.

260 **General livestock**, not specializing in any one livestock category

270 **Animal specialty**, including bees, fur-bearing animals, horses, snakes, etc.

280 **Animal aquaculture**, including fish, shellfish, mollusks, frogs, etc., produced within confined space

290 **Forest products**, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products

300 **Agricultural production**, not specified

**Schedule R  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Credit for the Elderly or the Disabled**

▶ **Attach to Form 1040.** ▶ **See separate instructions for Schedule R.**

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **16**

Name(s) shown on Form 1040

Your social security number

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

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

But you must also meet other tests. See the separate instructions for Schedule R.

**Note:** *In most cases, the IRS can figure the credit for you. See page 23 of the Form 1040 instructions.*

**Part I Check the Box for Your Filing Status and Age**

| If your filing status is:   | And by the end of 1992:   | Check only one box:        |
|---|---|----------------------------|
| Single,<br>Head of household, or<br>Qualifying<br>widow(er) with<br>dependent child | 1 You were 65 or older . . . . .  | 1 <input type="checkbox"/> |
|   | 2 You were under 65 and you retired on permanent and total disability . . . . .   | 2 <input type="checkbox"/> |
| Married filing a<br>joint return  | 3 Both spouses were 65 or older . . . . .   | 3 <input type="checkbox"/> |
|   | 4 Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .                                   | 4 <input type="checkbox"/> |
|   | 5 Both spouses were under 65, and both retired on permanent and total disability . . . . .  | 5 <input type="checkbox"/> |
|   | 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .                 | 6 <input type="checkbox"/> |
|   | 7 One spouse was 65 or older, and the other spouse was under 65 and <b>NOT</b> retired on permanent and total disability . . . . .      | 7 <input type="checkbox"/> |
| Married filing a<br>separate return   | 8 You were 65 or older and you did not live with your spouse at any time in 1992 . . . . .  | 8 <input type="checkbox"/> |
|   | 9 You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1992 . . . . . | 9 <input type="checkbox"/> |

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 January 1, 1976, or January 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 . . . . . \_\_\_\_\_  
Physician's signature Date

**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**

|   |   |   |   |   |           |  |  |
|---|---|---|---|---|-----------|--|--|
| <b>10 If you checked (in Part I):</b><br>Box 1, 2, 4, or 7 . . . . . \$5,000<br>Box 3, 5, or 6 . . . . . \$7,500<br>Box 8 or 9 . . . . . \$3,750<br>}<br><b>Caution:</b> If you checked box 2, 4, 5, 6, or 9 in Part I, you <b>MUST</b> complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.  | Enter:<br>\$5,000<br>\$7,500<br>\$3,750 | }   | <b>10</b>   |   |           |  |  |
|   |   |   | <b>11 If you checked:</b><br>• 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.<br>• Box 2, 4, or 9 in Part I, enter your taxable disability income here.<br>• Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total here.<br>}<br><b>TIP:</b> For more details on what to include on line 11, see the instructions. | } | <b>11</b> |  |  |
|   |   |   | <b>12</b><br>• If you completed line 11 above, look at lines 10 and 11. Enter the <b>smaller</b> of the two amounts here.<br>• All others, enter the amount from line 10 here.  |   | <b>12</b> |  |  |
| <b>13</b> Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1992 (see instructions):<br>a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. }<br>b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. }<br>c Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. | }<br>}<br>}                             | }<br>}<br>}   | <b>13a</b>  |   |           |  |  |
|   |   |   | <b>13b</b>  |   |           |  |  |
|   |   |   | <b>13c</b>  |   |           |  |  |
| <b>14</b> Enter the amount from Form 1040, line 32  |   |   | <b>14</b>   |   |           |  |  |
| <b>15 If you checked (in Part I):</b> Enter:<br>Box 1 or 2 . . . . . \$7,500<br>Box 3, 4, 5, 6, or 7 . . . \$10,000<br>Box 8 or 9 . . . . . \$5,000<br>}  | }<br>}<br>}                             | <b>15</b>   |   |   |           |  |  |
|   |   | <b>16</b> Subtract line 15 from line 14. If line 15 is more than line 14, enter -0- | <b>16</b>   |   |           |  |  |
|   |   | <b>17</b> Divide line 16 above by 2   | <b>17</b>   |   |           |  |  |
| <b>18</b> Add lines 13c and 17  |   |   | <b>18</b>   |   |           |  |  |
| <b>19</b> Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you <b>cannot</b> take the credit. Otherwise, go to line 21  |   |   | <b>19</b>   |   |           |  |  |
| <b>20</b> Decimal amount used to figure the credit  |   |   | <b>20</b>   |   | × .15     |  |  |
| <b>21</b> Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 42. <b>Caution:</b> 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   |   |   | <b>21</b>   |   |           |  |  |

**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.

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **17**

|   |   |
|---|---|
| Name of person with <b>self-employment</b> income (as shown on Form 1040) | Social security number of person with <b>self-employment</b> income ▶ |
|---|---|

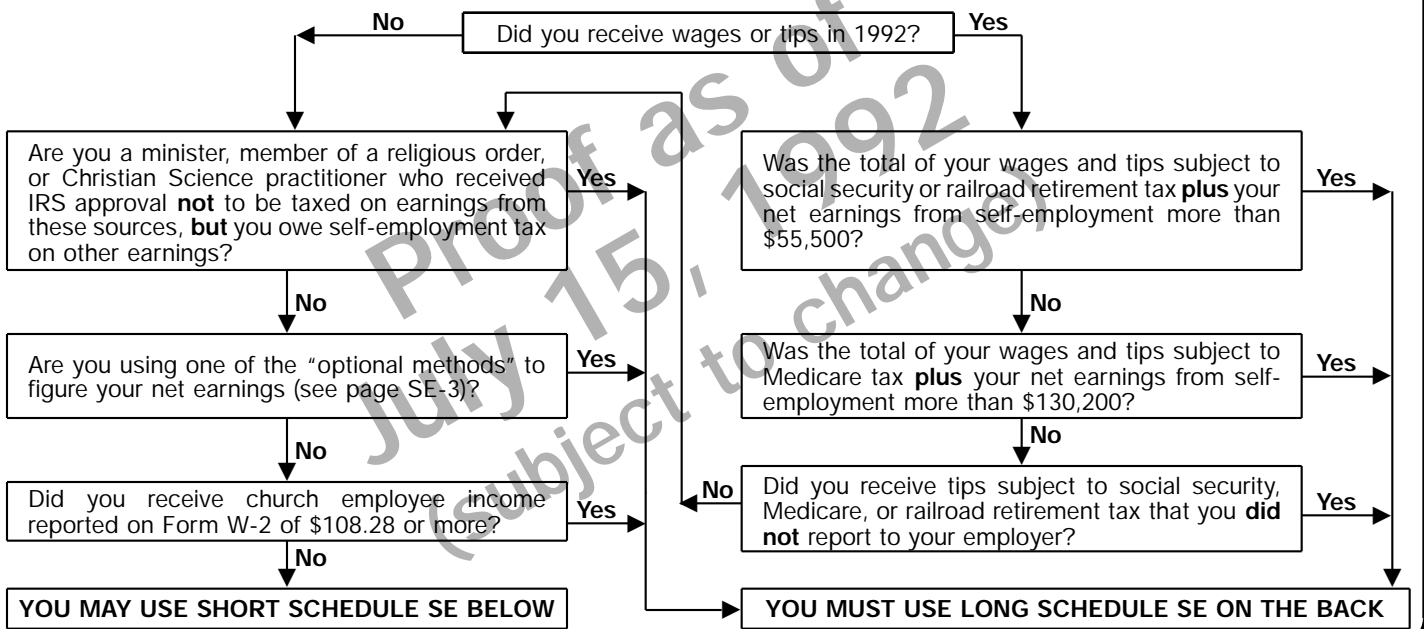
**Who Must File Schedule SE**

You must file Schedule SE if:

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

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

**May I Use Short Schedule SE or MUST I Use Long Schedule SE?**



**Section A—Short Schedule SE. Caution:** Read above to see if you must use Long Schedule SE on the back (Section B).

|  |          |  |  |
|--|----------|--|--|
| <b>1</b> Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a . . . . .   | <b>1</b> |  |  |
| <b>2</b> Net profit or (loss) from Schedule C, line 31 <u>Schedule C-EZ, line 3</u> and Schedule K-1 (Form 1065), line 15a (other than farming). See page SE-2 for other income to report . . . . .  | <b>2</b> |  |  |
| <b>3</b> Combine lines 1 and 2 . . . . .   | <b>3</b> |  |  |
| <b>4</b> <b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax . . . . . ▶   | <b>4</b> |  |  |
| <b>5</b> <b>Self-employment tax.</b> If the amount on line 4 is: <ul style="list-style-type: none"> <li>• \$55,500 or less, multiply line 4 by 15.3% (.153) and enter the result.</li> <li>• 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.</li> <li>• \$130,200 or more, enter \$10,657.80.</li> </ul> Also, enter this amount on Form 1040, line 47 . . . . . | <b>5</b> |  |  |

**Note:** Also, enter **one-half** of the amount from line 5 on **Form 1040, line 25.**

|   |   |
|---|---|
| Name of person with <b>self-employment</b> income (as shown on Form 1040) | Social security number of person with <b>self-employment</b> 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 4b. Enter -0- on line 4c and go to line 5a.

**Part I Self-Employment Tax**

|  |            |         |    |
|--|------------|---------|----|
| <b>1</b> Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. <b>Note:</b> Skip this line if you use the farm optional method. See requirements in Part II below and on page SE-3 . . . . .  | <b>1</b>   |         |    |
| <b>2</b> Net profit or (loss) from Schedule C, line 31; <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">Schedule C-EZ, line 3;</span> and Schedule K-1 (Form 1065), line 15a (other than farming). See page SE-2 for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method. See requirements in Part II below and on page SE-3 . . . . . | <b>2</b>   |         |    |
| <b>3</b> Combine lines 1 and 2 . . . . .   | <b>3</b>   |         |    |
| <b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3  | <b>4a</b>  |         |    |
| <b>b</b> If you elected one or both of the optional methods, enter the total of lines 17 and 19 here . . . . .   | <b>4b</b>  |         |    |
| <b>c</b> Combine lines 4a and 4b. If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had church employee income, enter -0- and continue. ▶   | <b>4c</b>  |         |    |
| <b>5a</b> Enter your church employee income from Form W-2. <b>Caution:</b> See page SE-1 for definition of church employee income . . . . .  | <b>5a</b>  |         |    |
| <b>b</b> Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-   | <b>5b</b>  |         |    |
| <b>6</b> <b>Net earnings from self-employment.</b> Add lines 4c and 5b   | <b>6</b>   |         |    |
| <b>7</b> 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 . . . . .   | <b>7</b>   | 55,500  | 00 |
| <b>8a</b> Total social security wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation . . . . .  | <b>8a</b>  |         |    |
| <b>b</b> Unreported tips subject to social security tax (from Form 4137, line 9) . . . . .   | <b>8b</b>  |         |    |
| <b>c</b> Add lines 8a and 8b . . . . .   | <b>8c</b>  |         |    |
| <b>9</b> Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 12a ▶   | <b>9</b>   |         |    |
| <b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .  | <b>10</b>  |         |    |
| <b>11</b> 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 . . . . .  | <b>11</b>  | 130,200 | 00 |
| <b>12a</b> Total Medicare wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation . . . . .  | <b>12a</b> |         |    |
| <b>b</b> Unreported tips subject to Medicare tax (from Form 4137, line 14) . . . . .   | <b>12b</b> |         |    |
| <b>c</b> Add lines 12a and 12b . . . . .   | <b>12c</b> |         |    |
| <b>13</b> Subtract line 12c from line 11. If zero or less, enter -0- here and on line 14 and go to line 15 . . . . .   | <b>13</b>  |         |    |
| <b>14</b> Multiply the <b>smaller</b> of line 6 or line 13 by 2.9% (.029) . . . . .  | <b>14</b>  |         |    |
| <b>15</b> <b>Self-employment tax.</b> Add lines 10 and 14. Enter the result here and on Form 1040, line 47 . . . . .   | <b>15</b>  |         |    |

**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<sup>1</sup> was not more than \$2,400 **or** **(b)** Your gross farm income<sup>1</sup> was more than \$2,400 and your net farm profits<sup>2</sup> were less than \$1,733.

|  |           |       |    |
|--|-----------|-------|----|
| <b>16</b> Maximum income for optional methods . . . . .  | <b>16</b> | 1,600 | 00 |
| <b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> <b>or</b> \$1,600. Also include this amount on line 4b above . . . . . | <b>17</b> |       |    |

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

|   |           |  |  |
|---|-----------|--|--|
| <b>18</b> Subtract line 17 from line 16 . . . . .   | <b>18</b> |  |  |
| <b>19</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> <b>or</b> the amount on line 18. Also include this amount on line 4b above . . . . . | <b>19</b> |  |  |

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

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

Department of the Treasury  
Internal Revenue Service

**Net Profit From Business**

(Sole Proprietorship)

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

▶ Attach to Form 1040 or Form 1041.

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

**Part I General Information**

**You May Use  
This Form  
If You:**

- Had gross receipts from your business of \$25,000 or less.
- Had business expenses of \$2,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

|   |  |
|---|--|
| <b>A</b> Principal business or profession, including product or service   | <b>B</b> Enter principal business code (from page 2) ▶   |
| <b>C</b> Business name  | <b>D</b> Employer ID number (EIN)                        |
| <b>E</b> Business address (including suite or room no.) Address not required if same as on Form 1040, page 1.<br>City, town or post office, state, and ZIP code |  |
| <b>F</b> Was this business in operation at the end of 1992? . . . . .   | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>G</b> How many months was this business in operation during 1992? . . . . .  | ▶  |

**Part II Figure Your Net Profit**

|  |   |                          |          |  |  |
|--|---|--------------------------|----------|--|--|
| <b>1 Gross receipts.</b> If more than \$25,000, you <b>must</b> use Schedule C. <b>Caution:</b> 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 . . . . . | ▶ | <input type="checkbox"/> | <b>1</b> |  |  |
| <b>2 Total expenses.</b> If more than \$2,000, you <b>must</b> use Schedule C. See instructions . . . . .  |   |                          | <b>2</b> |  |  |
| <b>3 Net profit.</b> Subtract line 2 from line 1. Enter the result here and on Form 1040, line 12, and on Schedule SE, line 2. (Statutory employees <b>do not</b> report this amount on Schedule SE, line 2.) If less than zero, you <b>must</b> use Schedule C . . . . .  |   |                          | <b>3</b> |  |  |

**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? . . . . .  Yes  No

**7** Was your vehicle available for use during off-duty hours? . . . . .  Yes  No

**8 a** Do you have evidence to support your deduction? . . . . .  Yes  No

**b** If "Yes," is the evidence written? . . . . .  Yes  No

**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 Codes

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

|  |   |  |  |
|--|---|--|--|
| <b>Agricultural Services, Forestry, Fishing</b><br><b>Code</b><br>1990 Animal services, other than breeding<br>1933 Crop services<br>2113 Farm labor & management services<br>2246 Fishing, commercial<br>2238 Forestry, except logging<br>2212 Horticulture & landscaping<br>2469 Hunting & trapping<br>1974 Livestock breeding<br>0836 Logging<br>1958 Veterinary services, including pets   | <b>Real Estate</b><br>5538 Operators & lessors of buildings, including residential<br>5553 Operators & lessors of other real property<br>5520 Real estate agents & brokers<br>5579 Real estate property managers<br>5710 Subdividers & developers, except cemeteries<br>6155 Title abstract offices   | <b>Hotels &amp; Other Lodging Places</b><br>7237 Camps & camping parks<br>7096 Hotels, motels, & tourist homes<br>7211 Rooming & boarding houses<br><b>Laundry &amp; Cleaning Services</b><br>7450 Carpet & upholstery cleaning<br>7419 Coin-operated laundries & dry cleaning<br>7435 Full-service laundry, dry cleaning, & garment service<br>7476 Janitorial & related services (building, house, & window cleaning)  | 3079 Eating places, meals & snacks<br>3210 Grocery stores (general line)<br>3251 Liquor stores<br>3236 Specialized food stores (meat, produce, candy, health food, etc.)<br><b>Furniture &amp; General Merchandise</b><br>3988 Computer & software stores<br>3970 Furniture stores<br>4317 Home furnishings stores (china, floor coverings, drapes)<br>4119 Household appliance stores<br>4333 Music & record stores<br>3996 TV, audio & electronic stores<br>3715 Variety stores<br>3731 Other general merchandise stores   |
| <b>Construction</b><br>0018 Operative builders (for own account)<br><b>Building Trade Contractors, Including Repairs</b><br>0414 Carpentering & flooring<br>0455 Concrete work<br>0273 Electrical work<br>0299 Masonry, dry wall, stone, & tile<br>0257 Painting & paper hanging<br>0232 Plumbing, heating, & air conditioning<br>0430 Roofing, siding & sheet metal<br>0885 Other building trade contractors (excavation, glazing, etc.)  | <b>Services: Personal, Professional, &amp; Business Services</b><br><b>Amusement &amp; Recreational Services</b><br>9670 Bowling centers<br>9688 Motion picture & tape distribution & allied services<br>9597 Motion picture & video production<br>9639 Motion picture theaters<br>8557 Physical fitness facilities<br>9696 Professional sports & racing, including promoters & managers<br>9811 Theatrical performers, musicians, agents, producers & related services<br>9613 Video tape rental<br>9837 Other amusement & recreational services<br><b>Automotive Services</b><br>8813 Automotive rental or leasing, without driver<br>8953 Automotive repairs, general & specialized<br>8839 Parking, except valet<br>8896 Other automotive services (wash, towing, etc.)   | <b>Medical &amp; Health Services</b><br>9274 Chiropractors<br>9233 Dentist's office or clinic<br>9217 Doctor's (M.D.) office or clinic<br>9456 Medical & dental laboratories<br>9472 Nursing & personal care facilities<br>9290 Optometrists<br>9258 Osteopathic physicians & surgeons<br>9241 Podiatrists<br>9415 Registered & practical nurses<br>9431 Offices & clinics of other health practitioners (dietitians, midwives, speech pathologists, etc.)<br>9886 Other health services<br><b>Miscellaneous Repair, Except Computers</b><br>9019 Audio equipment & TV repair<br>9035 Electrical & electronic equipment repair, except audio & TV<br>9050 Furniture repair & upholstery<br>2881 Other equipment repair   | <b>Miscellaneous Retail Stores</b><br>4812 Boat dealers<br>5017 Book stores, excluding newsstands<br>4853 Camera & photo supply stores<br>3277 Drug stores<br>5058 Fabric & needlework stores<br>4655 Florists<br>5090 Fuel dealers (except gasoline)<br>4630 Gift, novelty & souvenir shops<br>4838 Hobby, toy, & game shops<br>4671 Jewelry stores<br>4895 Luggage & leather goods stores<br>5074 Mobile home dealers<br>4879 Optical goods stores<br>4697 Sporting goods & bicycle shops<br>5033 Stationery stores<br>4614 Used merchandise & antique stores (except motor vehicle parts)<br>5884 Other retail stores   |
| <b>General Contractors</b><br>0075 Highway & street construction<br>0059 Nonresidential building<br>0034 Residential building<br>3889 Other heavy construction (pipe laying, bridge construction, etc.)<br><b>Finance, Insurance, &amp; Related Services</b><br>6064 Brokers & dealers of securities<br>6080 Commodity contracts brokers & dealers; security & commodity exchanges<br>6148 Credit institutions & mortgage bankers<br>5702 Insurance agents or brokers<br>5744 Insurance services (appraisal, consulting, inspection, etc.)<br>6130 Investment advisors & services<br>5777 Other financial services | <b>Business &amp; Personal Services</b><br>7658 Accounting & bookkeeping<br>7716 Advertising, except direct mail<br>7682 Architectural services<br>8318 Barber shop (or barber)<br>8110 Beauty shop (or beautician)<br>8714 Child day care<br>7872 Computer programming, processing, data preparation & related services<br>7922 Computer repair, maintenance, & leasing<br>7286 Consulting services<br>7799 Consumer credit reporting & collection services<br>8755 Counseling (except health practitioners)<br>7732 Employment agencies & personnel supply<br>7518 Engineering services<br>7773 Equipment rental & leasing (except computer or automotive)<br>8532 Funeral services & crematories<br>7633 Income tax preparation<br>7914 Investigative & protective services<br>7617 Legal services (or lawyer)<br>7856 Mailing, reproduction, commercial art, photography, & stenographic services<br>7245 Management services<br>8771 Ministers & chaplains<br>8334 Photographic studios<br>7260 Public relations<br>8733 Research services<br>7708 Surveying services<br>8730 Teaching or tutoring<br>7880 Other business services<br>6882 Other personal services | <b>Trade, Retail—Selling Goods to Individuals &amp; Households</b><br>3038 Catalog or mail order<br>3012 Selling door to door, by telephone or party plan, or from mobile unit<br>3053 Vending machine selling<br><b>Selling From Showroom, Store, or Other Fixed Location</b><br><b>Apparel &amp; Accessories</b><br>3921 Accessory & specialty stores & furriers for women<br>3939 Clothing, family<br>3772 Clothing, men's & boys'<br>3913 Clothing, women's<br>3756 Shoe stores<br>3954 Other apparel & accessory stores<br><b>Automotive &amp; Service Stations</b><br>3558 Gasoline service stations<br>3319 New car dealers (franchised)<br>3533 Tires, accessories, & parts<br>3335 Used car dealers<br>3517 Other automotive dealers (motorcycles, recreational vehicles, etc.) | <b>Trade, Wholesale—Selling Goods to Other Businesses, etc.</b><br><b>Durable Goods, Including Machinery Equipment, Wood, Metals, etc.</b><br>2634 Agent or broker for other firms—more than 50% of gross sales on commission<br>2618 Selling for your own account<br><b>Nondurable Goods, Including Food, Fiber, Chemicals, etc.</b><br>2675 Agent or broker for other firms—more than 50% of gross sales on commission<br>2659 Selling for your own account  |
| <b>Manufacturing, Including Printing &amp; Publishing</b><br>0679 Apparel & other textile products<br>1115 Electric & electronic equipment<br>1073 Fabricated metal products<br>0638 Food products & beverages<br>0810 Furniture & fixtures<br>0695 Leather footwear, handbags, etc.<br>0836 Lumber & other wood products<br>1099 Machinery & machine shops<br>0877 Paper & allied products<br>1057 Primary metal industries<br>0851 Printing & publishing<br>1032 Stone, clay, & glass products<br>0653 Textile mill products<br>1883 Other manufacturing industries  | <b>Mining &amp; Mineral Extraction</b><br>1537 Coal mining<br>1511 Metal mining<br>1552 Oil & gas<br>1719 Quarrying & nonmetallic mining  | <b>Building, Hardware, &amp; Garden Supply</b><br>4416 Building materials dealers<br>4457 Hardware stores<br>4473 Nurseries & garden supply stores<br>4432 Paint, glass, & wallpaper stores<br><b>Food &amp; Beverages</b><br>0612 Bakeries selling at retail<br>3086 Catering services<br>3095 Drinking places (bars, taverns, pubs, saloons, etc.)   | <b>Transportation, Communications, Public Utilities, &amp; Related Services</b><br>6619 Air transportation<br>6312 Bus & limousine transportation<br>6676 Communication services<br>6395 Courier or package delivery<br>6361 Highway passenger transportation (except chartered service)<br>6536 Public warehousing<br>6114 Taxicabs<br>6510 Trash collection without own dump<br>6635 Travel agents & tour operators<br>6338 Trucking (except trash collection)<br>6692 Utilities (dumps, snowplowing, road cleaning, etc.)<br>6551 Water transportation<br>6650 Other transportation services<br>8888 Unable to classify |

# Section 7.

# 1992 Tax Table

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

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

Sample Table

| At least            | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
|---------------------|---------------|--------|--------------------------|---------------------------|---------------------|
| <b>Your tax is—</b> |               |        |                          |                           |                     |
| 25,200              | 25,250        | 4,275  | 3,784                    | 4,736                     | 3,784               |
| 25,250              | 25,300        | 4,289  | 3,791                    | 4,750                     | 3,791               |
| 25,300              | 25,350        | 4,303  | (3,799)                  | 4,764                     | 3,799               |
| 25,350              | 25,400        | 4,317  | 3,806                    | 4,778                     | 3,806               |

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

Continued on next page

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

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                        | But less than | Single       | Married filing jointly * | Married filing separately | Head of a household | At least                        | But less than | Single       | Married filing jointly * | Married filing separately | Head of a household | At least                        | But less than | Single       | Married filing jointly * | Married filing separately | Head of a household |
|                                 |               | Your tax is— |                          |                           |                     |                                 |               | Your tax is— |                          |                           |                     |                                 |               | Your tax is— |                          |                           |                     |
| <b>5,000</b>                    |               |              |                          |                           |                     | <b>8,000</b>                    |               |              |                          |                           |                     | <b>11,000</b>                   |               |              |                          |                           |                     |
| 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                    | 1,331                     | 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               |
| <b>6,000</b>                    |               |              |                          |                           |                     | <b>9,000</b>                    |               |              |                          |                           |                     | <b>12,000</b>                   |               |              |                          |                           |                     |
| 6,000                           | 6,050         | 904          | 904                      | 904                       | 904                 | 9,000                           | 9,050         | 1,354        | 1,354                    | 1,354                     | 1,354               | 12,000                          | 12,050        | 1,804        | 1,804                    | 1,804                     | 1,804               |
| 6,050                           | 6,100         | 911          | 911                      | 911                       | 911                 | 9,050                           | 9,100         | 1,361        | 1,361                    | 1,361                     | 1,361               | 12,050                          | 12,100        | 1,811        | 1,811                    | 1,811                     | 1,811               |
| 6,100                           | 6,150         | 919          | 919                      | 919                       | 919                 | 9,100                           | 9,150         | 1,369        | 1,369                    | 1,369                     | 1,369               | 12,100                          | 12,150        | 1,819        | 1,819                    | 1,819                     | 1,819               |
| 6,150                           | 6,200         | 926          | 926                      | 926                       | 926                 | 9,150                           | 9,200         | 1,376        | 1,376                    | 1,376                     | 1,376               | 12,150                          | 12,200        | 1,826        | 1,826                    | 1,826                     | 1,826               |
| 6,200                           | 6,250         | 934          | 934                      | 934                       | 934                 | 9,200                           | 9,250         | 1,384        | 1,384                    | 1,384                     | 1,384               | 12,200                          | 12,250        | 1,834        | 1,834                    | 1,834                     | 1,834               |
| 6,250                           | 6,300         | 941          | 941                      | 941                       | 941                 | 9,250                           | 9,300         | 1,391        | 1,391                    | 1,391                     | 1,391               | 12,250                          | 12,300        | 1,841        | 1,841                    | 1,841                     | 1,841               |
| 6,300                           | 6,350         | 949          | 949                      | 949                       | 949                 | 9,300                           | 9,350         | 1,399        | 1,399                    | 1,399                     | 1,399               | 12,300                          | 12,350        | 1,849        | 1,849                    | 1,849                     | 1,849               |
| 6,350                           | 6,400         | 956          | 956                      | 956                       | 956                 | 9,350                           | 9,400         | 1,406        | 1,406                    | 1,406                     | 1,406               | 12,350                          | 12,400        | 1,856        | 1,856                    | 1,856                     | 1,856               |
| 6,400                           | 6,450         | 964          | 964                      | 964                       | 964                 | 9,400                           | 9,450         | 1,414        | 1,414                    | 1,414                     | 1,414               | 12,400                          | 12,450        | 1,864        | 1,864                    | 1,864                     | 1,864               |
| 6,450                           | 6,500         | 971          | 971                      | 971                       | 971                 | 9,450                           | 9,500         | 1,421        | 1,421                    | 1,421                     | 1,421               | 12,450                          | 12,500        | 1,871        | 1,871                    | 1,871                     | 1,871               |
| 6,500                           | 6,550         | 979          | 979                      | 979                       | 979                 | 9,500                           | 9,550         | 1,429        | 1,429                    | 1,429                     | 1,429               | 12,500                          | 12,550        | 1,879        | 1,879                    | 1,879                     | 1,879               |
| 6,550                           | 6,600         | 986          | 986                      | 986                       | 986                 | 9,550                           | 9,600         | 1,436        | 1,436                    | 1,436                     | 1,436               | 12,550                          | 12,600        | 1,886        | 1,886                    | 1,886                     | 1,886               |
| 6,600                           | 6,650         | 994          | 994                      | 994                       | 994                 | 9,600                           | 9,650         | 1,444        | 1,444                    | 1,444                     | 1,444               | 12,600                          | 12,650        | 1,894        | 1,894                    | 1,894                     | 1,894               |
| 6,650                           | 6,700         | 1,001        | 1,001                    | 1,001                     | 1,001               | 9,650                           | 9,700         | 1,451        | 1,451                    | 1,451                     | 1,451               | 12,650                          | 12,700        | 1,901        | 1,901                    | 1,901                     | 1,901               |
| 6,700                           | 6,750         | 1,009        | 1,009                    | 1,009                     | 1,009               | 9,700                           | 9,750         | 1,459        | 1,459                    | 1,459                     | 1,459               | 12,700                          | 12,750        | 1,909        | 1,909                    | 1,909                     | 1,909               |
| 6,750                           | 6,800         | 1,016        | 1,016                    | 1,016                     | 1,016               | 9,750                           | 9,800         | 1,466        | 1,466                    | 1,466                     | 1,466               | 12,750                          | 12,800        | 1,916        | 1,916                    | 1,916                     | 1,916               |
| 6,800                           | 6,850         | 1,024        | 1,024                    | 1,024                     | 1,024               | 9,800                           | 9,850         | 1,474        | 1,474                    | 1,474                     | 1,474               | 12,800                          | 12,850        | 1,924        | 1,924                    | 1,924                     | 1,924               |
| 6,850                           | 6,900         | 1,031        | 1,031                    | 1,031                     | 1,031               | 9,850                           | 9,900         | 1,481        | 1,481                    | 1,481                     | 1,481               | 12,850                          | 12,900        | 1,931        | 1,931                    | 1,931                     | 1,931               |
| 6,900                           | 6,950         | 1,039        | 1,039                    | 1,039                     | 1,039               | 9,900                           | 9,950         | 1,489        | 1,489                    | 1,489                     | 1,489               | 12,900                          | 12,950        | 1,939        | 1,939                    | 1,939                     | 1,939               |
| 6,950                           | 7,000         | 1,046        | 1,046                    | 1,046                     | 1,046               | 9,950                           | 10,000        | 1,496        | 1,496                    | 1,496                     | 1,496               | 12,950                          | 13,000        | 1,946        | 1,946                    | 1,946                     | 1,946               |
| <b>7,000</b>                    |               |              |                          |                           |                     | <b>10,000</b>                   |               |              |                          |                           |                     | <b>13,000</b>                   |               |              |                          |                           |                     |
| 7,000                           | 7,050         | 1,054        | 1,054                    | 1,054                     | 1,054               | 10,000                          | 10,050        | 1,504        | 1,504                    | 1,504                     | 1,504               | 13,000                          | 13,050        | 1,954        | 1,954                    | 1,954                     | 1,954               |
| 7,050                           | 7,100         | 1,061        | 1,061                    | 1,061                     | 1,061               | 10,050                          | 10,100        | 1,511        | 1,511                    | 1,511                     | 1,511               | 13,050                          | 13,100        | 1,961        | 1,961                    | 1,961                     | 1,961               |
| 7,100                           | 7,150         | 1,069        | 1,069                    | 1,069                     | 1,069               | 10,100                          | 10,150        | 1,519        | 1,519                    | 1,519                     | 1,519               | 13,100                          | 13,150        | 1,969        | 1,969                    | 1,969                     | 1,969               |
| 7,150                           | 7,200         | 1,076        | 1,076                    | 1,076                     | 1,076               | 10,150                          | 10,200        | 1,526        | 1,526                    | 1,526                     | 1,526               | 13,150                          | 13,200        | 1,976        | 1,976                    | 1,976                     | 1,976               |
| 7,200                           | 7,250         | 1,084        | 1,084                    | 1,084                     | 1,084               | 10,200                          | 10,250        | 1,534        | 1,534                    | 1,534                     | 1,534               | 13,200                          | 13,250        | 1,984        | 1,984                    | 1,984                     | 1,984               |
| 7,250                           | 7,300         | 1,091        | 1,091                    | 1,091                     | 1,091               | 10,250                          | 10,300        | 1,541        | 1,541                    | 1,541                     | 1,541               | 13,250                          | 13,300        | 1,991        | 1,991                    | 1,991                     | 1,991               |
| 7,300                           | 7,350         | 1,099        | 1,099                    | 1,099                     | 1,099               | 10,300                          | 10,350        | 1,549        | 1,549                    | 1,549                     | 1,549               | 13,300                          | 13,350        | 1,999        | 1,999                    | 1,999                     | 1,999               |
| 7,350                           | 7,400         | 1,106        | 1,106                    | 1,106                     | 1,106               | 10,350                          | 10,400        | 1,556        | 1,556                    | 1,556                     | 1,556               | 13,350                          | 13,400        | 2,006        | 2,006                    | 2,006                     | 2,006               |
| 7,400                           | 7,450         | 1,114        | 1,114                    | 1,114                     | 1,114               | 10,400                          | 10,450        | 1,564        | 1,564                    | 1,564                     | 1,564               | 13,400                          | 13,450        | 2,014        | 2,014                    | 2,014                     | 2,014               |
| 7,450                           | 7,500         | 1,121        | 1,121                    | 1,121                     | 1,121               | 10,450                          | 10,500        | 1,571        | 1,571                    | 1,571                     | 1,571               | 13,450                          | 13,500        | 2,021        | 2,021                    | 2,021                     | 2,021               |
| 7,500                           | 7,550         | 1,129        | 1,129                    | 1,129                     | 1,129               | 10,500                          | 10,550        | 1,579        | 1,579                    | 1,579                     | 1,579               | 13,500                          | 13,550        | 2,029        | 2,029                    | 2,029                     | 2,029               |
| 7,550                           | 7,600         | 1,136        | 1,136                    | 1,136                     | 1,136               | 10,550                          | 10,600        | 1,586        | 1,586                    | 1,586                     | 1,586               | 13,550                          | 13,600        | 2,036        | 2,036                    | 2,036                     | 2,036               |
| 7,600                           | 7,650         | 1,144        | 1,144                    | 1,144                     | 1,144               | 10,600                          | 10,650        | 1,594        | 1,594                    | 1,594                     | 1,594               | 13,600                          | 13,650        | 2,044        | 2,044                    | 2,044                     | 2,044               |
| 7,650                           | 7,700         | 1,151        | 1,151                    | 1,151                     | 1,151               | 10,650                          | 10,700        | 1,601        | 1,601                    | 1,601                     | 1,601               | 13,650                          | 13,700        | 2,051        | 2,051                    | 2,051                     | 2,051               |
| 7,700                           | 7,750         | 1,159        | 1,159                    | 1,159                     | 1,159               | 10,700                          | 10,750        | 1,609        | 1,609                    | 1,609                     | 1,609               | 13,700                          | 13,750        | 2,059        | 2,059                    | 2,059                     | 2,059               |
| 7,750                           | 7,800         | 1,166        | 1,166                    | 1,166                     | 1,166               | 10,750                          | 10,800        | 1,616        | 1,616                    | 1,616                     | 1,616               | 13,750                          | 13,800        | 2,066        | 2,066                    | 2,066                     | 2,066               |
| 7,800                           | 7,850         | 1,174        | 1,174                    | 1,174                     | 1,174               | 10,800                          | 10,850        | 1,624        | 1,624                    | 1,624                     | 1,624               | 13,800                          | 13,850        | 2,074        | 2,074                    | 2,074                     | 2,074               |
| 7,850                           | 7,900         | 1,181        | 1,181                    | 1,181                     | 1,181               | 10,850                          | 10,900        | 1,631        | 1,631                    | 1,631                     | 1,631               | 13,850                          | 13,900        | 2,081        | 2,081                    | 2,081                     | 2,081               |
| 7,900                           | 7,950         | 1,189        | 1,189                    | 1,189                     | 1,189               | 10,900                          | 10,950        | 1,639        | 1,639                    | 1,639                     | 1,639               | 13,900                          | 13,950        | 2,089        | 2,089                    | 2,089                     | 2,089               |
| 7,950                           | 8,000         | 1,196        | 1,196                    | 1,196                     | 1,196               | 10,950                          | 11,000        | 1,646        | 1,646                    | 1,646                     | 1,646               | 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 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                        | But less than | Single       | Married filing jointly * | Married filing separately | Head of a household | At least                        | But less than | Single       | Married filing jointly * | Married filing separately | Head of a household | At least                        | But less than  | Single                   | Married filing jointly * | Married filing separately | Head of a household |
|                                 |               | Your tax is— |                          |                           |                     |                                 |               | Your tax is— |                          |                           |                     |                                 |                | Your tax is—             |                          |                           |                     |
| <b>95,000</b>                   |               |              |                          |                           |                     | <b>97,000</b>                   |               |              |                          |                           |                     | <b>99,000</b>                   |                |                          |                          |                           |                     |
| <b>95,000</b>                   | <b>95,050</b> | 25,112       | 22,209                   | 25,833                    | 23,496              | <b>97,000</b>                   | <b>97,050</b> | 25,732       | 22,829                   | 26,453                    | 24,116              | <b>99,000</b>                   | <b>99,050</b>  | 26,352                   | 23,449                   | 27,073                    | 24,736              |
| <b>95,050</b>                   | <b>95,100</b> | 25,128       | 22,224                   | 25,849                    | 23,511              | <b>97,050</b>                   | <b>97,100</b> | 25,748       | 22,844                   | 26,469                    | 24,131              | <b>99,050</b>                   | <b>99,100</b>  | 26,368                   | 23,464                   | 27,089                    | 24,751              |
| <b>95,100</b>                   | <b>95,150</b> | 25,143       | 22,240                   | 25,864                    | 23,527              | <b>97,100</b>                   | <b>97,150</b> | 25,763       | 22,860                   | 26,484                    | 24,147              | <b>99,100</b>                   | <b>99,150</b>  | 26,383                   | 23,480                   | 27,104                    | 24,767              |
| <b>95,150</b>                   | <b>95,200</b> | 25,159       | 22,255                   | 25,880                    | 23,542              | <b>97,150</b>                   | <b>97,200</b> | 25,779       | 22,875                   | 26,500                    | 24,162              | <b>99,150</b>                   | <b>99,200</b>  | 26,399                   | 23,495                   | 27,120                    | 24,782              |
| <b>95,200</b>                   | <b>95,250</b> | 25,174       | 22,271                   | 25,895                    | 23,558              | <b>97,200</b>                   | <b>97,250</b> | 25,794       | 22,891                   | 26,515                    | 24,178              | <b>99,200</b>                   | <b>99,250</b>  | 26,414                   | 23,511                   | 27,135                    | 24,798              |
| <b>95,250</b>                   | <b>95,300</b> | 25,190       | 22,286                   | 25,911                    | 23,573              | <b>97,250</b>                   | <b>97,300</b> | 25,810       | 22,906                   | 26,531                    | 24,193              | <b>99,250</b>                   | <b>99,300</b>  | 26,430                   | 23,526                   | 27,151                    | 24,813              |
| <b>95,300</b>                   | <b>95,350</b> | 25,205       | 22,302                   | 25,926                    | 23,589              | <b>97,300</b>                   | <b>97,350</b> | 25,825       | 22,922                   | 26,546                    | 24,209              | <b>99,300</b>                   | <b>99,350</b>  | 26,445                   | 23,542                   | 27,166                    | 24,829              |
| <b>95,350</b>                   | <b>95,400</b> | 25,221       | 22,317                   | 25,942                    | 23,604              | <b>97,350</b>                   | <b>97,400</b> | 25,841       | 22,937                   | 26,562                    | 24,224              | <b>99,350</b>                   | <b>99,400</b>  | 26,461                   | 23,557                   | 27,182                    | 24,844              |
| <b>95,400</b>                   | <b>95,450</b> | 25,236       | 22,333                   | 25,957                    | 23,620              | <b>97,400</b>                   | <b>97,450</b> | 25,856       | 22,953                   | 26,577                    | 24,240              | <b>99,400</b>                   | <b>99,450</b>  | 26,476                   | 23,573                   | 27,197                    | 24,860              |
| <b>95,450</b>                   | <b>95,500</b> | 25,252       | 22,348                   | 25,973                    | 23,635              | <b>97,450</b>                   | <b>97,500</b> | 25,872       | 22,968                   | 26,593                    | 24,255              | <b>99,450</b>                   | <b>99,500</b>  | 26,492                   | 23,588                   | 27,213                    | 24,875              |
| <b>95,500</b>                   | <b>95,550</b> | 25,267       | 22,364                   | 25,988                    | 23,651              | <b>97,500</b>                   | <b>97,550</b> | 25,887       | 22,984                   | 26,608                    | 24,271              | <b>99,500</b>                   | <b>99,550</b>  | 26,507                   | 23,604                   | 27,228                    | 24,891              |
| <b>95,550</b>                   | <b>95,600</b> | 25,283       | 22,379                   | 26,004                    | 23,666              | <b>97,550</b>                   | <b>97,600</b> | 25,903       | 22,999                   | 26,624                    | 24,286              | <b>99,550</b>                   | <b>99,600</b>  | 26,523                   | 23,619                   | 27,244                    | 24,906              |
| <b>95,600</b>                   | <b>95,650</b> | 25,298       | 22,395                   | 26,019                    | 23,682              | <b>97,600</b>                   | <b>97,650</b> | 25,918       | 23,015                   | 26,639                    | 24,302              | <b>99,600</b>                   | <b>99,650</b>  | 26,538                   | 23,635                   | 27,259                    | 24,922              |
| <b>95,650</b>                   | <b>95,700</b> | 25,314       | 22,410                   | 26,035                    | 23,697              | <b>97,650</b>                   | <b>97,700</b> | 25,934       | 23,030                   | 26,655                    | 24,317              | <b>99,650</b>                   | <b>99,700</b>  | 26,554                   | 23,650                   | 27,275                    | 24,937              |
| <b>95,700</b>                   | <b>95,750</b> | 25,329       | 22,426                   | 26,050                    | 23,713              | <b>97,700</b>                   | <b>97,750</b> | 25,949       | 23,046                   | 26,670                    | 24,333              | <b>99,700</b>                   | <b>99,750</b>  | 26,569                   | 23,666                   | 27,290                    | 24,953              |
| <b>95,750</b>                   | <b>95,800</b> | 25,345       | 22,441                   | 26,066                    | 23,728              | <b>97,750</b>                   | <b>97,800</b> | 25,965       | 23,061                   | 26,686                    | 24,348              | <b>99,750</b>                   | <b>99,800</b>  | 26,585                   | 23,681                   | 27,306                    | 24,968              |
| <b>95,800</b>                   | <b>95,850</b> | 25,360       | 22,457                   | 26,081                    | 23,744              | <b>97,800</b>                   | <b>97,850</b> | 25,980       | 23,077                   | 26,701                    | 24,364              | <b>99,800</b>                   | <b>99,850</b>  | 26,600                   | 23,697                   | 27,321                    | 24,984              |
| <b>95,850</b>                   | <b>95,900</b> | 25,376       | 22,472                   | 26,097                    | 23,759              | <b>97,850</b>                   | <b>97,900</b> | 25,996       | 23,092                   | 26,717                    | 24,379              | <b>99,850</b>                   | <b>99,900</b>  | 26,616                   | 23,712                   | 27,337                    | 24,999              |
| <b>95,900</b>                   | <b>95,950</b> | 25,391       | 22,488                   | 26,112                    | 23,775              | <b>97,900</b>                   | <b>97,950</b> | 26,011       | 23,108                   | 26,732                    | 24,395              | <b>99,900</b>                   | <b>99,950</b>  | 26,631                   | 23,728                   | 27,352                    | 25,015              |
| <b>95,950</b>                   | <b>96,000</b> | 25,407       | 22,503                   | 26,128                    | 23,790              | <b>97,950</b>                   | <b>98,000</b> | 26,027       | 23,123                   | 26,748                    | 24,410              | <b>99,950</b>                   | <b>100,000</b> | 26,647                   | 23,743                   | 27,368                    | 25,030              |
| <b>96,000</b>                   |               |              |                          |                           |                     | <b>98,000</b>                   |               |              |                          |                           |                     | <b>100,000 or over</b>          |                | — use tax rate schedules |                          |                           |                     |
| <b>96,000</b>                   | <b>96,050</b> | 25,422       | 22,519                   | 26,143                    | 23,806              | <b>98,000</b>                   | <b>98,050</b> | 26,042       | 23,139                   | 26,763                    | 24,426              |                                 |                |                          |                          |                           |                     |
| <b>96,050</b>                   | <b>96,100</b> | 25,438       | 22,534                   | 26,159                    | 23,821              | <b>98,050</b>                   | <b>98,100</b> | 26,058       | 23,154                   | 26,779                    | 24,441              |                                 |                |                          |                          |                           |                     |
| <b>96,100</b>                   | <b>96,150</b> | 25,453       | 22,550                   | 26,174                    | 23,837              | <b>98,100</b>                   | <b>98,150</b> | 26,073       | 23,170                   | 26,794                    | 24,457              |                                 |                |                          |                          |                           |                     |
| <b>96,150</b>                   | <b>96,200</b> | 25,469       | 22,565                   | 26,190                    | 23,852              | <b>98,150</b>                   | <b>98,200</b> | 26,089       | 23,185                   | 26,810                    | 24,472              |                                 |                |                          |                          |                           |                     |
| <b>96,200</b>                   | <b>96,250</b> | 25,484       | 22,581                   | 26,205                    | 23,868              | <b>98,200</b>                   | <b>98,250</b> | 26,104       | 23,201                   | 26,825                    | 24,488              |                                 |                |                          |                          |                           |                     |
| <b>96,250</b>                   | <b>96,300</b> | 25,500       | 22,596                   | 26,221                    | 23,883              | <b>98,250</b>                   | <b>98,300</b> | 26,120       | 23,216                   | 26,841                    | 24,503              |                                 |                |                          |                          |                           |                     |
| <b>96,300</b>                   | <b>96,350</b> | 25,515       | 22,612                   | 26,236                    | 23,899              | <b>98,300</b>                   | <b>98,350</b> | 26,135       | 23,232                   | 26,856                    | 24,519              |                                 |                |                          |                          |                           |                     |
| <b>96,350</b>                   | <b>96,400</b> | 25,531       | 22,627                   | 26,252                    | 23,914              | <b>98,350</b>                   | <b>98,400</b> | 26,151       | 23,247                   | 26,872                    | 24,534              |                                 |                |                          |                          |                           |                     |
| <b>96,400</b>                   | <b>96,450</b> | 25,546       | 22,643                   | 26,267                    | 23,930              | <b>98,400</b>                   | <b>98,450</b> | 26,166       | 23,263                   | 26,887                    | 24,550              |                                 |                |                          |                          |                           |                     |
| <b>96,450</b>                   | <b>96,500</b> | 25,562       | 22,658                   | 26,283                    | 23,945              | <b>98,450</b>                   | <b>98,500</b> | 26,182       | 23,278                   | 26,903                    | 24,565              |                                 |                |                          |                          |                           |                     |
| <b>96,500</b>                   | <b>96,550</b> | 25,577       | 22,674                   | 26,298                    | 23,961              | <b>98,500</b>                   | <b>98,550</b> | 26,197       | 23,294                   | 26,918                    | 24,581              |                                 |                |                          |                          |                           |                     |
| <b>96,550</b>                   | <b>96,600</b> | 25,593       | 22,689                   | 26,314                    | 23,976              | <b>98,550</b>                   | <b>98,600</b> | 26,213       | 23,309                   | 26,934                    | 24,596              |                                 |                |                          |                          |                           |                     |
| <b>96,600</b>                   | <b>96,650</b> | 25,608       | 22,705                   | 26,329                    | 23,992              | <b>98,600</b>                   | <b>98,650</b> | 26,228       | 23,325                   | 26,949                    | 24,612              |                                 |                |                          |                          |                           |                     |
| <b>96,650</b>                   | <b>96,700</b> | 25,624       | 22,720                   | 26,345                    | 24,007              | <b>98,650</b>                   | <b>98,700</b> | 26,244       | 23,340                   | 26,965                    | 24,627              |                                 |                |                          |                          |                           |                     |
| <b>96,700</b>                   | <b>96,750</b> | 25,639       | 22,736                   | 26,360                    | 24,023              | <b>98,700</b>                   | <b>98,750</b> | 26,259       | 23,356                   | 26,980                    | 24,643              |                                 |                |                          |                          |                           |                     |
| <b>96,750</b>                   | <b>96,800</b> | 25,655       | 22,751                   | 26,376                    | 24,038              | <b>98,750</b>                   | <b>98,800</b> | 26,275       | 23,371                   | 26,996                    | 24,658              |                                 |                |                          |                          |                           |                     |
| <b>96,800</b>                   | <b>96,850</b> | 25,670       | 22,767                   | 26,391                    | 24,054              | <b>98,800</b>                   | <b>98,850</b> | 26,290       | 23,387                   | 27,011                    | 24,674              |                                 |                |                          |                          |                           |                     |
| <b>96,850</b>                   | <b>96,900</b> | 25,686       | 22,782                   | 26,407                    | 24,069              | <b>98,850</b>                   | <b>98,900</b> | 26,306       | 23,402                   | 27,027                    | 24,689              |                                 |                |                          |                          |                           |                     |
| <b>96,900</b>                   | <b>96,950</b> | 25,701       | 22,798                   | 26,422                    | 24,085              | <b>98,900</b>                   | <b>98,950</b> | 26,321       | 23,418                   | 27,042                    | 24,705              |                                 |                |                          |                          |                           |                     |
| <b>96,950</b>                   | <b>97,000</b> | 25,717       | 22,813                   | 26,438                    | 24,100              | <b>98,950</b>                   | <b>99,000</b> | 26,337       | 23,433                   | 27,058                    | 24,720              |                                 |                |                          |                          |                           |                     |

\* 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 Form 1040, line 37, is:<br><i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 38 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0  | \$21,450             | ..... 15%                   | \$0                        |
| 21,450   | 51,900               | <b>\$3,217.50 + 28%</b>     | <b>21,450</b>              |
| 51,900   | .....                | <b>11,743.50 + 31%</b>      | <b>51,900</b>              |

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

| If the amount on Form 1040, line 37, is:<br><i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 38 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0  | \$35,800             | ..... 15%                   | \$0                        |
| 35,800   | 86,500               | <b>\$5,370.00 + 28%</b>     | <b>35,800</b>              |
| 86,500   | .....                | <b>19,566.00 + 31%</b>      | <b>86,500</b>              |

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

| If the amount on Form 1040, line 37, is:<br><i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 38 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0  | \$17,900             | ..... 15%                   | \$0                        |
| 17,900   | 43,250               | <b>\$2,685.00 + 28%</b>     | <b>17,900</b>              |
| 43,250   | .....                | <b>9,783.00 + 31%</b>       | <b>43,250</b>              |

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

| If the amount on Form 1040, line 37, is:<br><i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 38 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0  | \$28,750             | ..... 15%                   | \$0                        |
| 28,750   | 74,150               | <b>\$4,312.50 + 28%</b>     | <b>28,750</b>              |
| 74,150   | .....                | <b>17,024.50 + 31%</b>      | <b>74,150</b>              |

▶ Attach to Form 1040.

▶ See separate instructions.

**1992**

Attachment  
Sequence No. **21**

Name(s) shown on Form 1040

Your social security number

**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<br>(SSN or EIN) | (d) Amount paid<br>(see instructions) |
|----------------------------|--|--|---------------------------------------|
|                            |  |  |                                       |
|                            |  |  |                                       |
|                            |  |  |                                       |

2 Add the amounts in column (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

13 Enter the decimal amount shown below that applies to the amount on line 12

| If line 12 is: | Decimal amount is: | If line 12 is:  | Decimal amount is: |
|----------------|--------------------|-----------------|--------------------|
| Over—          | But not over—      | Over—           | But not over—      |
| \$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.

|           |   |           |  |
|-----------|---|-----------|--|
| <b>17</b> | 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). <b>Do not</b> include amounts that were reported to you as wages in box 10 of Form(s) W-2 . . . . .   | <b>17</b> |  |
| <b>18</b> | Enter the amount forfeited, if any. <b>Caution:</b> See the instructions . . . . .  | <b>18</b> |  |
| <b>19</b> | Subtract line 18 from line 17 . . . . .   | <b>19</b> |  |
| <b>20</b> | Enter the total amount of <b>qualified</b> expenses incurred in 1992 for the care of a qualifying person. See the instructions . . . . .  | <b>20</b> |  |
| <b>21</b> | Look at lines 19 and 20. Enter the <b>smaller</b> of the two amounts here   | <b>21</b> |  |
| <b>22</b> | You <b>must</b> enter your <b>earned income</b> . See the instructions for lines 9 and 10 for the definition of earned income . . . . .<br><b>Note:</b> If you are not filing a joint return, go to line 24 now.  | <b>22</b> |  |
| <b>23</b> | <input type="checkbox"/> If you are filing a joint return, you <b>must</b> 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 . . . . .   | <b>23</b> |  |
| <b>24</b> | <input type="checkbox"/> If you are filing a joint return, look at lines 22 and 23. Enter the <b>smaller</b> of the two amounts here.<br><input type="checkbox"/> All others, enter the amount from line 22 here.   | <b>24</b> |  |
| <b>25</b> | <b>Excluded benefits.</b> Enter here the <b>smallest</b> of the following:<br><input type="checkbox"/> The amount from line 21, or<br><input type="checkbox"/> The amount from line 24, or<br><input type="checkbox"/> \$5,000 (\$2,500 if married filing a separate return).   | <b>25</b> |  |
| <b>26</b> | <b>Taxable benefits.</b> 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" . . . . .<br><b>Next:</b> 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. | <b>26</b> |  |